

Clearfield City Corporation
2012 Annual Budget
Fiscal Year July 1, 2011 –
June 30, 2012



Clearfield City, Utah
Located within Davis County



Clearfield City Annual Budget

For the Fiscal Year
July 1, 2011 through June 30, 2012

Mayor
Don Wood

Council Members

Marilyn Fryer
Kathryn Murray
Bruce Young
Mark Shepherd
Doyle Sprague

City Manager
Adam Lenhard - *Interim*

Clearfield City’s Mission Statement

“To provide leadership in advancing core community values; sustain safety, security and health; and provide progressive, caring and effective services. We take pride in building a community where individuals, families, and businesses can develop and thrive.”

TABLE OF CONTENTS

Annual Budget & City Staff.....	2
Clearfield City Mission Statement.....	3
Table of Contents.....	3
Clearfield City’s Organization Chart.....	8
Full-Time Employee Historical Trends.....	9
GFOA Budget Award Fiscal Year Beginning July 1, 2010.....	10
A - BUDGET MESSAGE	
Budget Message from the Interim City Manager.....	12
B - COMMUNITY PROFILE	
Clearfield City.....	17
History of Clearfield.....	17
Organization.....	18
Attractions.....	18
Education.....	19
Business & Industry.....	19
Services & Statistics.....	19
C - MANAGEMENT & BUDGET POLICIES	
Introduction.....	24
Accounting System.....	24
Accounting Fund Structure.....	25
Accounting Organization Chart.....	26
Accounting Revenue Chart of Accounts.....	29
Accounting Expenditure Chart of Accounts.....	30
Budget Basis.....	31
Utah State Budget Guidelines.....	31
Budget Guidelines.....	32
Budget Process.....	34
Balanced Budget.....	35
Budget Trends & Future Forecasting.....	35
Changing/Amending the Budget.....	35
Financial Planning Process.....	36
Fund Balance Policy.....	39
Debt Policy.....	41



D - BUDGET SUMMARY

Budget Recap – All Funds..... 45
Consolidated Overview of All Revenues & Expense Accounts..... 47
Revenue Rate Structure Tables..... 51
Transfers, OH Allocations & Fund Balance Appropriation..... 55
FY12 Budgeted Increases in Fund Balance..... 56
Fund Balance Summary.....56
Debt Summary.....57
Outstanding Debt Summary..... 58

E - REVENUES

Revenue Overview..... 60
Revenue Estimate/Projection Methods Used..... 60
FY12 Revenue Challenges..... 61
Revenue Funding Risks..... 61
Property Taxes..... 61
General Fund – Fund 10 Revenue Budget..... 63
CDRA – Fund 20 Revenue Budget..... 76
MBA – Fund 21 Revenue Budget..... 81
G.O. Bond – Fund 31 Revenue Budget..... 82
Parks Capital Improvements Revenue Budget..... 84
Capital Project Revenue Budget..... 86
Enterprise Utility Administration Revenue Budget..... 88
Enterprise Water Revenue Budget..... 91
Enterprise Water Rate Table..... 93
Enterprise Sewer Revenue Budget..... 95
Enterprise Sewer Rate Table..... 97
Enterprise Storm Sewer Revenue Budget..... 98
Enterprise Storm Sewer Rate Table.....100
Enterprise Solid Waste Revenue Budget.....101
Enterprise Solid Waste Rate Table.....102
ISF – Fleet Revenue Budget.....104
Perpetual Cemetery – Fund 70 Revenue Budget.....108

F – STRATEGIC PLAN

Clearfield’s “Vision 2020”.....112
Core Values.....112
Strategic Plan.....113
Streets.....119
Fleet & Equipment Maintenance.....119
Community Development Block Grant (CDBG).....120
Planning & Zoning.....121
Code Enforcement.....121
Water – Enterprise Fund.....122
Risk Management.....123
Sanitary Sewer – Enterprise Fund.....123



Storm Sewer – Enterprise Fund.....	125
Public Safety.....	125
Budget.....	125

G – OPERATING BUDGET

Operating Budget Overview.....	128
<i>General Fund – Fund 10 Overview of Expenditures by Function.....</i>	<i>130</i>
General Government – Overview by Division.....	133
Mayor & Council.....	134
Justice Court.....	138
City Manager.....	142
City Recorder.....	146
Legal – City Attorney.....	150
Interdepartmental Services.....	154
Elections.....	157
Administrative Services – Overview by Division.....	159
Human Resources.....	160
Information Technologies.....	164
Finance.....	168
Public Safety – Overview by Division.....	172
Police Administration.....	173
Patrol & Investigations.....	177
Emergency Services.....	181
Dispatch.....	185
Communications / E-911.....	189
Liquor Law Enforcement.....	191
Public Works – Overview by Division.....	194
Public Works Administration.....	195
Roadways.....	199
Community Services – Overview by Division.....	203
Community Services Administration.....	204
Buildings & Plants.....	208
Community Relations.....	212
Parks.....	216
Recreation.....	221
Aquatic Center.....	225
Cemetery.....	230
Community Development – Overview by Division.....	232
Community Development Administration.....	233
Business Licenses.....	237
Code Enforcement.....	240
Community Development Block Grant (CDBG).....	244
Planning & Zoning.....	247
Inspections.....	251
Debt Service – Overview.....	255
Inter-Governmental Transfers – Overview.....	257
<i>Community Development & Renewal Agency – Fund 20 Overview Expenditures by Function</i>	
Community Development – Overview by Division.....	261
CDRA Community Development Administration.....	262



RDA #9.....	265
RDA #6.....	267
RDA #7.....	269
RDA #8.....	271
RDA #10.....	273
EDA #1.....	275
Inter-Governmental Transfers – Overview.....	277
RDA Inter-Governmental Transfers.....	278
<i>Municipal Building Authority – Fund 21 Overview of Expenditures by Function.....</i>	<i>280</i>
MBA Sales Tax Bond.....	281
<i>General Obligation Bond – Fund 31 Overview of Expenditures by Function.....</i>	<i>283</i>
G.O. Bond.....	284
<i>Enterprise Utility Administration – Fund 50 Overview of Expense by Function.....</i>	<i>286</i>
Utility Administration.....	287
Utility Meters.....	291
<i>Enterprise Water – Fund 51 Overview of Expenditures by Function.....</i>	<i>295</i>
Water.....	296
<i>Enterprise Sewer – Fund 52 Overview of Expenditures by Function.....</i>	<i>301</i>
Sewer.....	302
<i>Enterprise Storm Sewer – Fund 53 Overview of Expenditures by Function.....</i>	<i>307</i>
Storm Sewer.....	308
<i>Enterprise Solid Waste – Fund 54 Overview of Expenditures by Function.....</i>	<i>313</i>
Solid Waste.....	314
<i>Internal Service Fund – Fleet Fund 61 Overview of Expenditures by Function.....</i>	<i>317</i>
ISF – Fleet.....	318
<i>Perpetual Cemetery – Fund 70 Overview of Expenditures by Function.....</i>	<i>323</i>
Cemetery.....	324

H - FIVE YEAR CAPITAL IMPROVEMENT PLAN

Capital Improvements Mission Statement.....	327
Clearfield’s “Vision 2020”.....	327
FY 2011 – 2012 Capital Improvement Goals.....	327
Introduction to Capital Improvements.....	327
Capital Improvement Overview.....	328
Current Capital Projects by Division.....	330
Completed Capital Projects by Division.....	333
Capital Improvement Expenditure Summary by Department.....	334
Detailed Capital Improvement Projects.....	335
Capital Equipment - 674001 Expenditures.....	376
Equipment Replacement – 674002 Expenditures.....	377
Fleet Capital Equipment – 674003 Expenditures.....	378

I – FUND BALANCE

Fund Balance Policy.....	380
Fund Balance Summary.....	382
General Fund (10) Fund Balance.....	383
CED Fund (20) Fund Balance.....	385
Municipal Building Authority (21) Fund Balance.....	386



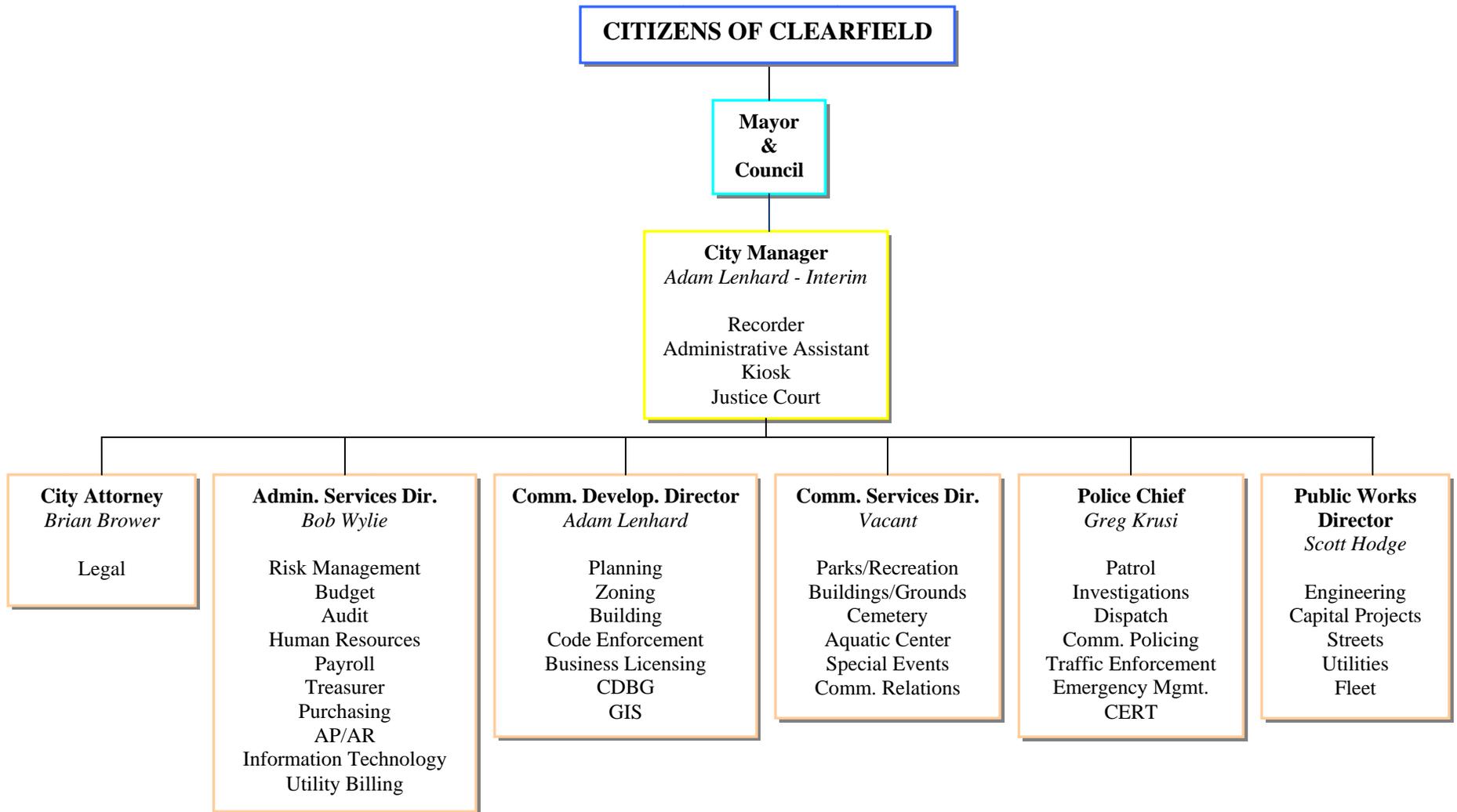
G.O. Debt Service (31) Fund Balance.....	387
Parks Capital Improvements (40) Fund Balance.....	388
Capital Projects (45) Fund Balance.....	389
Public Utility (50) Fund Balance.....	391
Water (51) Fund Balance.....	393
Sewer (52) Fund Balance.....	395
Storm Sewer (53) Fund Balance.....	397
Solid Waste (54) Fund Balance.....	399
Internal Service Fleet (61) Fund Balance.....	401
Perpetual Cemetery (70) Fund Balance.....	402

J – CITY DEBT

Debt Policy.....	404
Debt Payment Summary.....	407
Debt Summary.....	408
Debt Reference Sheet.....	409

K – APPENDIX

Transfer Between Funds.....	428
Acronyms.....	429
Glossary of Terms.....	433



City Personnel Statistics

	2005	2006	2007	2008	2009	2010	2011	2012
Full-Time Employees	108	107	104	110	110	113	117	113
Part-Time Employees	204	160	175	179	193	210	190	209



Clearfield City's Budgeted Full-Time Employee Personnel Historical Trends:

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
Judicial	2	2	2	3	3	3	3	3	4	4
Legal	2	2	2	2	1	2	2	2	2	2
Executive	5	4	4	4	4	2	2	2	2	2
City Recorder	1	1	1	1	1	2	2	2	2	2
Administrative Services										
Human Resources	2	2	2	2	2	2	2	2½	2	2
Information Technology	1	1	1	1	2	2	2	2	2	2
Finance	5	5	5	5	5	5	5	5	5	5
Enterprise – Util. Admin.	4	4	4	4	2	2	2	2	3	2
Enterprise – Util. Meters	2	2	2	2	1	1	2	2	2	2
Public Safety										
Police Administration	-	-	8	8	7	7	7	6½	7	7
Patrol & Investigations	35	35	28	26	24	28	28	29	28	28
Liquor Law Enforcement	-	-	1	1	1	1	1	1	1	1
Emergency Services (PT)	-	-	1	1	1	-	-	-	-	-
Dispatch	9	9	9	9	9	9	9	9	9	9
Firefighters & Officers	10	14	-	-	-	-	-	-	-	-
Public Works										
Public Works Admin.	-	-	2	2	2	3	3	3	3	3
Roadways	4	4	2	2	2	2	2	2	2	2
Enterprise Fund – Water	6	4	5	5	6	6	6	6	8	8
Enterprise Fund – Sewer	2	2	3	3	3	3	3	4	3	3
Enterprise Fund – Storm	-	-	1	1	1	1	1	1	1	1
Community Services										
Comm. Services Admin.	2	2	2	2	2	2	2	2	2	2
Buildings & Plants	-	-	2	2	2	2	2	2	2	2
Parks	7	7	6	6	6	6	6	6	6	6
Recreation	2	2	2	2	2	2	2	2	2	2
Community Relations (PT)	-	-	-	-	-	-	-	-	-	-
Aquatic Center	3	3	7	7	7	7	6	7	10	10
Community Development										
Comm. Develop. Admin.	1	1	1	1	-	1	1	1	1	1
CDBG	1	1	1	1	1	1	½	½	½	½
Business Licenses	-	-	-	-	-	-	½	½	½	½
Planning & Zoning	1	2	2	2	2	2	2	2	1	1
Code Enforcement (PT)	-	-	-	-	-	-	-	-	-	-
Inspections	3	2	2	2	2	2	2	2	3	1
ISF – Fleet										
Fleet	4	4	3	3	4	4	4	4	3	2
Total Full-Time Employees	111	112	108	107	104	110	110	113	117	113

*2012 Historical Trends Employees are based on the budgeted employees for the fiscal year 2011-2012.





The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Clearfield City Corporation, Utah** for its annual budget for the fiscal year beginning **July 1, 2010**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



2011 – 2012
Budget Message



BUDGET MESSAGE FOR FISCAL YEAR 2011-2012

Honorable Mayor, Members of the City Council, And the Citizens of Clearfield City:

It is my pleasure to present the Fiscal Year 2012 adopted budget for Clearfield City Corporation. This budget document is published to provide the Clearfield City Council, Citizens, the State of Utah, Staff, and other interested groups or individuals with detailed information concerning the financial condition and activities of the City government for the fiscal year beginning July 1, 2011 and ending June 30, 2012. Responsibility for the accuracy of the presented data and the completeness of the presentation rests with City Management.

Budget Overview

Ongoing economic conditions continue to present several challenges to the city. In fiscal year 2012 the City plans on a decrease in general fund revenues of \$725,409 from fiscal year 2011. Corresponding decreases in expenditures have been budgeted to offset the loss in revenue. No market, merit, or cost of living adjustments have been budgeted. This will be the fourth year of no budgeted increases in salaries. Despite these challenges, Clearfield City was able to adopt a balanced fiscal year 2012 budget for all funds.

The total revenues and expenditures for all funds is \$29,920,141. The major summary of fund expenditures are \$14,490,485 for the General Fund, \$10,283,311 for the combined Enterprise Funds (culinary water, sanitary sewer, storm sewer, and solid waste), \$867,682 for the Fleet Internal Service Fund, \$763,500 for the Capital Improvement Fund, and \$2,406,113 for the Clearfield Development & Renewal Agency (CDRA). Overall this represents an increase of \$92,547 from the final adopted fiscal year 2011 budget. The increase comes primarily from the Capital Projects Fund (Fund 45) and the CDRA (Fund 20), which combine to offset the aforementioned losses in the General Fund (Fund 10).

Future revenues and expenditures are expected to remain flat or decrease slightly. The City strives to maintain a strong fund balance in all of its funds and will use fund balance appropriations as needed to maintain a fiscally strong budget. Clearfield City should have in excess of 18% in the General Fund balance to begin the new fiscal year. It is intended that any excess will be used for one time projects.

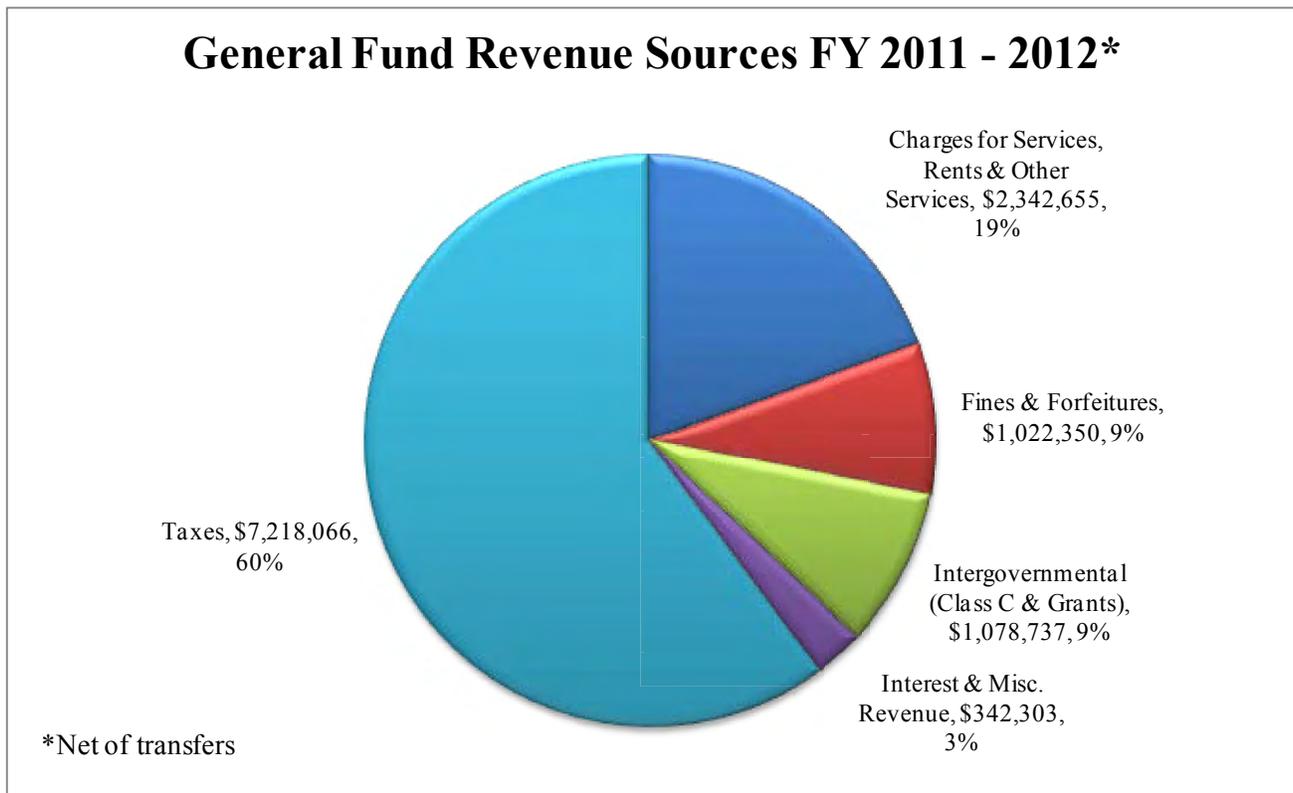
Budget Process

Clearfield City encourages public involvement in the budget process and sees this as a great opportunity for residents, business owners, or other individuals to participate in government. For fiscal year 2012, the City went through a series of meetings with the departments and members of the City Council to strategically evaluate budget priorities. The City continues to implement its strategic visioning plan known as "Vision 2020." This long range plan helps set goals for the City through the year 2020, and contains goals, strategies, and tactics designed to maintain the City's fiscal health.

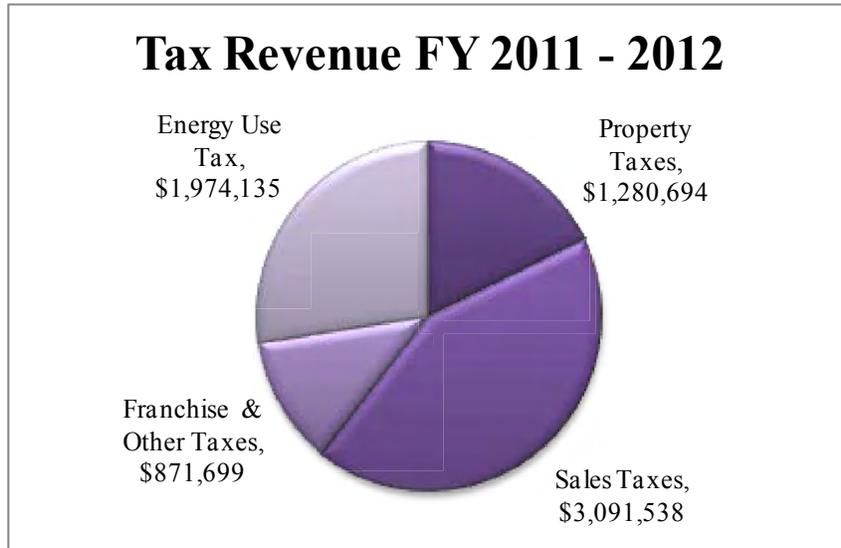


General Fund Revenues

General Fund revenues total \$14,490,485 including transfers and overhead allocations from other funds. General Fund revenues without transfers and overhead are \$12,004,111 for fiscal year 2012, of which \$7,218,066 (60.1%) comes from taxes, with sales taxes contributing 25.8% of total General Fund revenue or 42.8% of all taxes budgeted for revenue. Charges for Services are the second largest budgeted revenue source with \$2,342,655 or 19.5%. Approximately \$1,687,000 of that revenue comes from the aquatic center and recreational programs. The next largest revenue source is that of Intergovernmental Funds. These include Class C road revenues of \$760,000, Community Development Block Grant (CDBG) of \$238,737, and Federal and State grants of \$34,000. Clearfield City has set the certified tax rate at 0.001800.



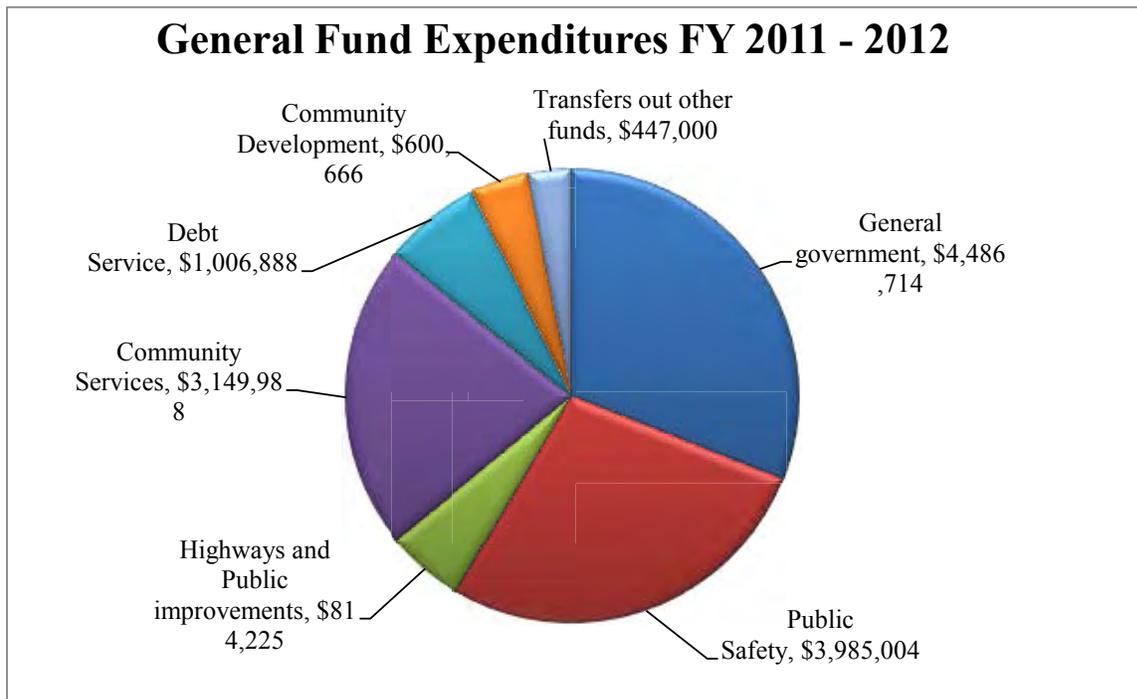
Tax Revenue FY 2011 - 2012



General Fund Expenditures

The General Fund consists of several types of units used to account for operations. This fund typically serves as the chief operating fund for a government. The functions that Clearfield City accounts for in the General Fund include Public Safety, Roads and Public Works, General Government, Community Services, Community Development, and Debt Service. The General Fund expenditures total a little more than \$14,490,000 in the fiscal year 2012 budget. Public Safety accounts for the largest percentage of expenditures, followed by General Government and Community Services. In the budget document you can see the detail breakdown by each of the departments under the Operating Budget Section.

General Fund Expenditures FY 2011 - 2012



Public Safety

Clearfield City provides public safety to the residents and businesses of Clearfield City through its Police Department. The Police Department consists of five divisions, including a Dispatch Division which also provides dispatching services to the North Davis Fire District. The overall budget for the Police Department is \$3,985,004, which represents 27.5% of the General Fund budget. Four new patrol vehicles and one new detective car will be replaced in fiscal year 2012 in the amount of approximately \$174,000.

Capital Projects General Fund

The total Capital Project Fund (Fund 45) budget is \$763,500 for fiscal year 2012. This represents an increase of \$318,499 from the previous fiscal year. Projects to be completed include reconstruction of 200 South Street from 500 West to 1500 West, bridge repair on 800 North, street seal coating throughout the city, and utility and landscaping improvements in downtown Clearfield. Community Development Block Grant (CDBG) monies will be used for road improvements on 100 North between Main Street and 300 East.

Enterprise and Internal Service Funds

Enterprise and Internal Service Funds (Funds 50 through 54, and 61) comprise 37.3% of the City's budget at \$11,150,993. Of that amount, \$2,034,000 is allocated towards capital projects. Those projects include, among others, a new motor and transformer for the 700 S well, new water and sewer lines in 1450 South Street from State Street to 1500 East, sewer line replacement on 500 East, and storm drain installation on North Barlow Street.

Summary of the Fiscal Year 2012 Budget

The final adopted fiscal year 2012 budget is a balanced budget that provides the necessary functions and services to support the residents and businesses of Clearfield City.

I wish to thank Bob Wylie, Administrative Services Director, and his staff Jessica Hardy - Budget Analyst, and Steve Guy - City Treasurer, for their time and effort in completing the budget. I am greatly appreciative of their hard work. I also wish to thank each of the Department Heads and their staff for their assistance throughout the budgeting process.

Respectfully,



Adam Lenhard
Clearfield City Manager

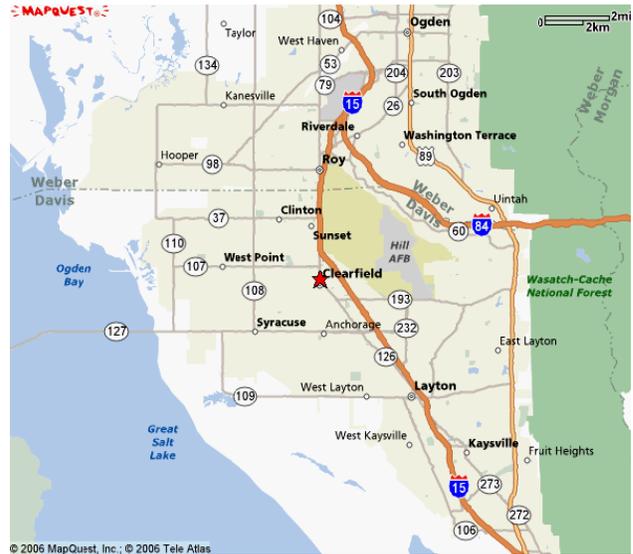


2011 – 2012
Community Profile

Clearfield City Community Profile

Clearfield City

Clearfield City is the third largest city in Davis County. The City encompasses 7.66 square miles and is approximately 93% developed. Located in Northern Utah, Clearfield is 38 miles north of Salt Lake City. Clearfield City is easily accessible by Interstate 15 which runs North and South through the City. The Salt Lake International Airport can be reached within 35 minutes and the Utah Transit Authority (UTA) provides daily mass transit service throughout the City and along the Wasatch Front. In the spring of 2008, UTA opened the Front Runner commuter train which runs from Salt Lake City to the south through Clearfield and ending north in the downtown Ogden area. The newly created train station located within Clearfield makes an easy stop for city residents as well as connecting cities to catch the train.



History

Clearfield City was originally incorporated on July 17, 1922. The first elementary school opened in 1907 and the first junior high, North Davis Jr. High School, was built and opened in 1955. In 1960, Clearfield High School opened and became the first high school located in northern Davis County.

Bordering the east side of Clearfield City is Hill Air Force Base (HAFB). The Base was established in 1941 when World War II broke out. Less than a year after HAFB opened, Army and Navy engineers chose Clearfield as the site for their largest U.S. Naval Supply Depot. The Supply Depot was built in 1942 which created jobs that drew people from as far away as Idaho. In 1963, the Clearfield Naval Supply Depot closed and was re-opened by the private industry which has become what is known today as the Freeport Center.

After the military installations of HAFB and U.S. Naval Supply Depot were established, Clearfield's population began growing rapidly. Government sponsored housing projects began developing to accommodate the new residents locating within Clearfield. Roads, culinary water reservoirs, water lines, sewer lines, sidewalks, as well as curb and gutters were installed to meet the needs of the new citizens.

Clearfield City was booming in the 1960's. In 1966 the Management Training Corporation established a center within Clearfield to provide training to "at risk" youth and equip them with the skills needed to enter the workforce as well as to prepare them to interact socially. The center soon became known as Clearfield Job Corp. Today, Clearfield Job Corp is still in operation and functioning where it houses and provides training for young people from every state in the U.S. as well as over 20 countries.

Since the 1960's, Hill Air Force Base has remained as one of the largest employers within Clearfield employing approximately 19,300 people in 2011. They continue to be one of the military's largest aircraft repair facilities for the C-130 and F-16 aircraft.

Organization

Clearfield is a City of the fourth class, (population between 10,000 and 30,000), operating a Council-Manager form of government by ordinance. The legislative body is comprised of five Council Members and the Mayor, who establish policy and procedure for the administration, organization, operations, conduct, and business of the City. The City Council members approve, adopt, and amend the budget. They are assisted by the City Manager who is appointed by the Mayor and approved by the City Council. The City Manager is responsible for implementing City policy and overseeing the day-to-day management of the City.

The Mayor and Council members are elected at large to serve four-year terms. Elections, which are held every two years, are staggered to help facilitate the continuity of the City Council.

The Basic Financial Statements of the City include all government activities, organizations and functions for which the City is financially accountable and defined by the Governmental Accounting Standards Board (GASB).

Attractions

Clearfield City is a fun and busy place to live. A variety of sights and activities for all ages can be found in and around Clearfield. A newly completed paved scenic trail runs through the City which can be used for bicycling, rollerblading, jogging, and walking. The Clearfield Skate Park is located in one of our newly renovated parks near our Aquatic Center. The Aquatic Center provides a weight room, exercise equipment, walking/jogging track, aerobics, swimming lessons, kiddie splash pool, a current channel, 30 foot slide, diving boards, six lane lap pool, and an outside water park.



Clearfield City is just 30 minutes from skiing, hiking, biking, camping, and boating in the Wasatch Mountains. Three local ski resorts are located approximately 30 minutes north of the City. Clearfield City also has a community center located within the City for “at risk” youth to attend that includes a pond for fishing, computers, games, and available facility workers to help the youth with their activities.

Each year Clearfield’s Community Theater pulls talent from the local community to perform several theater productions. The productions are performed in the local community center, and weather permitting, in Clearfield’s own outside amphitheater. Productions that are performed are family friendly and are enjoyed by all ages from the young to the old.

Education

The Davis School District operates the public schools within Clearfield. Clearfield City currently has one High School, one Jr. High, and five Elementary Schools with an estimated total of 6,105 Students and 274 Teachers. Clearfield is also situated in the middle of Weber State University and University of Utah. In 2007, University of Phoenix constructed a new building located in Clearfield’s own Legend Hills Development area and has an estimated 280 enrolled students. There are also several smaller community colleges and vocational institutions that can be reached easily from Clearfield City. The universities, community colleges, and vocational institutions provide the community of Clearfield a great opportunity to receive a higher education and provide them with occupational opportunities.

Business and Industry

Clearfield is rapidly growing in the manufacturing industry. Hill Air Force Base is Clearfield’s largest employer and employs approximately 19,300 employees. The Base is known as a repair facility for the Air Force’s Airplane fleet of F-16’s, C-130, and Stealth bomber planes. Hill Air Force Base also has L-3 Communications and Lier Siegler, two large sub-contractors, as employers for repairing planes.

Clearfield’s Freeport Center contains approximately 7,329,218 square feet of office, storage, and manufacturing space and houses 81 businesses that together employ approximately 12,000 people.

Services and Statistics

Following are statistics relating to the services provided by Clearfield City. Numbers for the statistics are supplied by the individual City Departments and based on Fiscal Year Reporting of July 1st through June 30th figures for each year. Fiscal year 08-09, FY 09-10, and FY 10-11 are actual numbers. However, FY 11-12 is based on estimates from prior 3 year historical trend averages.

General Information				
Date of Incorporation:	July 17, 1922			
Form of Government:	Council/Mayor			
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Estimated
Population:	29,002	29,002	30,112	30,112
Population Age Make-up:				
Median Age	24	24	26	26
Under 5 Years	12.2%	12.2%	12.0%	12.0%
5 to 24 Years	40.1%	40.1%	36.3%	36.3%
25 to 64 Years	42.0%	42.0%	46.2%	46.2%
65 and Over	5.7%	5.7%	5.5%	5.5%
Area of the City (Sq. Miles):	7.57	7.57	7.57	7.57
Full-Time Employees:	110	113	117	113
Part-Time Employees:	193	210	190	209





Police Protection				
	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Actual	Estimated
Stations:	1	1	1	1
Full-Time Police Officers:	33	33	33	32
Patrol Units:	24	19	19	19
Incidents:	16,832	15,609	16,876	16,000
Parking Violations:	560	525	1,015	500
Youth Court Cases:	12	0	0	0
Traffic Citations:	4,706	5,850	4,389	5,000

Recreation				
	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Actual	Estimated
Community Center:	1	1	1	1
Parks:	12	12	12	12
Parks Acreage:	81.456	81.456	81.456	81.456
Soccer Fields:	3	3	3	3
Swimming Pools:	1	1	1	1
Tennis Courts:	5	5	5	5
Skate Parks:	1	1	1	1
Boweries:	5	5	5	5
Softball/Baseball Diamonds:	10	10	10	10
Trails	1	1	2	2
Units of Service:	177,400	177,082	193,304	190,000
Aquatic Center Admissions:	83,896	82,079	100,665	100,000



Healthcare Facilities				
	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Actual	Estimated
Doctors:	36	43	38	41
Dentists:	16	16	17	17
Chiropractors:	8	8	7	7
Nearby Hospitals:				
McKay Dee Hospital			9.15 Miles	
Ogden Regional Medical Center			9.31 Miles	
North Davis Medical/Hospital			2.35 Miles	

Entertainment & Arts				
	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Actual	Estimated
Restaurants:	41	37	37	38
Hotels & Motels:	2	2	2	2
Parades:	1	1	1	1
Outdoor Theater:	1	1	1	1
Movie Theaters:	0	0	0	0





Freeport Businesses				
	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Actual	Estimated
Total Businesses:	102	81	101	105
Warehouse Distribution:	38	31	28	32
Small Industrial/Manufacturing:	62	48	61	61
Property Management:	2	2	2	2
Square Footage:				
Warehouse Distribution:	1,504,579	1,504,579	1,504,579	1,504,579
Small Industrial/Manufacturing:	5,759,052	5,759,052	5,759,052	5,759,052
Property Management:	65,587	65,587	65,587	65,587

Community Development				
	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Actual	Estimated
Building Permits Issued:	307	339	245	325
Residential:	237	270	202	275
Non-Residential:	70	69	43	50



Commercial				
	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Actual	Estimated
Shopping Malls:	0	0	0	0
Shopping Complexes:	13	13	13	13
Businesses:	1,280	1,354	1,424	1,435
Business Licenses Issued:	1,069	1,018	1,064	1,075
Rental Dwelling Licenses:*	-	336	360	360
Number of Rental Units:	-	3,336	2,689	2,700

*FY09-10 that rental dwelling licenses were broken out from business licenses

Dispatch Center				
	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Actual	Estimated
Law Enforcement Incidents:	16,832	15,609	16,876	16,900
EMS Incidents:	1,550	1,568	1,699	1,600
Fire Incidents:	472	419	511	400
Radio Log Entries:	207,562	255,648	399,775	350,000
Phone Calls:	71,510	68,664	69,048	70,000



Miscellaneous Statistics				
	FY 08-09	FY 09-10	FY 10-11	FY 11-12
	Actual	Actual	Actual	Estimated
Sanitary Sewer Miles:	73	73	73	73
Storm Sewer Miles:	68	68	70.25	70.25

Culinary Water

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Estimated
Water Mains (Miles):	110	114.4	114.4	114.4
Fire Hydrants:	1,300	1,303	1,303	1,303
New Connections:	53	55	51	50
Utility Customers:	6,573	6,564	6,578	6,590
Average Daily Consumption (Gal):				
Commercial:	8,787,000	24,101,893	21,152,000	22,000,000
Residential:	3,233,000	2,835,066	2,983,000	2,985,000
Average Residential Customer per day:	492 Gal.	490 Gal.	453 Gal.	453 Gal.



Solid Waste

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Estimated
Primary Can dumps per year:	68,759	69,014	69,178	69,350
Secondary Can dumps per year:	22,798	23,603	23,818	24,000
Damaged Cans per year:**	-	-	-	-

**In FY07-08, the City included in the solid waste contract new cans for the residents

Clearfield Justice Court

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Estimated
Criminal/Traffic/Other Cases Filed:	6,815	7,194	6,440	6,000
Criminal Charges Filed:	1,428	1,312	719	700
Traffic Charges Filed:	7,248	7,528	5,596	6,000
Small Claims Filed:	76	27	125	100



Streets & Transportation

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Estimated
Miles of Streets:	78.23	78.23	78.23	78.23
Number of Street Lights:	1,176	1,180	1,182	1,182
Major Highway:		I-15		
Distance to International Airport:		31 Miles		
Public Transportation:		UTA Bus		
Public Transportation Trains:		Front Runner		



2011 – 2012
Management and
Budget Policies

INTRODUCTION

Clearfield City operates an integrated budgetary and accounting system, which incorporates the adoption of a formal legal budget. The City Council adopts the annual budget prepared by City Management. State statutes define the legal level of budgetary control at the department level. Expenditures should not exceed appropriations at that level. Financial reports are produced showing budget and actual expenditures, and are distributed to each department head. If needed, the budget is reopened as required to consider necessary adjustments.

The Fiscal Year 2011-2012 budget has been prepared in accordance with Clearfield City's management and budget policies, each of which has been designed to clarify a specific budget issue or objective. Some of the policies are actual requirements of the Municipal Code. The budget reflects the financial management actions of the current and previous City Councils.

The main objectives in the development of the City budget are: the establishment and preservation of sound financial management for Clearfield City, and to ensure that the programmatic and service priorities of the City's elected officials and staff are carried out with the various fiscal years and within the legal constraints imposed on the City. Any modifications or revisions to the total amounts of the department budgets or revenue accounts, must by law, be adopted by the City Council. Budget openings are adopted two times per year, once in January and again in May or June. Both revenues and expenses are adjusted to reflect the most accurate data available to ensure that budgets are not exceeded. The Budget Committee and Finance Division analyze the budgeted versus the actual revenues and expenses to identify any problems or historical trends. According to City code, budget transfers are allowable between divisions in the same departments. However, transfers between departments are required to be included in the re-opened budget and approved by City Council. All Department Heads can review their budgeted expenses and revenues "live" through the accounting software. Revenues are analyzed daily by the City Treasurer who can identify and react quickly to budget concerns.

Revenue estimates are based upon several factors including historical trends, continued economic growth, and economic stability with the City and surrounding areas. Revenue projections are provided by the City Treasurer. Each Department Head forecasts their individual expenses based on the most current information available, past historical data, and future expenditures. Department Heads are also responsible for submitting any overtime and part time wages to the Budget Committee. The Budget Committee then calculates the FICA and any applicable benefits for the part time and overtime wages. The Budget Committee pulls the payroll information from the accounting software into the budget prep system. The Human Resource Department then assists the Budget Committee in updating payroll deduction and benefit tables. The Budget Committee budgets each Full-Time Employee with appropriate benefits based on a 2080 hours worked fiscal year.

The City's annual operating budget is prepared in conformity with Generally Accepted Accounting Principals. Accordingly, the underlying accounting records for general governmental operations are maintained and budgeted using the modified accrual basis for all funds. The basis for accounting also uses the modified accrual methods. The Proprietary (Enterprise) Funds are maintained and budgeted using the accrual basis for budgeting and accounting.

ACCOUNTING SYSTEM

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon



enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

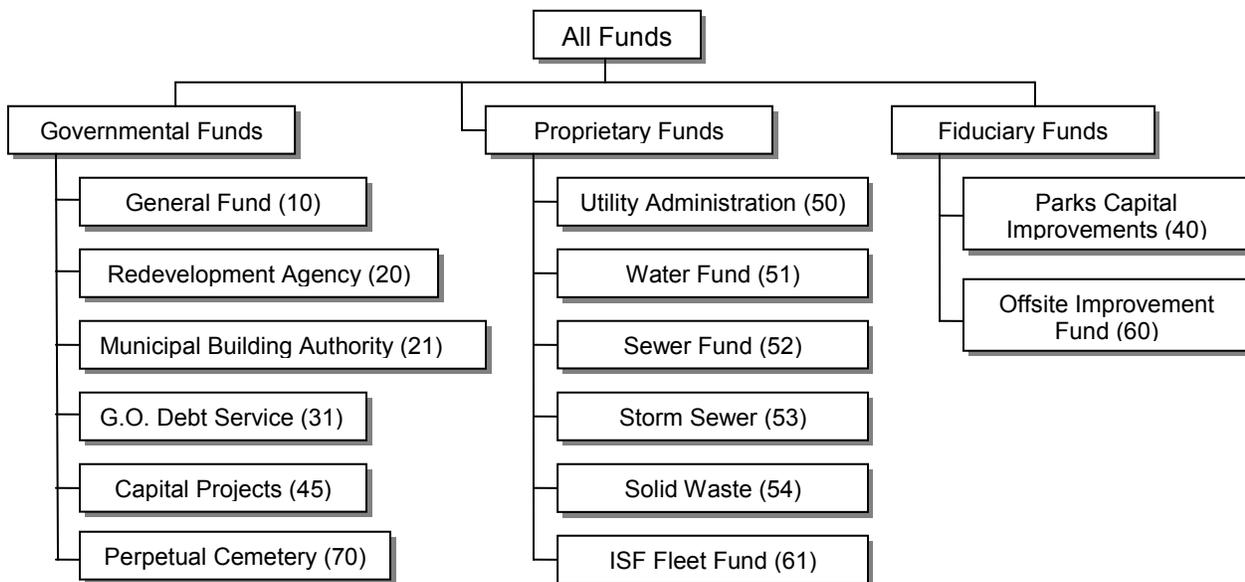
Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the water, sewer, solid waste, storm drain, and fleet are charges to customers for sales and services. The water fund also recognizes as operating revenue the portion of connection fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first and then the unrestricted resources only as they are needed.

ACCOUNTING FUND STRUCTURE

Clearfield City’s fund structure is broken out according to governmental funds, proprietary funds, and fiduciary funds. All the funds roll up to compose the entire city budget as follows:



The City reports the following major **Governmental Funds**:

- **General Fund (Fund 10)** – is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

- **Redevelopment Agency Funds (Fund 20)** – accounts for redevelopment agency transactions conducted by Clearfield City, including property acquisition, site improvements, preparation cost, installation of public improvements, and administration cost.
- **Municipal Building Authority (Fund 21)** – accounts for the debt issued by the municipal building authority.
- **G.O. Debt Service Fund (Fund 31)** – accounts for the general obligations bonds issued for the City.
- **Capital Project Fund (Fund 45)** – accounts for the ongoing acquisition and replacement of major capital assets and infrastructure improvements needed to maintain the operations of the City. General government resources provide the primary source of funding with grants and other governmental resources providing additional funding as available.
- **Perpetual Cemetery Fund (Fund 70)** – accumulates fees from cemetery plot purchases which are restricted for use specifically in the cemetery.

The City reports the following major *Proprietary Funds*:

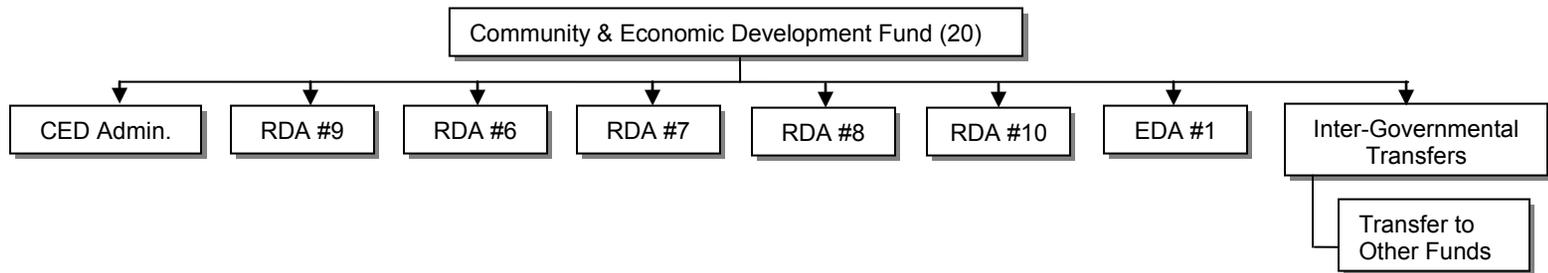
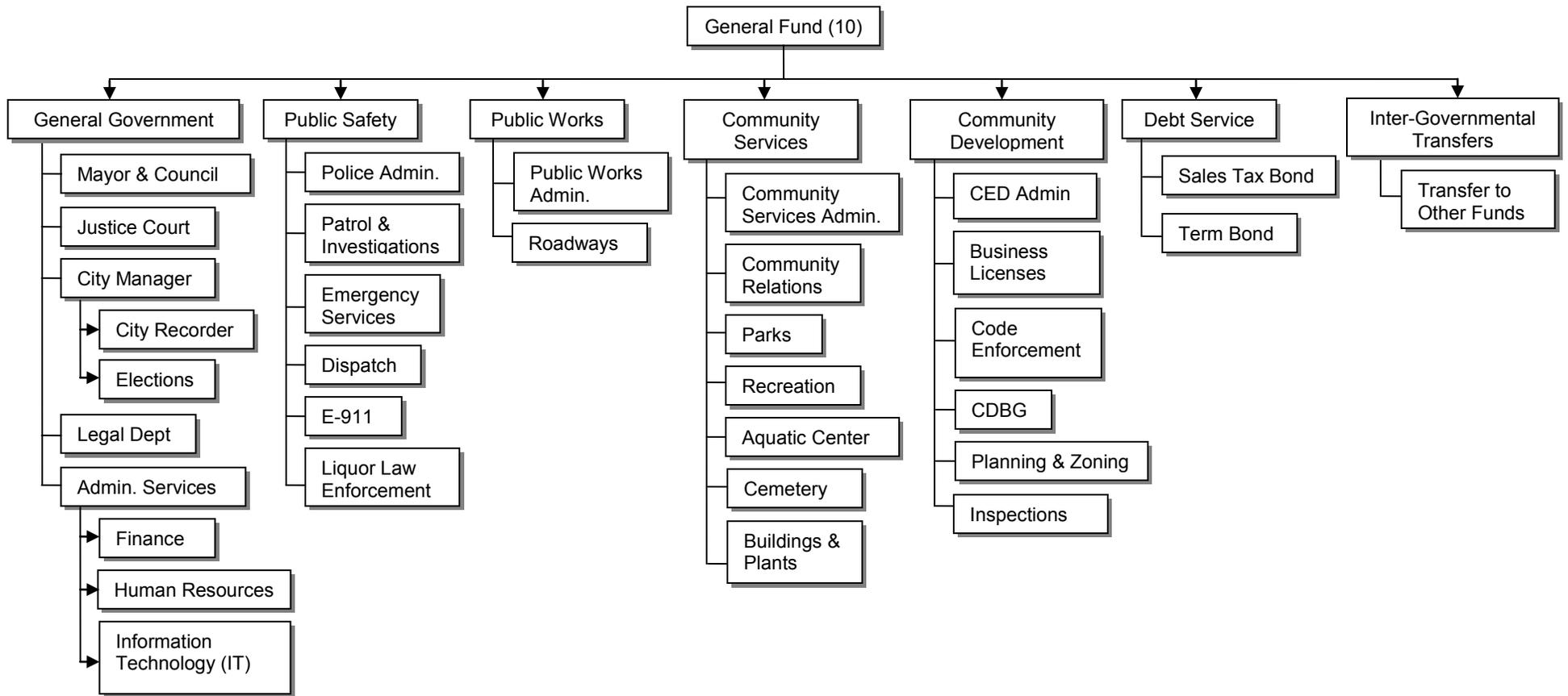
- **Utility Administration (Fund 50)** – accounts for the administration in the operation of the City’s Utility System.
- **Water Fund (Fund 51)** – accounts for the operation of the City’s Water Utility System.
- **Sewer Fund (Fund 52)** – accounts for the operation of the City’s Sewer Utility System.
- **Storm Drain Fund (Fund 53)** – accounts for the operation of the City’s Storm Drain System.
- **Solid Waste Collection Fund (Fund 54)** – accounts for the revenues and expenses associated with providing waste collection services.
- **ISF Fleet Fund (Fund 61)** – accounts for the ongoing acquisition and replacement of city-wide vehicle assets needed for the operations of the City. General, Water, Sewer, and Storm Sewer Funds provide the funding for depreciation, maintenance and replacement costs to maintain this fund.

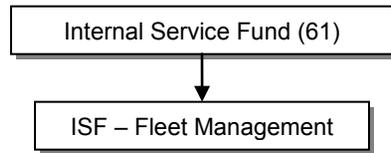
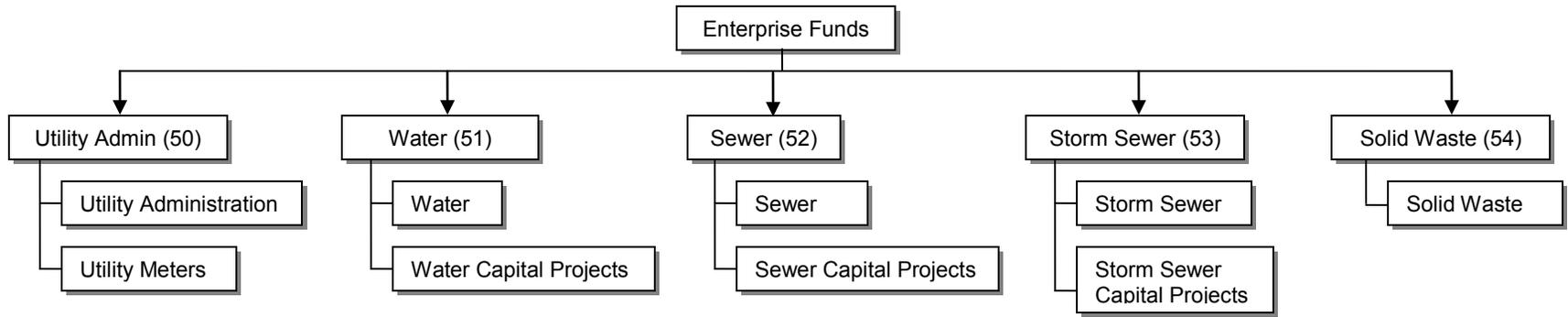
The City reports the following *Fiduciary Funds*:

- **Parks Capital Improvement Fund (Fund 40)** – accounts for the funds collected from building permits for park capital improvements.
- **Offsite Improvement Fund (Fund 60)** – accounts for the funds collected from developers for offsite improvements.

ACCOUNTING ORGANIZATION CHART

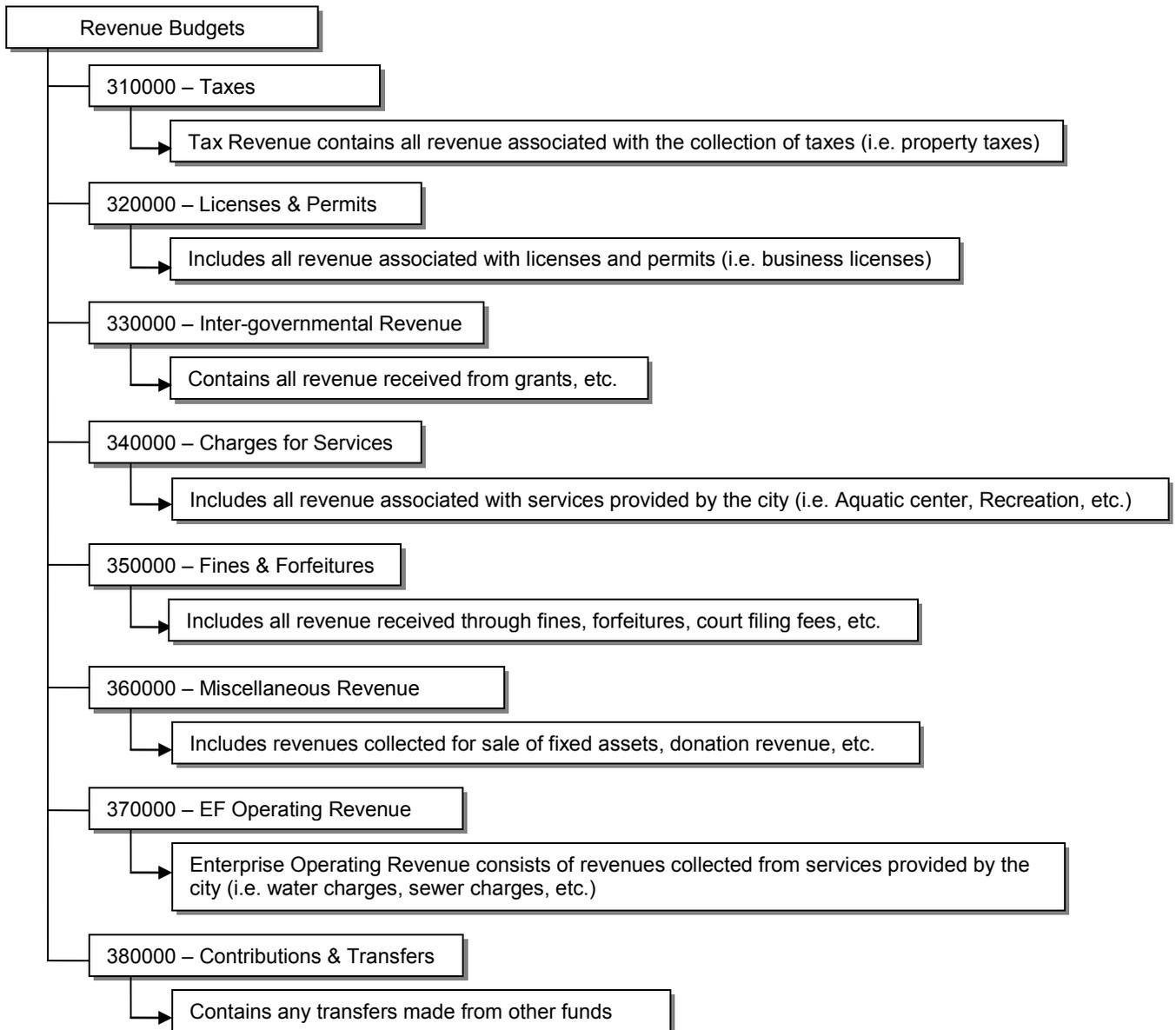
The State of Utah has setup a recommended organization chart of divisions for municipalities located within the state to follow. In an attempt to adhere to the recommended standards set by the state, Clearfield City has implemented the following organization chart for departments and divisions broken down by fund for General Fund (10), Community & Economic Development (20), Enterprise Funds (50, 51, 52, 53, & 54) , and Internal Service Fund (61). In each fund, divisions rollup up to the department then departments rollup up to the Fund.





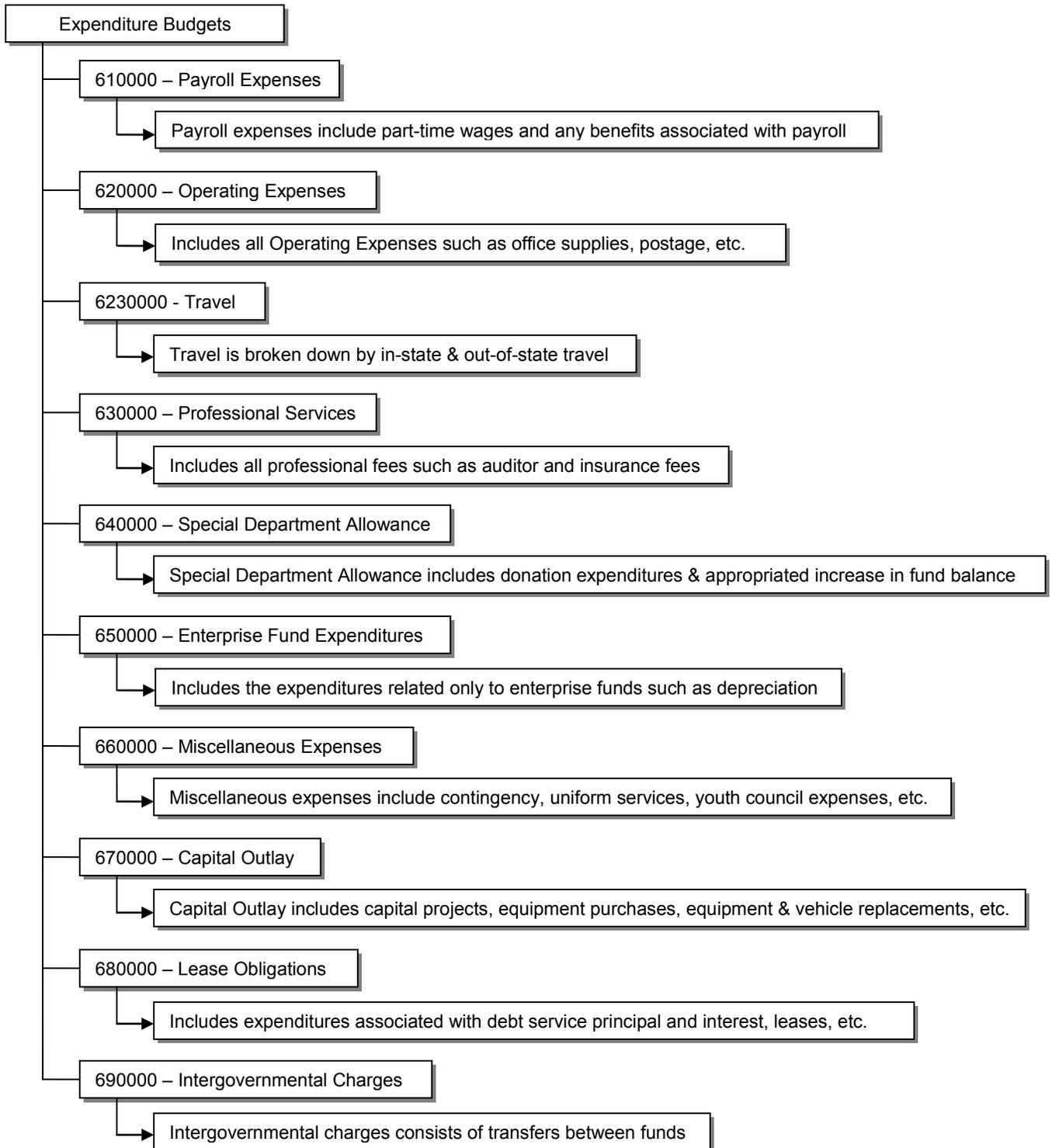
ACCOUNTING REVENUE CHART OF ACCOUNTS

The City's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles set by the State of Utah and as outlined in the State of Utah *Uniform Accounting Manual* under *Section I.C.09.01 – Revenue Account Summary*. All City-wide used Revenue Accounts start with the numerical number three (3) which identifies revenues in the accounting structure. Accordingly, the underlying accounting records for general governmental operations are maintained in a modified accrual basis. The City Council has reviewed and approved all of the budget totals in this document, as well as the City's Financial Plan.



ACCOUNTING EXPENDITURE CHART OF ACCOUNTS

In Clearfield City’s attempt to adhere to requirements set by the State of Utah and published in the Uniform Account Manual (*Code I.C.09.02.02*), the City starts all expenditure accounts with the number six (6) with the second number in the account string being related to the rollup two accounts. Rollup two accounts are the highest reporting level of accounting for the City with the lower accounts rolling up into these accounts based on the first two or three numbers of their account structure. Every fund within the City Budget uses the same universal accounting structure for expenditures as follows:



BUDGET BASIS

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, sewer, storm sewer, and solid waste enterprise funds are charges to customers for sales and services provided. The water fund also recognizes as operating revenue the portion of connection fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

In all cases (Enterprise Funds and Governmental Funds) when goods and services are not received by year-end, the encumbrances will lapse.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of Generally Accepted Accounting Principals (GAAP). In most cases, this conforms to the way the City prepares its budget.

UTAH STATE BUDGET GUIDELINES

In an attempt to remain in compliance with *Utah State Statute 10-6-110(1)* which reads, "the budget for each fund set forth in Subsection 10-6-109(1) shall provide a complete financial plan for the budget period. Each budget shall specify in tabular form: (a) estimates of all anticipated revenues and (b) all appropriations for expenditures classified by the account titles prescribed in the Uniform Account Manual for Utah Cities. (2) The total of the revenues shall equal the total of appropriated expenditures."

Clearfield City has established and maintained their accounting structure as defined by Utah State Statute by adopting budget guidelines which serves as a guide to the City to adhere to State Statute.

Separate budgets are prepared according to *Utah State Statute 10-6-109(1)* which reads, "shall prepare for each budget period a budget for each of the following funds: (a) the general fund, including the Class "C" and collector road funds; (b) special revenue funds; (c) debt service funds; (d) capital improvement funds; and (2) major capital improvement financed by general obligation bonds, capital grants, or inter-fund transfers, shall use a capital projects fund budget."

Clearfield City is in compliance with State Statute on preparing budgets and can be seen in the Accounting Organization Chart starting on page C-1.

Also, Clearfield City prepares budgets for Enterprise Funds in accordance with *Utah State Statute 10-6-135* as follows: "(1) on or before the time the governing body adopts budgets for the funds set forth in Section 10-6-109, it shall adopt for the ensuing fiscal period an "operating and capital budget" for each enterprise fund and shall adopt the type of budget for other special funds as required by the Uniform Accounting Manual for Utah Cities. (2) (a) An "operating and capital budget," for purposes of this section, means a plan of financial operation for an enterprise or other required special fund, embodying estimates of operating resources and expenses and other outlays for a fiscal period."

Each Enterprise Fund is broken out by the services they provide (i.e. Water, Sewer, Storm Sewer, and Solid Waste) or by the revenues collected (Capital Projects, Internal Service Fund – Fleet, etc.).



BUDGET GUIDELINES

During the month of January each year, the City Council attends a budget retreat with the Department Heads and Budget Committee members to discuss their goals and objectives for the upcoming budget year. The Department Heads use the Council's goals to guide them through the budget process and prepare their requests according to the goals of the Council. The Department Heads then prepare their budget requests for review by the Budget Committee.

The following guidelines instruct the Division/Departments of the City on the procedure for preparing budget requests for the Budget Committee. The Budget Committee, which consists of the City Treasurer, Budget Analyst, Administrative Services Director, and City Manager, review the submitted requests and goals. The budget committee then compiles the "requested budget" documents for review and input from the City Council.

Base Budget:

- Department Heads should not budget for Full-time, Part-time, or Overtime personnel costs.
- Revenues will be projected by the City Treasurer based upon past historical trends from actual revenues collected in prior two years as well as revenues collected year-to-date as of when revenues are being projected.
- Carried over Capital Project figures shall be submitted by the City Treasurer based upon funds remaining to be spent from appropriated funds.
- The City Treasurer will inform the Capital Projects Coordinator of the Impact Fees and Federal Funding dollars that must be spent by the end of the Fiscal Year 2011 budget year.

Requests for Additional Funding:

- Existing Program requests shall be submitted to the budget committee.
 - Mandatory requests are needed for items that are for:
 1. Matching funds for Federal, state or other grant awards, or projection of awards
 2. Capital Projects (Fund 45)
 3. Capital Equipment
 4. Equipment Replacements
- New Program requests:
 - New Program Requests are required to:
 1. Setup programs in Project Accounting
 2. Setup of Expenditure accounts in the Fund Accounting Software
 3. Request of funding from revenues
 4. Any new program(s)/project(s)
 5. Matching funds for federal, state, or local grant submissions
 6. Any request for new Full-time or Part-time Employees

Personal Services Increases:

- Department/Division leaders shall submit requests for new Full-time employees to the Budget Committee to be included in the personal position control budgeting process.
- Department/Division leaders shall submit requests for Overtime and Part-time wages to the Budget Committee based upon their estimates of needed Part-time and Overtime hours.
 - FICA and Medicare will be calculated and included in the Department/Division budgets by the Budget Committee.
- Human Resources shall have all current employee information up-to-date and current as of January 28, 2011. The Budget Committee will then pull current employee information from the Payroll module into the personnel budgeting module by January 28, 2011. The Human Resources Division will assist the Budget Committee in updating any and all benefit and tax tables for computation of employee expenses for the upcoming budgeting year.
- City Management will instruct the Budget Committee on any or all anticipated increases due to cost of living or merit increases to be included in the personnel budgeting module calculations.

Vehicle Requests:

- Any vehicle requests shall be submitted by January 7, 2011 to the Fleet Committee in order to be included in the requested fiscal year 2012 budget.
- Funds will be projected by the Budget Committee then presented to the Fleet Committee who will indicate the funding source to be used to purchase any new vehicles.

Required Budget Entry:

- Department heads are required to enter their budget requests into the Fund Accounting Budget Prep module under “Requested Budget” by February 11, 2011.
- Department heads are required to enter “base” and “new” totals under each expense item requested. Base items are needed items to maintain current operations of the City. New items are any new expense items not previously budgeted for or “wish list” items.
- Department heads are required to include notes attached to each budget item requested indicating specific line item requests and starting each line item note with base or new.
- Departments with projects (programs) shall enter their project budgets into the Project Budget Prep Module under “Requested Budget” by February 11, 2011.
- Notes will need to be attached to each Project line item request.

Department Head/Budget Committee Review:

- Each Department Head meets with the Budget Committee to justify their detailed requested budgeted items.
- The Budget Committee makes recommendations and any changes to the Departments budgets during their review.
- The Budget Committee checks for conformity within the notes backup to make sure the detailed requested budget items are broken down between base and new.
- The Budget Committee also verifies the base and new amounts requested are correct and budget amounts are entered correctly into the budget prep module.

Deadlines:

- Below is a planning and budget calendar for the Fiscal Year 2011-2012 budget cycle. Deadlines for budget entry into the Financial Software “Requested Budget Base” are due on or before February 11, 2011.

January 7, 2011	Capital Vehicle and Equipment Needs Due
January 7, 2011	Capital Projects Due (Non-Public Works)
January 28, 2011	Budget Retreat
January 28, 2011	Preliminary Revenue Projections Due
January 28, 2011	Preliminary Personnel Costs Due
February 11, 2011	Budget Justifications Due from Departments & Staff
February 18, 2011	Draft Preliminary Budget Published
February 22-25, 2011	Preliminary Budget Review by Staff
March 2011	Preliminary Budget Review by Staff
April 5, 2011	Council Review of Tentative Budget
April 19, 2011	Council Review of Tentative Budget (If Needed)
May 3, 2011	Council Review of Tentative Budget (If Needed)
May 10, 2011	Council Adopts Tentative Budget (GF, EF, RDA)
June 7, 2011	Tax Certification Due from County Auditor
June 7, 2011	Public Hearing on Budget (w/o tax increase)



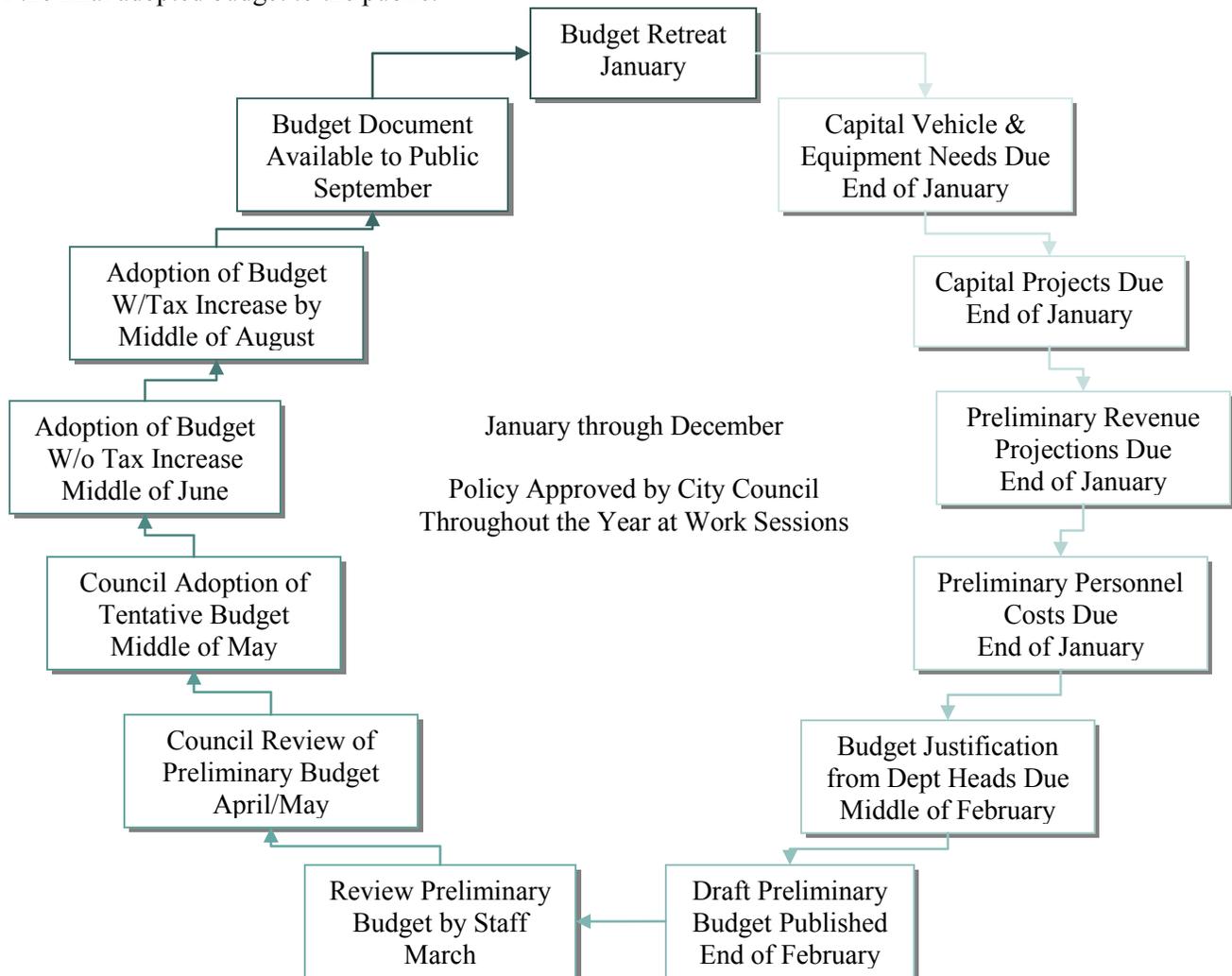
June 7, 2011	First Opportunity to Adopt FY12 Budget w/o Tax Increase
June 22, 2011	Statutory Budget Approval Date w/o Tax Increase
August 10, 2011	Last Opportunity to Adopt FY12 Budget w/o Tax Increase
August 10, 2011	Public Hearing on Budget with Tax Increase
August 10, 2011	Last Opportunity to Adopt FY12 Budget with Tax Increase
August 10, 2011	Statutory Budget Approval date with Tax Increase

Council Review:

- During work sessions with the City Council, the Budget Committee presents the prepared requested budget documents. Each work session focuses on a particular fund, revenues, operating expenditures, capital projects, or capital equipment.
- At the beginning of each work session, the council is given the chance to receive clarification on any questions from the previous work session.
- The final work session is a recap of the overall city-wide budget for all funds. The Budget Committee also presents the City Council with the “Tentative” budget documents for review.

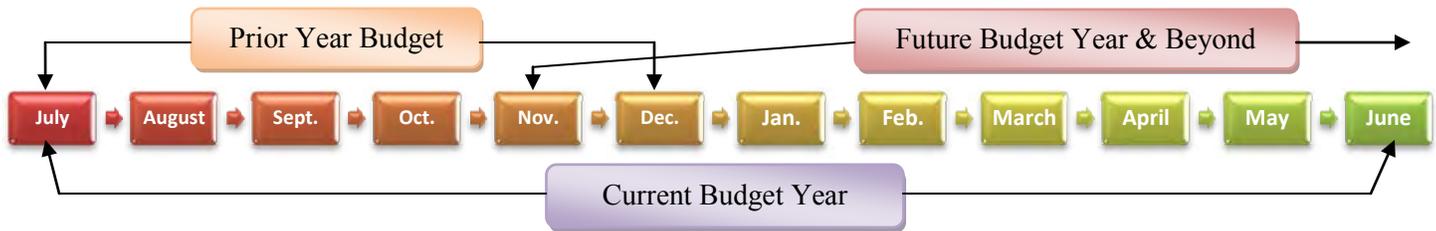
BUDGET PROCESS

Following is a flow chart which shows the process the budget goes through each year from citizen input to posting of the final adopted budget to the public.



The budget process is a never ending continual process running 249 working days a year. When the city is in the current fiscal year of 2012, the next fiscal year 2013 budget is in the preliminary stage while the prior year of fiscal year 2011 is in the finalization process of the audit and CAFR presentation. Clearfield City Management is continually budgeting and forecasting future year budgets with as far as five to ten year projections.

Following is a “big picture” look at the budgeting process which demonstrates how the budget years overlap during the budget process.



BALANCED BUDGET

Clearfield City defines a balanced budget as one in which total revenues equal expenditures, “the accounts balance”, and when there is neither a budget deficit or budget surplus in a given fund. A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

BUDGET TRENDS & FUTURE FORECASTING

Budget trends consist of the historical amounts actually collected in revenue or actually expensed compared to the adopted budget.

Future trends are harder to predict for the city since economic conditions are constantly changing and updating. In an attempt to forecast future trends, Clearfield City management projects future income of revenues for the next five years using an average of actual amounts collected for revenues or those actually expended for expenditures of the previous five years. Then, any foreseeable increase in revenue which has the potential to be realized is then added to the revenue projection.

CHANGING/AMENDING THE BUDGET

In accordance with *Utah State Statute 10-6-135(7)(b)*, “during the budget period the governing body may, in any regular meeting or special meeting called for that purpose, review any one or more of the operating and capital budgets for the purpose of determining if the total of any of them should be increased.” Therefore, Clearfield City re-opens the budget with the Council typically twice a year, once in January and once in May or June, to account for increased revenues, expenditures, or unaccounted for revenues or expenditures.

After the final adoption of the budget, the Council must vote to amend the operating budget if the amendment:

- 1) requests an increase in the number of full-time or part-time positions for any fund
- 2) requests an increase in the general fund expenditure appropriations for a department
- 3) requests a new source of general fund revenue that is available
- 4) is for a reallocation of general fund expenditure appropriations between divisions is needed, including allocation of any contingency funds

When amending the budget, the Budget Committee presents to the City Council documentation which illustrates what revenue and expenditure accounts are proposed to be increased or decreased followed by an explanation of the requested change. Once approved by City Council, the Finance Division makes the adopted changes within the accounting software system. Any changes made are filed for the auditor’s review at the end of the fiscal year.

FINANCIAL PLANNING POLICIES

As recommended by the Government Finance Officers Association (GFOA), Clearfield City has created financial policies and formally adopted the policies at regularly scheduled council meetings to discuss, approve, and adopt financial policies for financial planning, Revenues, and Expenditures.

It is the goal of the Clearfield City Council and City Staff to improve the overall planning, implementation, and performance of program objectives in the budgeting process. During the budget process, the financial policies along with the strategic plans for the City are reviewed to ensure continued relevance and to identify any gaps that should be addressed with new policies. New policies, if necessary, are created and presented to the City Council for approval and adoption. Following the completion of each fiscal year, the budget process is repeated and improved.

Internal Control:

In developing and maintaining the City's accounting system, consideration is given to the adequacy of the City's internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

- 1) The safeguarding of assets against loss from unauthorized use or disposition
- 2) The reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that:
 - a) The cost of a control should not exceed the benefits likely to be derived
 - b) The evaluation of costs and benefits requires estimates and judgments by management.

Deposits and Investments:

Clearfield City maintains cash accounts with local institutions and investment pools with the Utah Public Treasurers' Investment Fund, which is available for use by all funds.

Utah State law requires that City funds be deposited with a "qualified depository" as defined by the Utah Money Management Act. A "Qualified Depository" includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements as defined in Rule 11 of the Utah Money Management Act. Rule 11 establishes the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and defines capital requirements which an institution must maintain to be eligible to accept public funds.

Deposits and investments for local government are governed by the Utah Money Management Act (Utah Code Annotated, Title 51, Chapter 7, "the Act") and by rules of the Utah Money Management Council ("the Council").

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Clearfield City is authorized to invest in the Utah Public Treasurer's Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participants' average daily balances.

State statues authorized the City to invest in obligations of the United States Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool.



Investments for the City, as well as for its component units, are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Interest rate risk is the risk that changes in interest rates of debt investment will adversely affect the fair value of an investment. Clearfield City manages its exposure to declines in fair value by investing mainly in the PTIF and be adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

Receivables and Payables:

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "interfund loans."

All trade, property, sales, and franchise tax receivables are shown net of an allowance for uncollectible. Trade accounts receivable in excess of 180 days comprise the trade accounts receivable allowance for uncollectible.

Property taxes are collect by the County Treasurer and remitted to the City shortly after collection. Property taxes are levied based on property values as of January 1 of each year, with liens posted as of the same date. Taxes are due and payable on November 1 and delinquent after 12 o'clock noon on November 30 of each year.

Sales taxes are collected by the State Tax Commission and remitted to the City monthly.

Franchise taxes are collected by the telephone, natural gas, electric utilities, and by cable TV operations which are remitted to the City monthly.

Compensated Absences of Employees:

City employees are granted vacation and sick leave in varying amounts based on length of service. Unused vacation up to 240 hours may carryover into the next year and is paid on termination. Sick leave in excess of 80 hours may be converted to five days vacation leave or to case at one-fourth of the amount.

Sick leave is forfeited upon termination. Certain eligible employees can, upon retirement, covert unused sick leave into prepaid health insurance premiums (up to 5 years) or receive an equivalent lump sum payment.

In governmental funds, compensated absences are recorded as expenditures in the year paid, as it is the City's policy to liquidate any unpaid vacation or sick leave at June 30th from future resources rather than currently available expendable resources.

Unpaid compensated absences in proprietary funds are recorded as a liability in those funds as the vested benefits the employees accrue.

Restricted Cash and Cash Equivalents:

Certain resources of the City's governmental funds are set aside for the repayment of debt, for capital projects, and for cemetery perpetual care.

Capital Assets:

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e. roads, sidewalks, and similar items), are reported in the applicable government or business-type activities. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.



The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Prior to July 1, 2002, governmental funds' infrastructure assets were not capitalized. These assets will be valued at estimated historical costs in future financial reports.

Property, plant, equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building Improvements	15-20
Public Domain Infrastructure	50
System Infrastructure	30
Vehicles	5-10
Equipment	3-7

Long-Term Obligations:

Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported not of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are report as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity/Net Assets:

Reserves represent those portions of fund equity not appropriable for expenditure or legally separated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Cash Management:

The Utah Money Management Act governs the investments of all public funds held by public treasurers in the state. It establishes criteria for the investment of public funds with an emphasis on safety, liquidity, yield, and matching the term of investments to the availability of funds.

Clearfield City is currently complying with all of the provisions of the Money Management Act for all City operating funds. All of the City's funds are invested in the Utah Public Treasurers Investment Fund.

Risk Management:

The City has established a Risk Management and a Safety Committee. The City has also developed a Risk Management policy book. Clearfield City purchases insurance policies through a broker which has placed the coverage. Lines of coverage include property, inland marine, general liability, law enforcement liability, employment practices liability, automobile liability and physical damage, crime and umbrella liability with a limit coverage of \$10,000,000.



Like other governmental entities within the State of Utah, the City and its exposure to liability claims are governed under the Utah Governmental Immunity Act (Utah Code Ann. 63-30-1). This act helps regulate claims and damages against a governmental organization.

Independent Audit:

Section 10-6-150 of the *Utah Code* Un-annotated, and *Section III.D.01* of the *State of Utah Uniform Accounting Manual* requires that third class cities prepare an annual financial report, and that an annual audit be conducted by an independent certified public accountant. The City has contracted with Ulrich and Associates, P.C., Certified Public Accountants. Ulrich and Associates prepare the City’s Comprehensive Annual Financial Report (CAFR) which is submitted each year to the Government Finance Officers Association (GFOA).

City Sponsored Retirement Plans:

Clearfield City contributes to the Local Government Noncontributory Retirement System and the Public Safety Retirement System for employees with social security coverage, all of which are cost-sharing multiple-employer defined benefit pension plans administered by the Utah State Retirement Systems (URS). URS provides retirement benefits, annual cost of living allowances, death benefits, and refunds to plan members and beneficiaries in accordance with retirement statutes established and amended by the Utah State Legislature.

URS are established and governed by the respective sections of *Chapter 49* of the *Utah Code Annotated 1953 (Chapter 49)* as amended, which also establishes the Utah State Retirement Office for the administration of the Utah Retirement Systems and Plans. Chapter 49 places the URS, the Office and related plans and programs under the direction of the Utah State Retirement Board whose members are appointed by the Governor.

In 1996, Clearfield City ceased participating in the Local Governmental Contributory System. Plan members are required to contribute a percentage of their covered salary (all or part may be paid by Clearfield City) to the respective systems to which they belong. Clearfield City is required to contribute a percent of covered salary to the respective systems: 0% to the Contributory, 13.41% to the Noncontributory, 0% to the Public Safety Contributory, and 26.64% to the Public Safety Noncontributory. The contribution rates are the actuarially determined rates and are approved by the Utah State Retirement Board.

The 401(k) plan provided by International City Management Association (ICMA) is a multiple-employer defined contribution plan. All employees of the City who participate in the Utah Retirement System contributory or noncontributory systems are eligible to participate in the plan.

Clearfield City has adopted with the fiscal year 2012 budget to contribute 14% overall for public employees into retirement plans with the required 13.41% to URS and the remaining 0% going into an ICMA 401(k) plan. For Public Safety employees, Clearfield City’s fiscal year 2012 budget to contribute a total of 27.00% into retirement plans with the required 26.64% to URS and the remaining 0% going into an ICMA 401(k) plan. Each year when URS establishes new contributory rates into their retirement system, Clearfield City adjusts the amount contributed into the ICMA plan to keep Clearfield City’s contribution rate of salary to 13.41% for public employees and 26.64% for public safety employees.

FUND BALANCE

Clearfield City’s fund balance policy describes a fund balance as the cumulative excess of revenues over expenses for a fund. Fund balances are broken into three major classifications: reserved, unreserved, and permanent funds. It has been established that reserved, unreserved, or permanent funds will not carry any negative fund balances.

Clearfield City Fund Balance Policy:

Reserved fund balances contain funds that are legally obligated by parties outside of the City for specific purposes (i.e. bond proceeds, debt service by bond or loan documents, unspent revenues required by law to be used for specific purposes, grants received for a specific purpose, or refundable deposits by customers) and the City cannot



change the intended use of the funds. The City will maintain in the fund's reserved fund balance, any reserves required meeting the specified legal requirements of any of the bond(s), or loan(s) recorded in the fund.

Unreserved fund balance is the remainder of the fund balance after the reserved fund balance and permanent fund balance are accounted for. The unreserved fund balance may be invested in capital assets, appropriated specifically by the City Council, or un-appropriated. Any unreserved un-appropriated fund balance will be considered for four (4) years as a reserve for future equipment needs and/or capital project needs. If applicable, the unreserved appropriated balance plus unreserved un-appropriated fund balances cannot exceed legal limits established by the State of Utah.

State Statute of Fund Balance:

The State of Utah has developed *Utah Code 10-6-116(1)* which states that Cities are permitted to accumulate retained earnings or fund balances in any fund. However, in the General Fund only, accumulated fund balances are restricted to the following purposes: 1) to provide working capital to finance expenditures from the beginning of the budget period until general property taxes, sales taxes, or other applicable revenues are collected, 2) to provide a resource to meet emergency expenditures, and 3) to cover a pending year-end excess of expenditures over revenues from an unavoidable shortfall in revenues.

Utah Code 10-6-116(2) through (4): Accumulation of fund balances in the General Fund shall not exceed 18% of the total estimated revenues of the General Fund. If the fund balance at the close of any fiscal period exceeds the amount permitted, the excess shall be appropriated in the manner provided in Section 10-6-117. Any fund balance in excess of a minimum of 5% of the total revenues of the General Fund may be utilized for budget purposes.

Operating Contingency:

A portion of the unreserved fund balance will be specifically appropriated to maintain a minimum reserve established by the City to meet the following years operating expenses budget.

Capital Project/Equipment Fund Balance:

If any fund has fixed assets recorded, then part of the unreserved fund balance will include the cost of the assets less any accumulated depreciation and its portion of the fund balance will not be available for appropriation. Capital projects identified in the previous year, current year, or which can be forecasted up to five (5) years can be appropriated to use fund balance. Any capital project that is not finished by the end of the fiscal year will be brought forward to the next fiscal year. Also, portions of unreserved fund balance can be specifically budgeted for equipment purchases that are \$5,000 or greater. Any savings on capital equipment or capital projects should be returned to the unreserved un-appropriated fund balance. Any unused fund balance can be appropriated for one-time capital equipment purchases or these funds can become long term savings for replacement or repair of major capital facilities or infrastructure.

Utah State Code 10-6-116(5) states: Within a Capital Improvements fund, the City Council may, in any budget period, appropriate from estimated revenue or fund balance to a reserve for Capital Improvements for the purpose of financing future specific Capital Improvements, under a formal long-range capital plan adopted by the City Council. The reserves may accumulate from fiscal period to fiscal period until the accumulated total is sufficient to permit economical expenditure for the specified purposes. Disbursements from these reserves shall be made only by transfer to a revenue or transfer account within the Capital Improvements Fund, under a budget appropriation in a budget for the fund adopted.

Debt Service Fund Balance:

Any unreserved appropriated debt service payment for a bond or loan is not required if there is a reserved debt service fund for the bond or loan.

Use of Fund Balance:

For the minimum unreserved appropriated fund balances, the City has set policy that funds will be used in the following order of importance:



- 1) The City will maintain unreserved appropriated capital projects from prior year balances to ensure funding is available to complete capital projects that the City has started.
- 2) The City will fund *unreserved appropriated matching funds* for any amounts required to match grants or to receive revenue that the City has applied for. If the minimum unreserved appropriated debt service or the minimum unreserved appropriated operating contingency is not funded, the grant award, or other revenue must equal or exceed the required match in order to be funded.
- 3) The City will appropriate into *unreserved appropriated debt service* available funds up to the following year's budgeted debt service payments not covered by transfers into a fund and budgeted transfers to other funds for debt service payments, if the debt does not have *reserved* fund balance requirements.
- 4) If unreserved fund balance is available after appropriating capital projects from prior year balances, matching funds and debt service payments the City will appropriate funds to maintain the minimum *unreserved appropriated operating contingency* established by the City for the fund.
- 5) After unreserved appropriated capital projects balance from prior year's, matching funds, unreserved appropriated debt service, and unreserved appropriated operating contingency are funded. The City will appropriate specifically identified new capital projects or equipment from unreserved un-appropriated funds to *unreserved appropriated capital equipment* or *unreserved appropriated capital projects*.
- 6) If a fund does not have infrastructure or major capital facilities, a reduction in revenue sources for a fund will be considered for any unreserved fund balance remaining if a fund has unreserved un-appropriated fund balance for four years in a row.

Permanent Fund Balance:

Funds that are legally restricted to the extent of only earnings and not principal, may be appropriated for expenditures. The Perpetual Cemetery Fund is the only fund Clearfield City has that fits in this category.

Prioritizing and Reporting of Fund Balances:

Compliance with the fund balance police will be reported to the City Council quarterly at a regularly scheduled work session and within sixty (60) says after the end of the quarter.

The following table prioritizes the order in which fund balance will be maintained by Clearfield City and should be used as a guide in developing priorities for fund in the City budgets.

1	Reserved	Bond Proceeds, required Debt Reserves, unspent Impact Fees, unspent E-911 Funds, Grant Funds, and Refundable Deposits
2	Un-Reserved	Funds invested in Capital Assets
3	Un-Reserved	Appropriated funds for Capital Project balances to be brought forward from prior years
4	Un-Reserved	Appropriated Matching Funds
5	Un-Reserved	Appropriated funds for Debt Service Payments equal to the following year's debt payment
6	Un-Reserved	Appropriated funds to maintain the Minimum Operating Contingency
7	Un-Reserved	Appropriated Capital Projects or Appropriated Equipment identified in the following year's budget
8	Un-Reserved	Un-appropriated Capital Projects, Capital Equipment, and Additional Operating Contingency

Additional and more specific Fund Balance information broken down by fund can be found in the Fund Balance section, Section – I of this budget document.

DEBT POLICY

The purpose of a debt policy is to: 1) identify when and what kind of external debt is appropriate for the City to issue, 2) identify the required steps to issue debt, 3) ensure that legal and regulatory requirements associated with



issuing debt are followed, and 4) to ensure the appropriate and timely administration of and repayment of all debt obligations.

Clearfield City may issue bonds or other debt to finance essential major Capital Improvements, Economic Development, Public Safety, Public Health, Public Facilities, or other Infrastructure that is beyond the City's ability to fund the expenditure all at once by using current fund balances or revenues.

Kinds of Debt that may be Issued:

The kinds of debt the City may issue or enter into may include General Obligation Bonds, Revenue Bonds, Capital Leases, Reimbursement Agreements, Debt funded with Special Assessments, and Refunding or Restructuring of Debt. Specifically as follows:

- 1) Clearfield City may issue debt to fund Capital Improvements and Infrastructure only if they are included in the City's Capital Facilities Plan. Projects that are not included in the Capital Facilities Plan require a cost/benefit analysis be performed along with sources of recommended funds to cover all debt service requirements before they will be considered for funding. The time to repay the debt issued cannot exceed the estimated useful life of the capital improvement.
- 2) If a specific revenue stream or group of users who will benefit from the identified Capital Improvements will have revenue bonds or special assessments bonds issued which will be backed by the related revenue stream. The revenue stream should be available for the life of the debt to be issued and should be adjusted for future increases or decreases in operating costs associated with the Capital Improvement. Any new increase in revenue streams will be presented to the City Council to be considered before issuing the debt.
- 3) Debt will not be issued for Capital Improvements with a useful life of nine years or less or for Capital Equipment with a useful life of less than five years.
- 4) In an attempt to lower the amount of debt issued by the City, the City will apply for Federal, State, or Regional assistance in the forms of grants, gifts, or low interest loans from other governmental agencies to help finance the Capital Improvements.
- 5) Clearfield City will use any impact fees assessed on new development to help pay its fair share for Capital Improvements related to growth. Impact fees cannot be used as a revenue stream to finance debt.
- 6) Clearfield City will request voter authorization to issue any General Obligation Bonds. The amount used for public health or public safety has to be at least fifty percent (50%) of the amount of the bonds issued.
- 7) For the General Fund and Enterprise Funds, the City will not issue more debt related to these funds if the current annual debt service (Principal and Interest payments) in the fund exceeds fifteen percent (15%) of the current annual revenues in the fund.

Financial Advisor for Debt Issues:

Clearfield City will retain a firm as a financial advisor or firm through a request for proposal at least every five (5) years. The financial advisor will advise the City on debt issuance options, interest rates, issuance costs, and marketability of the City's debt issues.

The financial advisor or firm will be compensated by the City and cannot receive compensation by fee-splitting with other parties related to the issuance of City debt.

Underwriter and Method of Sales for Securities:

General Obligation (G.O.) Bonds will be issued by the City through competitive sales with the sale being assisted by the City's contracted Financial Advisor.

Limited Obligation Revenue Bonds and Refunding Bonds of any type may be issued either through competitive sale or negotiated sale depending upon the issue size, complexity, credit quality, and market conditions as recommended by the City's contracted Financial Advisor.

Reimbursement agreements entered into by the City that do not include the issuance of securities will be negotiated with the other party by the Economic Development Director, City Manager, Finance Director, City Treasurer, and City Attorney at the approval of the City Council.



Rating Agency Applications and Continuing Disclosure:

Clearfield City will seek a rating from one or more rating agencies on all new issues of debt. These rating agencies include, but are not limited to Fitch Investors Service, Moody's Investor Service, and Stand and Poors. The Finance Division of the City will provide the rating agencies which maintain the City's rating on all City securities, material that has a pertinent bearing on the City Finances including a copy of the Comprehensive Annual Financial Report (CAFR), a copy of the adopted City budget, and other information requested by the agency. The Finance Division will provide all required disclosure documents for all bond issues annually and in a timely manner. The City will also have available adopted Comprehensive Annual Financial Reports (CAFR) and the adopted City budget posted on the City website.

Administration of Obligations:

Clearfield City will adhere to the following actions in Administration of any debt obligations incurred:

1. Proceeds from the issuance of debt and debt service reserve funds will not be commingled with investment funds for idle cash on hand and will be invested in a separate investment account.
2. The City will develop detailed draw schedules for each project to be funded with borrowed monies and the City will invest the proceeds of all borrowed monies in a manner that will ensure the availability of funds as described in the draw schedules.
3. All debt proceeds will be invested in accordance with the requirements of the Utah Money Management Act and any specific restrictions placed on the investment of the bond proceeds by the Rating Agencies or Bond Issuer.
4. The repayment of all debt obligations will be scheduled and budgeted in the City Budget each year in order to meet the debt service schedule for each issue of debt that is outstanding.
5. The City will have rebate computations performed to determine Arbitrage Compliance as required by the specific debt issued.

More detailed Debt information can be found in the Debt Section of this budget document.



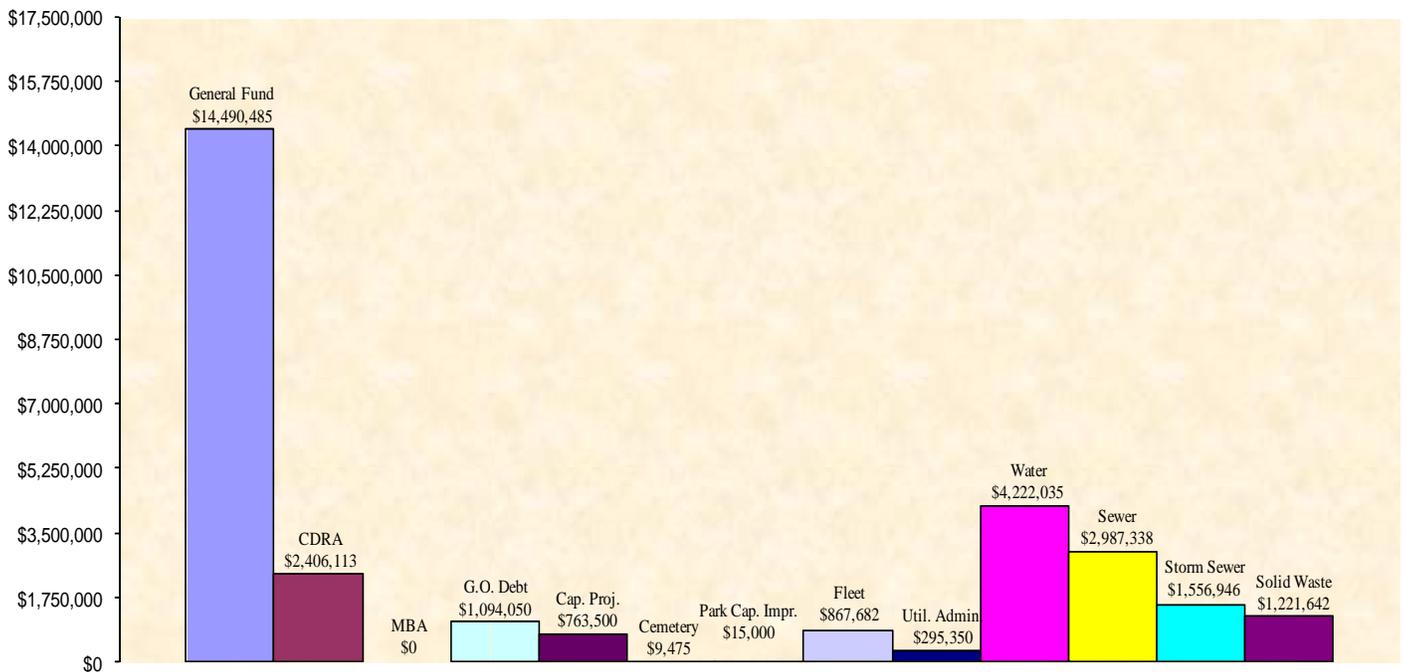
2011 – 2012
Budget Summary

Clearfield City's adopted budget for the fiscal year running July 1, 2011 through June 30, 2012 consists of thirteen (13) funds. Following are the total revenues and expenditures budgeted for each fund. The funds are shown in a graph indicating how each fund's revenues and expenditures compare to each other.

**Budget Recap – All Funds
Revenue & Expenditures for Clearfield City
Fiscal Year July 1, 2011 through June 30, 2012**

Fund	Fund Title	FY12 Adopted Revenues	FY12 Adopted Expenditures	Balance
GOVERNMENTAL FUNDS				
10	General Fund	\$14,490,485	\$14,490,485	\$0
20	RDA	\$2,406,113	\$2,406,113	\$0
21	Municipal Building Authority	\$0	\$0	\$0
31	G.O. Debt Service Fund	\$1,094,050	\$1,094,050	\$0
40	Park Capital Improvements	\$15,000	\$15,000	\$0
45	Capital Projects Fund	\$763,500	\$763,500	\$0
70	Perpetual Cemetery Fund	\$9,475	\$9,475	\$0
TOTAL GOVERNMENTAL FUNDS		\$18,778,623	\$18,778,623	\$0
PROPRIETARY FUNDS				
50	Utility Administration Fund	\$295,350	\$295,350	\$0
51	Water Fund	\$4,222,035	\$4,222,035	\$0
52	Sewer Fund	\$2,987,338	\$2,987,338	\$0
53	Storm Sewer Fund	\$1,556,946	\$1,556,946	\$0
54	Solid Waste	\$1,221,642	\$1,221,642	\$0
61	Fleet Fund	\$867,682	\$867,682	\$0
TOTAL PROPRIETARY FUNDS:		\$11,150,993	\$11,150,993	\$0
TOTAL ALL FUNDS		\$29,929,616	\$29,929,616	\$0

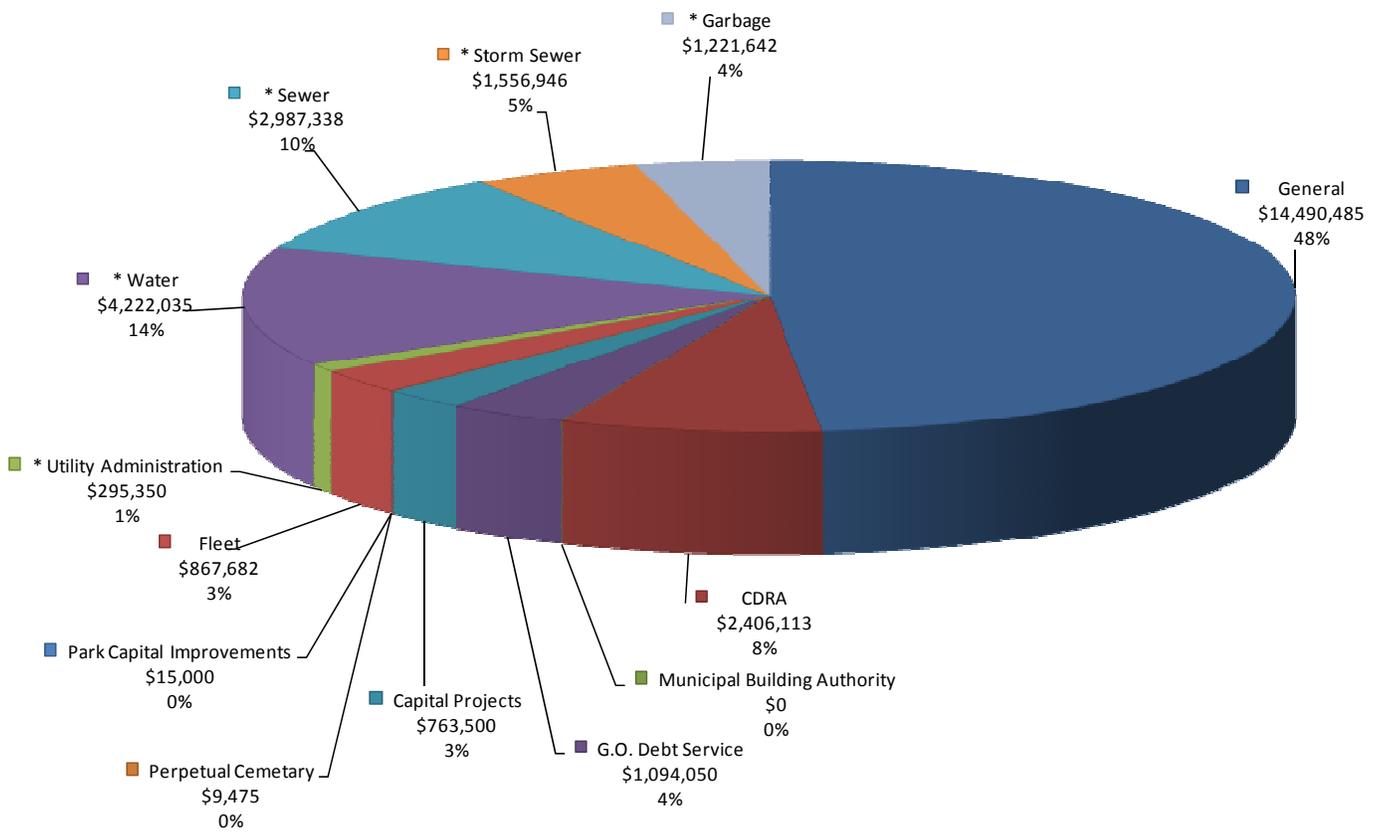
**Fiscal Year 2011-2012
Consolidated Funds Revenue Chart**



Clearfield City's Fiscal Year 2012 budget begins July 1, 2011 and ends on June 30, 2012. The revenues presented in this budget are the projected revenues the City expects to receive within that time, or in the case of grants and enterprise funds, will have provided and billed for the services used within that time.

Total revenue from all sources in all funds for Clearfield City is projected to be \$29,929,616. This includes all revenues generated by taxes, license and permits, grants, charges for services, fines, miscellaneous revenues, and transfers into various funds from other funds for overhead allocations, debt payments, or capital projects. It also includes appropriation of fund balance and proceeds from the 2007 water revenue bonds, the 2008 excise tax bonds, as well as proceeds from the 2010 refinanced road bonds financed for road capital projects. Revenue for each fund is illustrated in the following chart:

Fiscal Year 2012 Revenue Budget by Funds
Total Budgeted Revenue: \$29,929,616
*** Total Enterprise Fund Revenue: \$10,283,311**



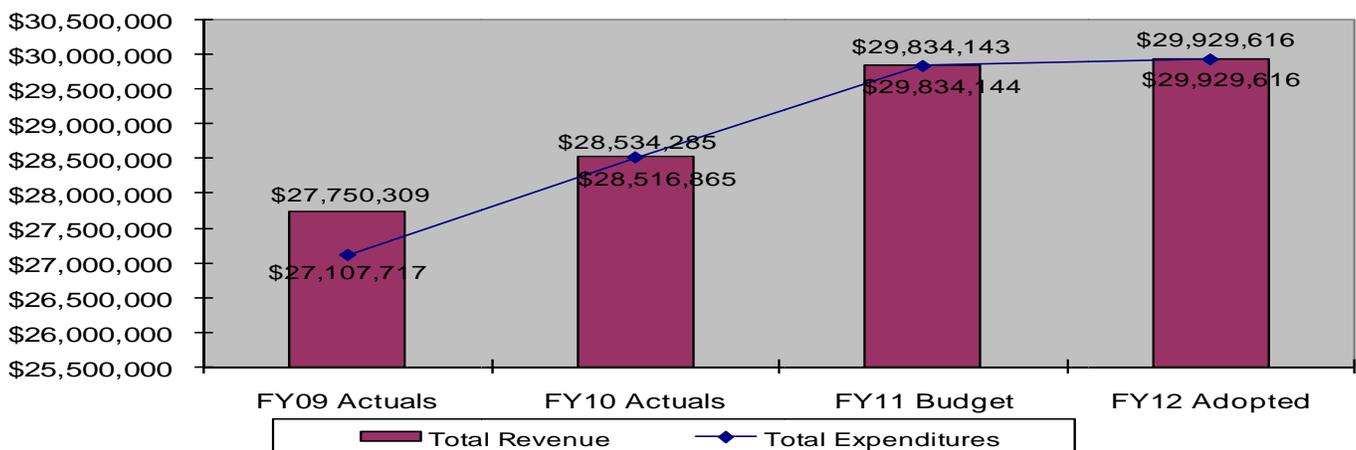
The above chart illustrates that the General Fund makes up 48% of the entire City budget. The remaining funds combined make up the remaining 52% of the budget.

Business type or enterprise funds are shown with an asterisk. In fiscal year 2007, impact fees were moved into the appropriate enterprise funds and the 2012 budgeted revenue includes the impact fees on projected new developments within Clearfield City.

**Consolidated Overview of All
Revenue & Expenditure Accounts for Clearfield City
(All Funds Combined)**

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
REVENUES:						
Taxes	\$9,847,046	\$9,357,551	\$9,963,619	\$10,433,537	\$469,918	4.7%
Licenses & Permits	\$733,862	\$877,787	\$472,891	\$308,322	(\$164,569)	(34.8%)
Intergovernmental Revenue	\$1,018,969	\$1,234,881	\$2,268,371	\$1,078,737	\$1,189,634	(52.4%)
Charges for Services	\$2,947,831	\$2,864,568	\$2,922,926	\$2,926,222	\$3,296	0.1%
Fines & Forfeitures	\$1,046,384	\$975,889	\$999,850	\$1,022,350	\$22,500	2.3%
Miscellaneous	\$2,433,293	\$2,958,988	\$550,522	\$553,070	\$2,548	0.5%
Enterprise Fund Revenues	\$6,934,696	\$7,072,934	\$7,477,735	\$7,896,836	\$419,101	5.6%
Total without Contributions & Transfers Revenue	\$24,962,081	\$25,342,598	\$24,655,914	\$24,219,074	(\$436,840)	(1.8%)
Contributions and Transfers	\$2,788,228	\$3,191,687	\$5,178,229	\$5,710,542	\$532,313	10.3%
Total Revenue with Contributions and Transfers	\$27,750,310	\$28,534,285	\$29,834,144	\$29,929,616	\$95,473	0.3%
EXPENDITURES:						
General Government	\$3,996,344	\$4,214,810	\$4,565,283	\$4,486,714	(\$78,569)	(1.7%)
Public Safety	\$3,740,914	\$3,932,190	\$4,627,103	\$3,985,004	(\$642,099)	(13.9%)
Public Works	\$2,609,639	\$2,679,105	\$598,128	\$1,430,725	\$832,597	139.2%
Parks, Recreation & Aquatic Center	\$3,401,234	\$3,417,261	\$3,274,551	\$3,164,988	(\$109,563)	(3.3%)
Community & Economic Development	\$2,420,510	\$2,359,495	\$3,118,465	\$3,153,779	\$35,314	1.1%
Enterprise Funds	\$7,797,339	\$7,940,442	\$10,192,037	\$10,283,311	\$91,274	0.9%
Fleet Management	\$820,479	\$749,729	\$824,510	\$867,682	\$43,173	5.2%
Perpetual Cemetery	\$0	\$0	\$6,550	\$9,475	\$2,925	44.7%
Total Expenditures	\$24,786,459	\$25,293,032	\$27,206,627	\$27,381,678	\$175,051	0.6%
Debt Service	\$2,149,250	\$2,152,418	\$2,127,848	\$2,100,938	(\$26,910)	(1.3%)
Transfers	\$532,008	\$1,071,415	\$499,669	\$447,000	(\$52,669)	(10.5%)
Total Expenditures Including Debt Service	\$27,467,717	\$28,516,865	\$29,834,144	\$29,929,616	\$95,473	0.3%
Fund Balance/Equity:						
Beginning	\$58,796,216	\$58,796,216	\$59,438,809	\$59,438,809	\$0	0.0%
Increase(Decrease)	\$642,593	\$642,593	-	-	\$0	0.0%
Ending Fund Balance	\$59,438,809	\$59,438,809	\$59,438,809	\$59,438,809	\$0	0.0%

**Revenues Compared to Expenditures for All Funds
From Fiscal Year 2009 Actuals to Fiscal Year 2012 Budget**



REVENUES

The Consolidated Overview of All Revenue Accounts for the City contains all revenue funds, contributions, and transfers for all funds.

Taxes – Consists of all taxes collected from the citizens of Clearfield and include: Current General Property Taxes, Vehicle value based taxes, RDA & EDA property taxes, Delinquent taxes, General sales tax, Energy use tax, CATV franchise taxes, Utility franchise taxes, and Muni telecom license taxes. Total adopted tax revenue for Fiscal year 2012 is \$10,433,537 and makes up 34.9% of the total revenues for the City.

Licenses & Permits – Consists of licenses issued from the City to perform services within Clearfield. Licenses & Permits include: Business Licenses, Landlord Registrations, Sign Permits, Building Permits, Electrical, Plumbing & Mechanical Permits, Excavation Permits, Demolition Permits, Impact Fees, and Cemetery & Burial Permits. Total Licenses and Permits adopted revenue for Fiscal year 2012 is \$308,322 and makes up 1.03% of the total revenues for the City.

Inter-Governmental Revenue – Consists of Grant revenue for the city including: Federal Grants, Public Safety Grants, State Grants, Class “C” Road Funds, Liquor Fund Allotment, and Local Grants. Inter-Governmental Revenue adopted for Fiscal year 2012 is \$1,078,737 and makes up 3.6% of the total revenues for the City.

Charges for Services – Consists of any charges collected by performing a service such as: Zoning & Subdivisions, Plan Check Fees, Service Charges, Special Police Services, Davis School District Police Protection, DUI/Seatbelt, E-911 Service Fees, Special Protection GSA, Dispatch Services, Streets & Public Improvements, Aquatic Center, Recreation, Park Rents, Cemetery Plots, Wireless Royalties, Service Charges, Fleet Charges, and Fire District Billings. Charges for Services adopted revenue for Fiscal year 2012 is \$2,926,222 and makes up 9.78% of the total revenues for the City.

Fines & Forfeitures – Consists of any fines and/or forfeitures assessed by the Clearfield court for tickets, warrants, arrests, etc. Fines & Forfeitures include: Fines, Juvenile Justice Court Fines, Code Enforcement Fines, Drug Court Fines, Forfeitures, Court Filing Fees, Court Security Fees, and Miscellaneous Court Cost Reimbursements. Fines and Forfeitures adopted revenue for Fiscal year 2012 is \$1,022,350 and makes up 3.42% of the total revenues for the City.

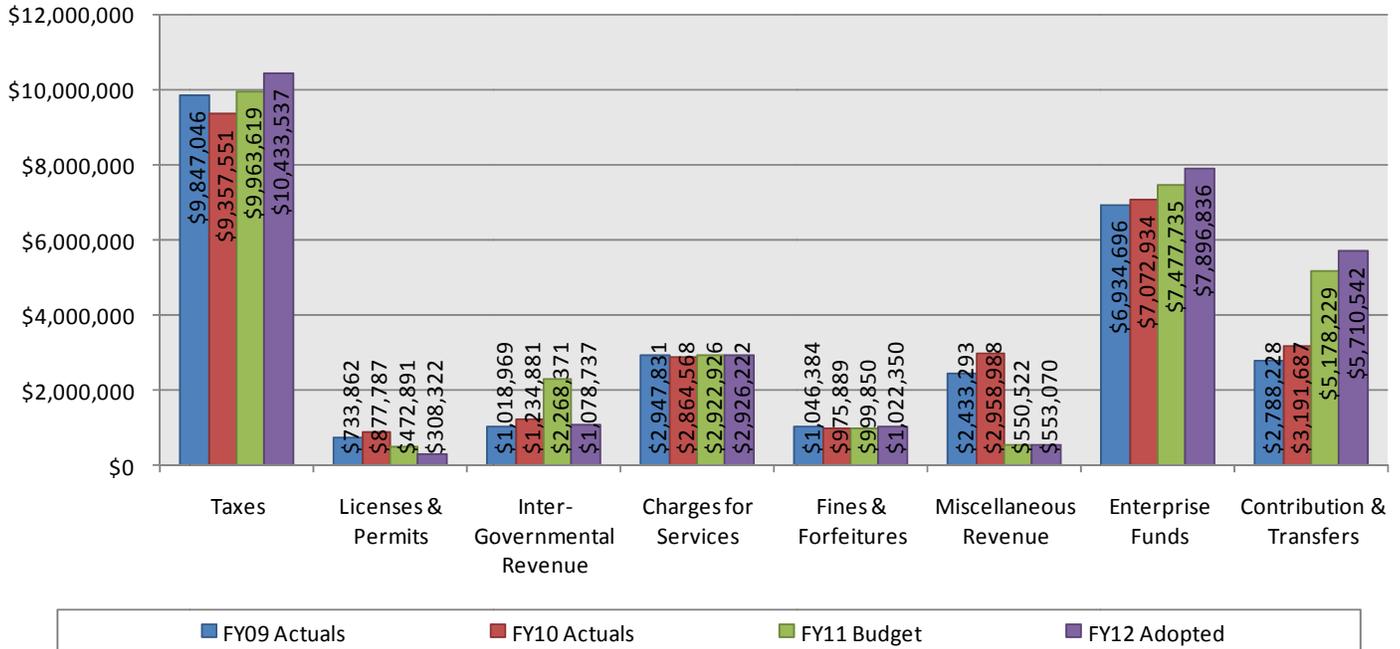
Miscellaneous Revenues – Consists of any revenue that does not fit within the previously stated revenues and that mostly happen on a one-time or rare occasion. Miscellaneous revenues include: Interest Earnings, Interest on Loans, Interest on Bonds, Interest on Delinquent Accounts, Community Services Rental, Rent Revenues, Sale of Fixed Assets, Fuel Charges, Bond Proceeds, Other Financing – Capital, Interest Earnings, Miscellaneous Revenues, Advertising Revenue, Donation Revenue, Return Check Fees, One Time Miscellaneous Revenues, and Late Fees & Penalties. Total Miscellaneous adopted revenue for Fiscal year 2012 is \$553,070 and makes up 1.85% of the total revenues for the City.

Enterprise Revenues – Consists of any charges for services related to the City utility accounts. Enterprise Revenues include Residential and Commercial Charges for: Water, Water Meter Fee/Connections, Fluoride, Water Service Fees, and Impact Fees for Water, Sewer, and Storm Sewer, Sewer Charges, Storm Sewer Charges, Garbage Charges, Military Discounts, and Utility Assistance. Total Enterprise adopted revenue for Fiscal year 2012 is \$7,896,836 and makes up 26.38% of the total revenues for the City.

Contributions & Transfers – Consists of any transfer into or out of funds for payment-in-lieu, overhead allocations, sales tax bond payments, etc. Contributions & Transfers also include: Fund Balance Appropriation, Overhead Allocations, Payment-in-lieu from Davis County, and Beginning Fund Balances. Contribution & Transfers adopted revenue for Fiscal year 2012 is \$5,710,542 and makes up 19.08% of the total revenues for the City.

Following is a Consolidated Overview of All Revenue Accounts for the City which compares fiscal year 2009 and fiscal year 2010 actual revenues to fiscal year 2011 budgeted and fiscal year 2012 adopted budgeted revenues to one another based on actual revenues compared to budgeted revenues. The graph shows how most current revenue streams have become flat or consistent over the years with little to no increases or decreases occurring.

CONSOLIDATED OVERVIEW OF REVENUE - ALL FUNDS



The total budgeted revenues from fiscal year 2009 to the projected 2012 revenues including the percent change in revenue by year is summarized on the following table:

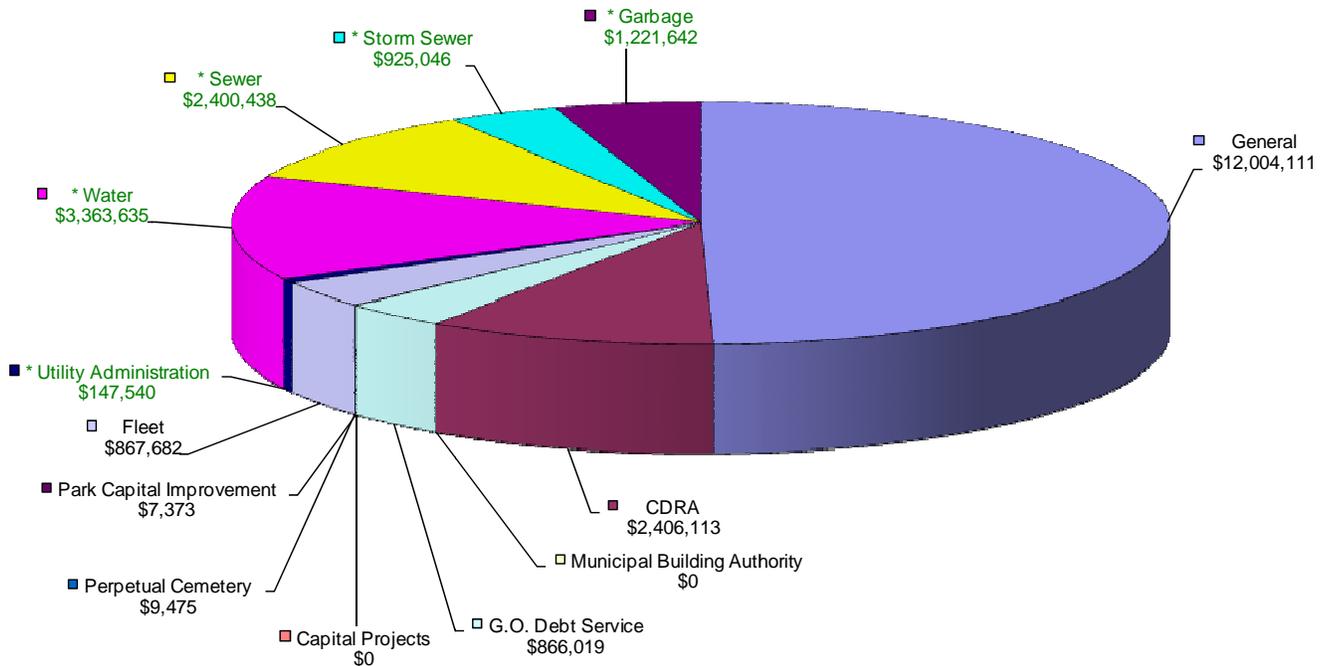
<u>Revenue</u>	<u>Percent change over prior year</u>
Fiscal year 2009 actual \$27,750,310	14.2% decrease over 2008
Fiscal year 2010 actual \$28,534,284	2.8% increase over 2009
Fiscal year 2011 budget \$29,834,144	4.6% increase over 2010
Fiscal year 2012 budget \$29,929,616	0.3% increase over 2011

In fiscal year 2011, Miscellaneous Revenue showed a large decrease from the previous three years since in fiscal year 2009 and 2010, bond proceeds were recognized which were used to fund one-time capital projects. All other sources of revenue have remained stable except contributions and transfers. In fiscal year 2009, less capital projects were funded due to the economic condition and the City being conservative and not bonding to finance one-time capital projects. Federal funding for grants has also decreased since the amount available for federal grants is diminishing.

In order to illustrate the amount of new revenue the City is projected to collect in fiscal year 2012, the following chart excludes transfers, fund balance appropriations, and overhead allocations. The total revenue that the City is budgeted to receive in fiscal year 2012 is \$24,219,074.

**Fiscal Year 2012 Revenue Budget by Funds excluding
Transfers, Fund Balance Appropriations, and Overhead Allocations
Total Budgeted Revenue: \$ 24,219,074**

* Enterprise Fund Total: \$8,058,301



The total budgeted revenues excluding transfers, fund balance appropriations, and overhead allocations which Clearfield City collected from fiscal year 2009 to the projected 2012 revenues. Also included in the summary below is the percent change in revenue from year to year. These revenues represent the ongoing regular sources of revenue that the City can generate during a fiscal year.

<u>Revenue</u>	<u>Percent change over prior year</u>
Fiscal year 2009 actual \$24,962,082	8.8% increase over 2008
Fiscal year 2010 budget \$25,342,597	1.5% increase over 2009
Fiscal year 2011 budget \$25,655,915	1.2% increase over 2010
Fiscal year 2012 budget \$24,219,074	5.6% decrease over 2011

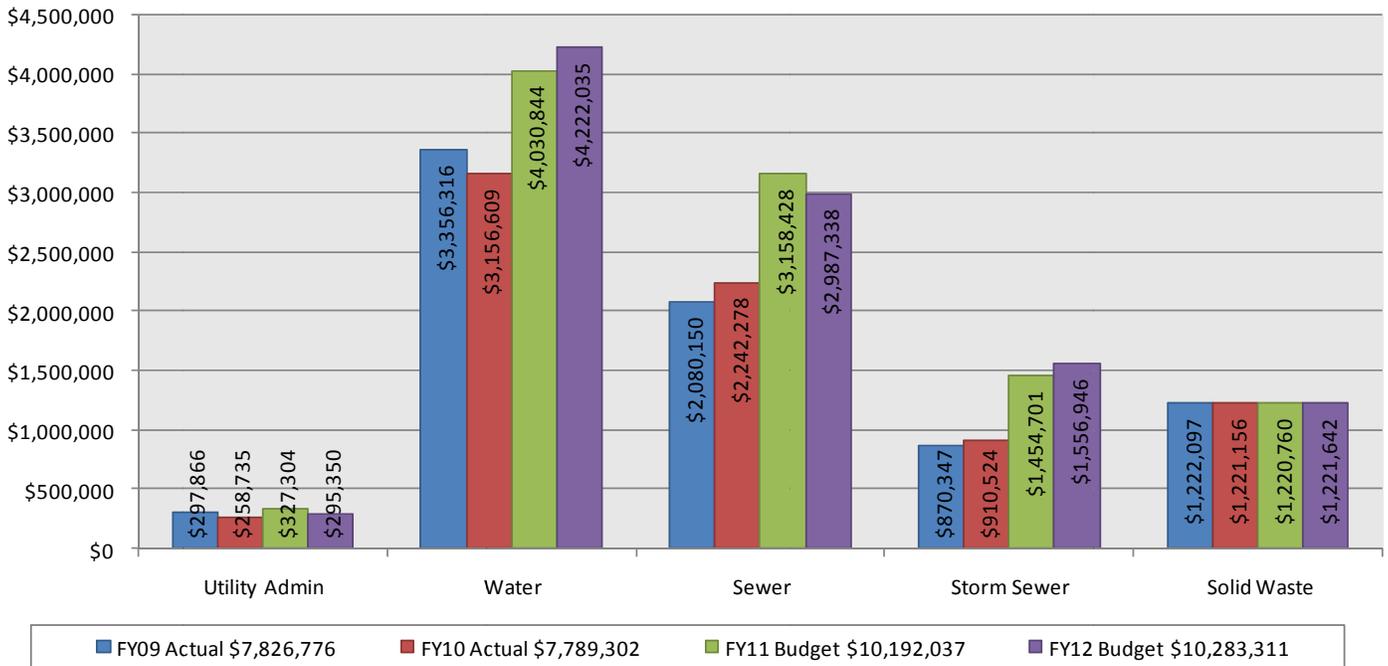
The 9.6% increase in 2010 revenue over 2009 revenue includes increases in miscellaneous revenue for bond proceeds and increases in projected enterprise funds revenues. In 2008, Clearfield City re-structured their utility water rate table to more effectively charge the residents and businesses that use large quantities of water which in turn, was cheaper for residents who don't use the allotted amount of water each month. New projected utility usage tables were updated in fiscal year 2009 for the following three budget years starting in fiscal year 2010.

The 5.6% decrease in 2012 revenue over 2011 revenue is due to partial capital projects being funded by bonding in fiscal year 2011. All capital project revenue is included in the transfers between funds and since bonding has already occurred and included in fund balance to be carried over to the new fiscal year since all funds have not been expensed.

The Enterprise Fund Revenues are broken down by Business Type (Utility Admin, Water, Sewer, Storm Sewer, and Garbage) as follows:

Business type (Enterprise Funds)

PROPRIETARY AND ENTERPRISE FUND REVENUES



Water - Residential							
		2009	2010	2011	2012		
Base Fee		Monthly	Monthly	Monthly	Monthly		
Meter Size		Base Fee	Base Fee	Base Fee	Base Fee		
.75"		\$ 10.40	\$ 10.71	\$ 11.03	\$ 11.36		
Consumption		Cost per	Cost per	Cost per	Cost per		
Fee	Minimum	1k gal	1k gal	1k gal	1k gal		
	Maximum						
	(1k gal)						
Tier 1	-	\$ 0.76	\$ 0.79	\$ 0.82	\$ 0.85		
Tier 2	10,001	\$ 0.91	\$ 0.94	\$ 0.97	\$ 1.00		
Tier 3	40,001	\$ 1.06	\$ 1.09	\$ 1.12	\$ 1.15		
Tier 4	60,001	\$ 1.21	\$ 1.24	\$ 1.27	\$ 1.30		
Tier 5	80,001	\$ 1.36	\$ 1.39	\$ 1.42	\$ 1.45		

Sewer Rates				
	2009	2010	2011	2012
Single Family Residential Monthly Fee	\$ 15.50	\$ 16.70	\$ 17.37	\$ 18.06
Multi Unit - 1st Unit	\$ 14.15	\$ 15.35	\$ 15.96	\$ 16.60
Multi Unit - All other units	\$ 12.20	\$ 13.40	\$ 13.94	\$ 14.49
Commercial Base Fee	\$ 17.55	\$ 18.75	\$ 19.50	\$ 20.28
Commercial Consumption (per 1k gal)	\$ 1.08	\$ 1.11	\$ 1.16	\$ 1.20

Storm Water Rates				
	2009	2010	2011	2012
Single Family Residential Monthly Fee	\$ 4.10	\$ 4.22	\$ 4.35	\$ 4.48
Fee per ESU	\$ 4.10	\$ 4.22	\$ 4.35	\$ 4.48

Water - Commercial/Industrial/Institutional							
		2009	2010	2011	2012		
Base Fee		Monthly	Monthly	Monthly	Monthly		
Meter Size		Base Fee	Base Fee	Base Fee	Base Fee		
.75"		\$ 15.20	\$ 15.66	\$ 16.13	\$ 16.61		
1.00"		\$ 71.10	\$ 73.23	\$ 75.43	\$ 77.69		
1.50"		\$ 71.10	\$ 73.23	\$ 75.43	\$ 77.69		
2.00"		\$ 93.35	\$ 96.15	\$ 99.04	\$ 102.01		
3.00"		\$237.55	\$244.68	\$252.02	\$259.58		
4.00"		\$354.80	\$365.44	\$376.41	\$387.70		
6.00"		\$467.05	\$481.06	\$495.49	\$510.36		
Consumption		Cost per	Cost per	Cost per	Cost per		
Fee	Minimum	1k gal	1k gal	1k gal	1k gal		
	Maximum						
	(1k gal)						
Tier 1	0	\$ 0.89	\$ 0.95	\$ 1.00	\$ 1.05		

Solid Waste Rates (Garbage)				
	2009	2010	2011	2012
Residential Monthly Fee	\$ 15.25	\$ 15.25	\$ 15.25	\$ 15.25
Second Can Monthly Fee	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00



EXPENDITURES

The Consolidated Overview of All Revenue & Expenditure Accounts for the City contains all expenditure accounts, debt service, and transfers for all funds.

General Government – Consists of all expenditures for Legislative (Mayor & Council), Judicial (Justice Court), Executive (City Manager, City Recorder, Elections), Legal, Administrative Services (Finance, Human Resources, & Information Technologies), Interdepartmental Services, and Buildings & Plants. Total General Government expenditures for Fiscal year 2012 are \$4,486,714 which makes up 15.0% of the total expenditures for the City.

Public Safety – Consists of all expenditures for Police Administration, Patrol & Investigations, Dispatch, Communications – E-911, Liquor Law Enforcement, and Emergency Services. Total Public Safety expenditures for Fiscal year 2012 are \$3,985,004 which makes up 13.31% of the total expenditures for the City.

Public Works – Consists of all expenditures for Public Works Administration, and Roadways. Total Public Work expenditures for Fiscal year 2012 are \$1,430,725 which makes up 4.78% of the total expenditures for the City.

Community Services – Consists of all expenditures for Community Services Administration, Community Relations, Parks, Recreation, Aquatic Center, and Cemetery. Total Parks & Recreation expenditures for Fiscal year 2012 are \$3,164,988 which makes up 10.57% of the total expenditures for the City.

Community Development – Consists of all expenditures for Community Development Administration, Business Licenses, Code Enforcement, Redevelopment Agencies, Planning & Zoning, Inspections, and CDBG (Community Development Block Grant). Total Community Development expenditures for Fiscal year 2012 are \$3,153,779 which makes up 10.54% of the total expenditures for the City.

Enterprise Funds – Consists of all expenditures for Utility Administration, Utility Meter Administration, Water, Water Capital Projects, Sewer, Sewer Capital Projects, Storm Sewer, Storm Sewer Capital Projects, and Solid Waste. Total Enterprise Funds expenditures for Fiscal year 2012 are \$10,283,311 which makes up 34.36% of the total expenditures for the City.

ISF Fleet – Consists of all expenditures for Internal Service Fund – Fleet. Total Internal Service Fleet Fund expenditures for Fiscal year 2012 are \$867,682 which makes up 2.9% of the total expenditures for the City.

Perpetual Cemetery – Consists of all expenditures for the Cemetery. Total Perpetual Cemetery Fund expenditures for Fiscal year 2012 are \$9,475 which makes up 0.03% of the total expenditures for the City.

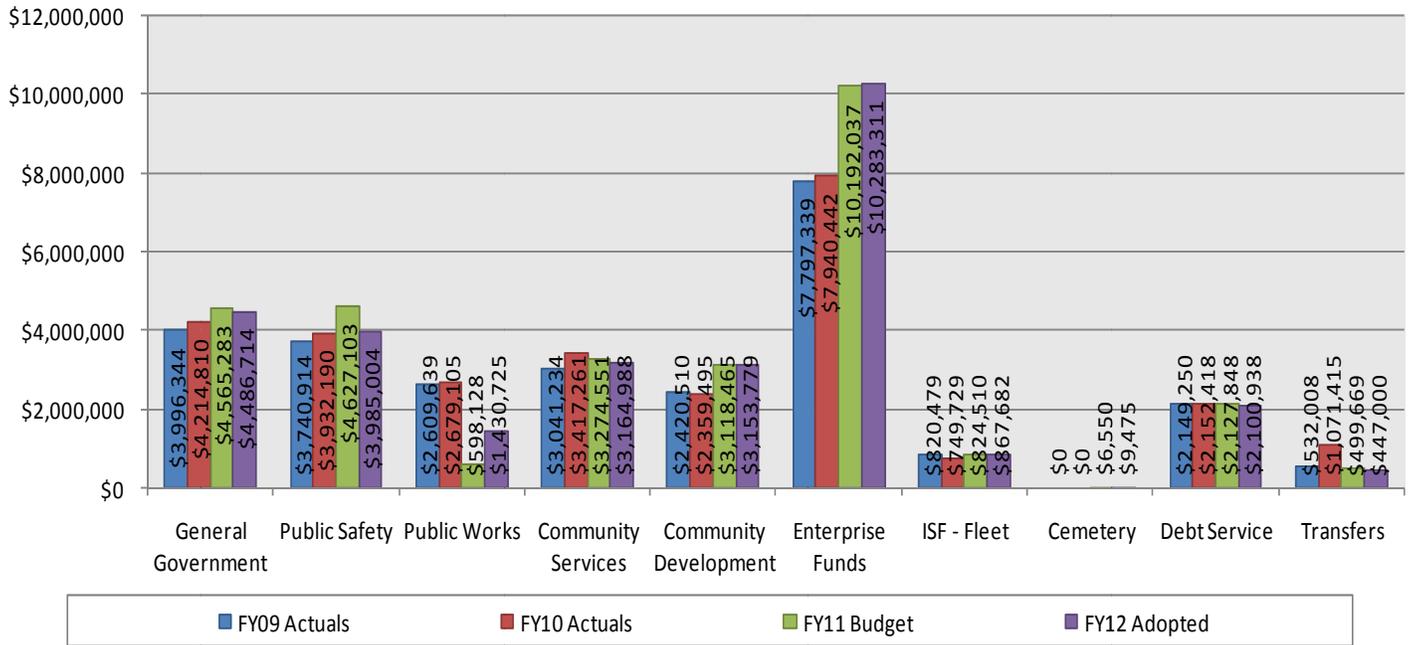
Debt Service – Consists of all expenditures for Debt payments in the City. Total Debt Service expenditures for Fiscal year 2012 are \$2,100,938 which makes up 7.0% of the total expenditures for the City.

Transfers – Consists of all transfers between City Funds. Total Transfer expenditures for Fiscal year 2012 are \$447,000 which makes up 1.5% of the total expenditures for the City.

Following is a Consolidated Overview of All Expenditure Accounts for the City which compares fiscal year 2009 and fiscal year 2010 actual expenditures as well as fiscal year 2011 and fiscal year 2012 budgeted expenditures to one another based on actual expenditures compared to budgeted expenditures. The graph shows how most current expenditures have been kept flat or maintain consistent over the years with little to no increases occurring.

Detailed Increases or Decreases in Expenditures are explained by fund under the Operating Budget Section of this Clearfield City Fiscal Year 2011-2012 Budget Document.

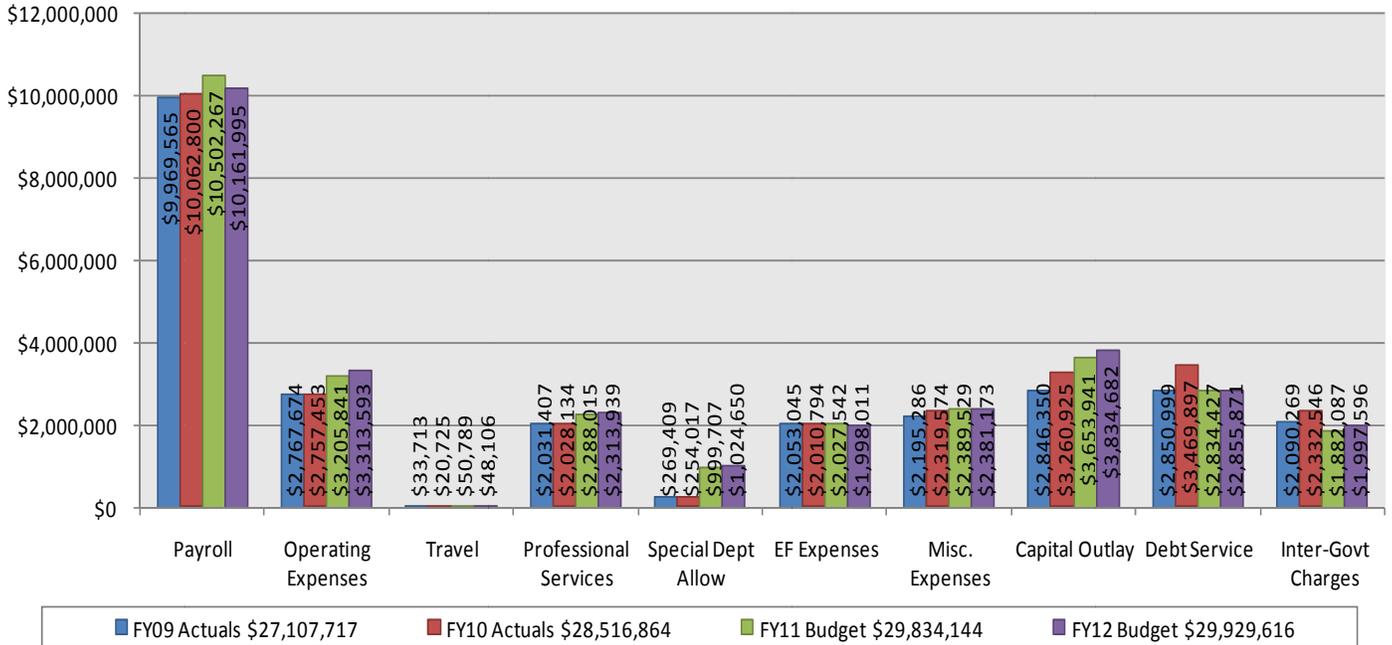
CONSOLIDATED OVERVIEW OF EXPENDITURES - ALL FUNDS



Following is a historical expenditure summary spreadsheet showing expenditures for all funds by expenditure type as well as a historical trends graph:

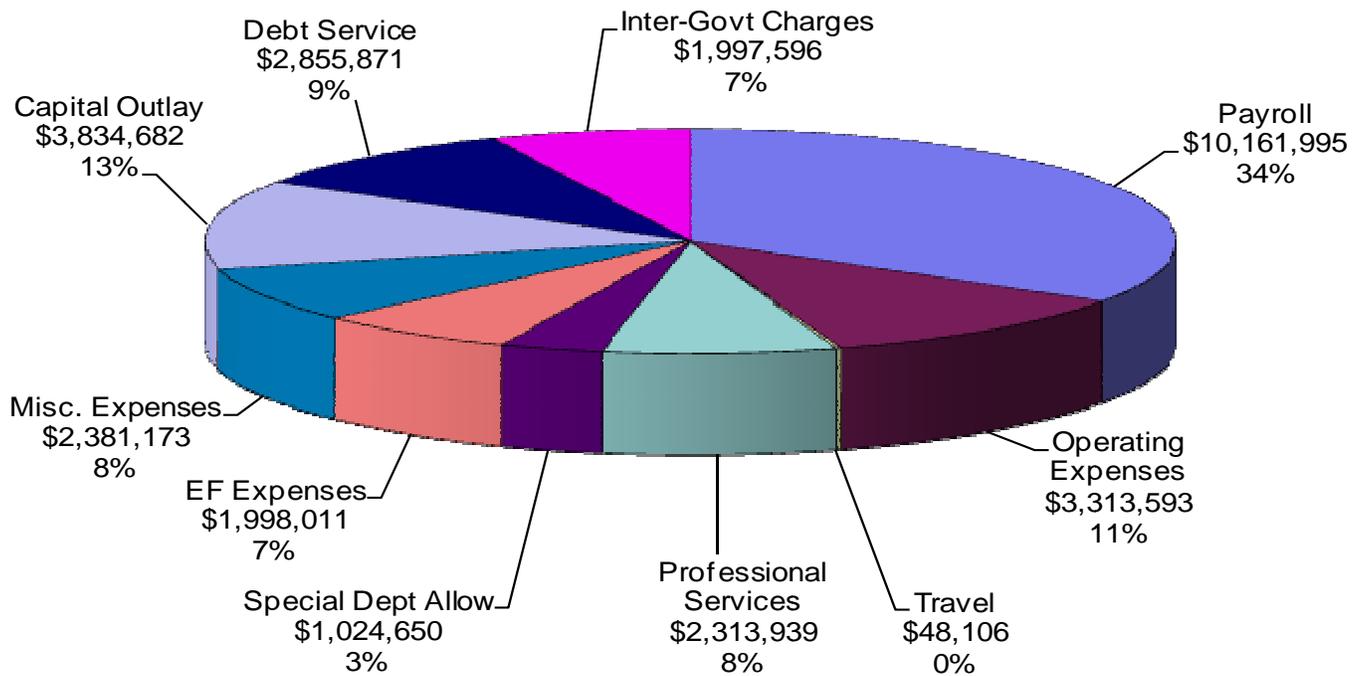
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Budget	Variance From FY11	% Inc/ (Dec)
610000 PAYROLL EXPENDITURES	\$9,969,565	\$10,062,800	\$10,502,267	\$10,161,995	(\$340,272)	(0.3%)
620000 OPERATING EXPENDITURES	\$2,767,674	\$2,757,453	\$3,205,841	\$3,313,593	\$107,753	3.4%
623000 TRAVEL	\$33,713	\$20,725	\$50,789	\$48,106	(\$2,683)	(5.3%)
630000 PROFESSIONAL SERVICES	\$2,031,407	\$2,028,134	\$2,288,015	\$2,313,939	\$25,924	1.1%
640000 SPECIAL DEPARTMENT ALLOWANCES	\$269,409	\$254,017	\$999,707	\$1,024,650	\$24,943	2.5%
650000 ENTERPRISE FUND EXPENDITURES	\$2,053,045	\$2,010,794	\$2,027,542	\$1,998,011	(\$29,531)	(1.5%)
660000 MISCELLANEOUS EXPENDITURES	\$2,195,286	\$2,319,574	\$2,389,529	\$2,381,173	(\$8,356)	(0.3%)
670000 CAPITAL OUTLAY	\$2,846,350	\$3,260,925	\$3,653,941	\$3,834,682	\$180,741	4.9%
680000 DEBT SERVICE	\$2,850,999	\$3,469,897	\$2,834,427	\$2,855,871	\$21,444	0.8%
690000 INTER-GOVERNMENTAL CHARGES	\$2,090,269	\$2,332,546	\$1,882,087	\$1,997,596	\$115,509	6.1%
TOTAL EXPENDITURES FOR ALL FUNDS	\$27,107,717	\$28,516,864	\$29,834,144	\$29,929,616	\$95,472	0.3%

EXPENDITURE HISTORICAL TRENDS - ALL FUNDS



Payroll Expenditures continue to be the largest expenses of Clearfield City consuming 34% of the total City Fiscal Year 2012 budgeted Expenditures.

2012 ALL FUND EXPENDITURES BY CATEGORY



FISCAL YEAR 2012 BUDGETED TRANSFERS, OVERHEAD ALLOCATIONS, AND FUND BALANCE APPROPRIATIONS

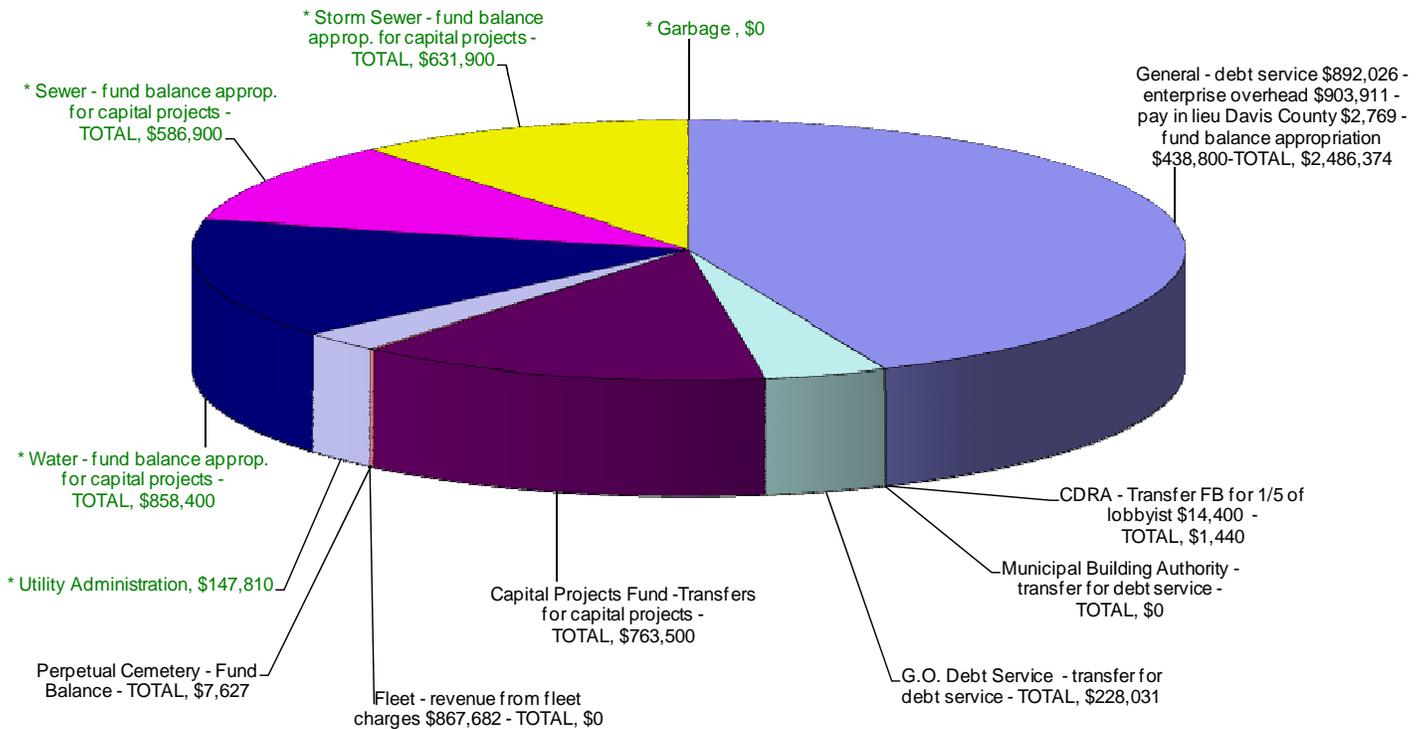
Included in the total fiscal year 2012 budgeted revenue of \$29,929,616 is \$5,711,982 in budgeted transfers, overhead allocations, and fund balance appropriations. These amounts represent the use of current or prior year’s revenues and are not new revenues generated in fiscal year 2012. The fund balance appropriations include bond proceeds from prior years and potential road bonds as well as fund balances which are budgeted to be used in fiscal year 2012.

There are five primary purposes for the \$5,711,982 in budgeted revenues which comes from other funds.

1. Transfers into a fund for debt service payments in the fund. \$892,026
2. Use appropriated reserve fund balance for debt service payments. \$228,031
3. Transfers into a fund for capital projects to be built in 2012. \$763,500
4. Use of fund balances for capital projects. \$2,840,700
5. Overhead allocations to reimburse a fund for services and costs incurred in behalf of other funds \$903,911.

The amount of revenues budgeted as a transfer, allocation, or fund balance appropriation in the 2012 budget for each fund is illustrated with the following chart.

Fiscal Year 2012 Revenue Budgets by Fund from Transfers, Fund Balance Appropriations, and Overhead Allocations
Total Budgeted Revenue: \$5,711,982
 * Enterprise Funds Total: \$2,225,010



FISCAL YEAR 2012 BUDGETED INCREASES IN FUND BALANCES

The following funds have 2011 budgeted revenue that exceeds the budgeted expenditures and thus there is a budgeted increase in the funds balance.

Fleet Fund	\$ 17,508
Fund 20 – Economic Development	\$689,109
Garbage Fund	\$ 8,186
Perpetual Cemetery Fund	<u>\$ 9,475</u>
	\$724,278

FUND BALANCE SUMMARY

All Funds

Clearfield City Fund Balance Summary as of 06/30/11

Fund	Fund Title	Fund		Unreserved			Perm. Total
		Balance Total	Reserved Total	Invested in Cap. Assets	Unreserved Approp.	Unreserved Un-Approp.	
10	General Fund	\$4,677,710	\$1,740,251	\$0	\$2,500,859	\$436,600	\$0
20	CDRA	\$1,670,398	\$385,646	\$708,965	\$0	\$575,786	\$0
31	G.O. Debt Service	\$802	\$0	\$0	\$802	\$0	\$0
40	Park Capital Improve.	\$172,452	\$159,557	\$0	\$0	\$12,895	\$0
45	Capital Projects	\$875,433	\$732,530	\$0	\$142,904	\$0	\$0
50	Public Utility Admin.	\$137,774	\$62,625	\$0	\$75,149	\$0	\$0
51	Water	\$21,163,573	\$1,871,764	\$15,695,036	\$2,590,813	\$1,005,961	\$0
52	Sewer	\$13,310,602	\$432,799	\$10,661,892	\$1,778,306	\$437,604	\$0
53	Storm Sewer	\$15,651,320	\$240,099	\$13,811,838	\$1,154,187	\$445,197	\$0
54	Garbage	\$960,589	\$0	\$12,500	\$136,492	\$811,597	\$0
61	Fleet	\$519,293	\$0	\$745,843	(\$226,550)	\$0	\$0
70	Perpetual Cemetery	\$164,899	\$0	\$0	\$25,977	\$0	\$138,922
90	Inventory Fixed Assets	\$36,576,924	\$0	\$36,576,924	\$0	\$0	\$0
	Total	\$95,881,770	\$5,625,271	\$78,212,998	\$8,178,940	\$3,725,646	\$138,922

Inventory Fixed Assets include the value of infrastructure located throughout the city for water, sewer, and storm sewer lines as well as curb, gutter, and roadways.

Permanent total includes funds for the Perpetual Cemetery that are fenced funds which can never be touched and will remain in the fenced fund indefinitely.

Additional detailed fund balance information broken down by fund can be found in the Fund Balance Section of this budget document.

DEBT SUMMARY

Following is a list of the City-wide Debt broken down by Fund. The fund is where the debt is paid from and accounted for.

Leases, Bonds, and Recurring Payments Schedule for July 1, 2011 – June 30, 2012.

Fund	Company	Description	Termination Date	Payment
10 – GF	Pacificorp Lease	Barlow Park Annual Lease	May 31, 2011	\$325
10 – GF	U.S. Bank	Sales Tax Refunding 2006 Int.	July 1, 2028	\$391,169
10 – GF	U.S. Bank	Sales Tax Refunding 2006 Prin.	July 1, 2028	\$45,000
10 – GF	U.S. Bank	Sales Tax Bond Debt Service Prin.	July 1, 2017	\$460,000
10 – GF	U.S. Bank	Sales Tax Bond Debt Service Int.	July 1, 2017	\$105,994
10 – GF	U.S. Bank	Sales Tax Bond 2010 Debt Serv Int.	July 1, 2019	\$48,475
10 – GF	U.S. Bank	Sales Tax Bond 2010 Debt Serv Pri	July 1, 2019	\$230,000
20 – RDA	Freeport Center Associates	Reimbursement Agreement	June 15, 2013	\$30,000
20 – RDA	Zions Bank	1996 B Bonds Principal	Aug. 1, 2011	\$129,000
20 – RDA	Zions Bank	1996 A Bonds Principal	Aug. 1, 2011	\$36,000
20 – RDA	Zions Bank	1996 A Bonds Interest	Aug. 1, 2011	\$675
20 – RDA	Zions Bank	1996 B Bonds Interest	Aug. 1, 2011	\$3,066
20 – RDA	Wells Fargo	RDA Tax Increment 04 Refunding	May 15, 2014	\$142,000
20 – RDA	Wells Fargo	RDA Tax Increment 04 Refunding	May 15, 2014	\$18,703
31 – Debt	Zions Bank	G.O. Refunding Bond Principal	May 1, 2021	\$710,000
31 – Debt	Zions Bank	G.O. Refunding Bond Interest	May 1, 2021	\$383,550
51 – Water	Water Rev. Bonds Series 2007	2007 Water Rev. Bond Principal	May 1, 2020	\$235,000
51 – Water	Water Rev. Bonds Series 2007	2007 Water Rev. Bond Premium Int.	May 1, 2020	\$5,826
51 – Water	Water Rev. Bonds Series 2007	2007 Water Rev. Bond Interest	May 1, 2020	<u>\$99,200</u>
Total City-Wide Debt				\$3,073,657

Detailed debt descriptions including debt limits, ratings, reason for debt, principal and interest by issuance, etc. can be found in the City Debt Section of this budget document.

CLEARFIELD CITY OUTSTANDING DEBT AS OF JUNE 30, 2011:

Year Issued	Original Issue Amount	Type of Debt	Outstanding 30-Jun-11	Last Payment Scheduled	Description
2005	\$10,105,000	Refunding part of 1998 G.O. Bonds	\$8,605,000	May 2021	City Building and 200 South Bridge
2003	\$14,650,000	Sales Tax Revenue Bonds	\$3,085,000	July 2017	Clearfield Aquatic Center, Water, and Sewer Projects
2006		\$9,700,000 Refunding part of 2003 Sales Tax Revenue Bonds	\$9,575,000	July 2028	Clearfield Aquatic Center, Water, and Sewer Projects
2010	\$2,210,000	Sales Tax Revenue Refunding Bonds	\$2,210,000	July 2019	Refunding 2009 Sales Tax Bond for Road Projects
2007	\$3,330,000	Water Revenue Bonds	\$2,480,000	May 2020	Water system Replacement Projects
	<u>\$30,295,000</u>		<u>\$25,955,000</u>		
Clearfield City Community Development and Renewal Agency Bonds					
1996	\$985,000	Tax Increment Revenue Bonds Series A	\$36,000	Aug 2011	RDA Area 7
1996	\$1,290,000	Tax Increment Revenue Bonds Series B	\$129,000	Aug 2011	RDA Area 7
2003	\$300,000	Freeport Associated agreement	\$30,000	June 2013	RDA Area 6
2004	\$1,399,000	Clearfield RDA Rev. Refunding Bonds	\$445,000	May 2014	RDA Area 8
	<u>\$3,974,000</u>		<u>\$640,000</u>		
Total	<u>\$34,269,000</u>		<u>\$26,595,000</u>		





2011 – 2012 Revenues

REVENUE OVERVIEW

Clearfield City budget is made up of Thirteen (13) Funds which consists of the General Fund - Fund 10, Community Development Renewal Agency - Fund 20, Municipal Building Authority - Fund 21, G.O. Debt Service - Fund 31, Park Capital Improvements – Fund 40, Capital Projects - Fund 45, Utility Administration - Fund 50, Water - Fund 51, Sewer - Fund 52, Storm Sewer - Fund 53, Solid Waste - Fund 54, Internal Service Fleet - Fund 61, and Perpetual Cemetery - Fund 70. They all receive revenue and are broken down by each fund in the following Revenue Section.

Unlike in the Budget Summary, each fund is reported separately within the following Revenue section. Consolidated revenue statements can be found in the Budget Summary of the fiscal year 2011-2012 budget document.

The following section has a detailed list for the kind of revenue and is subtotaled by revenue category as well as by fund total. The budgeted fiscal 2012 variances from the fiscal year 2011 budgeted revenue are also presented. Any increase or decrease in revenue is explained after each revenue budget history worksheet and is broken down by category.

REVENUE ESTIMATE/PROJECTION METHODS USED

Taxes (310000's) are projected based on historical trends from prior two years of actual revenues received and the prior year budgeted revenue compared to current revenues received year-to-date as of when the revenues are being projected. Any proposed tax rates are also used in determining if additional revenue will be recognized in the event of a proposed tax rate increase.

Licenses and Permits (320000's) are projected based on potential license registrations which could be collected based on anticipated license registration fees.

Intergovernmental Revenue (330000's) are projected based on anticipated receipt of grant applications previously submitted for as well as any potential grant applications being released for submission. Class "C" Road funds are based on historical trends from prior two years of actual revenues received and the prior year budgeted revenue compared to current revenues received year-to-date as of when the revenues are being projected from.

Charges for Services (340000's) for Zoning and Subdivision fees are based on current subdivisions in the planning process. Plan check fees are based on the current fee structure as well as historical trends for the prior two years. Aquatic Center, Recreation, and park fees are based on historical trends of the prior two years of actual revenue received and anticipated increase in participation in activities. Dispatch services are stable since they are based on an agreement with North Davis Fire District (NDFD).

Fines & Forfeitures (350000's) revenue is based on historical trends received for prior two years and the current revenue received year-to-date when the revenue projections are being calculated. Any proposed increases in the state mandated fines are also included in the revenue estimates.

Miscellaneous Revenue (360000's) of interest income is based on bonds issued and the contracted interest rate to be received. Donation revenue is never budgeted for by the City since amounts received by donation is never known.

Enterprise Fund Revenue (370000's) are based on prior three year historical trends as well as the proposed rates applied against existing users (Residents, commercial buildings, etc) for consumption of water, disposal of sanitary sewer, storm sewer, or for solid waste collection.

Contributions and Transfer Revenue (380000's) are based on transfers from RDA and Enterprise Funds for their percentage of responsibility to pay a portion towards the Sales Tax Bond Payment. Enterprise Fund allocations

are based on historical trends of the prior three years as well as the amount of support they provide to the other funds or that other funds provide to the Enterprise Funds.

FY 2011-2012 REVENUE CHALLENGES

As with any municipality or state government, the City was greatly affected in their revenue streams (i.e. General Sales Tax Revenue and Property Taxes) due to the current economic times our economy is experiencing. The current economic condition has also had an impact on Building Permits and Business License revenue since builders aren't building as many new homes and businesses, whether home-based, small, or large are going out of business and not in need of renewing their business licenses or potential new businesses are postponing the start up of their business.

Class "B & C" road revenue has seen a decrease in revenue due to a decrease in the demand for and gas consumption by consumers. Also because of the downed economy, Enterprise Fund revenues for Water, Sewer, Storm Sewer, and Solid Waste proposed limiting ability in raising fees because residents are struggling as it is and most can't afford increases in their utilities acquired from the City.

REVENUE FUNDING RISKS

One of the most important revenue risks applicable to all funds but more significantly to the General Fund is taxes. Taxes are never stable, harder to predict, and are dependent on the economy and what consumers are spending. If consumers aren't spending, taxes are not being collected and distributed to the City.

Grants are a risk to the City since the City has to project what grant funds will be available based on their historical trend and if there will be any available money. Most federal government grant money has not been re-appropriated with funds with the exception of ear-marked grant funds therefore most grant funds are diminishing.

Interest Earnings is a huge risk in that the City is constantly trying to invest available money in an effort to receive the best interest rate possible. Interest rates are always fluctuating and are extremely hard to predict since they are based on the economy. The current economic tragedy we are experiencing has caused interest rates for investments to be down to almost nonexistent.

Enterprise Funds have risks in revenue for the amounts collected for providing services of water, sewer, storm sewer, and solid waste collection. They are based on the services sold to manufacturing/commercial businesses and housing customer base needs for services. The City faces the risk of manufacturing businesses ceasing to do business therefore causing the demand for services to decrease and revenue received from services to decrease. The City has such fixed costs for contracted services (water resources not provided by city wells, solid waste collection charges, sewer district charges) provided that they have the risk of keeping rates situated enough to cover costs but to not harm customers.

PROPERTY TAXES

Property Taxes in any community can be confusing to the general public. Residents often find themselves confused on exactly where their property taxes collected on their homes actually goes. Following is a graph showing the makeup of Clearfield City Residents' property taxes, the taxing entities, and the percentage the taxing entity receives of the actual property taxes collected based on a home with a taxable value of \$150,000 and based on the proposed calendar year 2010 property tax rates since final property tax information was not available at the time the fiscal year 2011-2012 budget document was prepared:

<u>Tax District</u>	<u>2010 Tax Rate</u>	<u>% of Total Rate</u>	<u>Distribution</u>
School District	0.005685	42.55%	\$853
Davis County	0.001739	13.02%	\$261
Clearfield City	0.001548	11.58%	\$232
Statewide School	0.001433	10.73%	\$215
North Davis Fire	0.001194	8.94%	\$179
North Davis Sewer	0.000763	5.71%	\$114
County Library	0.000348	2.60%	\$52
Weber Basin Water	0.000188	1.41%	\$28
County '05 Jail Bond	0.000126	0.94%	\$19
State Assessing and Collecting	0.000142	1.06%	\$21
Mosquito Abatement	0.000093	0.70%	\$14
County Assessing and Collecting	0.0001	0.76%	\$15
Total	0.013359682	100%	\$2,004

Proposed Fiscal Year 2011 Tax Rates

<u>Tax District</u>	<u>Proposed 2011 Tax Rate</u>	<u>% of Total Rate</u>	<u>Distribution</u>
School District	0.007118	47.62%	\$1,068
Davis County	0.002108	14.10%	\$316
Clearfield City	0.001548	10.36%	\$232
Statewide School	0.00125	8.36%	\$188
North Davis Fire	0.001194	7.99%	\$179
North Davis Sewer	0.000763	5.10%	\$114
County Library	0.000348	2.33%	\$52
Weber Basin Water	0.000188	1.26%	\$28
County '05 Jail Bond	0.000123	0.82%	\$18
State Assessing and Collecting	0.000121	0.81%	\$18
Mosquito Abatement	0.000088	0.59%	\$13
County Assessing and Collecting	0.000101	0.67%	\$15
Total	0.014949	100%	\$2,242

GENERAL FUND REVENUES – FUND 10

The General Fund is the main budget for Clearfield City and, as illustrated in the Budget Summary on page 46, the General Fund makes up 48% of the entire City budget. The total adopted General Fund Revenue Budget for fiscal year 2011-2012 is \$14,490,485.

		FY 08-08 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Budget	Variance From FY11	% Inc/ (Dec)
TAXES							
311001	CURRENT GENERAL PROPERTY	\$1,188,495	\$1,148,633	\$1,108,679	\$1,104,694	(\$3,985)	0.36%
311002	VEHICLE VALUE BASED TAX	\$183,046	\$156,358	\$183,242	\$156,000	(\$27,242)	(17.5%)
312001	DELINQUENT TAXES PRIOR YR	\$15,159	\$31,871	\$0	\$20,000	\$20,000	100.0%
313001	GENERAL SALES & USE TAXES	\$3,225,351	\$2,922,375	\$3,150,000	\$3,091,538	(\$58,462)	(1.9%)
313002	ENERGY USE TAX	\$1,958,311	\$1,965,037	\$1,857,110	\$1,974,135	\$117,025	5.93%
314002	CATV FRANCHISE TAXES	\$117,301	\$111,351	\$114,170	\$115,000	\$830	0.72%
314003	UTILITY FRANCHISE TAXES	\$290,526	\$296,923	\$300,630	\$307,386	\$6,756	2.20%
314004	MUNI TELECOM LICENSE TAX	\$495,231	\$470,939	\$454,000	\$445,313	(\$8,687)	(1.95%)
315001	TRANSIENT ROOM TAX	\$0	\$8,231	\$1,500	\$4,000	\$2,500	62.5%
LICENSES & PERMITS							
321001	BUSINESS LICENSES	\$129,889	\$134,123	\$130,000	\$125,000	(\$5,000)	(4.0%)
321002	LANDLORD REGISTRATION	\$33,548	\$50,447	\$46,750	\$55,000	\$8,250	15.0%
322002	SIGN PERMITS	\$2,696	\$2,390	\$2,500	\$2,500	\$0	0%
322101	BUILDING PERMITS	\$122,189	\$142,562	\$110,000	\$47,100	(\$62,900)	(133%)
322102	ELECTRICAL, PLUMBING & GAS	\$22,345	\$19,244	\$18,000	\$5,000	(\$13,000)	(260%)
322103	EXCAVATION PERMITS	\$1,132	\$2,160	\$1,665	\$1,665	\$0	0%
322104	DEMOLITION PERMITS	\$300	\$0	\$100	\$100	\$0	0%
322401	CEMETERY & BURIAL PERMITS	\$14,550	\$11,100	\$14,400	\$11,000	(\$3,400)	(30.9%)
INTER GOVERNMENTAL REVENUE							
331001	GENERAL FEDERAL GRANTS	\$258,655	\$458,724	\$429,500	\$4,500	(\$425,000)	(944%)
331002	PUBLIC SAFETY	\$5,604	\$0	\$0	\$0	\$0	0%
331006	CDBG GRANT REVENUE	\$0	\$0	\$509,279	\$238,737	(\$270,542)	(113%)
334001	STATE GRANTS	\$6,001	\$21,130	\$232,992	\$29,500	(\$203,492)	(690%)
335001	CLASS "C" ROADS	\$699,319	\$706,428	\$757,000	\$760,000	\$3,000	0.39%
335002	LIQUOR FUND ALLOTMENT	\$46,537	\$48,600	\$48,600	\$46,000	(\$2,600)	(5.65%)
337001	LOCAL GRANTS	\$0	\$0	\$0	\$0	\$0	0%
338001	SHARED REVENUE – SYRACUSE	\$1,427	\$0	\$0	\$0	\$0	0%
338002	SHARED REVENUE – WEST POINT	\$1,427	\$0	\$0	\$0	\$0	0%
CHARGES FOR SERVICES							
341001	ZONING & SUBDIVISION	\$26,088	\$31,969	\$25,000	\$15,000	(\$10,000)	(66.7%)
341002	PLAN CHECKING FEE	\$13,822	\$17,146	\$15,000	\$10,000	(\$5,000)	(50.0%)
342001	SPECIAL POLICE SERVICES	\$7,298	\$6,705	\$15,700	\$15,700	\$0	0%
342002	DAVIS SD POLICE PROTECTIO	\$56,996	\$56,996	\$56,996	\$56,996	\$0	0%
342003	DUI/SEATBELT (OVERTIME RE	\$26,199	\$21,747	\$18,000	\$18,000	\$0	0%
342004	E-911 SERVICE FEES	\$190,389	\$195,511	\$206,000	\$198,000	(\$8,000)	(4.04%)
342005	SPECIAL PROTECTION GSA	\$0	\$0	\$0	\$0	\$0	0%
342006	DISPATCH SERVICES	\$85,008	\$85,008	\$85,000	\$85,000	\$0	0%
343001	STREETS & PUBLIC IMPROVE	\$45,993	\$0	\$0	\$0	\$0	0%
347001	AQUATIC CENTER	\$1,302,897	\$1,289,623	\$1,333,491	\$1,339,209	\$5,718	0.43%
347003	RECREATION	\$336,688	\$320,128	\$354,510	\$348,070	(\$6,440)	(1.85%)
347005	PARK RENTS	\$0	\$0	\$0	\$0	\$0	0%
348001	CEMETERY PLOTS	\$6,150	\$5,850	\$7,200	\$8,400	\$1,200	14.29%
349001	WIRELESS ROYALTIES	\$0	\$0	\$0	\$0	\$0	0%
349002	FIRE DISTRICT BILLING	\$22,971	\$950	\$869	\$915	\$46	5.03%
FINES & FORFEITURES							
351001	FINES	\$1,000,989	\$931,746	\$950,100	\$987,500	\$37,400	3.79%
351002	JUVENILE JUSTICE COURT FINES	\$450	\$0	\$0	\$0	\$0	0%
351003	CODE ENFORCEMENT FINES	\$2,025	\$6,445	\$5,000	\$2,000	(\$3,000)	(150%)
351004	DRUG COURT	\$13	\$13	\$0	\$0	\$0	0%
352001	FORFEITURES	\$0	\$0	\$0	\$0	\$0	0%
353001	COURT FILING FEES	\$6,221	\$2,194	\$2,750	\$3,450	\$700	20.29%
353002	COURT SECURITY FEES	\$22,758	\$24,853	\$28,000	\$24,300	(\$3,700)	(15.2%)
353003	MISC COURT COST REIMB	\$13,928	\$10,638	\$14,000	\$5,100	(\$8,900)	(175%)

GENERAL FUND REVENUES CONTINUED ON NEXT PAGE



GENERAL FUND REVENUES - CONTINUED		FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Budget	Variance From FY11	% Inc/ (Dec)
MISCELLANEOUS REVENUE							
361001	INTEREST EARNINGS	\$62,295	\$17,732	\$26,850	\$23,226	(\$3,624)	(15.6%)
361004	INTEREST ON LOANS	\$0	\$0	\$0	\$0	\$0	0%
362001	COMMUNITY SERVICE RENTALS	\$67,159	\$70,837	\$60,180	\$65,000	\$4,820	7.42%
362002	RENT REVENUES	\$80,360	\$80,360	\$80,360	\$43,072	(\$37,288)	(86.6%)
364001	SALE OF FIXED ASSETS G/L	\$0	\$172,521	\$0	\$0	\$0	0%
365001	FUEL CHARGES	\$0	\$0	\$0	\$0	\$0	0%
367001	BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	0%
368001	OTHER FINANCING - CAPITAL	\$0	\$0	\$0	\$0	\$0	0%
369001	MISC REVENUES	\$10,114	\$14,104	\$18,600	\$21,849	\$3,249	14.8%
369002	ADVERTISING REVENUE	\$0	\$0	\$0	\$0	\$0	0%
369003	DONATION REVENUE	\$35,153	\$36,589	\$91,834	\$101,000	\$9,166	9.08%
369004	RETURN CHECK FEES	\$3,725	\$3,055	\$2,285	\$2,285	\$0	0%
369005	ONE TIME MISC REVENUE	\$237,966	\$1,157	\$0	\$0	\$0	0%
369007	CLAIMS AND DAMAGES	\$1,092	\$30,831	\$8,400	\$0	(\$8,400)	(100%)
FIRE REVENUE							
371007	FIRE PROTECTION FREEPORT	\$96,066	\$89,458	\$70,800	\$85,871	\$15,071	17.5%
CONTRIBUTIONS & TRANSFERS							
381001	TRNF OTHER FUNDS	\$0	\$506,000	\$1,464	\$0	(\$1,464)	(100%)
381002	TRNF RDA SALES TAX BOND	\$812,385	\$591,532	\$815,984	\$815,865	(\$122)	(0%)
381003	TRNF EF SALES TAX BOND	\$75,840	\$55,222	\$76,176	\$76,164	(\$12)	(0%)
381005	TRNF FROM EF	\$0	\$0	\$15,000	\$0	(\$15,000)	(100%)
381007	TRNF FROM FUND 70	\$0	\$0	\$0	\$0	\$0	0%
381008	FUND BAL. APPROPRIATION	\$294,157	\$624,820	\$364,972	\$438,800	\$73,828	16.8%
382001	TRNF FROM RDA	\$0	\$45,000	\$45,000	\$248,868	\$203,868	81.9%
382002	EF(S) OVERHEAD ALLOC	\$883,656	\$935,482	\$948,996	\$903,911	(\$43,084)	(4.7%)
382003	PAY IN LIEU DAVIS COUNTY	\$3,259	\$2,769	\$3,260	\$2,769	(\$491)	(17.7%)
389001	BEGINNING FUND BALANCE	(\$294,157)	(624,820)	\$0	\$0	\$0	0%
TOTAL GENERAL FUND – FUND 10 REV.		\$14,354,992	\$14,368,798	\$15,215,894	\$14,490,485	(\$725,408)	(0.05%)
FUNCTIONAL REVENUE SUMMARY							
310000	TAXES	\$7,473,421	\$7,111,718	\$7,169,331	\$7,218,066	\$48,735	0.7%
320000	LICENSES & PERMITS	\$326,649	\$362,025	\$323,415	\$247,365	(\$76,050)	(30.7%)
330000	INTERGOVERNMENTAL REVENUE	\$1,018,969	\$1,234,881	\$1,977,371	\$1,078,737	(\$898,634)	(83.3%)
340000	CHARGES FOR SERVICES	\$2,120,499	\$2,031,635	\$2,117,766	\$2,095,290	(\$22,476)	(1.07%)
350000	FINES & FORFEITURES	\$1,046,384	\$975,889	\$999,850	\$1,022,350	\$22,500	2.2%
360000	MISCELLANEOUS REVENUE	\$497,864	\$427,186	\$288,509	\$256,432	(\$32,077)	(12.5%)
370000	FIRE REVENUE	\$96,066	\$89,458	\$70,800	\$85,871	\$15,071	17.5%
380000	CONTRIBUTIONS & TRANSFERS	\$1,775,140	\$2,136,005	\$2,268,852	\$2,486,374	\$217,523	8.7%
TOTAL FUNCTIONAL REVENUE SUMMARY		\$14,354,992	\$14,368,798	\$15,215,894	\$14,490,485	(\$725,408)	(5.0%)

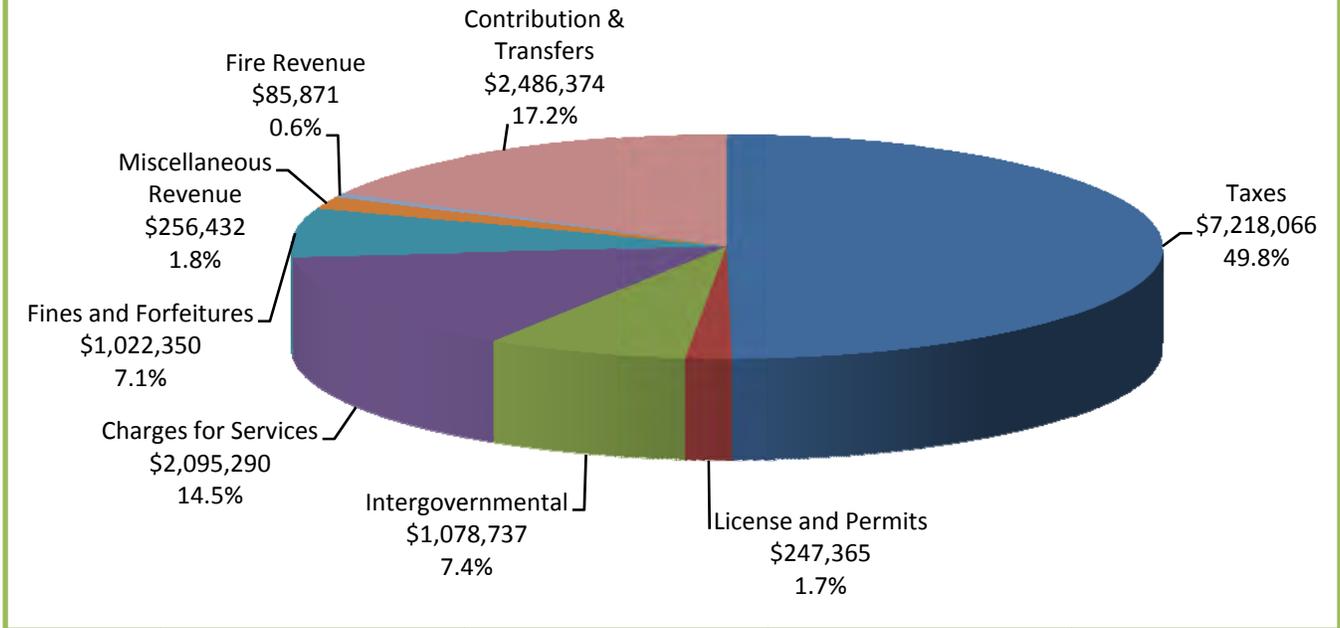
The General Fund revenue consists of eight (8) major revenue categories: Taxes, Licenses & Permits, Inter-Governmental Revenue, Charges for Services, Fines & Forfeitures, Miscellaneous Revenue, Fire Revenue, and Contributions & Transfers.

The following Functional Revenue Summary breaks down the major categories which make up the Total General Fund Revenue and their percentages of the General Fund Revenue Total:

<u>Revenue Category</u>	<u>Revenue Category Title</u>	<u>Budgeted Amount</u>	<u>% of Total FY12 GF Budget</u>
310000	Taxes	\$ 7,218,066	49.8%
320000	Licenses & Permits	\$ 247,365	1.7%
330000	Inter-Governmental Revenue	\$ 1,078,737	7.4%
340000	Charges for Services	\$ 2,095,290	14.5%
350000	Fines & Forfeitures	\$ 1,022,350	7.1%
360000	Miscellaneous Revenue	\$ 256,432	1.8%
370000	Fire Revenue	\$ 85,871	0.6%
380000	Contributions & Transfers	\$ 2,486,374	17.2%
General Fund Total for All Categories		\$14,490,485	100%

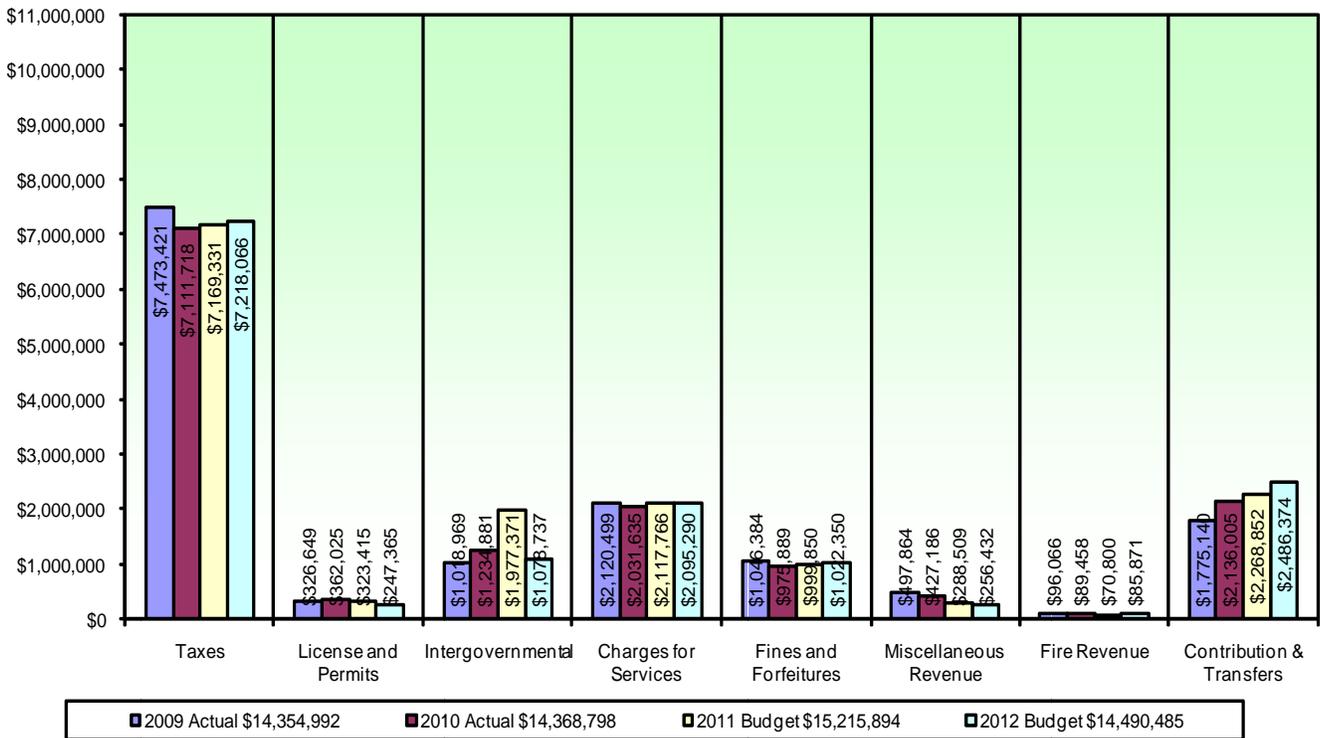


Fiscal Year 2011-2012 General Fund Revenue Percentages by Category



Following is a graph showing the General Fund Revenue for fiscal years 2009 through 2012 budget year broken down by each year as well as by category:

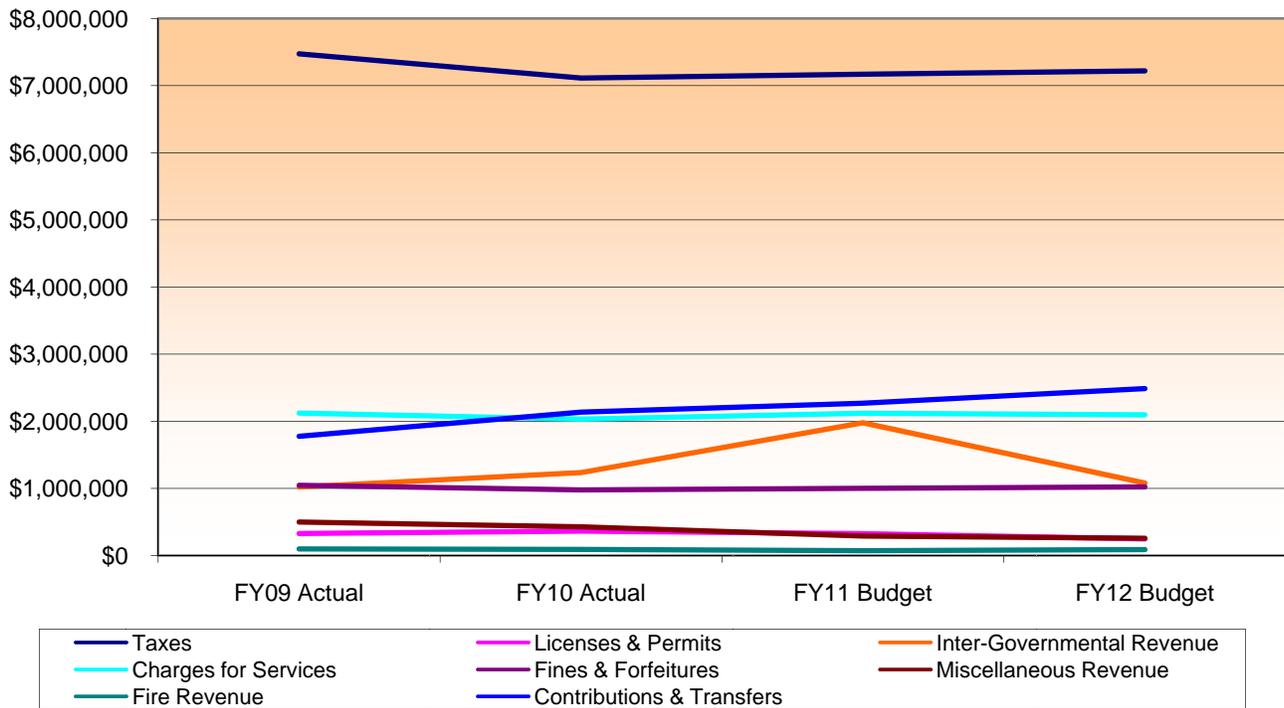
GENERAL FUND REVENUE EACH YEAR BY CATEGORY



General Fund Category Trend Graph

Following is the General Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:

GENERAL FUND HISTORICAL CATEGORY TRENDS



All of the General Fund categories have had relatively steady historical trends except for intergovernmental revenue. In fiscal year 2011, intergovernmental revenue had CDBG Grant Revenue of \$509,279 and General Federal Grants in the amount of \$429,500. In fiscal year 2010, total CDBG and Federal Grant revenue combined total was \$458,724. Clearfield City’s CDBG allocation continues to decline each year and federal grant funds are drying up therefore causing Clearfield City’s federal grant revenue to decline as well.

In the following categories, each category of the General Fund budget had significant changes as described below. Each category includes a description of the revenue source, a small pie chart which indicates the percentages of the revenues that makes up each category and a historical expenditure graph from fiscal year 2009 actual revenues up to and including fiscal year 2012 budgeted revenues:

Taxes – 49.8% of the General Fund Total Revenues

General Property taxes decreased by \$3,985 since the City Council adopted to maintain their certified tax rate with the homes within Clearfield are said to have stable taxable property values. Vehicle Value Based taxes decreased in budget from fiscal year 2011 budget by \$27,242 due to reallocation by Davis County for the City’s portion for a total vehicle value based taxes revenue budget of \$156,000.

Delinquent Taxes increased by \$20,000 from a zero budget since it is estimated that additional back taxes will be collected as per the new Utah State delinquent tax collection guidelines. The collection of Delinquent Taxes depends on the State Tax Commission and their successful collection of any delinquent property taxes not paid by City residents.

General Sales and Use Tax budget decreased by \$58,462 due to the current economic times of people not purchasing as much as they have in prior years. People are being conservative and not purchasing large ticket items which can have large amounts of sales tax. With the current economic conditions, it is hard to tell or project how well the economy will perform and if the economy will bounce back in fiscal year 2012.

Energy Use Tax budget increased by \$117,025 since the energy companies projected increases in their rates charged to customers as well as the City’s adjustment for the certified tax rate. This increase has a trickle effect when the energy companies have a increase in their costs it increases taxes collected therefore causing it to trickle down to the City in a increase in the amount of City taxes collected on energy usage.

CATV Franchise Taxes budget increased by \$830 and is based on historical trends collected from prior two years. CATV Franchise Taxes are taxes received on cable services such as Dish Network, Comcast, and Direct TV.

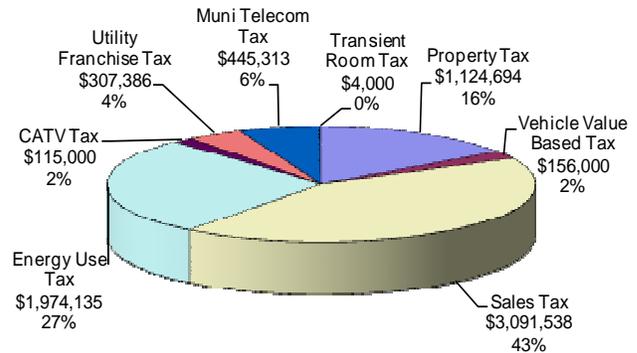
Utility Franchise Taxes budget increased by \$6,756 and is based on historical trends collected from prior two years. Utility Franchise Taxes are taxes charged to the residents based on their water, sewer, storm sewer, and solid waste collections.

Muni Telecom Taxes budget decreased by \$8,687 since a one-time redistribution of telephone charges collected from Davis County occurred in fiscal year 2009. Davis County incorrectly distributed telephone franchise taxes collected to the wrong taxing entities of which Clearfield City was found to have not received the correct amount. In an effort of Davis County to correct their mistake and made a one-time distribution to Clearfield City in the amount of \$120,000 in fiscal year 2009. The Muni Telecom budget decrease is based on what Clearfield City is projecting the correct distribution would be.

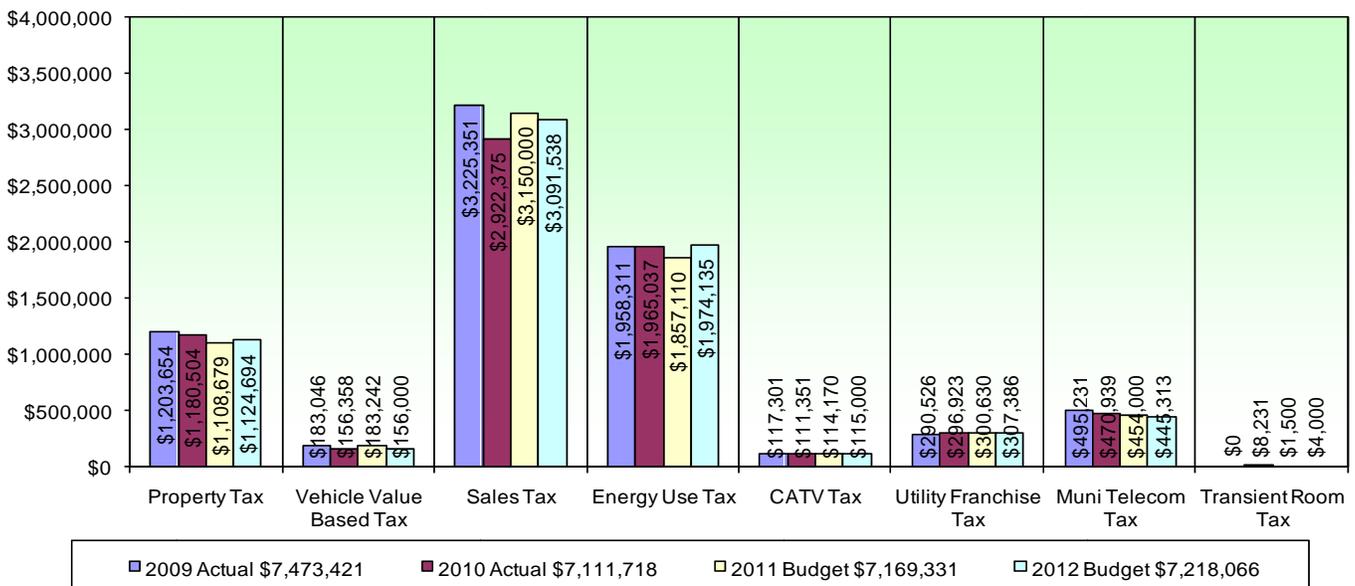
Transient Room Tax is a new tax revenue source for the City in fiscal year 2010. Transient room taxes are taxes collected by local hotels and motels when using their facilities. It is estimated \$4,000 will be collected in fiscal year 2012 since prior year historical trends are not available.

Following is a graph of the General Fund Tax Revenue broken down by year and by the type of tax revenue. Please note that delinquent taxes are included in property tax totals since collection of delinquent taxes are actual delinquent property taxes:

2012 General Fund Taxes by Type



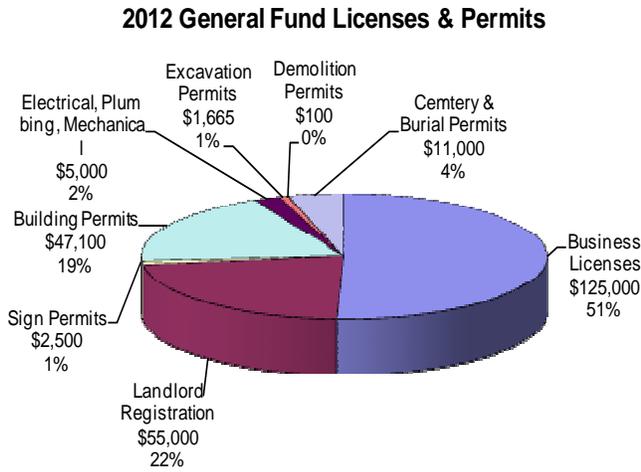
GENERAL FUND TAX REVENUE EACH YEAR BY TYPE OF TAX



Historically, tax revenues for the City have remained fairly stable from the prior two years up through the budgeted fiscal year 2012 projected budgeted revenue. However, because of the current economic condition, most tax revenue anticipated to be received in fiscal year 2012 has increased slightly from prior years.

Licenses & Permits – 1.7% of the General Fund Total Revenues

Projected Business License Revenue for the City decreased by \$5,000 from fiscal year 2011 due to the adopted landlord registration license and fee in fiscal year 2008. Since fiscal year 2008, those who have rental units located within the City are required to obtain a business license for their rental units and each owner is given the option of belonging to the Good Landlord Program which offers discount business license rates if they attend a special class and abide by the program rules.



Landlord Registration was newly created revenue for the City in fiscal year 2007-2008 budget. The City adopted ordinance 2007-11 which states: “The owner of the real property to which these services are to be connected or such owner’s authorized representatives must submit a written application for such services agreeing to pay for all water and sewer services furnished to the property, whether occupied by the owner or by a tenant or other occupant.” The owners are responsible for having a \$65.00 deposit on file with the City during their ownership of the property. Fiscal year 2008-2009 was the first year of the program and the City was unsure of how many landlord registrations would have been received so the City budgeted conservatively and only projected a \$10,000 in

revenue. The increase in landlord registration in 2012 of \$8,250 was based on historical trends and those landlords already registered and participating in the good landlord program.

Sign permit revenue is a fairly stable revenue source with little anticipated increase in revenue from fiscal year 2011 to the projected 2012 budget to be zero for a total budget of \$2,500.

Building Permits Revenue budget has a decrease in revenues of \$62,900 based on the number of new building lots submitted for approval and development within Clearfield. Building Permits will continue to present a decrease in revenue since Clearfield is already 96% built out unless major development of commercial property enters the City.

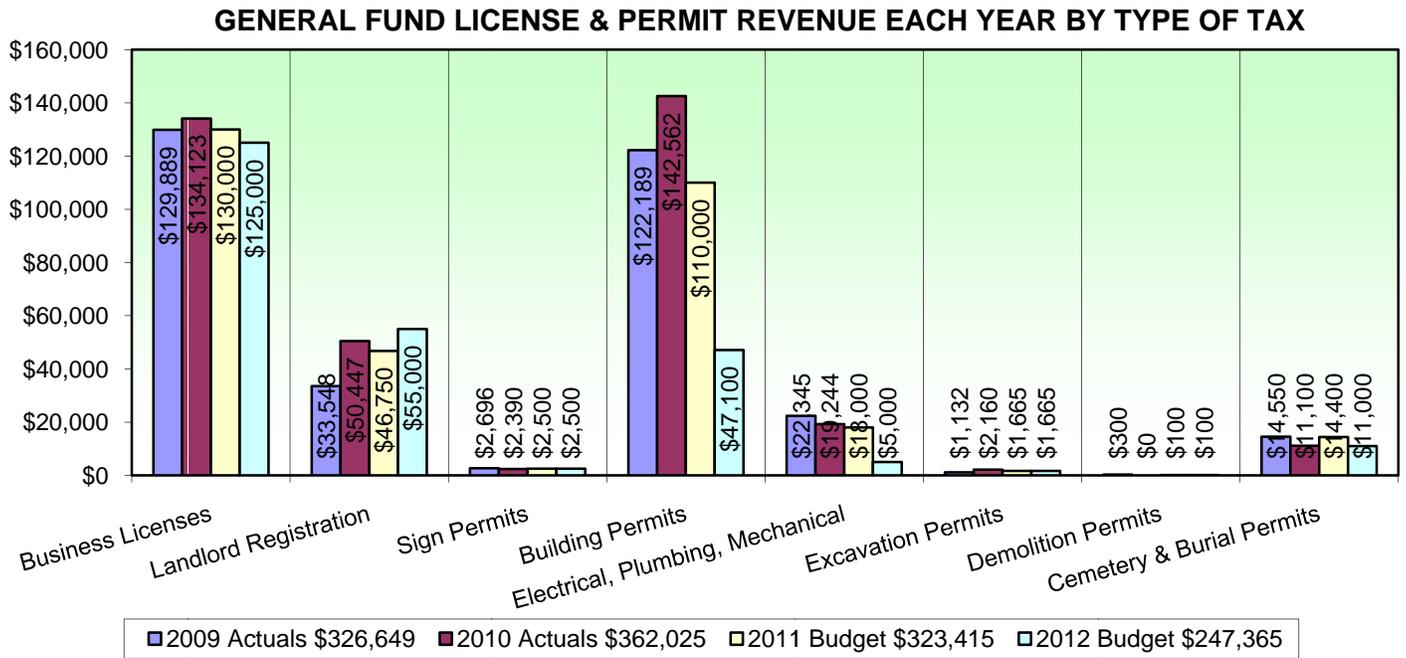
Electrical, Plumbing, and Mechanical budget has a decrease in revenue of \$13,000. This decrease is projected using a three (3) year average as well as the City adopted a new fee schedule in July 2008. With the newly adopted fee schedule and the current economic condition, building within the city has slowed down therefore causing a decrease in estimates of electrical, plumbing, and mechanical fees in fiscal year 2012.

Excavation Permits revenue has a zero anticipated increase in fiscal year 2012 since the City is already 96% built out.

Demolition Permit revenue projections for fiscal year 2012 have remained consistent with fiscal year 2011 of \$100 since the demolition of buildings doesn’t happen very often within the City.

Cemetery and Burial Permits budget has an decrease in revenues of \$3,400. Cemetery and Burial permits are hard to forecast since it is never known how many cemetery plots will be requested for purchase. One can never predict how many people will die in one given year.

Following is a graph of the General Fund License & Permit Revenues for the prior two years, fiscal year 2011 budget, and fiscal year 2012 budget broken down by year and by the type of License & Permit revenue:



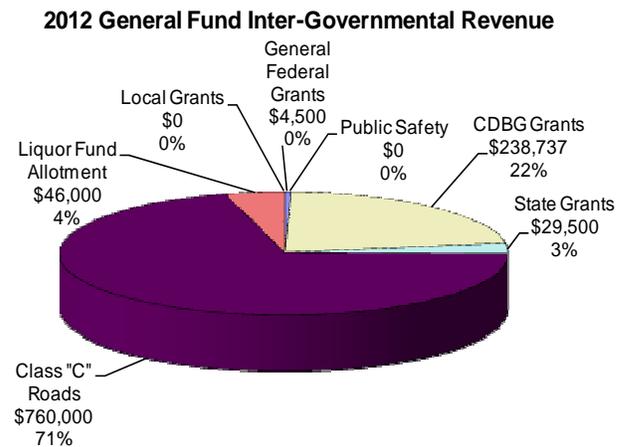
All of the Licenses and Permits revenue has remained relatively stable from fiscal year 2009 actual revenue received to fiscal year 2012 budgeted revenue. Building permit revenue is steadily declining due to Clearfield City being 96% built out. In order for the city to see an increase in building permit revenue, a large commercial development would have to enter the city.

Inter-Governmental Revenue – 7.4% of the General Fund Total Revenues

General Federal Grants decreased by \$425,000. Construction of previously awarded federal grant dollars were budgeted for and are projected to be spent during the budget year 2009-2010 or carried forward into fiscal year 2010-2011 where they are included in Fund Balance Appropriation Funds.

Public Safety Grants remains at a zero budget since the City moved anticipating funding towards the bulletproof vest replacement program into the General Federal Grants. The Police department replaces their bulletproof vests to keep up with new vests that become available in order to keep the officer’s safe in case a shooting were to occur.

Community Development Block Grant (CDBG) revenue is new in fiscal year 2011. In prior years, CDBG revenue was included in General Federal Grants but was broken out to keep better track CDBG grant revenue received. However, in fiscal year 2012, the City is anticipating a decrease in CDBG revenue of \$270,542 since fiscal year budget included the re-appropriated un-used funds of prior years that were actually going to be spent on projects in fiscal year 2011.



State Grants decreased by \$203,492 for the receipt of state grant funding used in an E911 project in the amount of \$219,200, \$3,500 from the State of Utah for checking on sex offenders located within the City, and \$10,292 for twenty (20) holographic rifle scopes where the city was a co-applicant with Layton City.

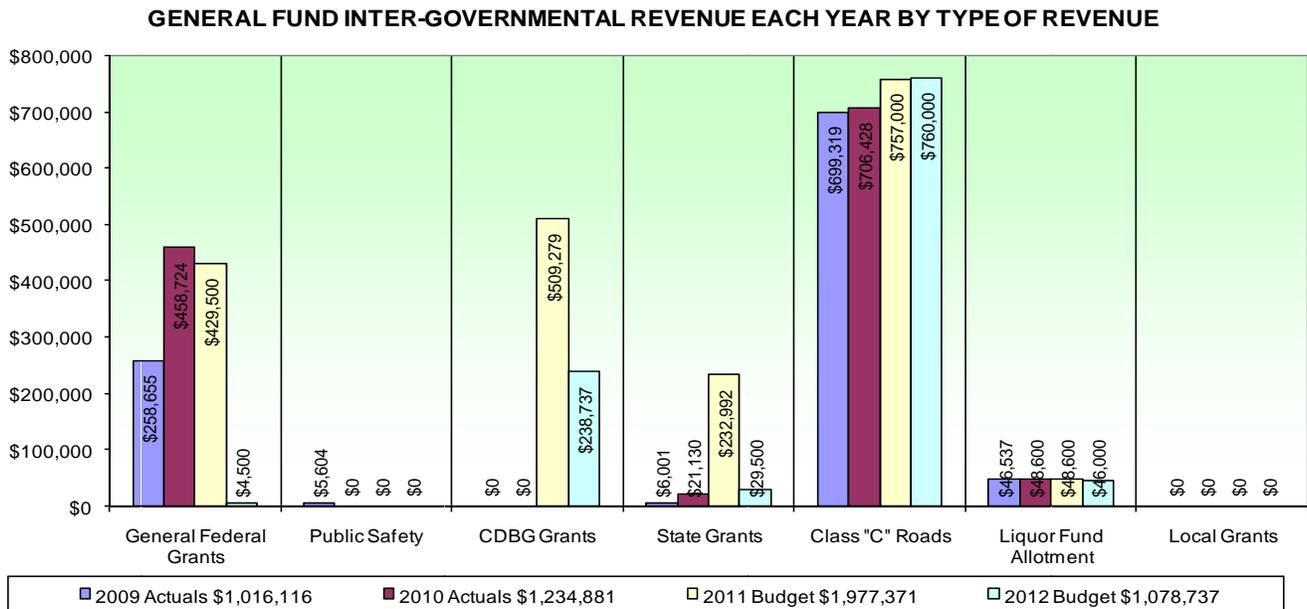


Class “C” Road Fee Revenues are anticipated to increase by \$3,000 based on historical trends and consumers demand for gas consumption plus prices of gas. This has an impact on Class “C” road fees since this is the tax applied against fuel purchased. Class “C” Roads Fees are the largest revenue source in Intergovernmental revenue making up 70.5% of Inter-Governmental Revenues.

Liquor Fund Allotment revenues are anticipated to decrease slightly by \$2,600. Liquor Fund Allotment revenue are fees collected from the State of Utah in reimbursement for tobacco crack down reinforcement personnel, DUI road block personnel, S.W.A.T. team personnel help, and other miscellaneous assistance Clearfield City Police force offers to the State for protection services.

Local grant revenue remains at a zero budget since the City does not typically receive local grant dollars.

Following is a graph of the General Fund Inter-Governmental Revenues for the prior two budget years, fiscal year 2011 budget, and fiscal year 2012 budget broken down by year and by the type of Inter-Governmental Revenue:



All of the Intergovernmental Revenue has remained relatively stable except General Federal Grants. General Federal grants revenue spiked in fiscal year 2010 since federal grant revenue was received for the dash camera grant and then again in fiscal year 2011 for the pole camera grant for our police department.

Charges for Services – 14.5% of the General Fund Total Revenues

Zoning and Subdivision fees decreased by \$10,000 for a budget of \$15,000 based on the current zoning and subdivisions in the planning process and the subdivisions ready for approval for development from the planning commission.

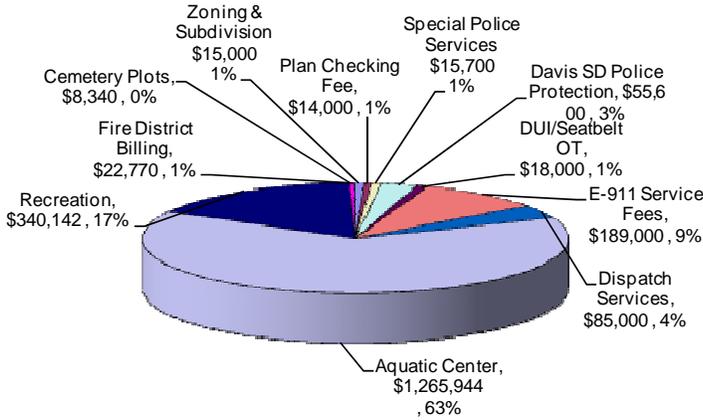
Plan Checking Fees decreased by \$5,000 in fiscal year 2012 to have a budget of \$10,000. In fiscal year 2010, the City prepared a fee study and increased plan checking fees according to the new fee schedule.

Special Police Services budget has a zero increase in revenue for a budget of \$15,700 for the reimbursement of costs associated with off-duty officers out-sourced for special events within the City. Budgeted revenue was estimated based on four year historical trends and consist of fees charged for fingerprints, background checks, etc.

Davis County Police Services remained stable with a budget of \$56,996. Davis County Police Services are contracted with the Davis County School District for Clearfield City Police to provide one officer each in both the Junior High and High School.

DUI/Seatbelt fees remained stable with an estimated budget of \$18,000. DUI/Seatbelt fees are wages collected from the State of Utah when they enforce DUI/Seatbelt road blocks which reimburses the City for overtime of City Officers to perform the task.

2012 General Fund Charges for Services



E-911 Fees are projected to decrease by \$8,000 based on the new homes and phone connections to the 911 network.

Dispatch Services Revenue budget remains stable at \$85,000 due to the agreement with North Davis Fire District to continue to provide dispatch services for the Fire Department.

The Aquatic Center admissions are estimated to increase by \$5,718 based on prior year historical trends and an increase in admission fees effective as of July 1, 2011. Historical trends in Aquatic Center admissions have

remained fairly stable with slight increases in admission fees as projected and implemented by the Aquatic Center staff.

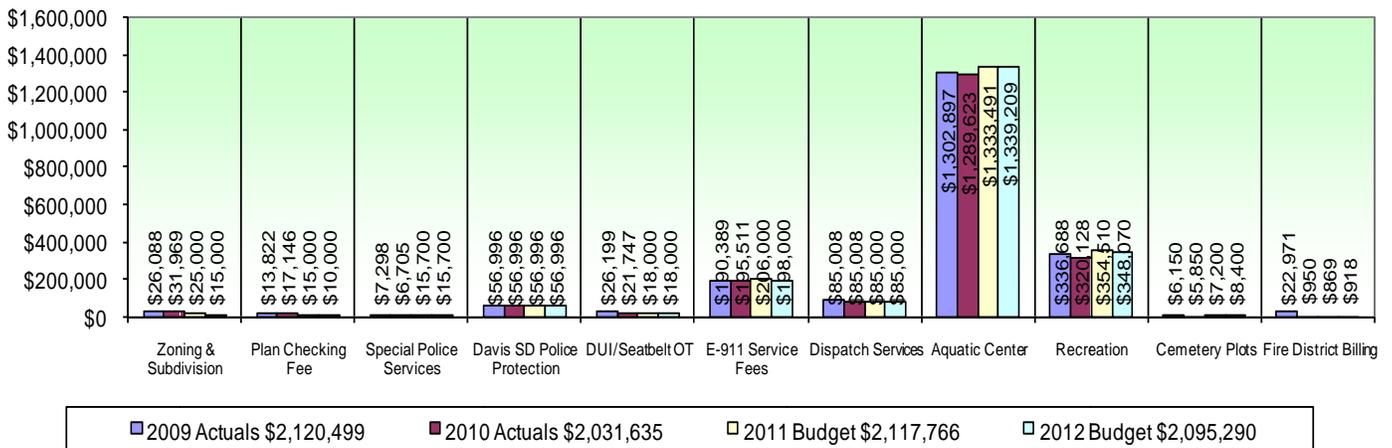
Recreation Revenue decreased by \$6,440 bringing their total budgeted revenues to \$348,070. Recreation Revenue is the collection of fees to participate in recreation programs of softball, football, baseball, etc.

Cemetery Plots Revenue increased by \$1,200 bringing their budgeted revenue to \$8,400. Estimating Cemetery Plot Revenue is difficult since the City cannot project how many plots will be needed in any given year.

Fire District Billings increased slightly by \$46 for a total budget of \$915. This accounts for the maintenance fee charged to the North Davis Fire District in renting the fire station located next to the City office building.

Following is a graph of the General Fund Charges for Services Revenues for the prior two budget years, fiscal year 2011 budget, and fiscal year 2012 budget broken down by year and by the type of Charges for Services Revenue:

GENERAL FUND CHARGES FOR SERVICES REVENUE EACH YEARS BY TYPE OF REVENUE



All the Charges for Services Revenues have remained relatively stable with no significant increases or decreases.

Fines & Forfeitures – 7.1% of the General Fund Total Revenues

Fines are projected to increase by \$37,400 since the Clearfield City’s Police force is running at full capacity and based on historical trends from prior years. Patrol Officer’s are in such a high demand and with the competitive work market making it hard to keep street patrol positions filled. Fines make up 95% of the total Fines and Forfeitures Revenues collected for the City.

Juvenile Justice Court Revenue budget remains at a zero budget since the city eliminated the juvenile justice court within the city. Juvenile offenders are now submitted to the Davis County Court.

Code Enforcement Fines budget decreased by \$3,000 based on historical amounts received in prior years as well as based on the current violation cases in the court system for prosecution.

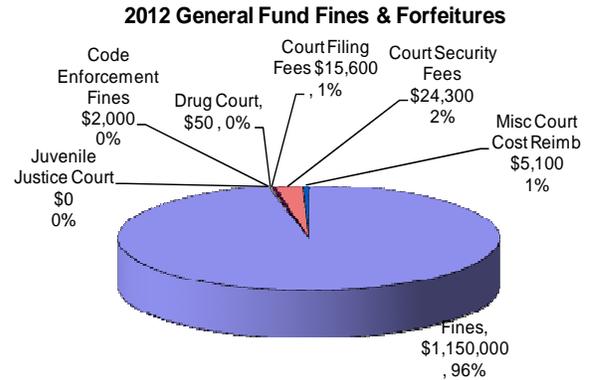
Drug Court Revenue budget remains a zero budget since drug court cases have been turned over to the Davis County Court.

Court Filing Fees Revenue budget increased by \$700 based on two year historical trends of revenue as well as the Police Force running at full capacity with street patrol officers.

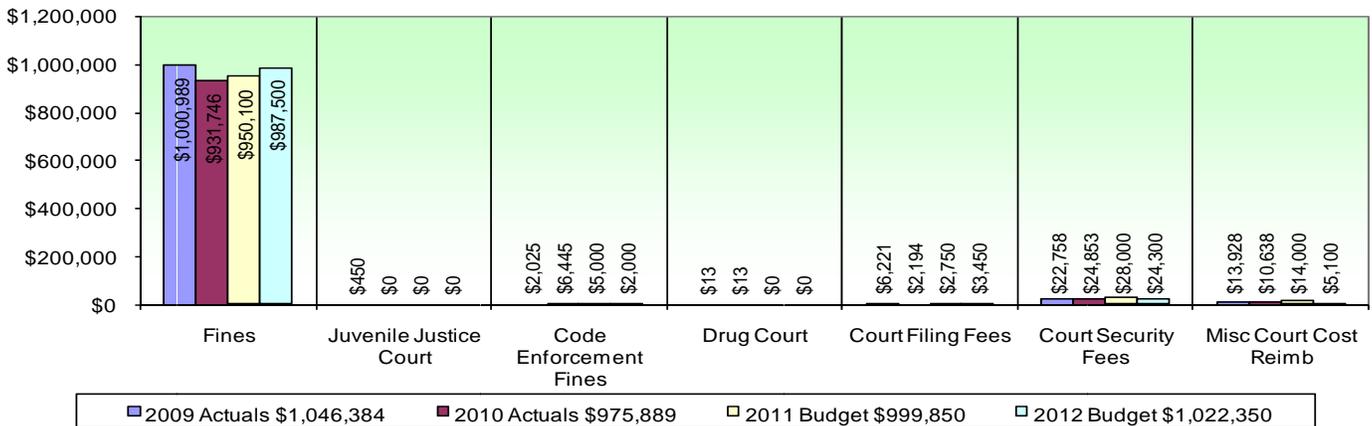
Court Security Fees Revenue budget decreased by \$3,700 and are fees based on a percentage of Fines and Forfeitures the City gets to keep in an effort to maintain security in the court system with metal detectors, bailiff services, and other measures used to keep the court room secure.

Miscellaneous Court Cost Reimbursements received are estimated to decrease by \$8,900 based on historical trend revenues from the prior two years.

Following is a graph of the General Fund Fines & Forfeitures Revenue for the prior two budget years, fiscal year 2011 budget, and fiscal year 2012 budget broken down by year and by the type of Fines & Forfeitures Revenue:



GENERAL FUND FINES & FORFEITURES REVENUE EACH YEAR BY TYPE OF REVENUE



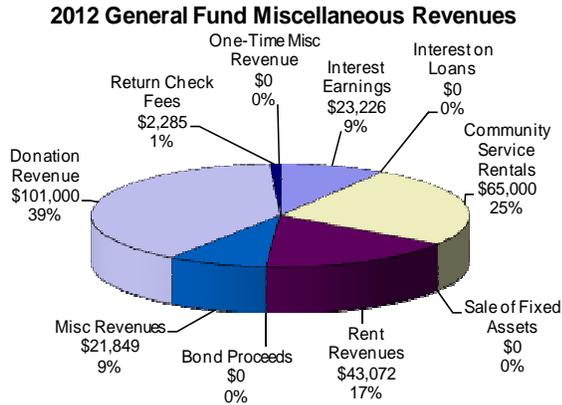
Fines & Forfeiture Revenue budget historical trends have remained fairly stable with no significant increases or decreases experienced.

Miscellaneous Revenue – 1.8% of the General Fund Total Revenues

Interest Earnings revenue budget has an anticipated decrease of \$3,624 based on the current economic tragedy and interest rates for the City dropping almost to nothing.



Community Services Rental budget increased by \$4,820 based on historical data for the past two years for rental of any and all Community Services facilities and equipment as well as a fee increase in fiscal year 2011.



Rent Revenues budget decreased by \$37,288 based on the Davis County Aging no longer renting Clearfield City's Community Center to house their health clinic, Davis County Aging yearly lease for their health clinic as well as their renting of space for the senior center which provides services to the senior citizens of Clearfield. Davis County built a new health building across the street from the Clearfield City building which now houses their senior center, health clinic, and administrative offices.

Sale of Fixed Assets remains at a zero budget in fiscal year 2012 since the City is not anticipating on selling any of the General Fund fixed assets.

Miscellaneous Revenues has a budgeted increase of \$3,249 which includes Cert class revenue, HAFB well monitoring well leas, and other miscellaneous receipts all of which are based on historical trends.

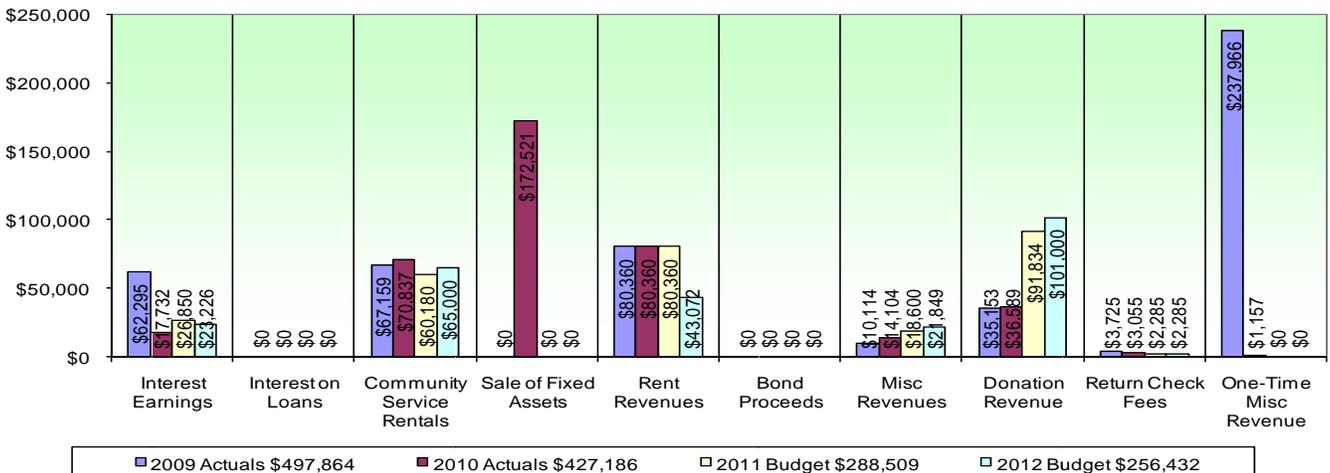
Donation Revenue has a budgeted increased of \$9,166 for a total budget of \$101,000. Donation Revenue accounts for donation revenue being used from the Aquatic Center membership account to purchase replacement equipment. Donation revenue is restricted revenue that can only be used for the project or for what it is was originally received for from the donation or membership fee.

Returned Check Fee Revenue budget is budgeted to remain stable with a total budget of \$2,285. Returned Check fees account for the \$20 returned check fees charged for the return of a written check from the bank for non-sufficient funds, written on closed accounts, or stop payment checks received in payment for court, recreation, aquatic center, and utility services.

Claims and Damages budget has a budgeted decrease of \$8,400 to a zero budget since the City is no longer going to budget for damages to General Fund property.

Following is a graph of the General Fund Miscellaneous Revenue for the prior two budget years, fiscal year 2011 budget, and fiscal year 2012 budget broken down by year and by the type of Miscellaneous Revenue:

GENERAL FUND MISCELLANEOUS REVENUE EACH YEAR BY TYPE OF REVENUE



Most of the General Fund Miscellaneous Revenues remained stable. In fiscal year 2009, the City received \$237,966 in miscellaneous on-time revenue. In fiscal year 2010, the City’s General Fund received \$172,521 from the sale of fixed assets for assets which had reached their useful life and were disposed of.

Fire Revenue – 0.6% of the General Fund Total Revenues

Fire Protection budget for the Freeport estimate increased by \$15,071 since there is no new commercial building within the Freeport Center. New buildings are required to be equipped with fire protection sprinkler systems installed within their buildings due to their size and the established fire protection code. The increase in revenue is from periodic inspection of the fire protection sprinkler systems of which it is cheaper than the initial inspections during the installation of the fire protection sprinkler systems.

Contributions & Transfers – 17.2% of the General Fund Total Revenues

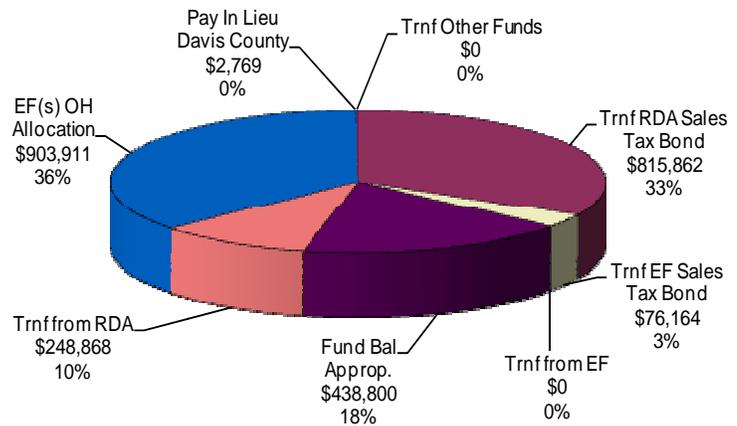
Transfers from other funds budget decreased from \$1,464 to a zero budget. This transfer accounts for the transfers from the enterprise funds to the General Fund for their costs associated with the health performance project.

Transfer from the RDA Sales Tax Bond decreased by \$122 and is based on the RDA’s 81.41% portion of the sales tax bond debt.

Transfer from the Enterprise Funds for the Sales Tax Bond payment decreased by \$12 based on the percentage of debt associated with the Water Fund (51) of 3.99% spent on water projects and 3.61% of the debt spent on Sewer Fund (52) projects.

Transfer from Enterprise Funds has a budgeted decrease of \$15,000 to a zero balance since the City is not funding a transfer from the Enterprise Funds for their portion of an ARC GIS server.

2012 General Fund Contributions & Transfers



Fund Balance Appropriation has a budgeted increase of \$73,828. The City is budgeting to use \$14,400 for 1/5 of the lobbyist expense, E-911 fund balance of \$2,400 to replace 2 Dispatch Chairs, \$17,000 of E-911 funds to replace floor tiles in the dispatch center, \$70,000 of E-911 funds for operations, \$5,000 of E-911 funds to replace the security modules in the dispatch center, \$30,000 in E-911 fund balance for a Spillman paging module, and \$300,000 of fiscal year 2011 fund balance overage funds for street seal coat.

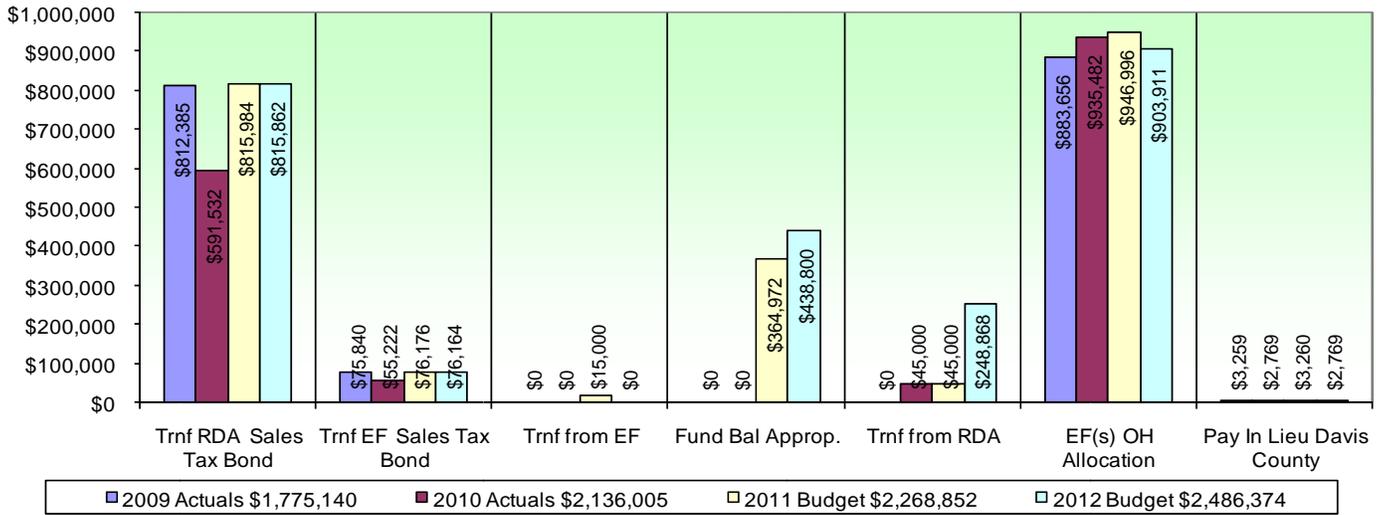
Transfer from the RDA increased to a total budget of \$248,868 to account for the overhead charges concerning the RDA, and \$14,400 for the RDA’s 1/5 portion of the lobbyist.

Enterprise Fund Overhead Allocations budget decreased by \$43,084 based on historical charges. The Enterprise Funds are separated into different accounts for water, sewer, storm sewer, and solid waste. Each fund is assessed an overhead percentage which is given back to the General Fund based on the percentages used by the General Fund in support of the Enterprise Fund functions such as Accounting, Payroll, Administrative Services, etc.

Pay-In-Lieu of Davis County budget decreased by \$491 based on historical trends and an agreement made with Davis County.

Following is a graph of the General Fund Contributions & Transfers Revenue for the prior two budget years, fiscal year 2011 budget, and fiscal year 2012 budget broken down by year and by the type of Contribution & Transfer Revenue:

GENERAL FUND CONTRIBUTION & TRANSFERS REVENUE EACH YEAR BY TYPE OF REVENUE



The General Fund Contributions and Transfer Revenue budget historical trends have remained fairly stable with no significant increases or decreases experienced. The only exception is the transfer from RDA increase of \$203,868 to fund the new overhead allocation being charged to the RDA from the General Fund.

Restricted General Fund Revenues

The General Fund has Revenues in fiscal year 2012 that are restricted and limited as to what the revenue may be used for. These restricted funds are included in the approved budget and may only be used as follows:

- General Federal Grants: Bullet Proof Vest Replacement Grant \$4,500
- CDBG Grants: CDBG Youth Resource Center FY12 \$13,000
CDBG FY12 Allocations \$225,737
- State Grants: E.A.S.Y Grant \$3,500
E.A.S.Y Overtime Grant \$6,000
EMPG and Youth Alcohol Grant \$20,000
- Class “C” Roads: Utah Department of Transportation \$760,000
- Liquor Fund Allotment: State of Utah Liquor Control Profits Distribution \$46,000
- Miscellaneous Revenue: Cert Class Books \$2,400
- Donation Revenue: New Stop Mill Machine \$5,000
10-Elliptical Trainers (10 @ \$5,000) \$50,000
- Fund Balance Approp: 1/5 of Lobbyist \$14,400
E-911 funds for Operations \$70,000
E-911 funds to replace 3 chairs in Dispatch \$2,400
E-911 funds to replace floor tiles in Dispatch \$17,000
E-911 funds to replace security monitors in Dispatch \$5,000
Fund Balance for Street Seal Projects (FY11 overage) \$300,000
Spillman – Paging Module for Dispatch \$30,000

COMMUNITY DEVELOPMENT & RENEWAL AGENCY (CDRA) REVENUES – FUND 20

The Community Development and Renewal Agency (CDRA) are formerly known as the Redevelopment Agencies (RDA’s). The CDRA budget, as illustrated in the Budget Summary, makes up 8% of the entire City budget. The Total Adopted CDRA Revenue Budget for the Fiscal Year 2011-2012 is \$2,406,113.

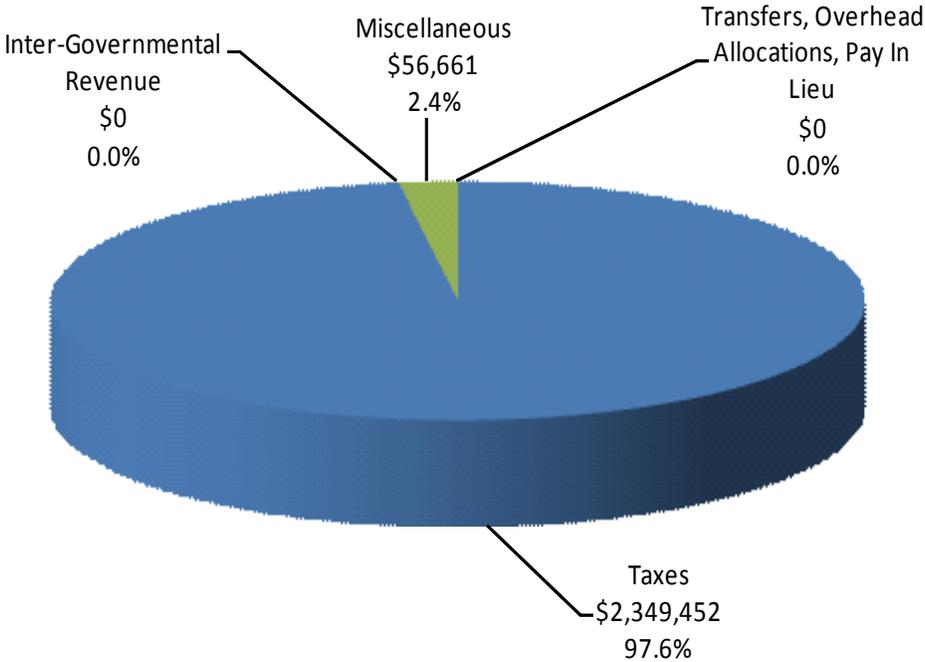
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
TAXES						
311101 EDA # 1	\$398,638	\$398,638	\$398,638	\$398,638	\$0	0%
311102 EDA # 2	\$0	\$0	\$0	\$416,903	\$416,903	100%
311106 RDA #6	\$197,312	\$201,617	\$235,664	\$235,664	\$0	0%
311107 RDA # 7	\$339,866	\$286,253	\$333,678	\$333,679	\$1	0%
311108 RDA # 8	\$232,376	\$214,422	\$342,524	\$342,524	\$0	0%
311109 RDA # 9	\$157,422	\$150,519	\$283,528	\$283,528	\$0	0%
311110 RDA # 10	\$266,880	\$275,323	\$338,516	\$338,516	\$0	0%
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$35,786	\$9,299	\$7,000	\$7,000	\$0	0%
361002 INTEREST ON BONDS	\$0	\$0	\$0	\$0	\$0	0%
361004 INTEREST ON LOANS	\$2,023	\$1,438	\$1,023	\$431	(\$592)	(137%)
362002 RENT REVENUES	\$26,230	\$25,230	\$20,230	\$49,230	\$29,000	58.9%
368001 OTHER FINANCING - CAPITAL	\$0	\$0	\$0	\$0	\$0	0%
369001 MISC REVENUES	\$4,077	\$1,337	\$0	\$0	\$0	0%
CONTRIBUTIONS & TRANSFERS						
381007 TRNF FROM FUND 70	\$0	\$0	\$0	\$0	\$0	0%
381008 FUND BALANCE APPROPRIATION	\$0	\$0	\$19,600	\$14,400	(\$5,200)	(36.1%)
385001 LOAN FROM ENTERPRISE FUND	\$0	\$0	\$0	\$0	\$0	0%
389001 BEGINNING FUND BALANCE	\$0	\$0	\$0	(\$14,400)	(\$14,400)	(100%)
TOTAL CDRA – FUND 20 REVENUES	\$1,660,610	\$1,564,076	\$1,980,401	\$2,406,113	\$425,712	21.5%
FUNCTIONAL REVENUE SUMMARY						
310000 TAXES	\$1,592,494	\$1,526,772	\$1,932,548	\$2,349,452	\$416,904	21.6%
360000 MISCELLANEOUS REVENUE	\$68,116	\$37,304	\$28,253	\$56,661	\$28,408	100.5%
380000 CONTRIBUTIONS & TRANSFERS	\$0	\$0	\$19,600	\$0	(\$19,600)	(100%)
TOTAL FUNCTIONAL REVENUE SUMMARY	\$1,660,610	\$1,564,076	\$1,980,401	\$2,406,113	\$425,712	21.5%

The Community Development & Renewal Agency (CDRA) consists of four (3) major revenue categories: Taxes, Miscellaneous Revenue, and Contributions & Transfers. Each category of the CDRA Fund budget had significant changes as described below and are broken down by category with a small pie chart which indicates the percentages of the revenues that make up each category:

The following Functional Revenue Summary breaks down the major categories which make up the Total CDRA Fund Revenue and their percentages of the CDRA Fund Revenue Total:

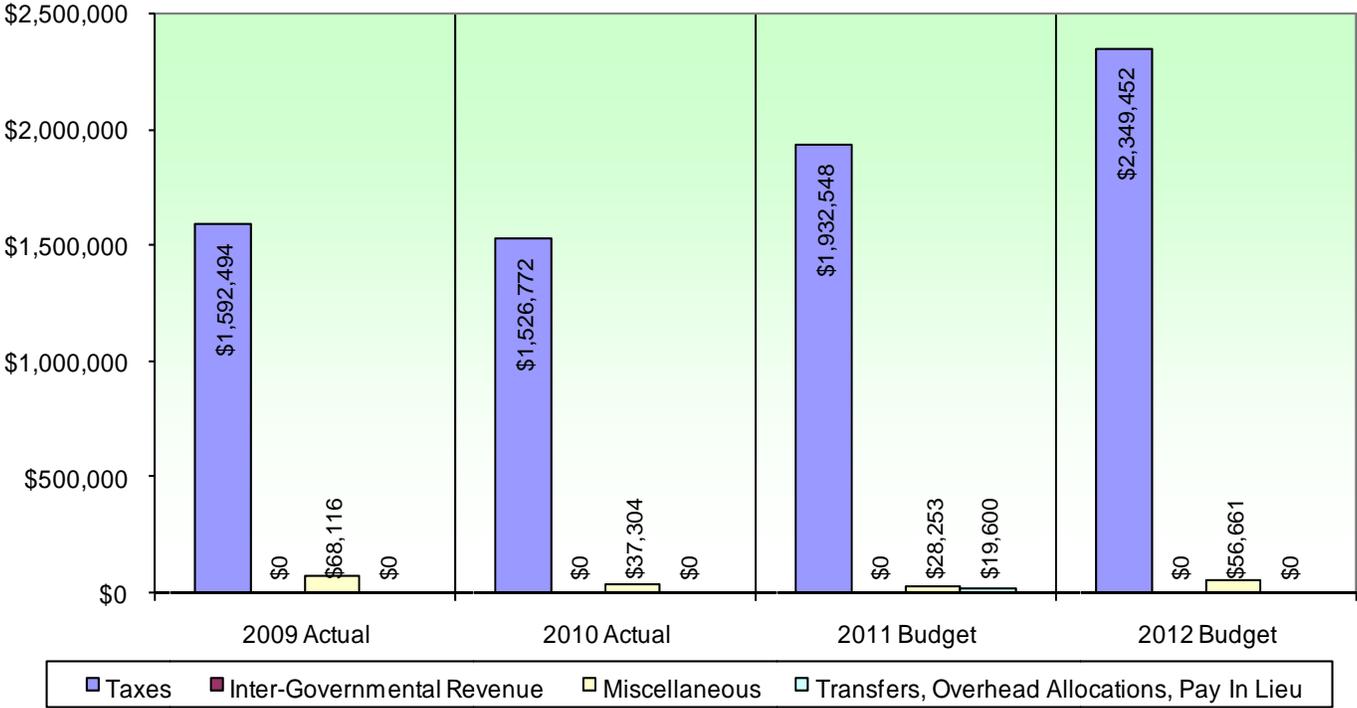
Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY12 CDRA Budget
310000	Taxes	\$ 2,349,452	98%
360000	Miscellaneous Revenue	\$ 56,661	2%
380000	Contributions & Transfers	\$ 0	0%
CDRA Total for All Categories		\$ 2,406,113	100%

2012 CDRA REVENUES



Following is a graph showing the CDRA Fund Revenue for fiscal years 2009 through 2012 budget year broken down by each year as well as by category:

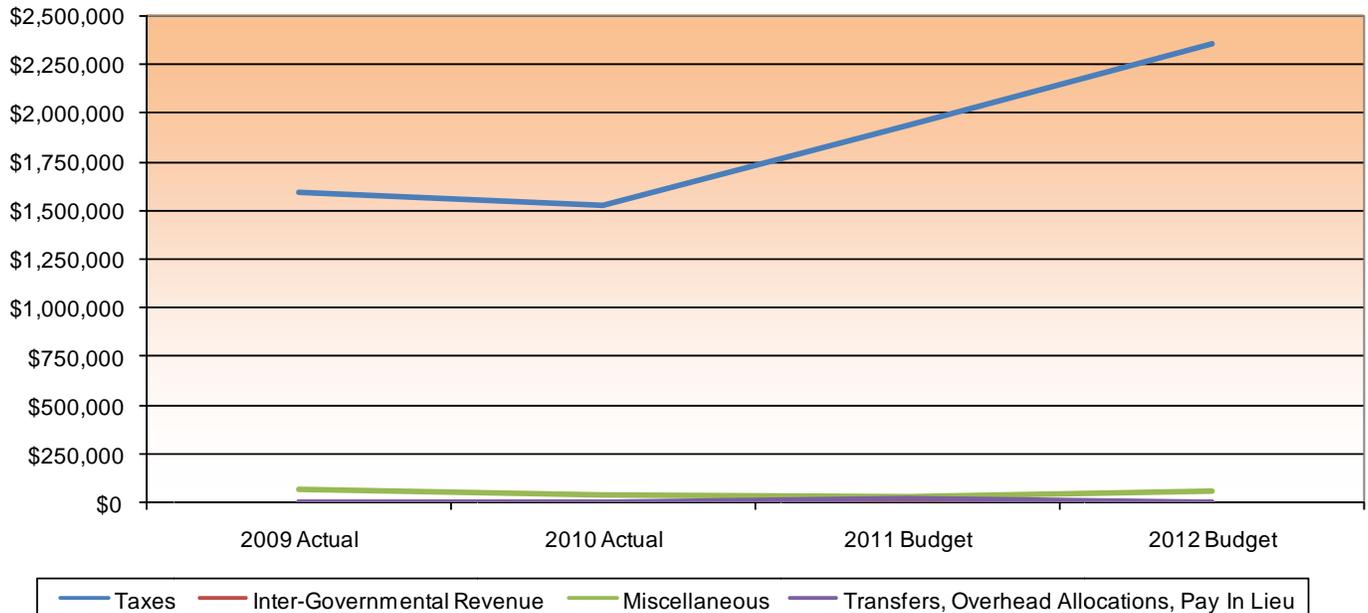
CDRA REVENUE EACH YEAR BY CATEGORY



CDRA Fund Category Trend Graph

Following is the CDRA Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:

CDRA REVENUE TRENDS BY CATEGORY



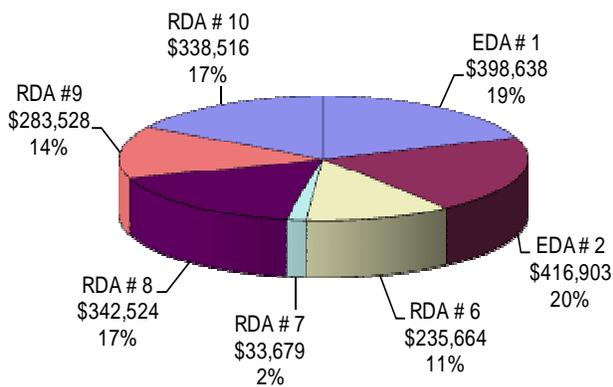
All of the CDRA categories have had relatively steady historical trends except for tax revenue. In fiscal year 2011, the county re-evaluated the City’s CDRA’s accounts and anticipates an increase in tax increment money to be received by EDA #1, RDA #6, RDA #7, RDA #8, RDA #9, and RDA #10 taxing entities. In fiscal year 2012, Clearfield City established EDA #2 and anticipates receiving tax increment money starting in fiscal year 2012.

In the following categories, each category of the CDRA Fund budget had changes as described below. Each category includes a description of the revenue source, a small pie chart which indicates the percentages of the revenues that makes up each category and a historical expenditure graph from fiscal year 2009 actual revenues up to and including fiscal year 2012 budgeted revenues:

Taxes – 97.6% of the Community Development & Renewal Agency Total Revenue

CDRA Taxes are broken down into the individual Economic Development Area (EDA) or Redevelopment Areas (RDA) with each area having revenue budgets based on the amount of tax increment money received by the individual development area. All Economic Development and Redevelopment Agencies have no projected increases in revenue except EDA #2 which is a newly established EDA area in fiscal year 2012.

2012 CDRA TAX REVENUE BY TAXING ENTITY



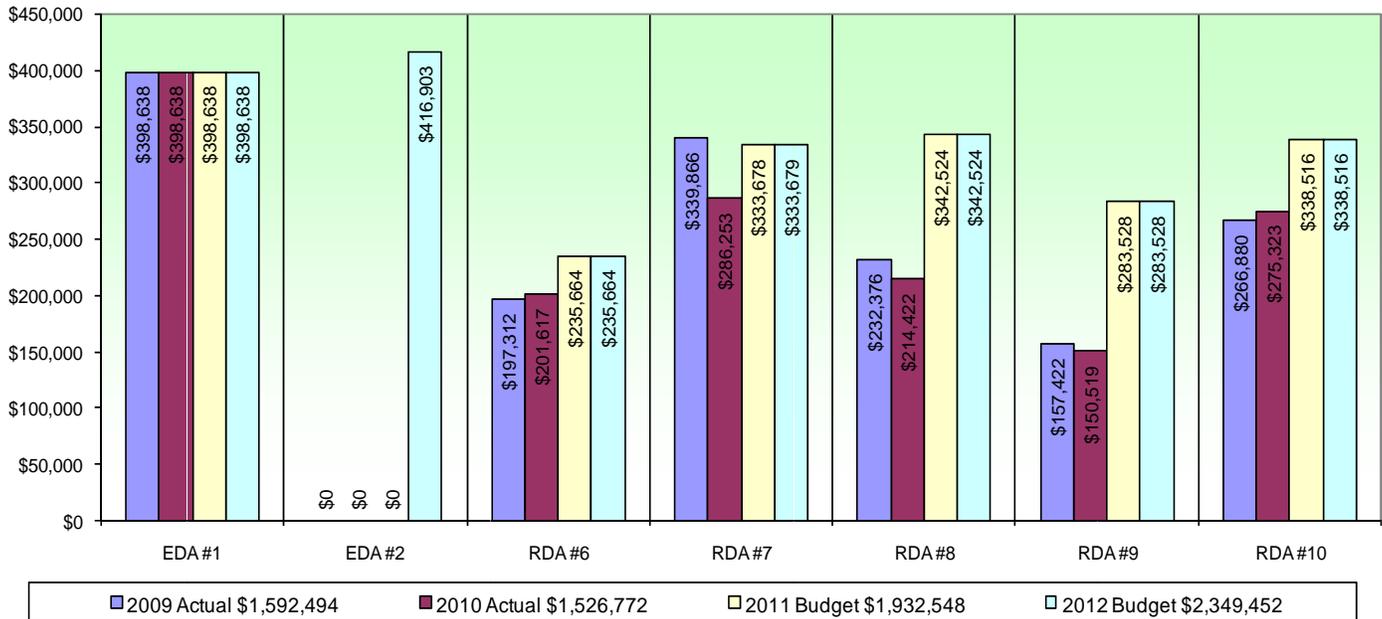
Economic Development Area #1 budget remained consists with fiscal year 2011’s budget of \$398,638. There is no projected increase in tax increment money in the area; therefore, the anticipated revenue is relatively stable.

Economic Development Area #2 budget increased from a zero budget to \$416,903 based on the projected tax increment money to be received from ATK development located within the EDA #2 area.

Redevelopment Areas #6, #7, #8, #9, and #10 are based on historical trends from fiscal year 2009 through 2011. Based on these historical trends, it is estimated that no increase in revenue will be recognized in any one of the RDA areas.

Following is a graph of the CDRA Tax Revenue broken down by year and by the RDA or EDA taxing entity:

CDRA TAX REVENUE HISTORICAL TRENDS BY TAXING ENTITY



All of the CDRA tax revenue sources are relatively stable and had slight increases in revenue. EDA #2 shows a huge increase from a zero budget since it is a newly established and recognized Economic Development Area for the City which includes ATK's new development.

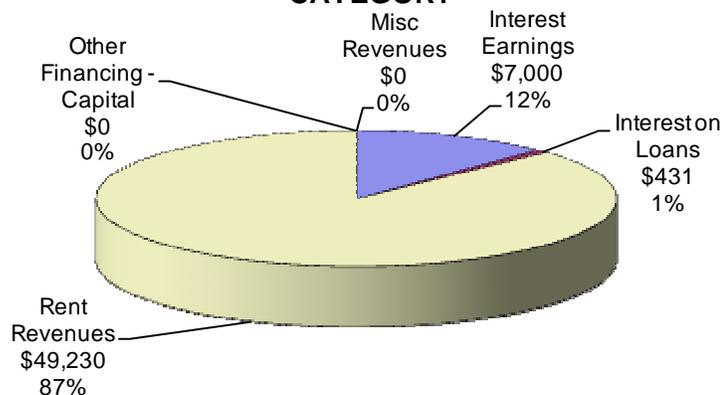
Miscellaneous Revenue – 2.4% of the Community Development & Renewal Agency Total Revenue

Interest Earnings Revenue remained stable with a revenue budget of \$7,000. The City is being conservative in budgeting interest earnings because it is unknown what the economy is going to do during fiscal year 2012.

Interest on Loans revenue decreased by \$525 since a loan from El Burrito is being paid down and less interest is accumulating. The only interest collected from this account is from El Burrito for their original loan they have with Clearfield City to redevelop their restaurant.

Rent Revenues budget increased by \$29,000. Rent Revenues are revenues collected from Clearfield City's one rental home, the land being leased from First National Bank, and the rent from the City owned Auto Part Store facility. The one remaining rental property is located next to the City shops on South Main, the First National Bank property site, on 700 South, and the Auto Parts Store across from the City building.

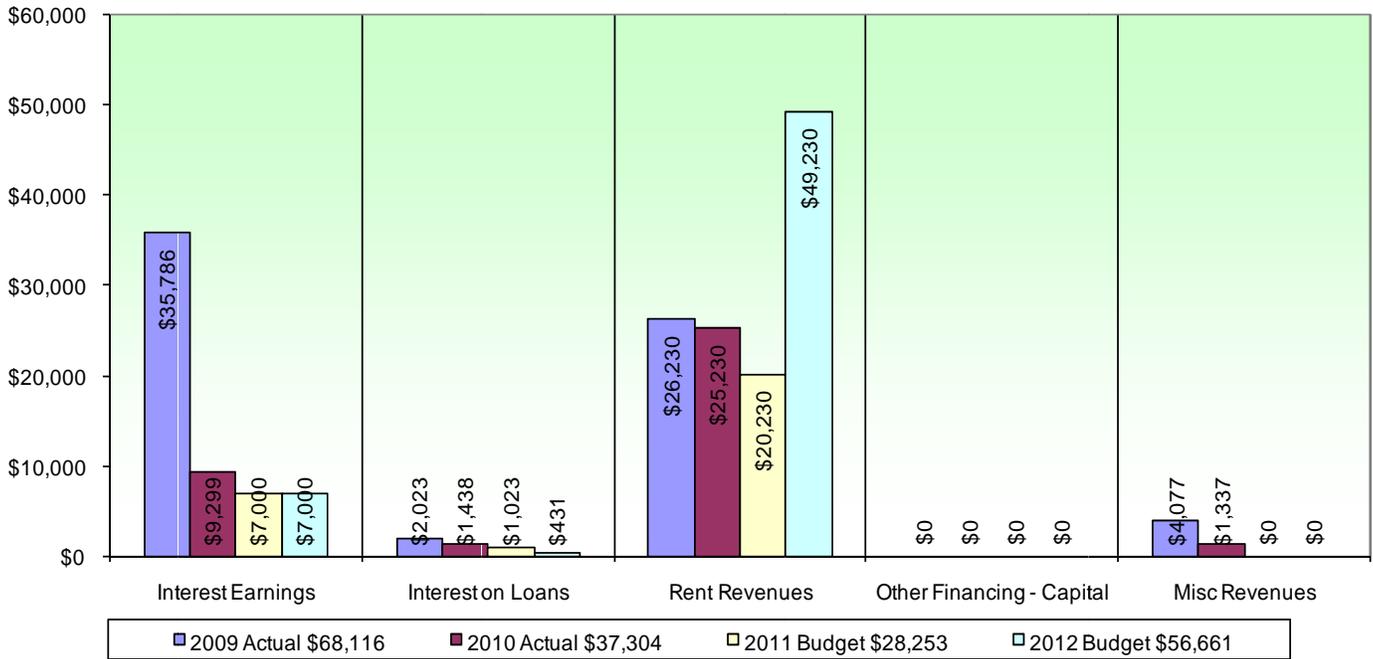
2012 CDRA MISCELLANEOUS REVENUE BY CATEGORY



Other Financing Capital revenue budget remains at a zero budget with no historical trend appropriations.

There is no budget in fiscal year 2012 for Miscellaneous Revenue nor have there been historical budgets of Miscellaneous Revenues since fiscal year 2010.

CDRA MISCELLANEOUS REVENUE HISTORICAL TRENDS BY CATEGORY



Interest earnings revenue decreased from \$35,786 in 2009 down to \$7,000 in 2012 since 2009 was the beginning of the recession which had a dramatic impact on interest rates. The lower the interest rates, the less interest revenue collected by the city on city owned deposited funds.

Rent Revenues increased in fiscal year 2012 to \$49,230 from fiscal year 2011 due to the City purchasing an existing auto parts store adjacent to the City municipal building. The building is currently and projected to be occupied by the current auto parts store.

All the other miscellaneous revenues remain relatively stable with little to no increase or decrease in projected revenue.

Contributions & Transfers – 0.0% of the Community Development & Renewal Agency Total Revenue

The only budgeted revenue in fiscal year 2012 is in fund balance appropriation to fund 1/5 of the lobbyist expense in the amount of \$14,400.

MUNICIPAL BUILDING AUTHORITY REVENUES – FUND 21

The Municipal Building Authority (MBA) budget, as illustrated in the Budget Summary, makes up less than 1% of the entire City budget. The Total Adopted MBA Budget for the Fiscal Year 2011-2012 is \$0.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
MISCELLANEOUS						
361001 INTEREST EARNINGS	\$0	\$1	\$0	\$0	\$0	0%
CONTRIBUTIONS & TRANSFERS						
381001 TRNF OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	0%
381004 TRNF FROM GF	\$63,121	\$62,824	\$63,315	\$0	(\$63,315)	(100%)
TOTAL MBA – FUND 21 REVENUES	\$63,121	\$62,825	\$63,315	\$0	(\$63,315)	(100%)
FUNCTIONAL SUMMARY						
360000 MISCELLANEOUS REVENUE	\$0	\$1	\$0	\$0	\$0	0%
380000 CONTRIBUTIONS & TRANSFERS	\$63,121	\$62,824	\$63,315	\$0	(\$63,315)	(100%)
TOTAL FUNCTIONAL REVENUE SUMMARY	\$63,121	\$62,825	\$63,315	\$0	(\$63,315)	(100%)

The Municipal Building Authority (MBA) consists of two (2) major revenue categories: Miscellaneous Revenues, and Contributions & Transfers. Each category of the MBA budget had significant changes as follows:

Miscellaneous Revenue – 0% of the Municipal Building Authority Total Revenue

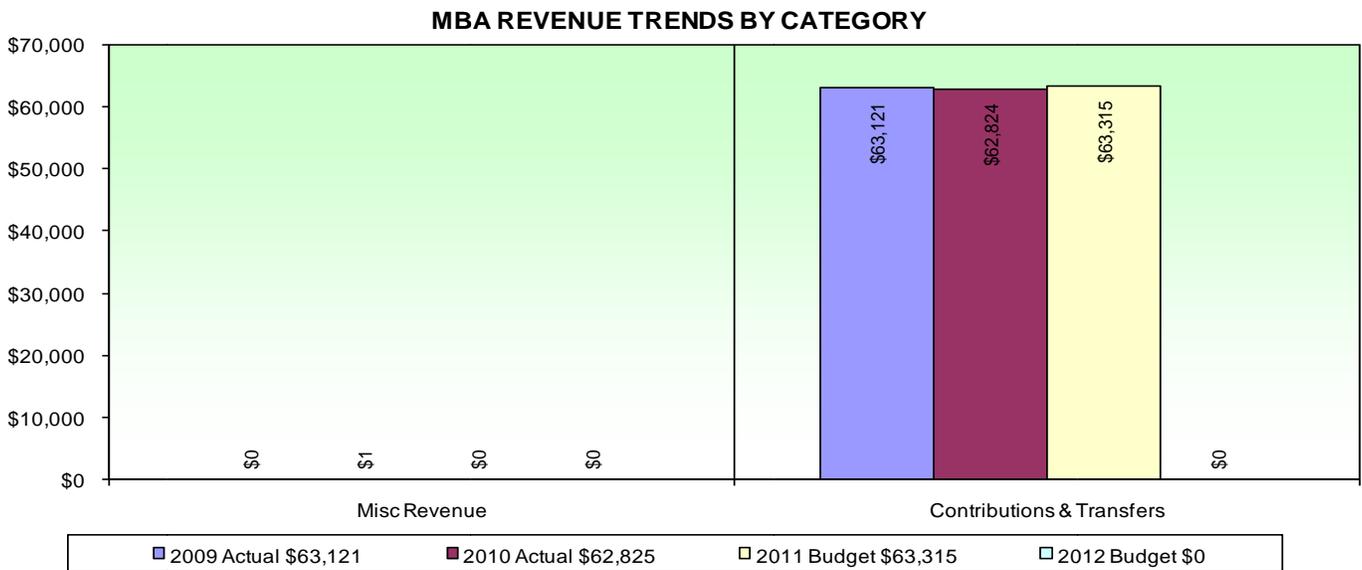
There were no miscellaneous revenues budgeted for in fiscal year 2012.

Contributions & Transfers – 0% of the Municipal Building Authority Total Revenue

Transfers from the General Fund decreased by \$63,315 on the General Fund’s portion of the debt service payment since the MBA bonds were paid-in-full during fiscal year 2011.

MBA Fund Category Trend Graph

Following is the MBA Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:



Both revenue categories remain relatively stable in prior years with Contributions & Transfers historical trends gradually declining in revenue as the MBA bonds neared the end of their term when they terminated the end of fiscal year 2011.

GENERAL OBLIGATION DEBT SERVICE REVENUES – FUND 31

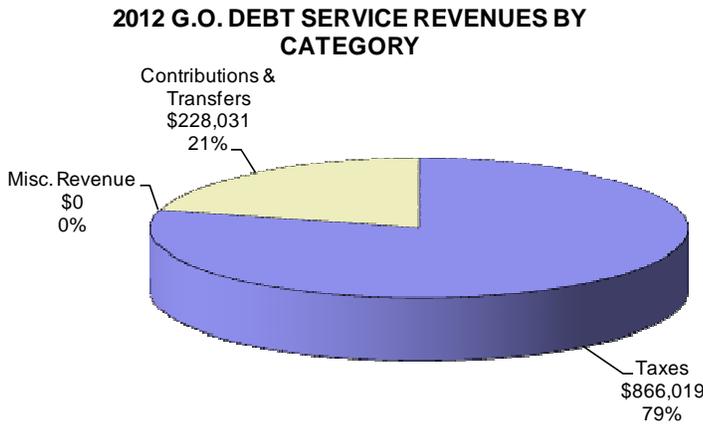
The General Obligation Debt Service (G.O. Debt Service), as illustrated in the Budget Summary, makes up 4% of the entire City budget. The Total Adopted G.O. Debt Service Budget for the Fiscal Year 2011-2012 is \$1,094,050.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
TAXES						
311001 CURRENT GENERAL PROPERTY	\$781,131	\$719,061	\$861,740	\$866,019	\$4,279	0.5%
MISCELLANEOUS REVENUE						
361002 INTEREST ON BONDS	\$0	\$0	\$0	\$0	\$0	0%
CONTRIBUTIONS & TRANSFERS						
381001 TRNF OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	0%
381005 TRNF FROM EF	\$307,080	\$375,490	\$234,460	\$228,031	(\$6,429)	(2.8%)
TOTAL G.O. DEBT SERVICE – FUND 31 REV.	\$1,088,211	\$1,094,551	\$1,096,200	\$1,094,050	(\$2,150)	(0.2%)
FUNCTIONAL REVENUE SUMMARY						
310000 TAXES	\$781,131	\$719,061	\$861,740	\$866,019	\$4,279	0.5%
360000 MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	\$0	0%
380000 CONTRIBUTIONS & TRANSFERS	\$307,080	\$375,490	\$234,460	\$228,031	(\$6,429)	(2.8%)
TOTAL FUNCTIONAL REV. SUMMARY	\$1,088,211	\$1,094,551	\$1,096,200	\$1,094,050	(\$2,150)	(0.2%)

The General Obligation Debt Service (G.O. Debt Service) consists of three (3) major revenue categories: Taxes, Miscellaneous Revenues, and Contributions & Transfers. Each category of the G.O. Debt Service budget had significant changes as follows:

Taxes – 79.16% of the G.O. Debt Service Total Revenue

Current General Property Taxes increased by \$4,279 due to the City maintaining their certified tax rate and an anticipated increase in revenue.



Miscellaneous Revenue – 0% of G.O. Debt Service Total Revenue

There were no budgeted miscellaneous revenues for fiscal year 2012.

Contributions & Transfers – 20.84% of the G.O. Debt Service Total Revenue

There were no budgeted revenues for Transfers from Other Funds.

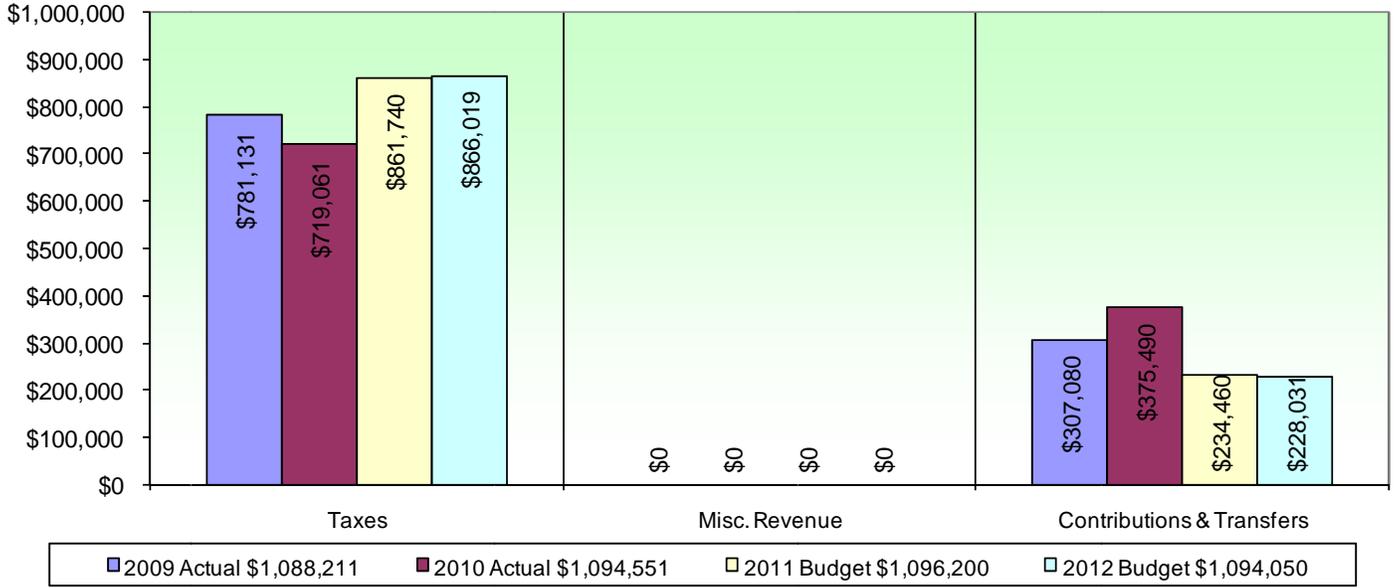
Transfer from the Enterprise Fund decreased by \$6,429 due to the adjustment of the overhead allocation charged from the G.O.

Debt Service fund to all Enterprise Funds.

G.O. Debt Service Category Trend Graph

Following is the G.O. Debt Service Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:

G.O. DEBT SERVICE REVENUE TRENDS BY CATEGORY



Taxes received in the G.O. Debt Service fund are relatively stable. In fiscal year 2012, the portion of the property taxes that were reclassified in 2011 remained in the G.O. Debt Service fund from the Enterprise Funds to pay for the debt service.

Miscellaneous Revenue has maintained a zero amount received and there is no projected budget in the future for miscellaneous revenue in the G.O. Debt Service fund.

Contributions & Transfers budget decreased by \$6,429 after the reallocation of the Enterprises’ contribution to the G.O. Debt Service fund in fiscal year 2011 and the contribution will continue in fiscal year 2012.

PARKS CAPITAL IMPROVEMENT REVENUES – FUND 40

The Park Capital Improvements was a newly created revenue fund for Clearfield City in fiscal year 2008 since Parks Capital Improvements was separated from the Perpetual Cemetery Fund – Fund 70. As illustrated in the Budget Summary, Park Capital Improvements makes up less than 1% of the entire City budget and the Total Adopted Park Capital Improvements Budget for the Fiscal Year 2011-2012 is \$15,000.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
LICENSES & PERMIT REVENUE						
323004 PARK IMPACT FEES	\$44,282	\$41,797	\$10,236	\$6,653	(\$3,583)	(53.8%)
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$1,816	\$707	\$0	\$720	\$720	100%
CONTRIBUTIONS & TRANSFERS						
381008 FUND BALANCE APPROPRIATION	\$0	\$0	\$0	\$7,627	\$7,627	100%
TOTAL PARKS CIP – FUND 40 REV.	\$46,098	\$42,504	\$10,236	\$15,000	\$4,764	46.5%
FUNCTIONAL REVENUE SUMMARY						
320000 LICENSES & PERMIT REVENUE	\$44,282	\$41,797	\$10,236	\$6,653	(\$3,583)	(53.8%)
360000 MISCELLANEOUS REVENUE	\$1,816	\$707	\$0	\$720	\$720	100%
380000 CONTRIB. & TRANSFERS	\$0	\$0	\$0	\$7,627	\$7,627	100%
TOTAL FUNCTIONAL REV. SUMMARY	\$46,098	\$42,504	\$10,236	\$15,000	\$4,764	46.5%

The Park Capital Improvement Fund consists of two (3) major revenue categories: Licenses & Permits, Miscellaneous Revenues, and Contributions and Transfers. Each category of the Park Capital Improvements budget had significant changes as follows:

Licenses & Permits –44.35% of Park Capital Improvements Total Revenue

In fiscal year 2012, there is an estimated decrease in park impact fees of \$3,583 based on the number of proposed building permits that will be assessed park impact fees.

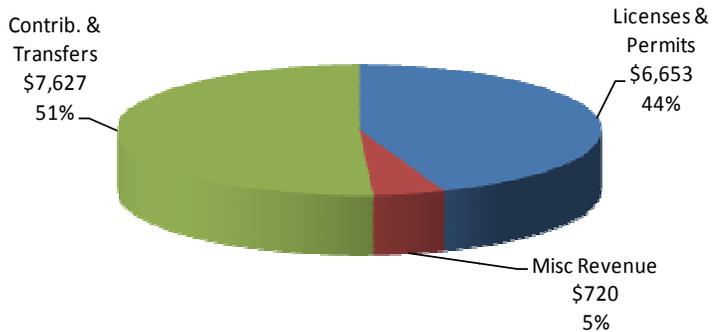
Miscellaneous Revenue – 4.8% of Park Capital Improvements Total Revenue

Interest Earnings have an estimated budget of \$720 which is based on the fund balance in the Parks Capital Improvement Fund and the current economic condition of low interest rates.

Contributions & Transfers – 50.85% of Park Capital Improvements Total Revenue

Fiscal year 2012 is the first year the City is anticipating and budgeting for an increase in fund balance appropriation in the amount of \$7,627. The increase in fund balance is the appropriation of using some of the fund balance reserves and bring in the revenue to fund a capital facilities plan.

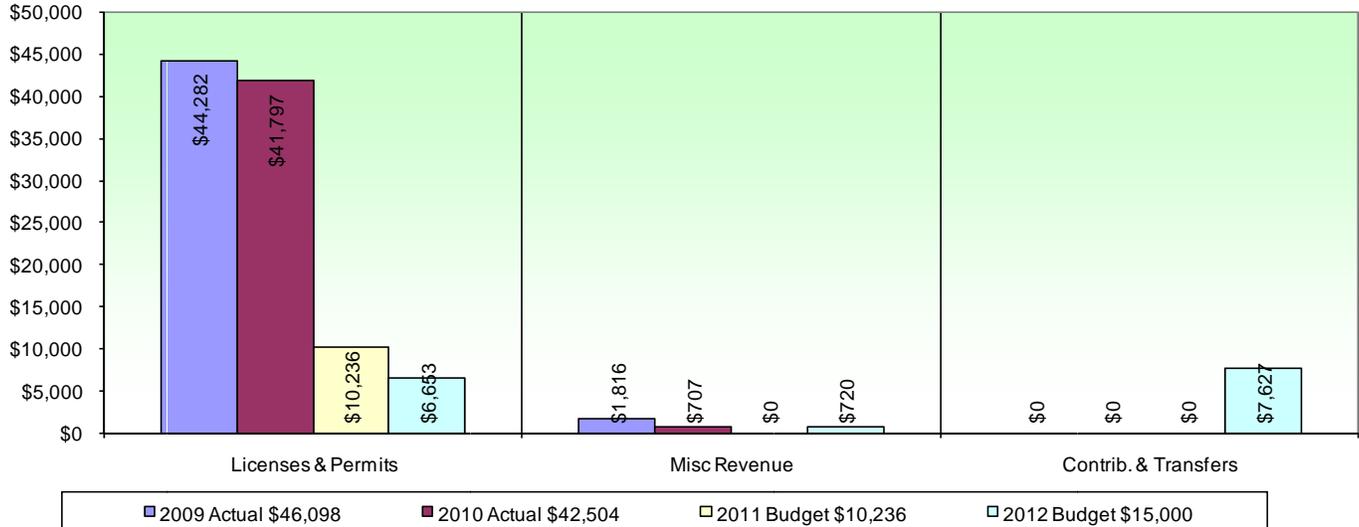
2012 PARK CAPITAL IMPROVEMENTS REVENUE



Park Capital Improvements Category Trend Graph

Following is the Parks Capital Improvements Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:

PARK CAPITAL IMPROVEMENTS HISTORICAL TRENDS BY CATEGORY



Licenses & Permits revenue is revenue received for Park Impact Fees which must be used in the development of City parks. In fiscal year 2009 and 2010, a large development was anticipated which would have brought in large amounts of park impact fees. In fiscal year 2011, park impact fees dropped drastically due to the economic tragedy which occurred during 2009 and 2010. The economy forced developers to delay or cancel their new developments. Therefore, in fiscal year 2012, Clearfield City is anticipating a decrease in park impact fees being collected from fiscal year 2011. Park impact fees are projected based on the subdivisions currently available for development within the City.

Miscellaneous revenue continues to be relatively stable with little to no increases or decreases in budgeted revenue. Miscellaneous revenue accounts for interest earnings received off of the park impact fees in a fenced fund for the development of parks.

Contributions and Transfers is a newly added revenue source in fiscal year 2012 for the Park Capital Improvement Fund. Contributions and Transfers includes the allocation and use of Park Improvement Impact Fees for a capital facilities plan in the amount of \$7,627.

CAPITAL PROJECTS REVENUES – FUND 45

Capital Improvement Projects (CIP), as illustrated in the Budget Summary, makes up 3% of the entire City budget. The Total Adopted Capital Improvement Projects Budget for the Fiscal Year 2011-2012 is \$763,500.

		FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
MISCELLANEOUS REVENUE							
361001	INTEREST EARNINGS	\$5,679	\$572	\$0	\$0	\$0	0%
367001	BOND PROCEEDS	\$0	\$2,243,794	\$0	\$0	\$0	0%
369005	ONE TIME MISC REVENUE	\$1,350,000	\$0	\$0	\$0	\$0	0%
CONTRIBUTIONS & TRANSFERS							
381001	TRNF OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	0%
381004	TRNF FROM GF	\$464,869	\$502,591	\$436,354	\$447,000	\$10,646	2.9%
381005	TRNF FROM EF	\$0	\$0	\$0	\$0	\$0	0%
381007	TRNF FROM FUND 70	\$0	\$0	\$0	\$0	\$0	0%
381008	FUND BAL. APPROPRIATION	\$96,734	\$1,336,221	\$8,647	\$316,500	\$307,853	97.3%
389001	BEGINNING FUND BALANCE	(\$96,734)	(\$1,336,221)	\$0	\$0	\$0	0%
TOTAL CAPITAL PROJECTS – FUND 45 REVENUE		\$1,820,549	\$2,746,957	\$445,001	\$763,500	\$318,499	71.6%
FUNCTIONAL REVENUE SUMMARY							
320000	IMPACT FEES	\$0	\$0	\$0	\$0	\$0	0%
360000	MISCELLANEOUS REVENUES	\$1,355,679	\$2,244,366	\$0	\$0	\$0	0%
380000	CONTRIBUTIONS & TRANSFERS	\$464,869	\$502,591	\$445,001	\$763,500	\$318,499	71.6%
TOTAL FUNCTIONAL REVENUE SUMMARY		\$1,820,549	\$2,746,957	\$445,001	\$763,500	\$318,499	71.6%

The Capital Improvement Projects (CIP) consists of two (2) major revenue categories: Miscellaneous Revenue, and Contributions & Transfers.

The following Functional Revenue Summary breaks down the major categories which make up the Total Capital Projects Fund Revenue and their percentages of the Capital Projects Revenue Total:

Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY12 CIP Budget
360000	Miscellaneous Revenue	\$ 0	0%
380000	Contributions & Transfers	\$ 763,500	100%
CIP Total for All Categories		\$ 763,500	100%

Each category of the Capital Improvement Projects budget had significant changes as follows:

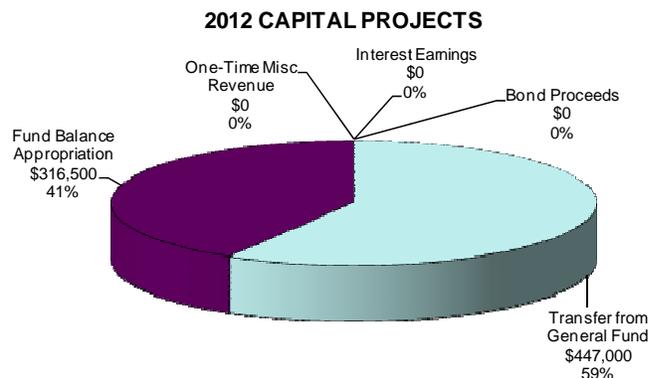
Miscellaneous Revenues – 0% of CIP Total Revenue

Miscellaneous Revenue decreased from a budget of \$2,300,000 for bond issued in July 2009 for road projects and remains a zero budget since there are no anticipated receipts of miscellaneous revenues in fiscal year 2011-2012.

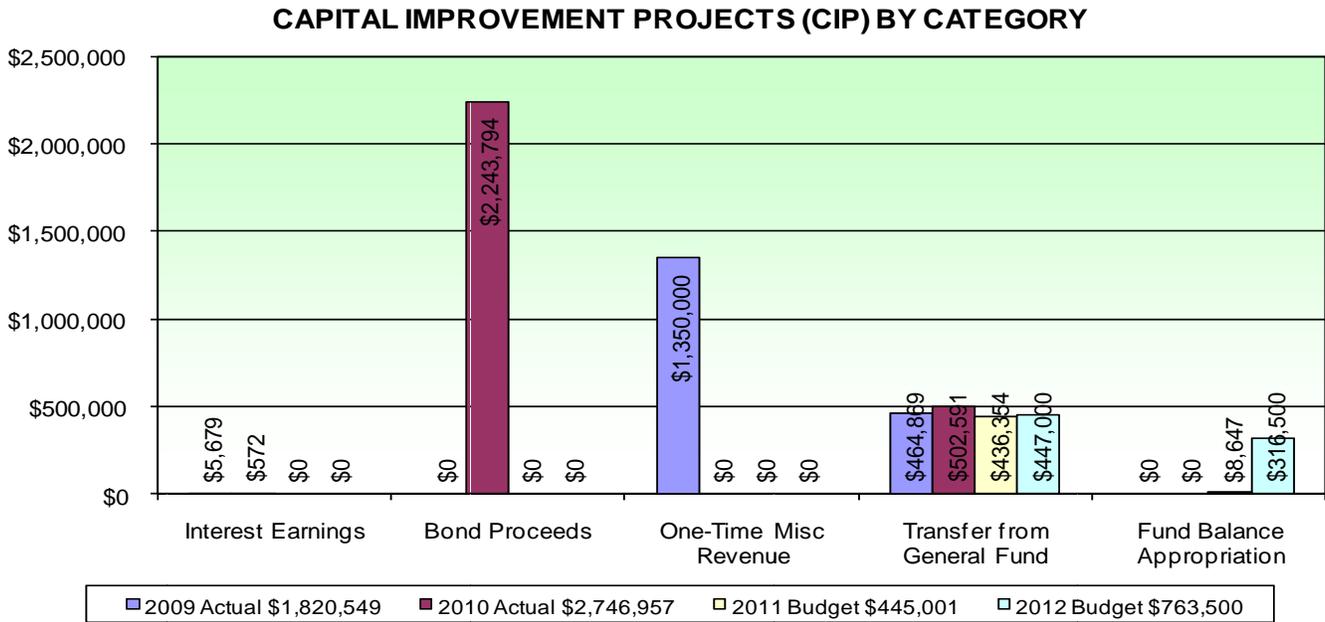
Contributions & Transfers – 100% of the CIP Total Revenue

Transfer from the General Fund budget increased by \$10,646 to fund capital projects being funded from the General Fund.

Fund Balance Appropriation budget increased by \$307,853 to account \$300,000 of fund balance road bond funds being used for 200 South project, and \$16,500 for the 800 North Bridge Fence.

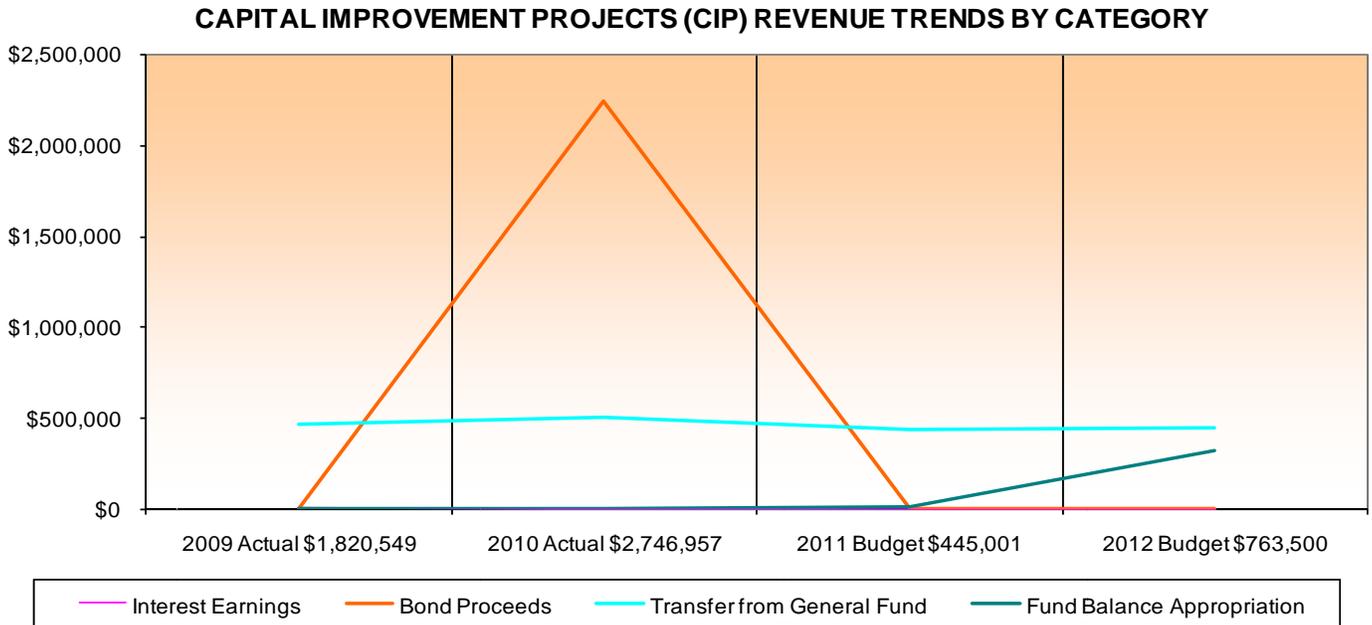


Following is a graph showing the CIP Fund Revenue for fiscal years 2009 through 2012 budget year broken down by each year as well as by category:



CIP Fund Category Trend Graph

Following is the CIP Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:



All of the CIP categories had relatively stable historical trends except for bond proceeds.

Bond proceeds spiked from a zero budget in fiscal year 2009 to a budget of \$2,300,000 in fiscal year 2010 since the City issued road bonds in an effort to complete some much needed road projects. In fiscal year 2011 and 2012, there are no projected bonds to be issued.

ENTERPRISE UTILITY ADMINISTRATION REVENUE – FUND 50

Enterprise Fund - Utility Administration, as illustrated in the Budget Summary, makes up 1% of the entire City budget. The Total Adopted Enterprise Utility Administration Budget for the Fiscal Year 2011-2012 is \$295,350.

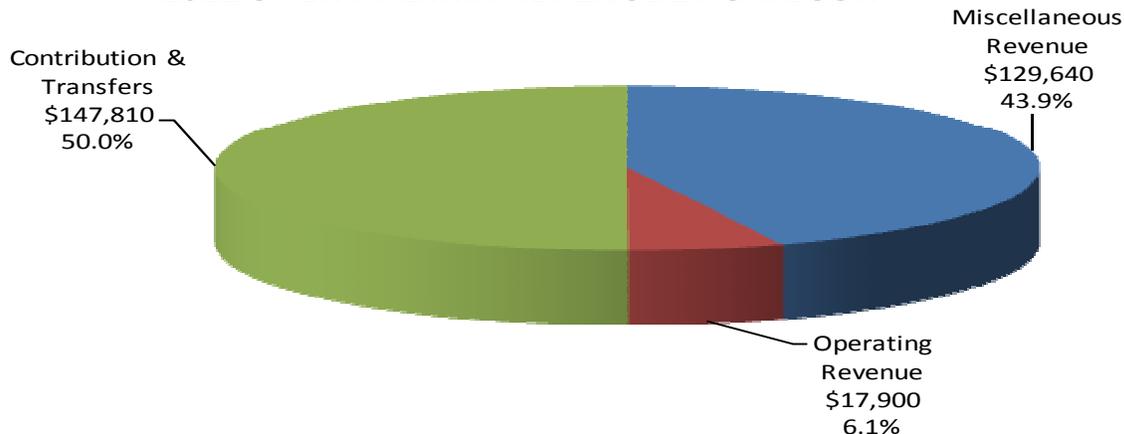
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$3,426	\$3,022	\$1,900	\$1,240	(\$660)	(53.2%)
369001 MISC REVENUES	\$1,097	\$0	\$0	\$0	\$0	0%
369006 LATE FEES/PENALTY	\$121,848	\$124,013	\$128,000	\$128,400	\$400	0.3%
OPERATING REVENUE						
371005 WATER SERVICE FEES	\$0	\$14,378	\$14,500	\$20,000	\$5,500	27.5%
371007 FIRE PROTECTION FREEPORT	\$0	\$5,955	\$23,820	\$0	(\$23,820)	(100%)
375001 UTILITY ASSISTANCE	(\$621)	(\$832)	(\$1,000)	(\$600)	\$400	(66.7%)
375002 MILITARY DISCOUNTS	(\$3,165)	(\$2,579)	(\$3,000)	(\$1,500)	\$1,500	(100%)
CONTRIBUTIONS & TRANSFERS						
381001 TRNF OTHER FUNDS	\$1,281	\$0	\$0	\$0	\$0	0%
381005 TRNF FROM EF	\$174,000	\$114,777	\$163,084	\$147,810	(\$12,274)	(10.3%)
381008 FUND BAL. APPROPRIATION	(\$13,699)	\$0	\$0	\$0	\$0	0%
389001 BEGINNING FUND BALANCE	\$13,699	\$0	\$0	\$0	\$0	0%
TOTAL ENT. UTILITY ADMIN – FUND 50 REV.	\$297,866	\$258,735	\$327,304	\$295,350	(\$31,954)	(9.8%)
FUNCTIONAL REVENUE SUMMARY						
360000 MISCELLANEOUS REVENUE	\$126,371	\$127,036	\$129,900	\$129,640	(\$260)	(0.2%)
370000 OPERATING REVENUE	(\$3,787)	\$16,922	\$34,320	\$17,900	(\$16,420)	(47.8%)
380000 CONTRIBUTION & TRANSFERS	\$175,281	\$114,777	\$163,084	\$147,810	(\$15,274)	(9.4%)
TOTAL FUNCTIONAL REV. SUMMARY	\$297,866	\$258,735	\$327,304	\$295,350	(\$31,954)	(9.8%)

The Enterprise Utility Administration Fund consists of three (3) major revenue categories: Miscellaneous Revenue, Operating Revenue, and Contributions & Transfers.

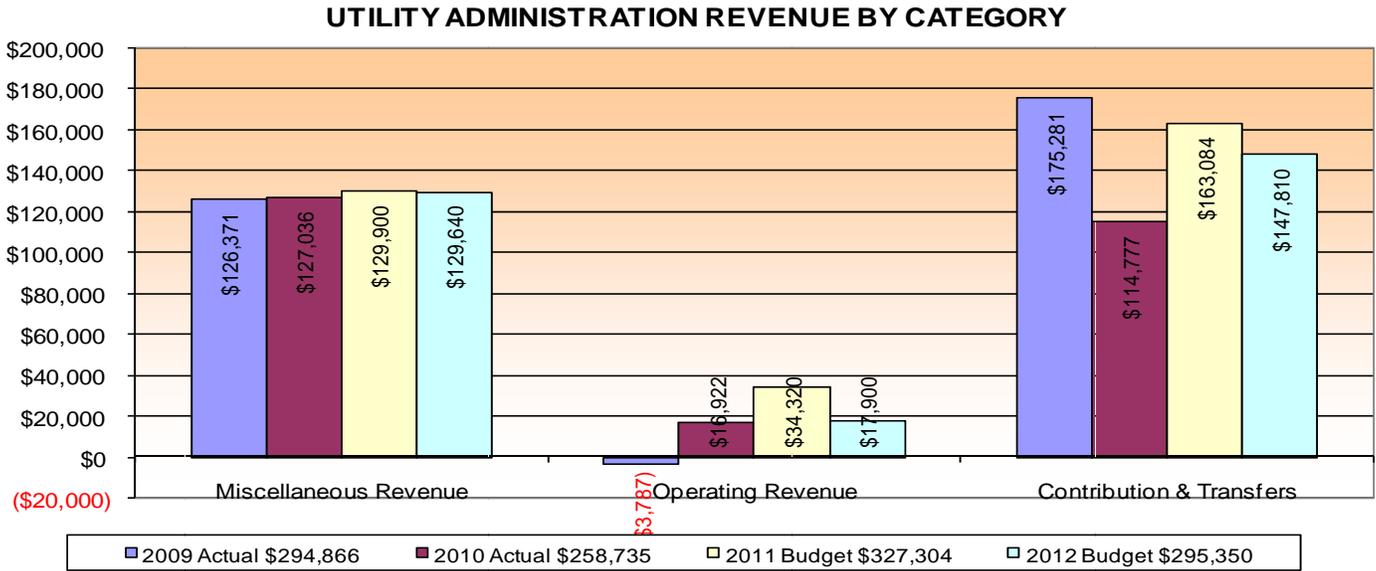
The following Functional Revenue Summary breaks down the major categories which make up the Total Utility Administration Fund Revenue and their percentages of the Utility Administration Fund Revenue Total:

Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY12 Budget
360000	Miscellaneous Revenue	\$ 129,640	44%
370000	Operating Revenue	\$ 17,900	6%
380000	Contributions & Transfers	\$ 147,810	50%
Utility Admin. Total for All Categories		\$ 295,350	100%

2012 UTILITY ADMIN REVENUE BY CATEGORY



Following is a graph showing the Utility Administration Fund Revenue for fiscal years 2009 through 2012 budget year broken down by each year as well as by category:

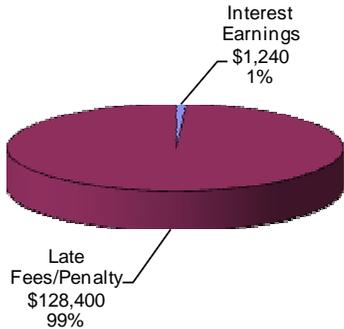


Each category of the Utility Administration Fund budget had significant changes as described below and are broken down by category with a small pie chart which indicates the percentages of the revenues that make up each category:

Miscellaneous Revenue – 43.9% of the Enterprise Utility Administration Total Budget

Interest Earnings budget decreased by \$660 since interest on Enterprise Funds collected was moved to the appropriate fund and only the interest collected off of the Utility Administration Fund is budgeted.

2012 UTILITY ADMIN MISC REVENUE



Late Fees/Penalty budget increased by \$400 and consists of any late fee/penalties charged to any Utility customer account that are delinquent in paying their utility accounts. Late Fees/Penalty are budgeted based on historical trends of the revenue from fiscal year 2009 up through and including June of 2011.

Operating Revenue – 6.1% of the Enterprise Utility Administration Total Budget

Water service fees and Fire Protection Freeport are fees charged for buildings which have overhead water sprinkling systems.

Utility Assistance budget decreased by \$400 for the assistance given to the residents who qualify for Low-Income Assistance. The residents have to qualify for H.E.A.T. assistance from Davis County in order to qualify for Clearfield’s Low-Income Assistance.

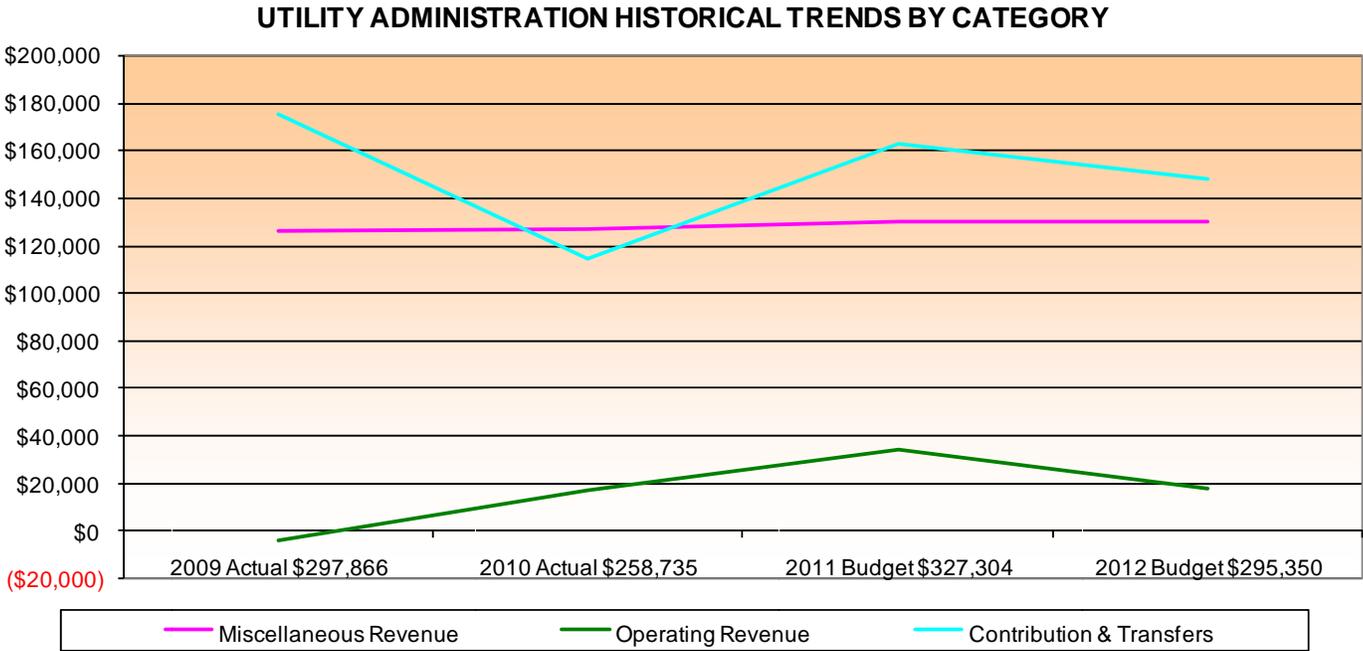
Military Assistance has a budgeted decrease of \$1,500 for military personnel who are deployed. In order for a resident to qualify for the assistance, deployment papers must be submitted that show active duty, where they are stationed, and their term of duty.

Contributions & Transfers – 50.0% of the Enterprise Utility Administration Total Budget

Transfers from the Enterprise Funds into the Utility Administration accounts for the transfer from the Enterprise Funds to cover the administration costs of water, sewer, storm sewer, and solid waste Enterprise Funds.

Utility Administration Fund Category Trend Graph

Following is the Utility Administration Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:



All of the Utility Administration revenue categories have remained relatively stable in their historical trends except for Operating Revenue and Contributions & Transfers.

In fiscal year 2008 and 2009, the City budgeted the receipt of interest from all of the enterprise funds into the Utility Administration Fund which was used to cover the administration costs associated with the Enterprise Funds. However, in fiscal year 2010, it was decided by the budget committee that the interest revenue received from the Enterprise Funds should be allocated to the correct fund and then a transfer made to cover the overhead costs based on a percentage the Utility Administration spends on each fund.

In fiscal year 2012, the City does not anticipate receiving funds from Freeport Center for fire protection. The funds have been reallocated to the North Davis Fire District and will no longer be collected by the City.

Contributions and Transfers includes transfers into the Utility Administration fund to cover their overhead costs associated with each individual enterprise fund since the Utility Administration fund was no longer able to sustain itself without all Enterprise Fund interest earnings. Contributions include those transfers from other Enterprise Funds of Water, Sewer, Storm Sewer, and Solid Waste to cover overhead costs associated with the maintenance and collection of these funds.

WATER REVENUE – FUND 51

Enterprise Fund - Water, as illustrated in the Budget Summary, makes up 14% of the entire City budget. The Total Adopted Enterprise Fund Water Budget for the Fiscal Year 2011-2012 is \$4,222,035.

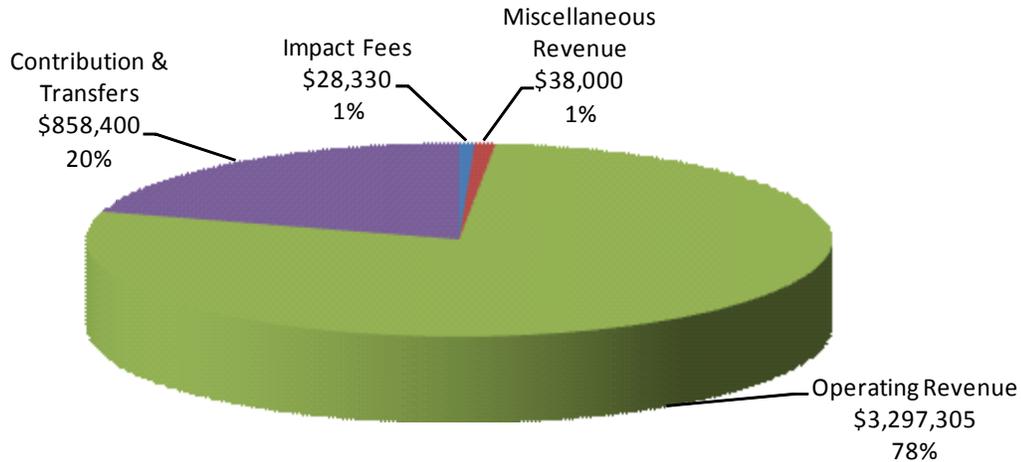
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
IMPACT FEES						
323001 WATER IMPACT FEES	\$185,202	\$228,546	\$72,640	\$28,330	(\$44,310)	(156.4%)
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$202,868	\$58,347	\$51,000	\$38,000	(\$13,000)	(34.2%)
369001 MISCELLANEOUS REVENUE	\$287	\$0	\$0	\$0	\$0	0%
369005 ONE TIME MISC REVENUE	\$25,377	\$0	\$0	\$0	\$0	0%
OPERATING REVENUE						
371001 WATER CHARGES	\$2,916,013	\$2,855,801	\$3,120,000	\$3,289,830	\$169,830	5.2%
371003 WATER METER FEE/CONNECTION	\$12,155	\$11,450	\$9,350	\$6,625	(\$2,725)	(41.1%)
371005 WATER SERVICE FEES	\$13,065	\$0	\$0	\$0	\$0	0%
371006 FIRE HYDRANT RENTAL USE	\$207	\$2,465	\$2,465	\$850	(\$1,615)	(190%)
CONTRIBUTIONS & TRANSFERS						
381001 TRNF OTHER FUNDS	\$1,142	\$0	\$0	\$0	\$0	0%
381008 FUND BAL. APPROPRIATION	\$314,367	\$1,928,370	\$775,389	\$858,400	\$83,011	9.7%
389001 BEGINNING FUND BALANCE	(\$314,367)	(\$1,928,370)	\$0	\$0	\$0	0%
TOTAL WATER FUND - 51 REVENUE	\$3,356,316	\$3,156,609	\$4,030,844	\$4,222,035	\$191,191	4.7%
FUNCTIONAL REVENUE SUMMARY						
320000 IMPACT FEES	\$185,202	\$228,546	\$72,640	\$28,330	(\$44,310)	(156.4%)
360000 MISCELLANEOUS REVENUE	\$228,532	\$58,347	\$51,000	\$38,000	(\$13,000)	(25.5%)
370000 OPERATING REVENUE	\$2,941,440	\$2,869,715	\$3,131,815	\$3,297,305	\$165,490	5.3%
380000 CONTRIBUTION & TRANSFERS	\$1,142	\$0	\$775,389	\$858,400	\$83,011	9.7%
TOTAL FUNCTIONAL REV. SUMMARY	\$3,356,316	\$3,156,609	\$4,030,844	\$4,222,035	\$191,191	4.7%

The Water Fund consists of four (4) major revenue categories: Impact Fees, Miscellaneous Revenue, Operating Revenue, and Contributions & Transfers. Since the creation and separation of the Enterprise Funds into Utility Administration, Water, Sewer, Storm Sewer, and Solid Waste, the Water fund only collects charges associated with water.

The following Functional Revenue Summary breaks down the major categories which make up the Total Water Fund Revenue and their percentages of the Water Fund Revenue Total:

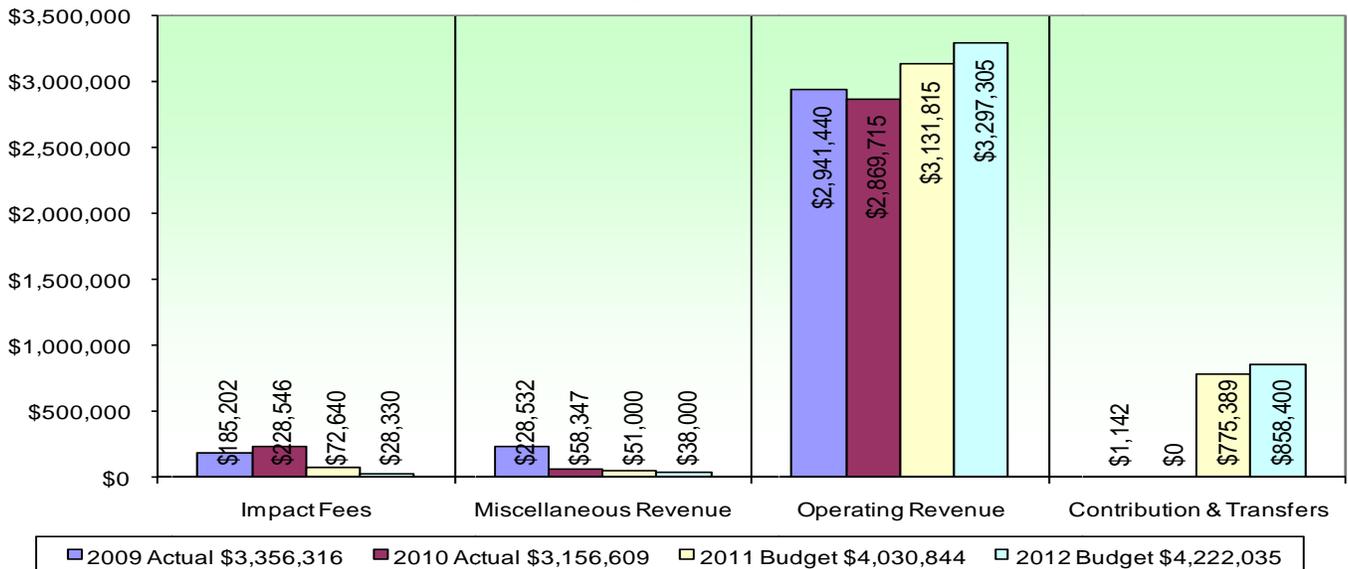
Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY12 Budget
320000	Impact Fees	\$ 28,330	1%
360000	Miscellaneous Revenue	\$ 38,000	1%
370000	Operating Revenue	\$ 3,297,305	78%
380000	Contributions & Transfers	\$ 858,400	20%
Water Fund Total for All Categories		\$ 4,222,035	100%

2012 WATER REVENUES BY CATEGORY



Following is a graph showing the Water Fund Revenue for fiscal years 2009 through 2012 budget year broken

WATER REVENUES BY CATEGORY



down by each year as well as by category:

Each category of the Water budget had significant changes as follows:

Impact Fees – 1% of the Water Fund Total Budget

Water Impact Fees decreased by \$44,310 since the impact fees associated with water were reallocated into the Water Fund from the Facilities Development Fund and the anticipated amount of homes being built within Clearfield have declined.

Miscellaneous Revenue – 1% of the Water Fund Total Budget

Interest Earnings budget decreased by \$13,000 due to the economic tragedy which caused interest rates to fall to almost nothing. Also included in Interest Earnings is the interest earned each month off of the fund balance in the water fund accounts.

Operating Revenue – 78% of the Water Fund Total Budget



In January 2009, Clearfield City adopted new utility rates. The new rate structure was adopted in order to continue to provide revenue to cover the 2007 water revenue bond debt service requirements and to promote water conservation from the residents. In January 2011, the water rates increased according to the following 2009 rate schedule. On January 1, 2012, there will be an increase to the 2012 rates indicated on the following water rate schedule. New water rates are adopted every three (3) years. In 2012, new water rates will be adopted for the following three (3) years running from calendar year 2013 to 2015.

Water - Residential

			2009	2010	2011	2012
Base Fee	Meter Size		Monthly Base Fee	Monthly Base Fee	Monthly Base Fee	Monthly Base Fee
	.75"		\$ 10.40	\$ 10.71	\$ 11.03	\$ 11.36
Consumption						
Fee	Minimum (1k gal)	Maximum (1k gal)	Cost per 1k gal			
Tier 1	-	10,000	\$ 0.76	\$ 0.79	\$ 0.82	\$ 0.85
Tier 2	10,001	40,000	\$ 0.91	\$ 0.94	\$ 0.97	\$ 1.00
Tier 3	40,001	60,000	\$ 1.06	\$ 1.09	\$ 1.12	\$ 1.15
Tier 4	60,001	80,000	\$ 1.21	\$ 1.24	\$ 1.27	\$ 1.30
Tier 5	80,001	99,999,999	\$ 1.36	\$ 1.39	\$ 1.42	\$ 1.45

Water - Commercial/Industrial/Institutional

			2009	2010	2011	2012
Base Fee	Meter Size		Monthly Base Fee	Monthly Base Fee	Monthly Base Fee	Monthly Base Fee
	.75"		\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.20
	1.00"		\$ 71.10	\$ 71.10	\$ 71.10	\$ 71.10
	1.50"		\$ 71.10	\$ 71.10	\$ 71.10	\$ 71.10
	2.00"		\$ 93.35	\$ 93.35	\$ 93.35	\$ 93.35
	3.00"		\$237.55	\$237.55	\$237.55	\$237.55
	4.00"		\$354.80	\$354.80	\$354.80	\$354.80
	6.00"		\$467.05	\$467.05	\$467.05	\$467.05
Consumption						
Fee	Minimum (1k gal)	Maximum (1k gal)	Cost per 1k gal			
Tier 1	0	99,999,999	\$ 0.89	\$ 0.95	\$ 1.00	\$ 1.05

Based on the new adopted water rates for 2011 and 2012 as described above, Water Charges for Residential and Multi-units revenue budget remained stable with a slight anticipated increase in water charges revenue.

Water Meter Fee/Connections decreased by \$2,725 based on the estimated amount of new homes to be built in Clearfield which are charged to have a water meter installed to connect the home into the City culinary water system.

Fire Hydrant Rental Revenue budget decreased by \$1,615. This accounts for the revenue collected from contractors that rent a water meter which hooks to the fire hydrant when they are developing a subdivision.

Contribution & Transfers – 20% of the Water Fund Total Budget

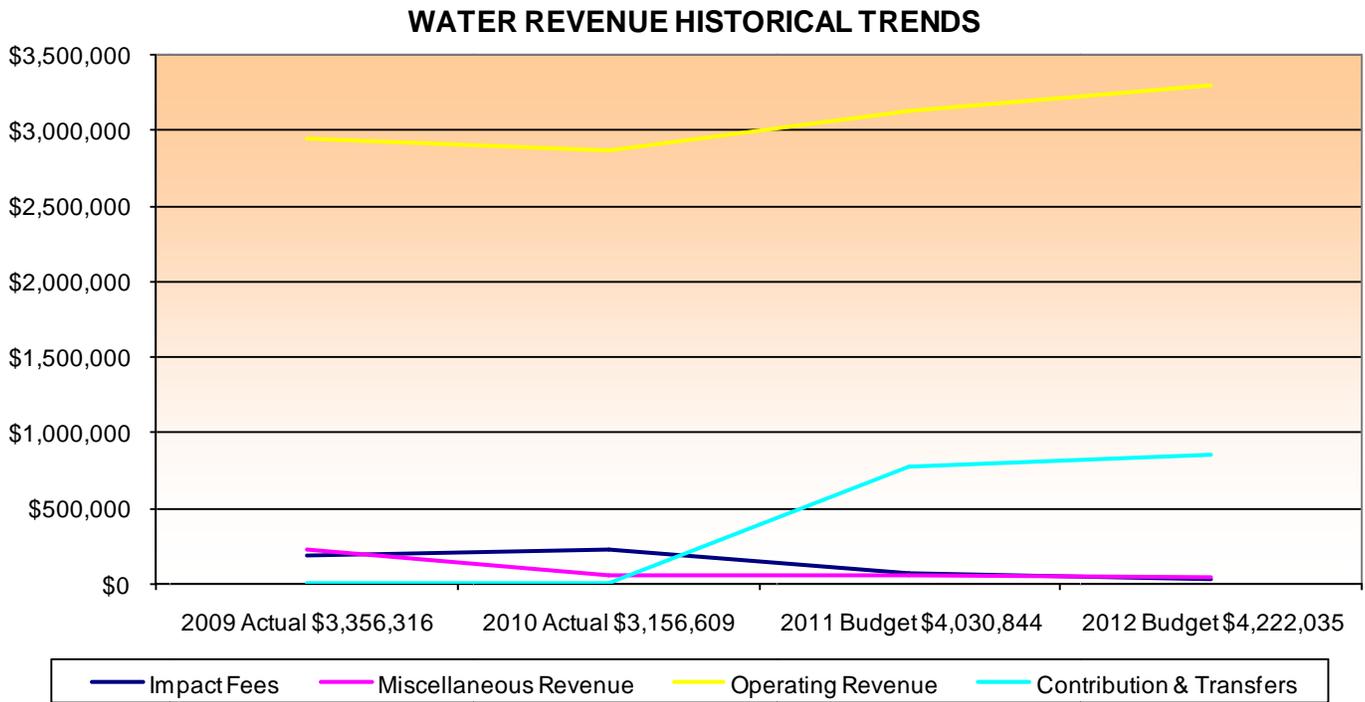
Fund Balance Appropriation budget increased by \$83,011. The Fund Balance accounts for the amounts budgeted to spend on capital projects from prior years since capital projects can carry over from year to year once they have



been adopted and approved in any budget year. The Fund Balance account includes \$56,500 for the 200 South PRV Replacement, \$10,000 for a Scada plan for the water system, \$450,000 for the 1450 South project, \$75,000 to install meters on the building service line located within Freeport, \$70,000 for the 700 South well motor replacement, \$70,000 for the 700 South well transformer, \$14,400 for 1/5 of the lobbyist, \$12,500 for ¼ of the public works facility master plan, and \$100,000 for the 100 CDBG project.

Water Fund Category Trend Graph

Following is the Water Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:



All of the Water Fund categories have remained relatively stable with slight increase or decreases in their historical trends except Contributions & Transfers.

Fiscal year 2009 was the start of the economic downturn and in order to be conservative, the city did not fund any capital projects within the water fund. In fiscal year 2010, the city took advantage of the low construction costs and began contracting capital projects adopted in previous years and to use up water revenue bonds. Capital projects can carry over from year to year once they are approved in the budget until they are either completed or their funding is re-appropriated to a different project if the project is cancelled. In fiscal year 2012, the amount of estimated capital projects increased since the City is going to complete water capital projects with the other utility funds capital projects at the same time as the water fund.

SEWER REVENUE – FUND 52

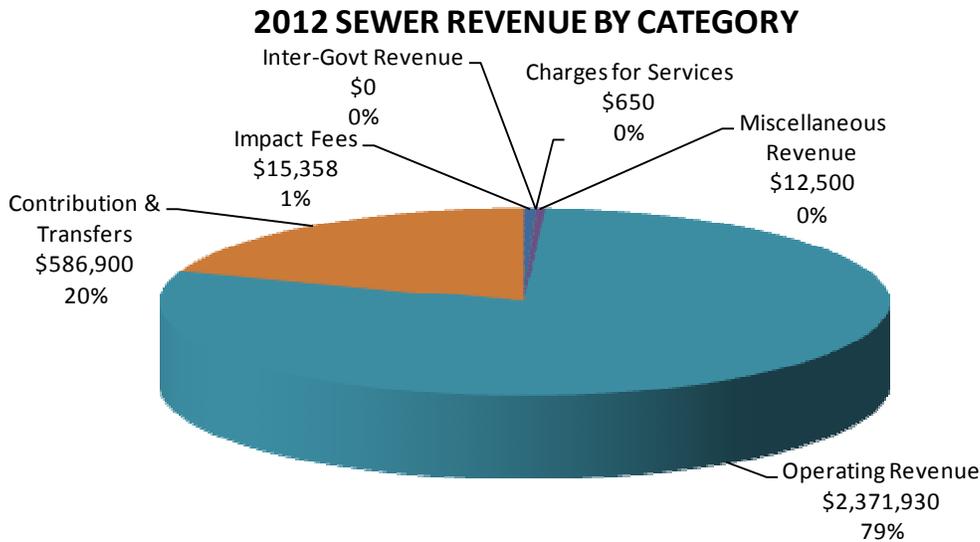
Enterprise Fund - Sewer, as illustrated in the Budget Summary, makes up 10% of the entire City budget. The Total Adopted Enterprise Fund Sewer Budget for the Fiscal Year 2011-2012 is \$2,987,338.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
IMPACT FEES						
323002 SEWER IMPACT FEES	\$91,010	\$123,891	\$39,380	\$15,358	(\$24,022)	(61%)
INTER-GOVT CHARGES						
GENERAL FEDERAL GRANTS	\$0	\$0	\$291,000	\$0	(\$291,000)	(100%)
CHARGES FOR SERVICES						
349003 ADMIN FEE	\$1,160	\$1,200	\$1,000	\$650	(\$350)	(35%)
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$51,730	\$15,769	\$12,500	\$12,500	\$0	0%
369005 ONE TIME MISC REVENUE	\$928	\$0	\$0	\$0	\$0	0%
OPERATING REVENUE						
372001 SEWER CHARGES	\$1,934,614	\$2,101,417	\$2,222,200	\$2,371,930	\$149,730	6.3%
CONTRIBUTIONS & TRANSFERS						
381001 TRNF OTHER FUNDS	\$708	\$0	\$0	\$0	\$0	0%
381007 TRNF FROM FUND 70	\$0	\$0	\$0	\$0	\$0	0%
381008 FUND BAL. APPROPRIATION	\$593,690	\$354,291	\$592,348	\$586,900	(\$5,448)	(0.9%)
389001 BEGINNING FUND BALANCE	(\$593,690)	(\$354,291)	\$0	\$0	\$0	0%
TOTAL SEWER FUND - 52 REVENUE	\$2,080,150	\$2,242,278	\$3,158,428	\$2,987,338	(\$171,090)	(5.4%)
FUNCTIONAL REVENUE SUMMARY						
320000 IMPACT FEES	\$91,010	\$123,891	\$39,380	\$15,358	(\$24,022)	(61%)
330000 INTER-GOVERNMENTAL REVENUE	\$0	\$0	\$291,000	\$0	(\$291,000)	(100%)
340000 CHARGES FOR SERVICES	\$1,160	\$1,200	\$1,000	\$650	(\$350)	(35%)
360000 MISCELLANEOUS REVENUE	\$52,658	\$15,769	\$12,500	\$12,500	\$0	0%
370000 OPERATING REVENUE	\$1,934,614	\$2,101,417	\$2,222,200	\$2,371,930	\$149,730	6.3%
380000 CONTRIBUTION & TRANSFERS	\$708	\$0	\$592,48	\$586,900	(\$5,448)	(0.9%)
TOTAL FUNCTIONAL REVENUE SUMMARY	\$2,080,150	\$2,242,278	\$3,158,428	\$2,987,338	(\$171,090)	(5.4%)

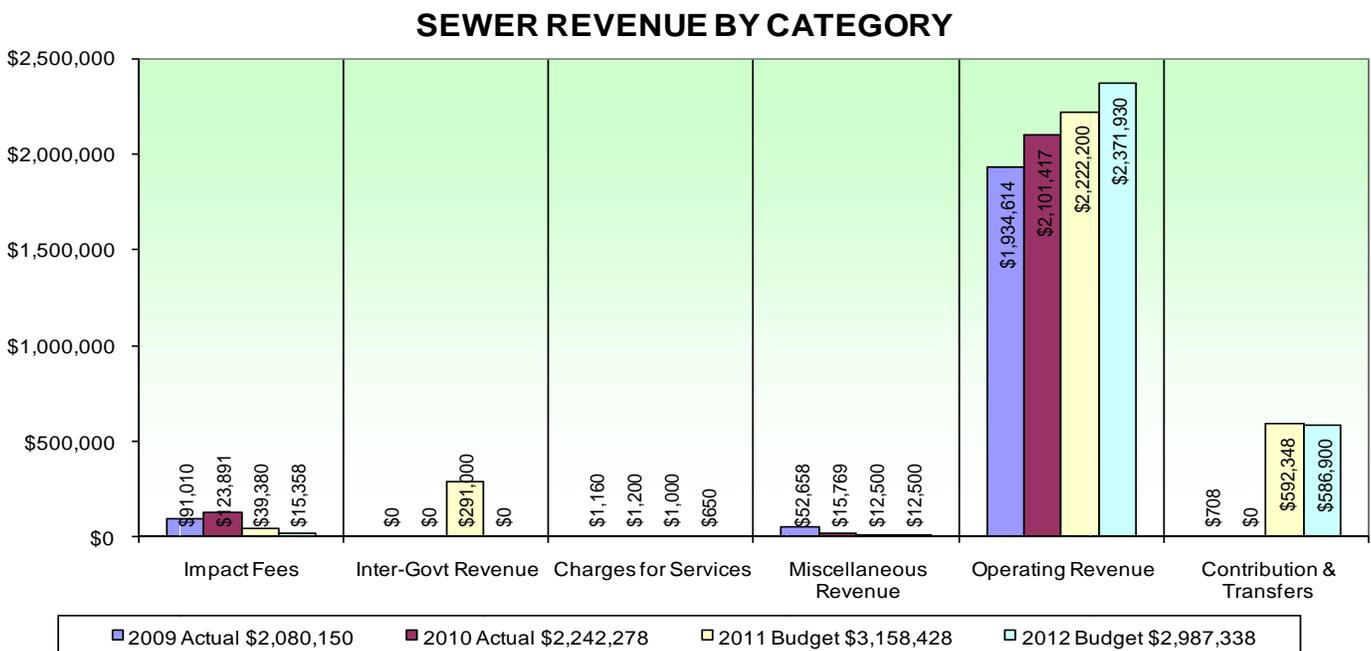
The Sewer Fund consists of five (5) major revenue categories: Impact Fees, Charges for Services, Miscellaneous Revenue, Operating Revenue, and Contributions & Transfers. Since the creation and separation of the Enterprise Funds into separate accounts for Utility Administration, Water, Sewer, Storm Sewer, and Solid Waste, the Sewer fund only collects charges associated with Sewer. Each category of the Sewer budget had significant changes as follows:

The following Functional Revenue Summary breaks down the major categories which make up the Total Sewer Fund Revenue and their percentages of the Sewer Fund Revenue Total:

Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY12 Budget
320000	Impact Fees	\$ 15,358	.5%
330000	Inter-Governmental Revenue	\$ 0	0%
340000	Charges for Services	\$ 650	0%
360000	Miscellaneous Revenue	\$ 12,500	.5%
370000	Operating Revenue	\$ 2,371,930	79%
380000	Contributions & Transfers	\$ 586,900	20%
Sewer Fund Total for All Categories		\$ 2,987,338	100%



Following is a graph showing the Sewer Fund Revenue for fiscal years 2009 through 2012 budget year broken down by each year as well as by category:



Impact Fees – 1% of the Sewer Total Budget

Sewer impact fees decreased by \$15,358 based on the number of homes that can be built within Clearfield where sewer impact fees can be assessed.

Intergovernmental Revenue – 0% of the Sewer Total Budget

Intergovernmental Revenue was a new revenue source for the Sewer fund in fiscal year 2011. General Federal Grant revenue accounted for a \$291,000 project with grant revenue for the Ann Street project. The Funds were not used in fiscal year 2011 so the project has been carried over into fiscal year 2012 where the funds will be received as Federal Grant revenue.

Charges for Services – Less than 1% of the Sewer Total Budget

Charges for Services budget decreased by \$350 since they are based on administration fees received as well as historical trends from the prior two years.



Miscellaneous Revenue – Less than 1% of the Sewer Total Budget

Interest Earnings budget remained stable with a budget of \$12,500 due to the current economic condition and interest rates falling almost to zero. Since the reallocation of Impact Fees into the appropriate Enterprise Funds, interest is received on impact fees collected but not yet spent while the funds remain in the City's bank account.

Operating Revenue – 79% of the Sewer Total Budget

In January 2009, Clearfield City adopted new utility rates. The new rate structure was adopted in order to provide revenue to cover the 2007 water revenue bond debt service requirements and to promote water conservation from the residents. The 2012 budget sewer charges revenue reflects these new rates as follows:

Sewer Rates

	2009	2010	2011	2012
Single Family Residential Monthly Fee	\$15.50	\$16.70	\$17.37	\$18.06
Multi Unit - 1st Unit	\$14.15	\$15.35	\$15.96	\$16.60
Multi Unit - All other units	\$12.20	\$13.40	\$13.94	\$14.49
Commercial Base Fee	\$17.55	\$18.75	\$19.50	\$20.28
Commercial Consumption (per 1k gal)	\$ 1.08	\$ 1.08	\$ 1.12	\$ 1.17

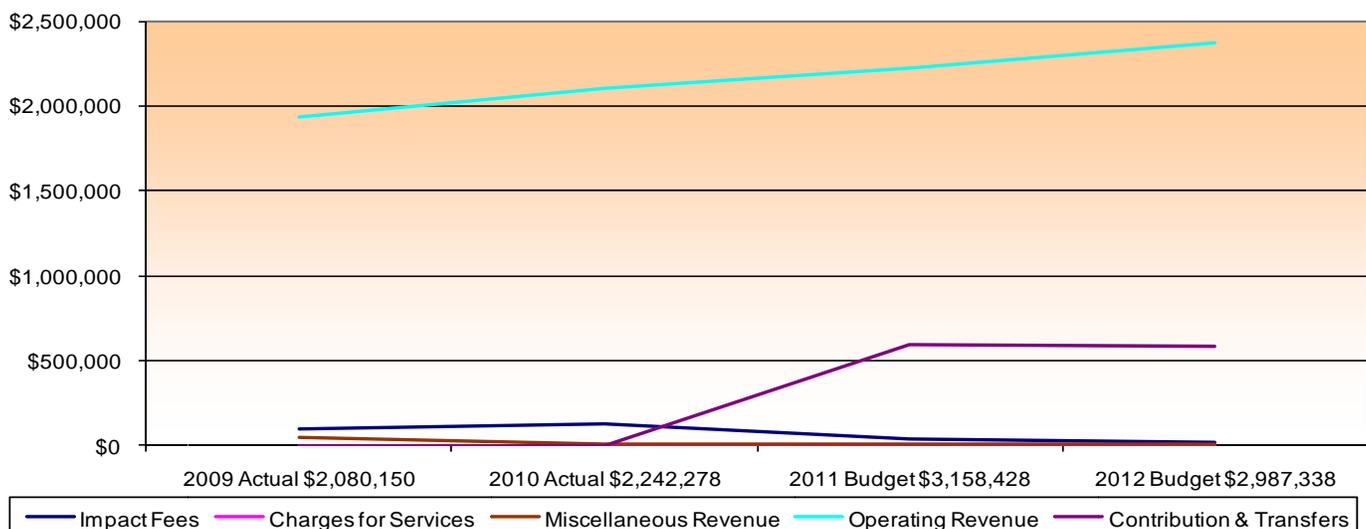
Based on the above referenced Sewer Charges rate structure, Sewer charges for Residential and Commercial increased by \$149,730.

Contribution & Transfers – 20% of the Sewer Total Budget

Fund Balance Appropriation decreased by \$5,448. The Fund Balance is the amounts budgeted to spend on capital projects since capital projects can carry over from year to year once they have been adopted and approved in any budget year. Fund Balance Appropriation includes \$225,000 for the 1450 South project, \$175,000 for the 500 East line replacement project, \$14,400 for sewers 1/5 portion of the lobbyist, \$160,000 for the 100 North CDBG project, and \$12,500 for ¼ of the cost of the public works facility master plan.

Sewer Fund Category Trend Graph

Following is the Sewer Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:

SEWER REVENUE HISTORICAL TRENDS BY CATEGORY

All of the Sewer Fund categories have remained relatively stable in their historical trends with slight increases or decreases.

STORM SEWER REVENUE – FUND 53

Enterprise Fund - Storm Sewer, as illustrated in the Budget Summary, makes up 5% of the entire City budget. The Total Adopted Enterprise Fund Storm Sewer Budget for the Fiscal Year 2011-2012 is \$1,556,946.

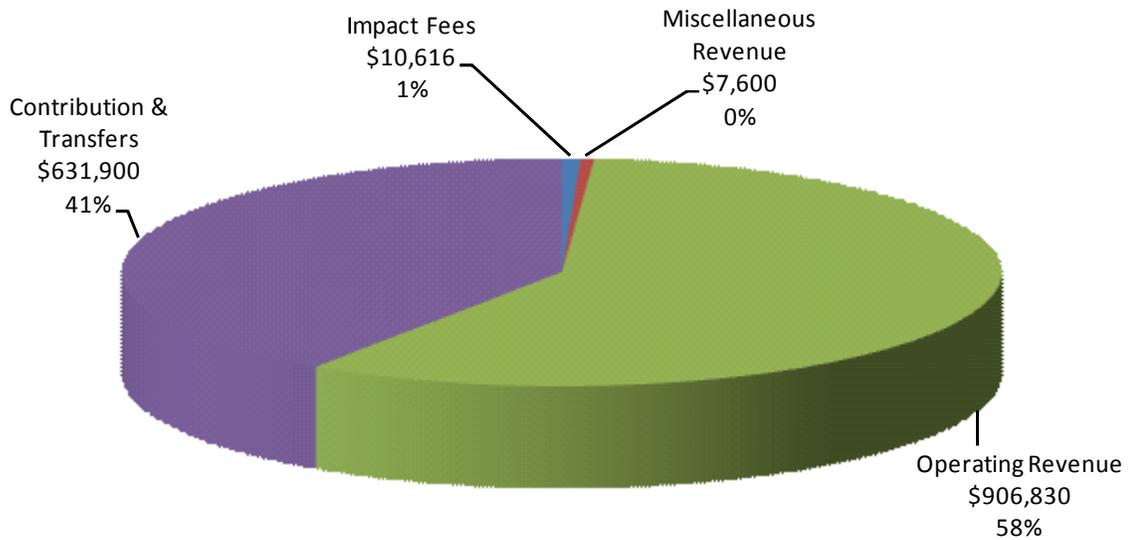
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
IMPACT FEES						
323003 STORM SEWER IMPACT FEES	\$86,719	\$121,528	\$27,220	\$10,616	(\$16,604)	(61%)
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$23,406	\$9,230	\$7,700	\$7,600	9\$100)	(1.3%)
369001 MISC REVENUES	\$1,700	\$0	\$0	\$0	\$0	0%
OPERATING REVENUE						
373001 STORM SEWER CHARGES	\$758,345	\$779,766	\$803,600	\$906,830	\$103,230	11.4%
CONTRIBUTIONS & TRANSFERS						
381001 TRNF OTHER FUNDS	\$177	\$0	\$0	\$0	\$0	0%
381008 FUND BAL. APPROPRIATION	\$380,332	\$528,043	\$616,181	\$631,900	\$15,719	2.5%
389001 BEGINNING FUND BALANCE	(\$380,332)	(\$528,043)	\$0	\$0	\$0	0%
TOTAL STORM SEWER FUND - 53 REVENUE	\$870,347	\$910,524	\$1,454,701	\$1,556,946	\$102,245	7%
FUNCTIONAL REVENUE SUMMARY						
320000 IMPACT FEES	\$86,719	\$121,528	\$27,220	\$10,616	(16,604)	(61%)
360000 MISCELLANEOUS REVENUE	\$25,106	\$9,230	\$7,700	\$7,600	(\$100)	(1.3%)
370000 OPERATING REVENUE	\$758,345	\$779,766	\$803,600	\$906,830	\$103,230	11.4%
380000 CONTRIBUTION & TRANSFERS	\$177	\$0	\$616,181	\$631,900	\$15,719	2.5%
TOTAL FUNCTIONAL REV. SUMMARY	\$870,347	\$910,524	\$1,454,701	\$1,556,946	\$102,245	7%

The Storm Sewer Fund consists of four (4) major revenue categories: Impact Fees, Miscellaneous Revenue, Operating Revenue, and Contributions & Transfers. Since the creation and separation of the Enterprise Funds into Utility Administration, Water, Sewer, Storm Sewer, and Solid Waste, the Storm Sewer Fund only collects charges associated with Storm Sewer. Each category of the Storm Sewer budget had significant changes as follows:

The following Functional Revenue Summary breaks down the major categories which make up the Total Storm Sewer Fund Revenue and their percentages of the Storm Sewer Fund Revenue Total:

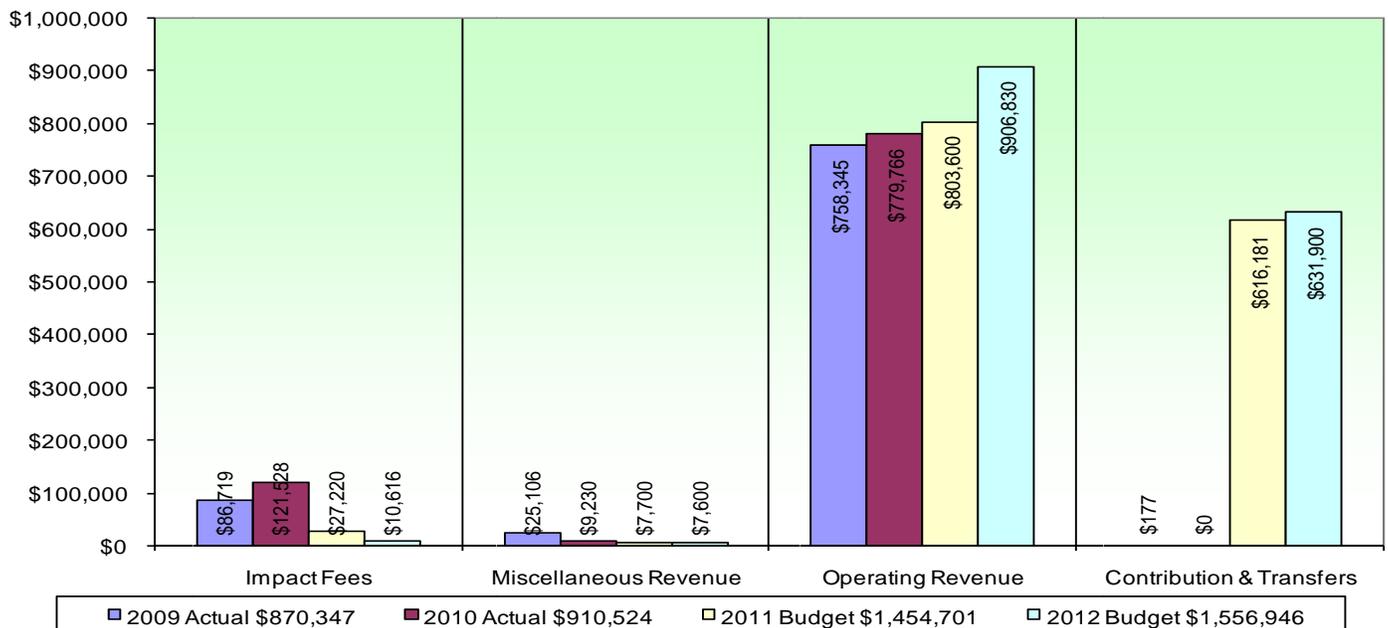
Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY12 Budget
320000	Impact Fees	\$ 10,616	.5%
360000	Miscellaneous Revenue	\$ 7,600	.5%
370000	Operating Revenue	\$ 906,830	58%
380000	Contributions & Transfers	\$ 631,900	41%
Storm Sewer Fund Total for All Categories		\$ 1,556,946	100%

2012 STORM SEWER REVENUE BY CATEGORY



Following is a graph showing the Storm Sewer Fund Revenue for fiscal years 2009 through 2012 budget year broken down by each year as well as by category:

STORM SEWER REVENUES BY CATEGORY



Impact Fees – 1% of the Storm Sewer Total Budget

Storm Sewer fees decreased by \$16,604 based on the number of homes that can be built within Clearfield where storm sewer impact fees can be assessed.

Miscellaneous Revenue – 1% of the Storm Sewer Total Budget

Interest Earnings budget decreased by \$100. Since the reallocation of Impact Fees into the appropriate Enterprise Funds, interest is received on storm sewer impact fees collected but not yet spent since the funds are kept in the City’s bank account.



Miscellaneous Revenue remained with a zero budget since there are no projected miscellaneous revenues to be collected by the City.

Operating Revenue – 58% of the Storm Sewer Total Budget

In January 2009, Clearfield City adopted new utility rates. The new rate structure was adopted in order to provide revenue to cover the 2007 water revenue bond debt service requirements and to promote water conservation from the residents. The 2012 budget storm sewer charges revenue reflects these new rates as follows:

Storm Water Rates

	2009	2010	2011	2012
Single Family Residential Monthly Fee	\$ 4.10	\$ 4.22	\$ 4.35	\$ 4.48
Fee per ESU	\$ 4.10	\$ 4.22	\$ 4.35	\$ 4.48

Based on the above referenced Storm Sewer Charges rate structure, Storm Sewer charges increased causing an increase in the budget by \$103,230.

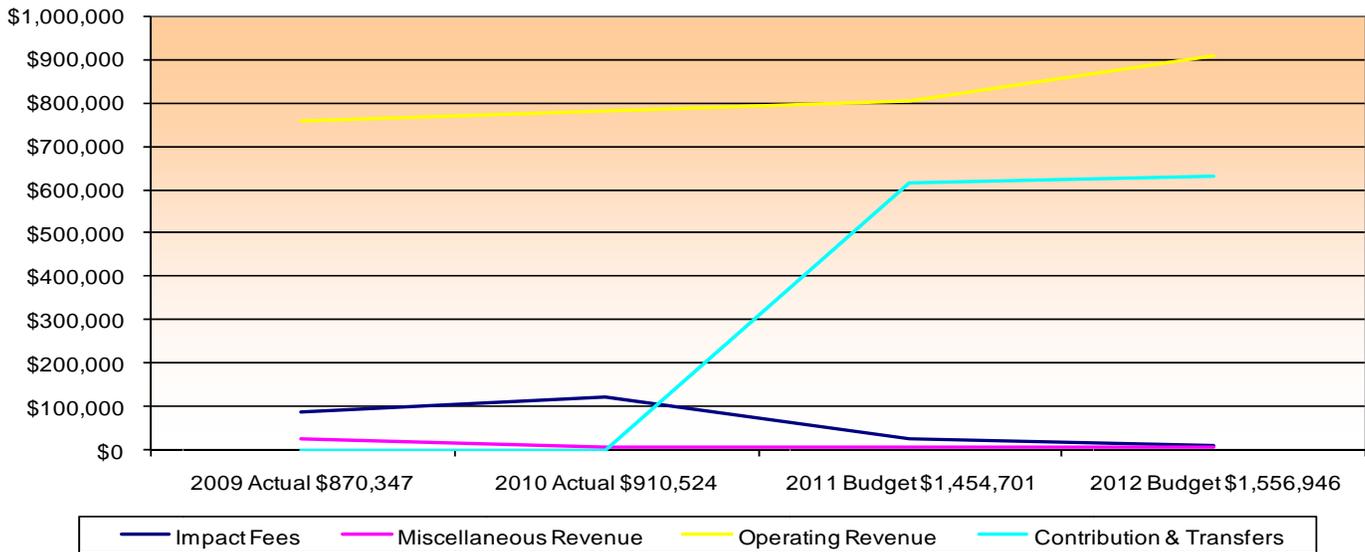
Contribution & Transfers – 41% of the Storm Sewer Total Budget

Fund Balance Appropriation increased by \$15,719. The Fund Balance is the amounts budgeted to spend on capital projects since capital projects can carry over from year to year once they have been adopted and approved in any budget year. Included in the fiscal year 2012 fund balance appropriation is \$240,000 to install storm drain on North Barlow Street, \$45,000 for inlet boxes and piping on 200 South, \$80,000 on the Ann Street project, \$14,400 for storm sewer’s 1/5 portion of the lobbyist expense, \$12,500 for ¼ of the public works master facilities plan, and \$240,000 for the 100 North CDBG project.

Storm Sewer Fund Category Trend Graph

Following is the Storm Sewer Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:

STORM SEWER REVENUE HISTORICAL TRENDS BY CATEGORY



All of the Storm Sewer Fund categories have remained relatively stable in their historical trends except Contributions & Transfers.

Contributions and Transfer spiked from a zero budget in fiscal year 2010 to a budget of \$616,181 in fiscal year 2011. Once a capital project is completed, a journal entry is completed to transfer the project from fund balance to a fixed asset. Fund Balance Appropriations remained relatively stable from fiscal year 2011 to 2012.



SOLID WASTE REVENUE – FUND 54

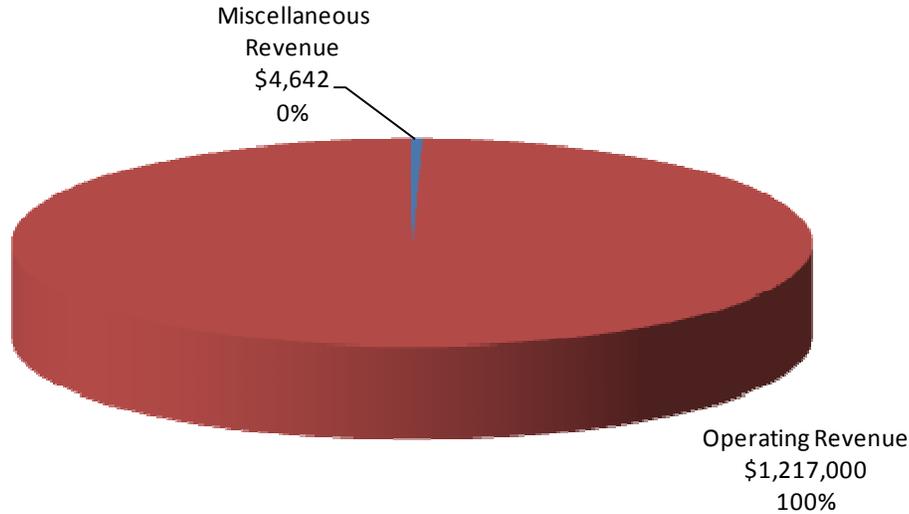
Enterprise Fund – Solid Waste, as illustrated in the Budget Summary, makes up 4% of the entire City budget. The Total Adopted Enterprise Fund Solid Waste Budget for the Fiscal Year 2011-2012 is \$1,221,642.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$14,079	\$5,501	\$5,760	\$4,642	(\$1,118)	(19.4%)
OPERATING REVENUE						
374001 GARBAGE CHARGES	\$1,208,019	\$1,215,655	\$1,215,000	\$1,217,000	\$2,000	0.2%
TOTAL SOLID WASTE FUND - 54 REVENUE	\$1,222,097	\$1,221,156	\$1,220,760	\$1,221,642	\$882	0.07%
FUNCTIONAL REVENUE SUMMARY						
360000 MISCELLANEOUS REVENUE	\$14,079	\$5,501	\$5,760	\$4,642	(\$1,118)	(19.4%)
370000 OPERATING REVENUE	\$1,208,019	\$1,215,655	\$1,215,000	\$1,217,000	\$2,000	0.2%
TOTAL FUNCTIONAL REV. SUMMARY	\$1,222,097	\$1,221,156	\$1,220,760	\$1,221,642	\$882	0.07%

The following Functional Revenue Summary breaks down the major categories which make up the Total Solid Waste Fund Revenue and their percentages of the Solid Waste Fund Revenue Total:

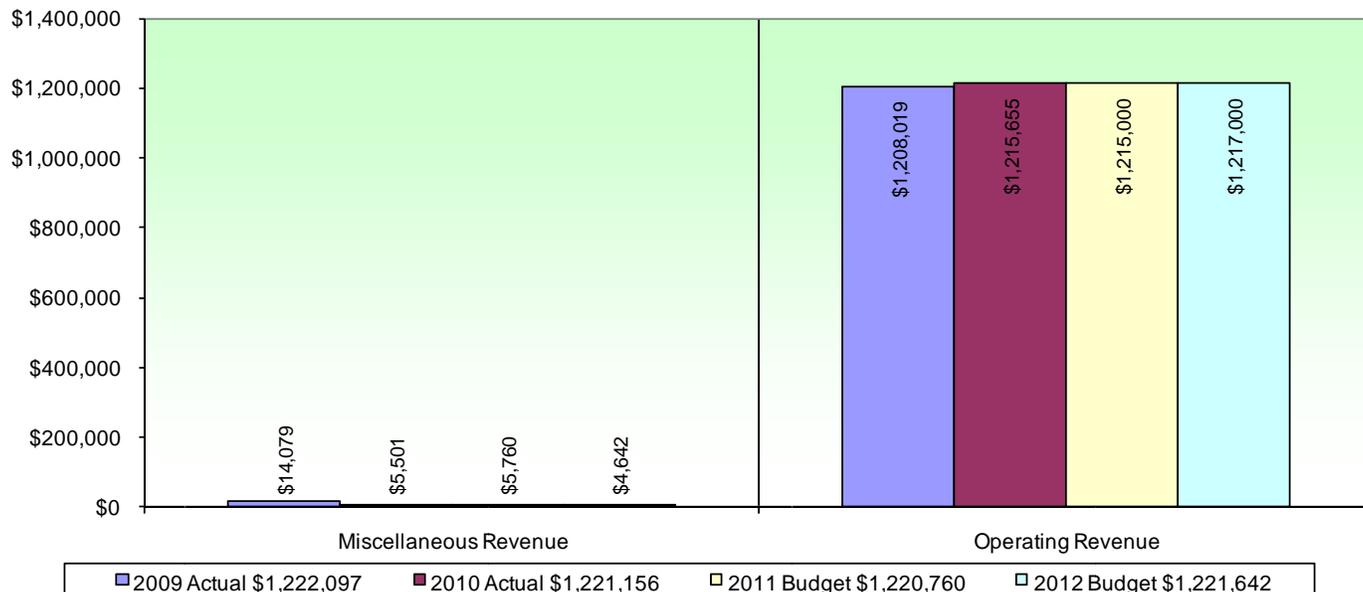
Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY12 Budget
360000	Miscellaneous Revenue	\$ 4,642	0%
370000	Operating Revenue	\$ 1,217,000	100%
	Solid Waste Fund Total for All Categories	\$ 1,221,642	100%

2012 SOLID WASTE REVENUE BY CATEGORY



Following is a graph showing the Solid Waste Fund Revenue for fiscal years 2009 through 2012 budget year broken down by each year as well as by category:

SOLID WASTE REVENUE TRENDS BY CATEGORY



The Solid Waste Fund consists of two (2) major revenue categories: Miscellaneous Revenue and Operating Revenue. Since the creation and separation of the Enterprise Funds into separate accounts for Utility Administration, Water, Sewer, Storm Sewer, and Solid Waste, the Solid Waste fund only collects charges associated with Solid Waste. Each category of the Solid Waste budget had significant changes as follows:

Miscellaneous Revenue – Less than 1% of the Solid Waste Total Budget

Interest Earnings budget decreased by \$1,118. Interest is the amount collected off of the Solid Waste monies residing in the bank which collect minimal amounts of interest and interest earned has decreased due to the current economic condition.

Operating Revenue – 100% of the Solid Waste Total Budget

In January 2009, Clearfield City adopted new utility rates. The new rate structure was adopted in order to provide revenue to cover the 2007 water revenue bond debt service requirements and to promote water conservation from the residents. The 2012 budget Solid Waste charges revenue reflects these new rates as follows:

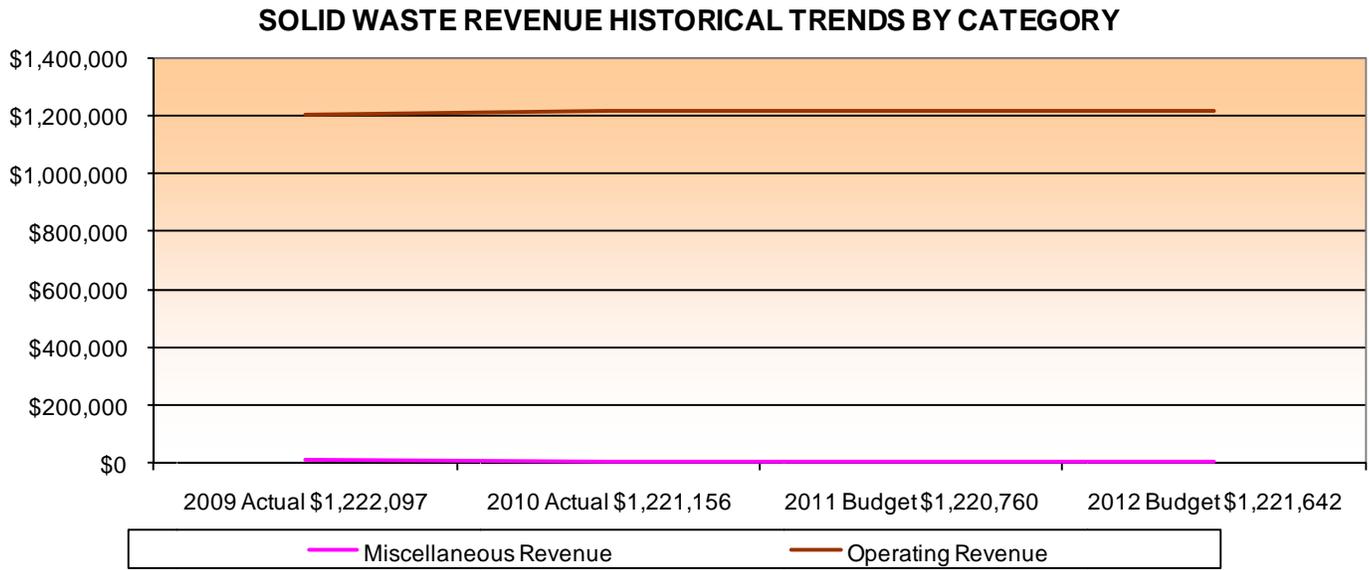
Solid Waste Rates (Garbage)

	2009	2010	2011	2012
Residential Monthly Fee	\$15.25	\$15.25	\$15.25	\$15.25
Second Can Monthly Fee	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00

Based on the above referenced Solid Waste Charges rate structure, Solid Waste charges were adopted to remain same until fiscal year 2012 when the rate structure will be re-evaluated and the adoption of new rates takes place. Solid Waste has slight budgeted increase in revenue based on historical trends and maintaining the current rates as of fiscal year 2009. The Freeport Center is solely responsible for their own garbage disposal.

Solid Waste Fund Category Trend Graph

Following is the Solid Waste Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:



All of the Solid Waste Fund categories have remained relatively stable in their historical trends with little to no significant impacts to the Solid Waste Fund.

ISF FLEET REVENUE – FUND 61

Internal Service Fund (ISF) Fleet, as illustrated in the Budget Summary, makes up 3% of the entire City budget. The Total Adopted Fleet Revenue Budget for the Fiscal Year 2011-2012 is \$867,682.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
CHARGES FOR SERVICES						
344001	FLEET CHARGES FROM GF	\$209,886	\$208,378	\$160,162	\$122,946	(\$37,236) (23.2%)
344002	FLEET CHARGES FROM WATER	\$53,495	\$54,547	\$42,461	\$35,425	(\$7,036) (16.6%)
344003	FLEET CHARGES FROM SEWER	\$23,126	\$23,580	\$23,489	\$23,898	\$409 1.7%
344004	FLEET CHARGES STORM SEWER	\$7,802	\$7,955	\$6,249	\$6,748	\$499 7.4%
344005	FLEET CHARGES UTILITY ADM	\$5,486	\$5,594	\$4,216	\$3,415	(\$801) (19%)
345001	CONSUM. CHRGS FROM GF	\$194,824	\$163,784	\$179,000	\$242,650	\$63,650 26.2%
345002	CONSUM. CHRGS FROM WATER	\$28,787	\$32,897	\$29,700	\$39,900	\$10,200 25.6%
345003	CONSUM. CHRGS FROM SEWER	\$9,353	\$14,221	\$10,200	\$20,100	\$9,900 49.3%
345004	CONSUM. CHRGS FROM STORM S	\$5,755	\$8,273	\$8,300	\$17,100	\$8,800 51.5%
345005	CONSUM. CHRGS FROM UTIL ADMIN	\$5,532	\$3,456	\$5,850	\$7,050	\$1,200 17%
345006	CONSUM. CHRGS OUTSIDE SERVICES	\$8,022	\$5,706	\$31,200	\$4,500	(\$26,700) (85.6%)
346001	VEHICLE REPLACEMENT GF	\$175,000	\$175,000	\$175,000	\$175,000	\$0 0%
346002	VEHICLE REPLACEMENT WATER	\$50,592	\$65,126	\$60,880	\$60,880	\$0 0%
346003	VEHICLE REPLACEMENT SEWER	\$24,573	\$35,486	\$43,793	\$44,325	\$532 1.2%
346004	VEHICLE REPLACEMENT STORM S	\$14,000	\$18,292	\$14,000	\$14,000	\$0 0%
346005	VEHICLE REPLACEMENT UTIL ADMIN	\$3,990	\$3,990	\$3,990	\$3,645	(\$345) (0.9%)
MISCELLANEOUS REVENUE						
364001	SALE OF FIXED ASSETS G/L	(\$2,675)	(\$7,688)	\$0	\$10,000	\$10,000 100%
365001	FUEL CHARGES	\$25,799	\$22,627	\$26,000	\$36,100	\$10,100 28%
369001	MISCELLANEOUS REVENUE	\$13,219	\$0	\$0	\$0	\$0 0%
369005	ONE TIME MISC REVENUE	\$542	\$0	\$0	\$0	\$0 0%
369007	CLAIMS & DAMAGES	\$2,421	\$951	\$0	\$0	\$0 0%
CONTRIBUTIONS & TRANSFERS						
381001	TRNF OTHER FUNDS	\$708	\$0	\$0	\$0	\$0 0%
381008	FUND BAL. APPROPRIATION	\$0	\$0	\$0	\$0	\$0 0%
TOTAL ISF FLEET FUND - 61 REVENUE						
		\$860,236	\$842,172	\$824,510	\$867,682	\$43,172 5.2%
FUNCTIONAL REVENUE SUMMARY						
340000	CHARGES FOR SERVICES	\$820,222	\$826,283	\$798,510	\$821,582	\$23,072 2.9%
360000	MISCELLANEOUS REVENUE	\$39,305	\$15,889	\$26,000	\$46,100	\$20,100 77.3%
380000	CONTRIBUTION & TRANSFERS	\$708	\$0	\$0	\$0	\$0 0%
TOTAL FUNCTIONAL REV. SUMMARY						
		\$860,236	\$842,172	\$824,510	\$867,682	\$43,172 5.2%

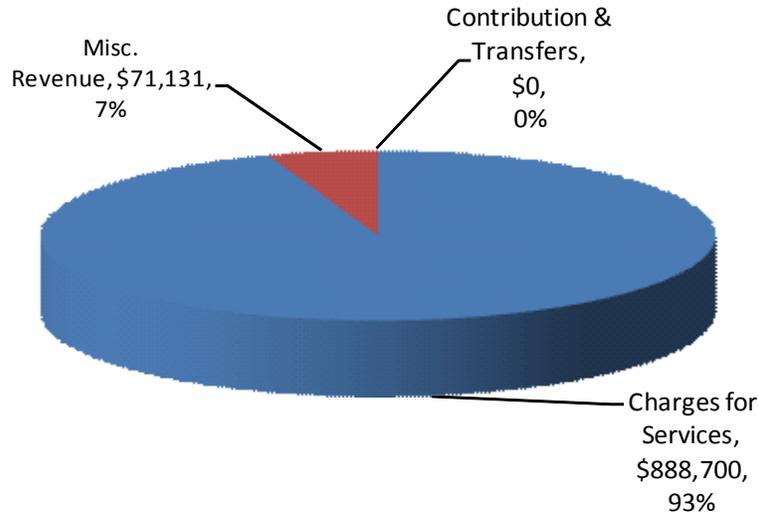
The ISF Fleet Fund consists of three (3) major revenue categories: Charges for Services, Miscellaneous Revenue, and Contributions & Transfers. In the fiscal year 2008 budget, the City established the ISF fleet fund. Each category of the Fleet budget had significant changes as described below.

The following Functional Revenue Summary breaks down the major categories which make up the Total Internal Service Fund – Fleet Fund Revenue and their percentages of the ISF - Fleet Fund Revenue Total:

Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY12 Budget
340000	Charges for Services	\$ 821,582	95%
360000	Miscellaneous Revenue	\$ 46,100	5%
380000	Contributions & Transfers	\$ 0	0%
ISF - Fleet Fund Total for All Categories		\$ 867,682	100%

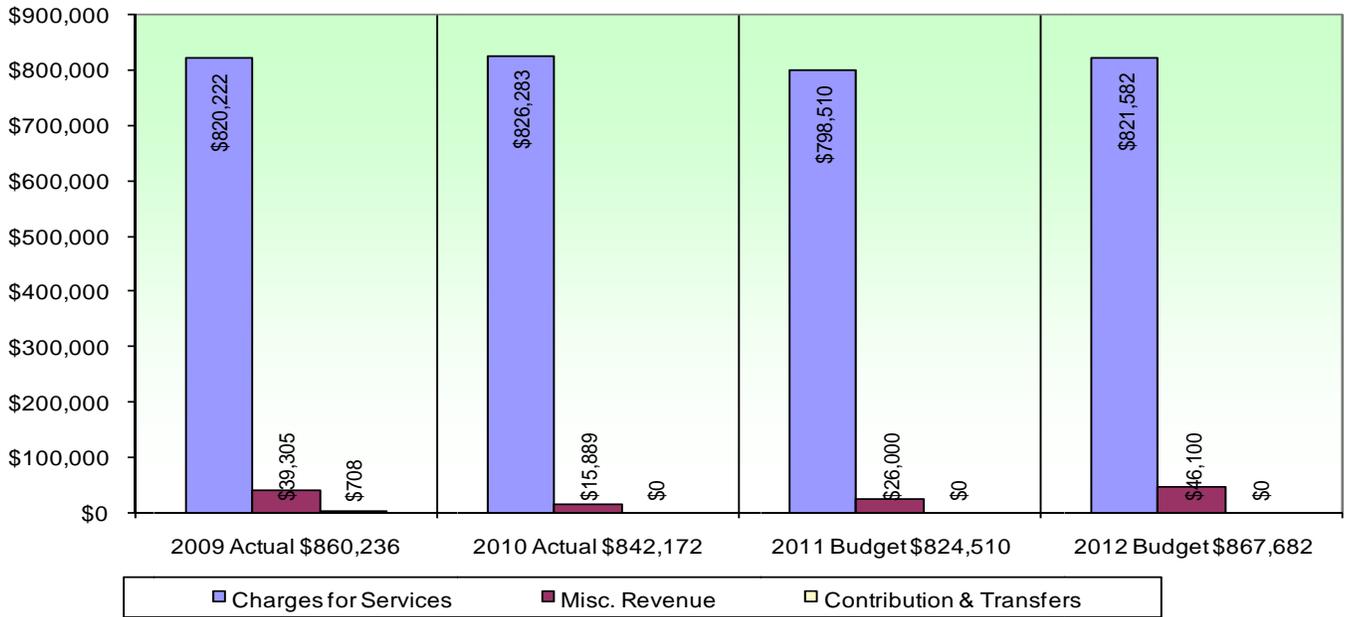


2012 ISF FLEET REVENUE BY CATEGORY



Following is a graph showing the ISF - Fleet Fund Revenue for fiscal years 2009 through 2012 budget year broken down by each year as well as by category:

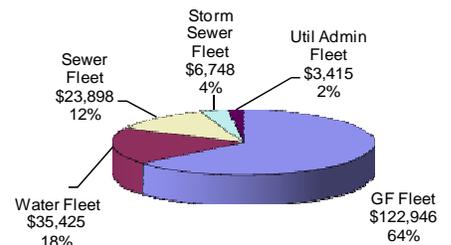
ISF - FLEET FUND REVENUE BY CATEGORY



Charges for Services – 93% of the Fleet Fund Total Budget

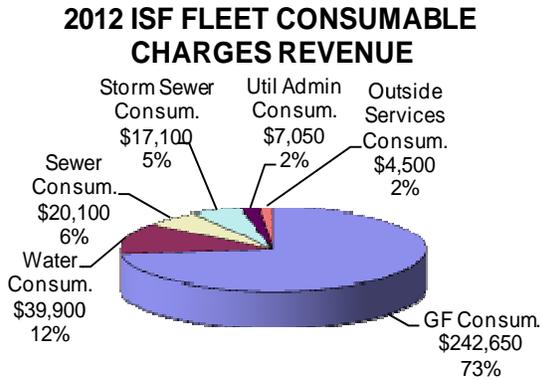
Fleet Charges have budgeted revenues from the General Fund of \$122,946, Enterprise Fund - Water of \$35,425, Enterprise Fund - Sewer of \$23,898, Enterprise Fund - Storm Sewer of \$6,748, and Enterprise Fund - Utility Administration of \$3,415 for fiscal year 2012. Fleet Charges are based on the kind of vehicle the divisions have within the fleet. Cars, for example, have a lower charge versus a large street sweeper or heavy duty equipment which has a larger fee. The funds are then charged based on the number of participating vehicles each fund has within the Internal Service Fleet Fund. Enterprise Funds have a combined percentage of 34% in fleet charges with the General Fund

2012 ISF FLEET CHARGES FOR SERVICES REVENUE



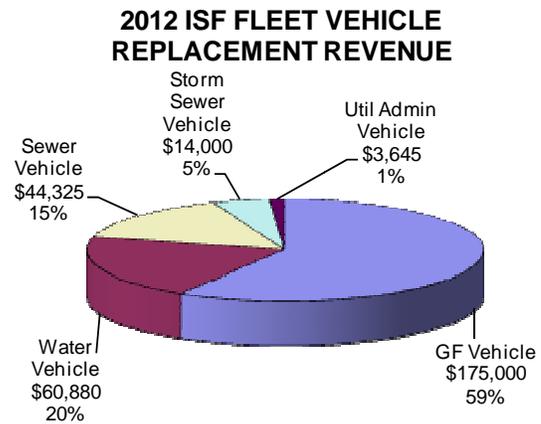
being the largest fund making up 64% of the total fleet charges. The Enterprise Fund Utility Administration (Utility Meters) is the smallest contributor since it only has two participating vehicles for the water meter technicians who participate in the Fleet Fund.

Consumable Charges have budgeted revenues from the General fund of \$242,650, Enterprise Fund – Water of \$39,900, Enterprise Fund – Sewer of \$20,100, Enterprise Fund – Storm Sewer of \$17,100, Enterprise Fund – Utility Administration of \$7,050, and Outside Services of \$4,500. Each participating fund into the Internal Service Fund for Fleet are required to reimburse the Fleet Fund for any consumable products consumed for fuel, oil, tires, brakes, and repairs. Repairs do not include any overhead charges or mechanics wages in repairing fleet vehicles. The General Fund has the largest budget of consumable charges since a majority of their fleet is made up of police vehicles. Outside services consists of services provided to the North Davis Fire District for tires, brakes, and anticipated repairs to their fire trucks, fire chief’s vehicle, water pumper trucks, assistant fire chief’s vehicle, and ambulances.



brakes, and anticipated repairs to their fire trucks, fire chief’s vehicle, water pumper trucks, assistant fire chief’s vehicle, and ambulances.

The Vehicle Replacement Program was a newly created budgeted revenue source for the Internal Service Fleet Fund in fiscal year 2009. Each fund that contributes into the vehicle placement program is budgeting for replacement fleet vehicles which are replaced on a rotation system established by the Fleet Manager. The Fleet Fund has budgeted vehicle replacements from the General Fund for \$175,000, Enterprise Fund – Water for \$60,880, Enterprise Fund – Sewer for \$44,325, Enterprise Fund – Storm Sewer for \$14,000, and the Enterprise Fund – Utility Administration for \$3,645. The General Fund is the largest contributor in the Vehicle Replacement Program making up 59% which they budget for replacements of their patrol, investigations, and administration vehicles. Enterprise Fund – Utility Administration is the smallest revenue contributor of 1% since they only need to budget for the replacement of two water meter technician vehicles.



Miscellaneous Revenue – 7% of the Fleet Fund Total Budget

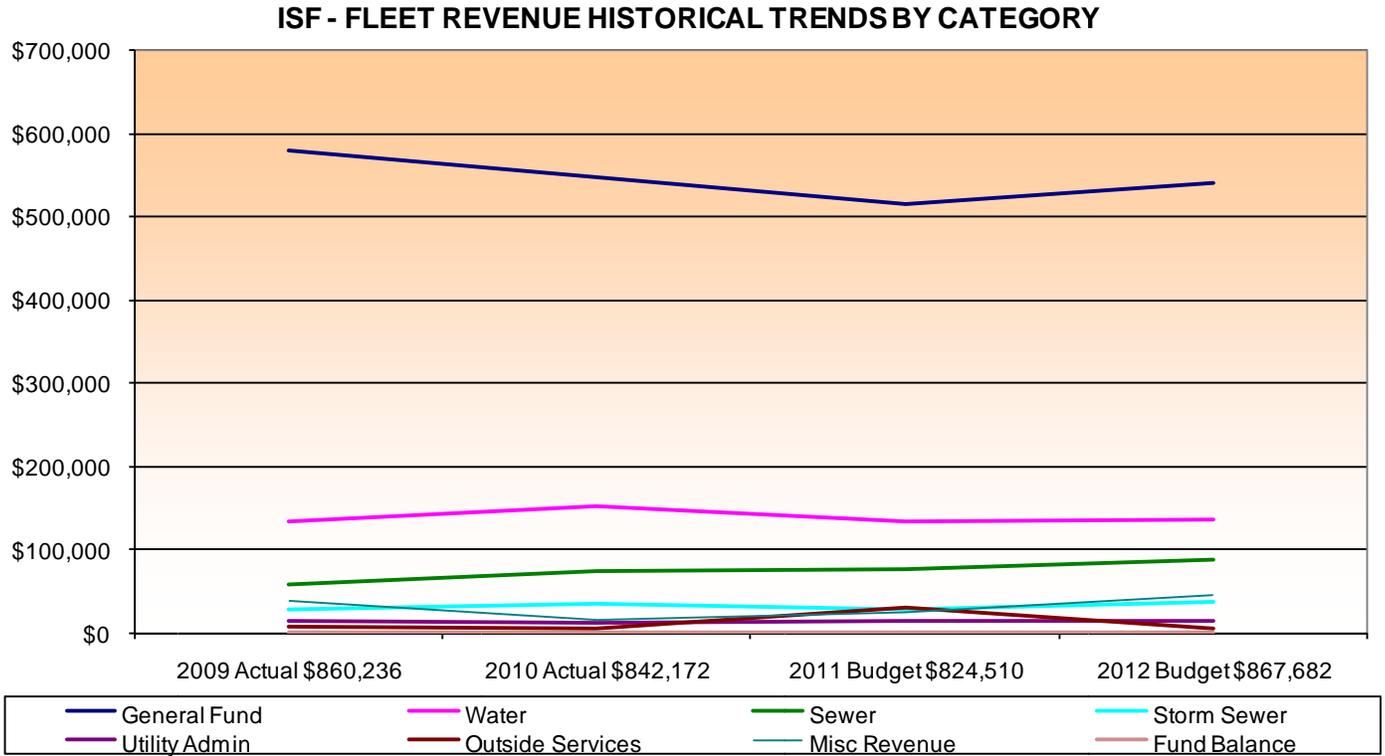
Miscellaneous revenue includes revenue expected to be received by selling of old fleet vehicles at auction. There is also a budgeted miscellaneous revenue source for fuel charges in the amount of \$36,100. Reimbursements for fuel are received from Davis County Aging since they use the City’s fuel station to fill their meals on wheels vehicles that deliver meals to local residents. Also, an estimated revenue source from fuel charges billed to the North Davis Fire District is budgeted for the fuel used to fill the North Davis Fire District fleet vehicles. In fiscal year 2012, there are no anticipated claims and damages for the fleet fund since each fund is responsible for their own claims and damages.

Contribution & Transfers – 0% of the Fleet Fund Total Budget

Since the vehicles replacement program was put into the budget starting in fiscal year 2009, Contributions & Transfers has a Zero budget in revenue and will continue to have a zero budget for fiscal year 2012.

ISF- Fleet Fund Category Trend Graph

Following is the ISF - Fleet Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:



All of the ISF – Fleet Fund categories have remained relatively stable in their historical trends fluctuating slightly each year. There are no significant changes to report for the ISF – Fleet fund for fiscal year 2012 budget.

PERPETUAL CEMETERY REVENUE– FUND 70

The Perpetual Cemetery Fund, as illustrated in the Budget Summary, makes up less than 1% of the entire City budget. The Total Adopted Perpetual Cemetery Revenue Budget for the Fiscal Year 2011-2012 is \$9,475.

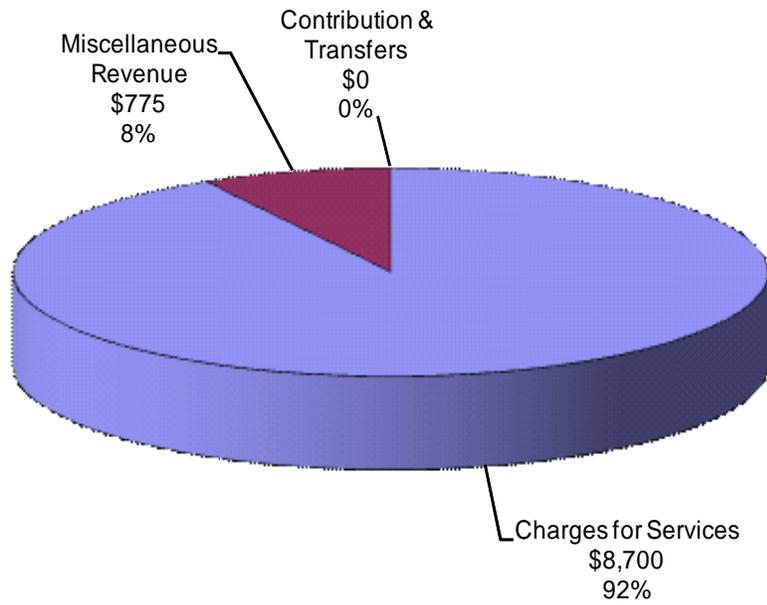
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted	Variance From FY11	% Inc/ (Dec)
CHARGES FOR SERVICES						
348002 PERPETUAL CARE	\$5,950	\$5,450	\$5,650	\$8,700	\$3,050	35.1%
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$2,928	\$976	\$900	\$775	(\$125)	(13.9%)
CONTRIBUTIONS & TRANSFERS						
381008 FUND BAL. APPROPRIATION	\$0	\$0	\$0	\$0	\$0	0%
TOTAL PERPETUAL CEMETERY - 70 REV.	\$8,878	\$6,426	\$6,550	\$9,475	\$2,925	44.7%
FUNCTIONAL REVENUE SUMMARY						
340000 CHARGES FOR SERVICES	\$5,950	\$5,450	\$5,650	\$8,700	\$3,050	35.1%
360000 MISCELLANEOUS REVENUE	\$2,928	\$976	\$900	\$775	(\$125)	(13.9%)
380000 CONTRIBUTION & TRANSFERS	\$0	\$0	\$0	\$0	\$0	0%
TOTAL FUNCTIONAL REV. SUMMARY	\$8,878	\$6,426	\$6,550	\$9,475	\$2,925	44.7%

In fiscal year 2008, The Facilities Development Fund was renamed the Perpetual Cemetery Fund (70) since all that remained in the fund was the amounts associated with the Perpetual Cemetery. The Perpetual Cemetery Fund consists of two (2) major revenue categories: Charges for Services and Miscellaneous Revenue. Each category of the Perpetual Cemetery budget had significant changes as described below.

The following Functional Revenue Summary breaks down the major categories which make up the Total Perpetual Cemetery Fund Revenue and their percentages of the Perpetual Cemetery Fund Revenue Total:

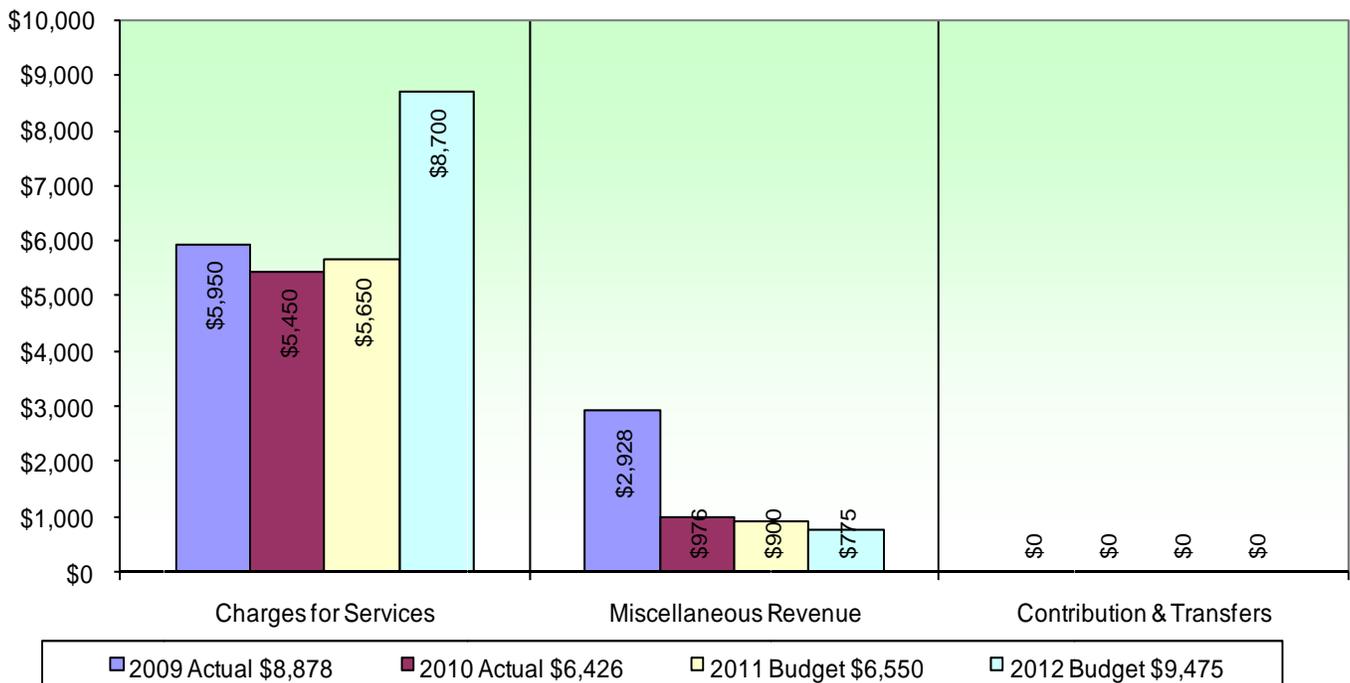
Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY12 Budget
340000	Charges for Services	\$ 8,700	92%
360000	Miscellaneous Revenue	\$ 775	8%
380000	Contributions & Transfers	\$ 0	0%
Perpetual Cemetery Fund Total for All Categories		\$ 9,475	100%

2012 PERPETUAL CEMETERY REVENUES BY CATEGORY



Following is a graph showing the Perpetual Fund Revenue for fiscal years 2009 through 2012 budget year broken down by each year as well as by category:

PERPETUAL CEMETERY REVENUE TRENDS BY CATEGORY



Charges for Services – 92% of the Perpetual Cemetery Fund Total Budget

Charges for Services budget increased by \$3,050 based on the historical trends collected in fiscal year 2009 and 2010 fiscal years.

Miscellaneous Revenue – 8% of the Perpetual Cemetery Fund Total Budget

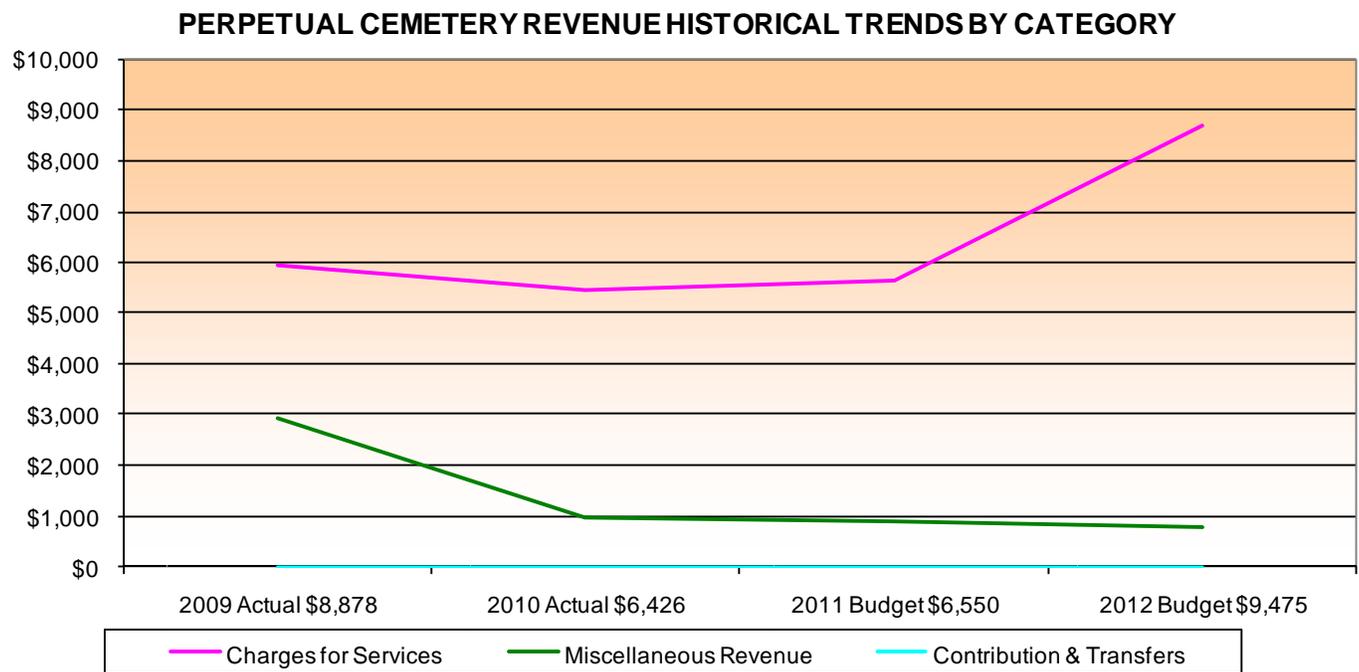
Interest Earnings budget decreased by \$125 to a total budget of \$775. The Fund Balance in the Perpetual Cemetery is anticipated to accrue very little interest since the economic tragedy has caused the interest rates to be almost nothing.

Contributions & Transfers – 0% of the Perpetual Cemetery Fund Total Budget

Due to the reallocation of the Impact Fees, there are no funds being transferred into or out of the Perpetual Cemetery Fund creating a zero budget in Contributions & Transfers.

Perpetual Cemetery Fund Category Trend Graph

Following is the Perpetual Cemetery Fund Historical Trends from fiscal year 2009 actual revenues to fiscal year 2012 budgeted revenue by Category:



The perpetual cemetery fund only accounts for revenues associated specifically with the perpetual cemetery and no longer collects impact fees. Charges for services are anticipated to have a slight increase based on historical trends or prior years. In fiscal year 2012, the city anticipates to receive an estimated \$8,700 in perpetual cemetery fees which accounts for the spike from a budget of \$5,650 in fiscal year 2011 upward to fiscal year 2012.

Miscellaneous revenue accounts for the interest earned on the perpetual cemetery funds collected and which remain in the City’s bank account. Due to the economic condition tanking interest rates to almost non-existent, the city projected to receive minimal interest income in fiscal year 2012.

Contributions and Transfers will remain at a zero budget since the perpetual cemetery fund does not receive any transfers from any funds.



2011 – 2012
Strategic Plan

“CLEARFIELD’S VISION 2020”

In January 2009 at the Budget Retreat, the City Council and City Management decided to start a “Vision 2020” strategic planning process in an effort to plan for the purchase of capital equipment and/or capital projects for a ten (10) year period starting in January of fiscal year 2010 and ending in fiscal year 2020. The completion and adoption of Clearfield’s Vision 2020 strategic plan occurred in January 2010. This strategic plan will now be used as a reference for elected officials and residents to consider as they make decisions relative to the budget, community development, policies, and ordinances over the next decade.

The Vision 2020 committee consisted of City Management, City Council members, citizens of Clearfield, and workers of the City. The Vision 2020 Committee members were assigned to one of four sub-committees so they could focus on one topic instead of being overwhelmed with the whole strategic planning process. The four groups were:

- 1) Economic Environment
- 2) Social Environment
- 3) Political Environment
- 4) Local Government Environment

The four groups focused on SWOT (Strengths, Weaknesses, Opportunities, and Threats) of their focus topic.

The Vision 2020 plan took into consideration the City’s core values of what Clearfield residents determined is most important to them. The vision statement builds upon those values and serves as the overarching aspiration and guiding directive. The mission statement defines the City’s raison d’être – its reason for being. Goals, strategies, and tactics then provide the step-by-step process of achieving Clearfield City’s Vision 2020.

The Vision 2020 Committee also came up with a new mission statement as follows: “Clearfield City’s mission is to provide leadership in advancing core community values; sustaining safety, security and health; and providing progressive, caring and effective services. We take pride in building a community where individuals, families, and businesses can develop and thrive.”

Strategic planning is not a pie-in-the-sky visioning process that establishes an unattainable and unrealistic dream of construction Camelot. It’s collectively identifying the goals that will stretch and challenge us, build a better community, and plot each leg of the City’s journey. Simply stated, the City’s following strategic plan will help the City manage and control the City’s future. It’s inherently flexible and will allow for future changes and adjustment through an ongoing process of review and revision.

It’s easy for a community to identify what it doesn’t want to be just by driving down the street. Clearfield City now has a strategic plan that helps identify what it does want to be. Through determination, strong effort, patience, and prioritization, Clearfield City in 2020 will be “The place to live, work, and play in Utah.”

CORE VALUES

Safety and Security	...day and night safety for our residents.
We Value...	...security both at home and in public.
	...community-oriented policing with quick emergency response times.

Family Oriented We Value...	...strong family and neighbor relationships. ...our community, our family. ...taking care of each other.
Inclusiveness We Value...	...having respect and tolerance for all. ...being warm and welcoming. ...being a community that provides a broad range of amenities and services. ...celebrating the unique qualities of our neighbors.
Community Pride We Value...	...clean and attractive neighborhoods. ...the opportunities of home and business ownership. ...a positive community image. ...individualism and character. ...leaving a responsible legacy to future generations. ...our historical roots and seek to preserve and protect our proud history of a pioneering spirit, patriotism, and service.
Sound Government We Value...	...open, ethical, and fiscally responsible government. ...an efficient government that serves the people.
Economic Vitality We Value...	...being a regional job center and promoting growth in a variety of employment opportunities. ...being a destination for shopping, dining, and entertainment for both residents and non-residents. ...a balanced and thriving economic environment. ...both large and small businesses, and businesses supporting businesses. ...aggressive economic development initiatives.

STRATEGIC PLAN

The City Council and Executive Staff gather once a year in January to discuss and update the vision and goals the City Council would like to see the City achieve in the next two to five years from the current fiscal year. The City Council and Executive Staff strive each year to achieve the vision of “Clearfield City’s Vision 2020” Goals.

Following is the officially adopted Clearfield City Vision 2020 plan beginning January 2010 through and ending fiscal year 2020. The strategic plan is broken down into three categories: Economic Environment (EE), Social Environment (SE), and Local Government (LG). The strategic plan for each category is broken down based on the Goal, Area of Emphasis, Strategy, and then Tactic. Each Vision 2020 goal can then be identified within each Division based on the goal the Division is relating too. For example, a goal for Economic Environment with an area of emphasis of Freeport Center, a strategy of replacing deteriorating water lines, and a tactic to conduct a feasibility study would have a goal number of EE1.Ai.a.

EE – Economic Environment

1 – Goal – Maintain Clearfield City as “Job Center”

A – Area of Emphasis – Freeport Center

i – Strategy – Replace deteriorating water lines

a – Tactic – Conduct a feasibility study

The three categories and goals of Clearfield City are as follows:

ECONOMIC ENVIRONMENT (EE)

1 – Goal: Maintain Clearfield City as Davis County’s “Job Center” and increase the number of available family-sustaining jobs.

A – Area of Emphasis: Freeport Center

- i – Strategy: Replace deteriorating and undersized water, wastewater, and storm water utility infrastructure.
 - a – Tactic: Conduct a feasibility study for the privatization of the water and wastewater systems within the Freeport Center.
 - b – Tactic: Identify and secure outside funding sources (federal and state grants and low interest loans) to help finance capital improvements.
- ii – Strategy: Develop a comprehensive plan for current tenant retention and expansion and new tenant relocation.
 - a – Tactic: Maintain membership in and competitively bid on Economic Development Corporation of Utah (EDCUtah) project leads.
 - b – Tactic: Maintain “Sure Site” status (listing of commercial sites) with EDCUtah on all available buildings and open parcels of land.
 - c – Tactic: Maintain and improve Freeport’s vitality and image by using the City’s public relations resources to promote new tenant leases and expansions.
- iii – Strategy: Financially incentivize Freeport Center’s facility redevelopment.
 - a – Tactic: Work with Freeport to create a 25-year capital facility replacement program.
 - b – Tactic: Create necessary tax increment finance areas (EDAs and CDAs) to provide a financial incentive for reimbursement of redevelopment facilities.
 - c – Tactic: Tour newer manufacturing developments and strategize with commercial brokers to help create an attractive, modern, efficient, flexible, and technologically advanced facility design.

B – Area of Emphasis: Falcon Hill

- i – Strategy: Secure Clearfield City as the primary and cost-effective service provider for municipal service for MIDA’s (Military Installation Development Authority) Falcon Hill Development and use Falcon Hill as an economic development catalyst.
 - a – Tactic: Competitively bid for public safety, building inspection, utility, and public works maintenance contracts offered by the development’s governing board.
 - b – Tactic: Per MIDA’s lead and request, complete annexation petitions of the Falcon Hill Development.
 - c – Tactic: Coordinate Falcon Hill’s aerospace industry expansion and development with other city office and industrial developments in the downtown, Legend Hills, and UTA’s Front Runner station TOD areas.

2 – Goal: Improve and expand the City’s shopping, dining, and entertainment options for residents and visitors by creating unique, destination-oriented developments.

A – Area of Emphasis: Demographics

- i – Strategy: Improve Clearfield City’s demographic profile that attracts and retains quality retail establishments.
 - a – Tactic: Incentivize and zone for new moderate to high-income housing.
 - b – Tactic: Develop amenities (i.e. plazas, gardens), incentivize businesses (i.e. coffee shops, galleries, book stores), and offer special events (i.e. music and art festivals) that attract moderate to high-income demographics.

- c – Tactic: Brand the City and develop a public relations campaign to help foster community pride among residents and improved perceptions of non-residents.

B – Area of Emphasis: Downtown Clearfield

- i – Strategy: Develop an intimate, walk able, vibrant, urban, and unique downtown environment.
 - a – Tactic: Zone for and incentivize moderate to high-density, upscale, and urban residential development.
 - b – Tactic: Revitalize/facelift rundown downtown properties using development money, federal grants, etc.
 - c – Tactic: Traffic calm State Street from Center Street to 700 South with landscaped medians, streetscapes, and decorative street lighting.
 - d – Tactic: Through zoning identify and implement downtown thematic elements via signage, setbacks, and architectural standards and development guidelines.
 - e – Tactic: Develop a central plaza area and gathering space for festivals, ceremonies, and other special events.
 - f – Tactic: Facilitate the construction and operation of a new business meeting center.
 - g – Tactic: Emphasize business development and retention of specialized and stylized businesses that create an urban downtown destination point.
 - h – Tactic: Conduct, complete, and implement findings of a feasibility study of redevelopment alternatives and options for Clearfield’s old city hall.

C – Area of Emphasis: Legend Hills

- i – Strategy: Continue Legend Hills Development area as the City’s commercial center.
 - a – Tactic: Incentivize destination big box retailers to develop remaining open areas.
 - b – Tactic: Promote and incentivize the Legend Hills area as the largest office development in northern Davis County.
 - c – Tactic: Promote and zone for the development of mixed-use “lifestyle” centers.
 - d – Tactic: Work with and incentivize property owners to redevelop aging apartment complexes surrounding the SR 193/-15 interchange.

D – Area of Emphasis: UTA’s Front Runner Rail Stop TOD

- i – Strategy: Develop a high-end mixed use area, with an emphasis on arts and entertainment, which attracts retailers, restaurants, commuters, and residents.
 - a – Tactic: Partner with UTA to design and build a new performing arts theater as one anchor of the TOD’s (Transit Oriented Development) business development.
 - b – Tactic: Facilitate the development of moderate- to –high-income urban residential properties that help support retail business.
 - c – Tactic: Create development agreement and zoning with UTA and implement needed financial incentives that attract appropriate office, retail, and residential development.

E – Area of Emphasis: Clearfield Business Development

- i – Strategy: Work to support, sustain, and expand current Clearfield City businesses.
 - a – Tactic: Purchase goods and services, as allowed by purchasing policies and procedures, from Clearfield businesses.
 - b – Tactic: Create a “Welcome Packet” for new move-ins and new residents to be distributed as utility sign up that provides helpful city information, local business information and coupons, etc.
 - c – Tactic: Create an online business registry of Clearfield City businesses by category available for public review on the website.

SOCIAL ENVIRONMENT (SE)

1 – Goal: Foster resident involvement and community awareness through recreation, arts, and education.

A – Area of Emphasis: Arts

i – Strategy: Create a “front porch” oriented arts program.

a – Tactic: Implement a summer concert series and outdoor movies in the parks.

ii – Strategy: Fund and construct a performing arts center.

a – Tactic: Complete arts center feasibility study.

b – Tactic: Identify and prioritize potential funding sources and in-kind contributions (developer contributions/property, federal and state grants, corporate sponsorships, municipal financing).

c – Tactic: Conduct cost/benefit analysis to determine in-house versus contracted operational management.

B – Area of Emphasis: Parks & Recreation

i – Strategy: Maintain and improve the City’s current level of parks and recreation programs.

a – Tactic: Provide innovative amenities in park areas such as an “electronic park.”

b – Tactic: Create and implement a capital equipment plan for replacement and upgrades of park and recreation equipment.

c – Tactic: Expand program offerings for pee wee sports and retiring baby-boomers.

ii – Strategy: Develop remaining undeveloped park space.

a – Tactic: Complete a parks capital facility plan. Specifically, design and engineer the Pinnacle six acres, the Old School property ten acres (outdoor living center), and the West Park Village three acres.

b – Tactic: Identify and prioritize funding sources to pay for park development.

C – Area of Emphasis: Education, Awareness, and Community Involvement

i – Strategy: Provide opportunities for residents to learn more about their municipal government and become actively involved.

a – Tactic: Research and implement a “Your Town University” civic education model.

b – Tactic: Conduct professional, on-going resident surveys to solicit feedback for service and program prioritization and improvement.

2 – Goal: Celebrate, accentuate, and support the City’s cultural, ethnic, and age-based diversity.

A – Area of Emphasis: Cultural Programs and Activities

i – Strategy: Develop cultural programs, activities, and educational opportunities for members of various ethnicities to participate in and observe.

a – Tactic: Appoint a Cultural Commission

b – Tactic: Work with various public and private groups to provide language classes, cultural/heritage classes, workshops, etc.

c – Tactic: Hold an annual ethnic “Taste of Clearfield” and other performing and visual art events.

B – Area of Emphasis: Education and After-School Activities

i – Strategy: Improve and expand educational and academic programs for city youth.

a – Tactic: See corporate and government volunteer sponsorships for tutorial programs at the Clearfield Aquatic Center and Youth Resource Center.

LOCAL GOVERNMENT (LG)

1 – Goal: Secure and maintain the City’s long-term fiscal health and efficient service delivery.

A – Area of Emphasis: Long-term Planning

i – Strategy: Develop long-range financial models for capital facility and equipment replacement.

- a – Tactic: Prioritize new revenues and prepare a financial strategic plan for the replacement and development of park equipment, building equipment and maintenance, facilities, and amenities.
- b – Tactic: Develop more detailed financial policies and procedures relative to the issuance of debt, minimum fund balance requirement, new revenue prioritization, etc.
- c – Tactic: Hire a consultant to strategically restructure the City’s RDAs and EDAs to take advantage of net present value efficiencies and statutory advantages that provide additional monies for economic development initiatives.

B – Area of Emphasis: Infrastructure

- i – Strategy: Replace dilapidated and aging infrastructure.
 - a – Tactic: Implement and, when needed, update the water, wastewater and storm water capital facility plans.
 - b – Tactic: Create and implement a park and trails improvement facility plan.
 - c – Tactic: Create and implement a public works facility capital improvement plan.

2 – Goal: Take advantage of operational efficiencies developed through the strategic implementation of advanced information technologies.

A – Area of Emphasis: File Systems, Information Technology (IT), Infrastructure, Customer Service, and Program Technologies.

- i – Strategy: Purchase and implement necessary IT hardware and software.
 - a – Tactic: Digitize and create a GIS-based master filing system for Community Development zoning, subdivision, permitting, Good Landlord Program, and business licensing.
 - b – Tactic: Create a GIS-based system for all utility and infrastructure improvements.
 - c – Tactic: Move all applicable services online such as licensing, renewals, job applications, utility billing/accounts, etc.
 - d – Tactic: Implement wireless fieldwork technologies for building inspections, engineering/subdivision inspections, etc.
 - e – Tactic: Upgrade city hall technologies such as wireless network connections, Council Chamber, multi-purpose room, Emergency Operations Center (EOC) audio/video improvements, etc.
 - f – Tactic: Implement a wireless and electronic monitoring system (SCADA) to monitor and manage the City’s utility infrastructure.
 - g – Tactic: Create and implement an IT Review Committee.
 - h – Tactic: Install or lease fiber optic communication infrastructure between facilities.
 - i – Tactic: Purchase and install public safety wireless communication tablets and paperless citation software with electronic signatures, ID swiping, voice recognition software, and license plate recognition system.

3 – Goal: Ensure Clearfield City’s ability to effectively secure its overall public safety needs and mitigate natural and man-made emergencies quickly and efficiently.

A – Area of Emphasis: Public Safety and Security

- i – Strategy: Efficiently and effectively reduce Clearfield City’s crime rate and increase the City’s overall safety and security.
 - a – Tactic: Hire four additional patrol officers and one additional traffic officer over the next 10 years.
 - b – Tactic: Discuss and conduct a feasibility study regarding a consolidated North Davis Public Safety District.
 - c – Tactic: Discuss and conduct a feasibility study regarding a consolidated North Davis Dispatch Center.

B – Area of Emphasis: Disaster Planning and Preparation

- i – Strategy: Develop disaster plans and train employees and elected officials in emergency management.
 - a – Tactic: Use Federal Emergency Management Agency (FEMA) and state training resources for employees and elected officials to understand and implement the Incident Command System (ICS).
 - b – Tactic: Become NIMS (National Incident Management System) compliant to ensure federal reimbursement when available and maintain compliance.
 - c – Tactic: Upgrade, update, and enlarge the City’s Emergency Operations Center (EOC).
 - d – Tactic: Secure financing for a mobile command center to be shared with surrounding communities.
 - e – Tactic: Upgrade utility infrastructure to provide basic life-sustaining services, most notably water.

4 – Goal: Recruit and retain high-caliber and qualified employees.

A – Area of Emphasis: Recruitment and Retention

- i – Strategy: Provide employees with competitive pay, benefits, and advancement opportunities.
 - a – Tactic: Conduct annual market studies to determine competitive pay/benefit advantages and deficiencies and fund as needed.
 - b – Tactic: Identify and strategize potential internal succession planning by department.
 - c – Tactic: Provide training, certification, and educational opportunities for both personal and professional advancement.
 - d – Tactic: Develop a sustainable compensation plan.
 - e – Tactic: Develop and implement a new performance-based, peer reviewed evaluation system that incentivizes and awards goal accomplishment.
 - f – Tactic: Identify and implement low-cost, quality-of-life benefits for employees, such as flexible scheduling.

5 – Goal: Increase Clearfield City’s political input and impact and maintain superb and influential relationships with outside public and private organizations.

A – Area of Emphasis: Political Environment and Influence

- i – Strategy: Increase Clearfield City’s overall political contacts and influence.
 - a – Tactic: Maintain membership with Utah Leagues of Cities and Towns and participate in the League’s Legislative Policy Committee.
 - b – Tactic: Hold quarterly informal luncheons with Clearfield City’s state representatives to discuss issues.
 - c – Tactic: Visit Utah’s federal delegation at least once each year and maintain lobbying efforts for both financial and political issues.

B – Area of Emphasis: Business and Other Governmental Agency Relationships

- i – Strategy: Maintain and improve superb, influential and strategic relationships with outside public and private organizations.
 - a – Tactic: Hold annual business appreciation luncheons.
 - b – Tactic: Encourage and strategize elected and appointed official participate on key boards, commissions, volunteer, and professional organizations.

Strategic plans can be linked to the divisions directly impacted by the planning process in the Operating Budget Section. However, since the adoption of the Vision 2020 occurred in January 2010, it will take more than one fiscal year for each Division to adjust their performance measures to coordinate with the Vision 2020 goals. Following is each division’s strategic plan on implementing their capital projects as well as a description of their current capital equipment.

STREETS

Clearfield City Streets Division has the job of maintaining and repairing the 78.23 miles of streets within Clearfield City. The Street Division expenditures for capital repairs are budgeted in Capital Improvements Fund 45. The Streets Division has set the following goals for the next five (5) years:

1. Develop a street improvement and pavement management plan
2. Develop a sign management plan
3. Maintain / improve service level to community – snow removal & street sweeping
4. Sidewalk – Trip hazard removal

The Streets Division currently has the following equipment:

- 2 – Back Hoes
- 1 – Front End Loader
- 1 – Ten Wheeler Truck
- 5 – Bobtail Trucks
- 4 – One Ton Trucks
- 1 – Utility Service Truck
- 8 – Snow Plows
- 2 – Sanders
- 1 – Street Sweeper

The Streets Division has projected their 5 year improvement plan:

Project Description	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	Unscheduled
Street Overlay Projects	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	
800 N Bridge Replacement	\$16,500					
200 S – 1000 W to 1500 W	\$300,000					
700 S – 1000 W to 1400 W						\$90,000
200 S – State to 750 E		\$150,000				
Sign Management Plan		\$40,000				
300 N – 1322 & 1300 WCG&S						\$50,000
So Main – 200 S Realignment		\$100,000				
400 East – 700 S to Rail Stop			\$300,000			
700 West – 1700 S to 1200 S						\$600,000
State – 1250 S to 100 E Realign						\$1,000,000
Maple Street	\$8,647					
TOTAL STREETS DIVISION	\$790,147	\$640,000	\$650,000	\$350,000	\$350,000	\$1,740,000

FLEET & EQUIPMENT MAINTENANCE

Clearfield City Fleet and Equipment Maintenance Division have the job of maintaining and repairing the 107 Licensed City Vehicles and 23 Unlicensed City Equipment. Fleet and Equipment Maintenance have budgeted their equipment expenditures in Fund 61 – ISF Fleet. The Fleet and Equipment Maintenance Division have set the following goals for capital equipment over the next five (5) years:

1. Maintain safe equipment and vehicles
2. Vehicle replacement schedule
 - Police – 4 to 5 vehicles per year

- Other vehicles at approximately 100,000 miles
3. Build new maintenance shop

The Fleet and Equipment Maintenance Division have projected their 5 year improvement plan:

Project Description	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	Unscheduled
Pup Trailer for 10 Wheel Dump Truck		\$20,000	\$20,000			
Heavy Duty Diagnostics Scanner				\$11,000		
Kubota RTV 1100 w/Snowplow					\$20,400	
Backhoe (trade program - Parks)	\$8,000	\$20,000	\$20,000	\$20,000	\$20,000	
Single Axle Dump Truck w/Plow (3)	\$160,000 (1)	\$122,000	\$125,000	\$125,000		
Asphalt Paver & Trailer						\$75,000
New Shop Building						\$1,500,000
Parking Ext. & Fence Auto Gate		\$40,000				
Storage Building 40 X 60						\$150,000
Replacement Vehicles (Police)	\$174,100	\$164,000	\$164,000	\$164,000	\$164,000	
Grasshopper Mowers (2)	\$27,000					
Community Services Crew Cab Truck	\$28,000					
TOTAL FLEET & EQUIPMENT	\$397,100	\$366,000	\$329,000	\$320,000	\$204,400	\$1,725,000

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Clearfield City is an Entitlement Community. We follow the National Objectives of the Community Development Block Grant (CDBG):

1. Activities Benefiting Low and Moderate Income Persons
2. Activities which Aid in the Prevention or Elimination of Slums or Blight Land
3. Activities designed to Meet Community Development needs having a particular Urgency

The City must also follow the Regulations and Requirements involving Federal Funds:

1. Environmental Review
2. Davis Bacon Wages
3. Public Notices
4. Fair Housing Act
5. Civil Rights Act

The CDBG division of Clearfield City has developed a Consolidated Plan addressing the current needs of the Community and a Five Year Plan which sets goals for CDBG funding for the City. The CDBG division has a yearly Action Plan of how the City will disperse the CDBG funding received for the current year. 20% of the funding can be used for program administration. Sub-recipients of CDBG funds for the fiscal year 2012 are the Family Connection Center, Clearfield Youth Resource Center, Davis Community Housing Authority, and the 100 N State Street project. CDBG funding history is as follows:

1996	\$360,000	2004	\$288,000
1997	\$351,000	2005	\$279,000
1998	\$346,000	2006	\$266,281
1999	\$330,000	2007	\$239,021
2000	\$332,000	2008	\$238,299
2001	\$341,000	2009	\$228,826
2002	\$356,000	2010	\$231,523
2003	\$344,000	2011	\$209,829

Sub-Recipients of CDBG funding for the fiscal year 2011-2012 are:

Family Connection Center	\$ 9,860
Youth Resource Center	\$ 13,000
Davis Community Housing Authority	\$ 11,000
100 N State Street Project	\$147,000
Administration Costs	<u>\$ 57,877</u>
Total Sub-Recipient Funding FY10	\$238,737

PLANNING & ZONING

Clearfield City Planning and Zoning Division has the job of reviewing new development plans, subdivision plan review, city building and zoning ordinances, and public notices of zoning changes to property. Planning and Zoning have budgeted their expenditures in the General Fund – Fund 10. Planning and Zoning has set the following goals for the next five (5) years:

1. Modify Zoning Ordinance and Classifications relating to Single Family Dwellings, and use of Basement Apartments in R-1 Zones
2. Review and update the Subdivision Ordinance
3. Master Planning Rail Stop Property
4. Development of the Davis County Health Administration Building

The City has ten (10) subdivisions with a total of 162 new lots approved within the City for development:

Chelemes Farms	4 Lots
Park Village	33 Lots
Holt Park	1 Lot
Quinci Park	1 Lot
Autumn Ridge Phase #4	5 Lots
Grand View	1 Lot
Briarwood Hollow	13 Lots
Clifford Park	59 Lots
Barton Farms	3 Lots
Tanner Heritage	<u>42 Lots</u>
Total New Lots	162 Lots

CODE ENFORCEMENT

Clearfield City Code Enforcement Division has the job of addressing code violations within the City and issuing citations for violations. Code Enforcement also arranges for cleanup services and/or helps residents beautify their properties to meet City code. Code Enforcement expenditures are budgeted in the General Fund – Fund 10. The Code Enforcement Division has set the following goals for the next five (5) years:

1. Development of a Housing Maintenance Ordinance and Codes
2. Create Code Enforcement Zones and assign staff to zones
3. Implement an Administrative Court for collecting code enforcement fines
4. Implement wireless computer system for all code enforcement officers

WATER

Clearfield City Water Division has the job of maintaining and repairing the 114.4 miles of culinary water lines within Clearfield City. Water capital project expenditures are budgeted in Enterprise Fund 51 – Water.

In fiscal year 2008-2009, the Enterprise funds had a fee rate study done on all services of the Enterprise Utility funds to evaluate the income and expenditures for the City. In fiscal year 2006, The Water division created a Capital Facilities Plan which priorities the projects needing funding throughout the City and projected their estimated improvement budget needs. In 2007, the Water Division bonded their water bonds to fund some of the priority water, sewer, and storm sewer problems within the City.

Capital Facilities Plan Summary of the Culinary Water Projects January 2008

Project Number (Priority)	Project Name	Estimated Total For Improvements
1	Pressure Reducing Valve Station with SCADA Connection – Location Varies	\$447,800
2	200 South Street – State Street to 700 South Street to Reservoir	\$1,517,400
3	Booster Pumps at Reservoirs	\$116,400
4	Terrace Drive Area – 12” Culinary Waterline	\$472,200
5	Jamarl Area – 8” & 10” Culinary Waterline	\$1,972,000
6	Freeport Center Upgrade – Phase #1 through Phase #5	\$500,000
7	750 East – 200 South Street to 700 South Street	\$424,400
8	Freeport Well Emergency Generator, Pumps and Tank Update	\$830,400
9	Additional Water Source – Engineering Study	\$42,000
10	700 South Street – 16” Transmission pipe from 800 East to Freeport Center	\$580,200
11	Reconstruction of Freeport North Well	\$374,400
12	16” Transmission Pipe – 800 E. to Frontage Road, pipe upgrade to Project #2	\$372,100
13	16” Transmission Waterline – South Side of City	\$1,019,300
14	1000 East and 500 South – Weber Basin Water Connection	\$47,200
15	Hill Air Force Base Well – Heating and Ventilation of Facility	\$46,200
16	Freeport Center Upgrade – Phase #6 through Phase #10	\$500,000
17	Hill Air Force Bank Tank and Transmission Pipe	\$4,891,900
18	Freeport Center Upgrade – Phase #11 through Phase #15	\$500,000
19	Melanie Acres Area – 8” Culinary Waterline	\$1,576,400
20	Meadow Park Area – 8” Culinary Waterline	\$956,310
21	State Street – 700 South to 1300 South – 10” Culinary Waterline	\$418,700
22	1000 East – 450 South Street to 700 South Street – 10” Culinary Waterline	\$172,800
23	500 West Street – 1700 South to Barlow Park – 8” Culinary Waterline	\$161,500
24	700 South – 1000 West to 1350 West – 10” Culinary Waterline	\$250,700
25	Transfer Water Rights from 750 East – 200 South Well to the HAFB Well	\$17,400
26	Meter Vault at Job Corps Site	\$15,800
27	Re-build 12” check valve at 793 East and 700 South	\$21,600
28	Close the “Woods Cross Cannery Well” per Utah State Regulations	\$34,300
29	Valhalla Estates Area – 8” Culinary Waterline	\$1,273,400
30	Freeport Center Upgrade – Phase #16 through Phase #20	\$500,000
31	Westwood Estates Area – 8” Culinary Waterline	\$1,563,100
32	Julie Estates Area – 8” Culinary Waterline	\$487,800
33	Culinary Water Storage Building at City Ship Site	\$107,400
34	Construct Building over Well Head Facility (700 South/2000 East)	\$147,600
Estimated Total for Improvements – All Projects		<u>\$22,388,710</u>

The Water Division has set the following goals for the next five (5) years:

1. Replace old and under sized water lines
2. Develop and implement schedule to replace water lines in Freeport Center
3. Improve water pressure – create pressure zones in the City

In addition to the Water bond projects, the Water Division has projected their 5 year capital improvement plan. Some of the projects may be included in the water bond projects:

Project Description	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	Unknown
Freeport Water Upgrade		\$250,000	\$250,000			
700 South – 1000 W to 1350 W		\$175,000				
550 East – State to 1000 South		\$60,000				
Meter on Freeport Bldg Line	\$75,000					
Scada Plan for Water System	\$10,000					
100 N CDBG project	\$100,000					
Public Works Facility Assessment	\$12,500					
200 S 800 W – PRV Replacement	\$56,500					
1450 S - 16” Transfer Line	\$300,000					
1450 S – 8” Line	\$150,000					
700 S Well Motor Replacement	\$70,000					
700 S Well Transformer	\$70,000					
Melanie Acres Subdivision		\$1,600,000				
Meadow Park Subdivision			\$1,000,000			
See Capital Facilities Plan						\$ 12 M
TOTAL WATER DIVISION	\$844,000	\$2,085,000	\$1,250,000	\$0	\$0	\$12,000,000

RISK MANAGEMENT

Clearfield City’s Risk Management Division has the job of handling accidents and risks to the public while in city boundaries. Risk Management was a newly created function of the City in fiscal year 2009 and is included the Administrative Services Directors’ duties. Risk Management expenditures are included in the Finance budget in the General Fund – Fund 10. Risk Management Division has set the following goals for the next five (5) years:

1. Create a Risk Management policy and get Council’s approval to adopt
2. Create Risk Management booklet of policies for City employees and their procedures

SANITARY SEWER

Clearfield City Sanitary Sewer Division has the job of maintaining and repairing 73 miles of sanitary sewer lines within Clearfield City. Sanitary Sewer capital project expenditures are budgeted in Enterprise Fund 52 – Sewer.

In fiscal year 2006-2007, the Enterprise funds had a fee rate study done on all services of the Enterprise Utility funds to evaluate the income and expenditures for the City. The Sanitary Sewer division created a Capital Facilities Plan which priorities the projects needing funding throughout the City and projected their estimated improvement budget needs. In 2007, the Water Division bonded their water bonds to fund some of the priority water, sewer, and storm sewer problems within the City.

**Capital Facilities Plan
Summary of the Sanitary Sewer Projects
January 2008**

Project Number (Priority)	Project Name	Estimated Total For Improvements
1	Freeport Outfall – Connect at E Street/1 st Street – extend to 1000 West Street	\$243,800
2	500 West Street – 1700 South to 2100 South Street	\$199,800
3	200 South Street – 350 East Street to Maple Street	\$241,300
4	200 South Street – 500 West Street to 1000 West Street	\$456,700
5	Freeport Center Upgrade – Phase #1 through Phase #5	\$500,000
6	650 North Street – 75 West to 200 West & 200 West Street – 650 N to 300 N	\$353,200
7	400 East Street – 700 South to 1250 South (new pipeline extension)	\$213,000
8	North Terrace Drive – 200 North Street to 300 North Street	\$154,100
9	Fern Drive – 350 North Street to 500 North Street	\$205,300
10	Bruce Street – Westerly with connection into Fern Street	\$206,600
11	Freeport Center Upgrade – Phase #6 through Phase #10	\$500,000
12	1450 South Street – 1250 East to State Street	\$162,400
13	Chelemes – State Street to 1000 East	\$73,300
14	South Main Street – 300 South Street to 700 South Street	\$227,000
15	500 East – 50 South Street to 200 South Street (Located rear of homes)	\$103,100
16	775 North – 100 West to 350 West (located rear of homes)	\$182,200
17	100 North Street – Main Street to 300 East Street	\$186,100
18	1000 West Street – 75 South to 200 South Street	\$82,100
19	Freeport Center Upgrade – Phase #11 through Phase #15	\$500,000
20	1450 West Street – 100 South to 200 South	\$62,900
21	West of State Street – Various Locations – 350 S to 550 E (East of Railroad)	\$188,900
22	25 North Street – 1300 West Street to 1450 West	\$42,700
23	500 East Street – Center Street to 200 South Street	\$142,400
24	Maple Street – 200 South Street to 500 East Street	\$185,600
25	1000 West Street – 525 North Street to 725 North Street	\$152,300
26	725 West – 1300 South Street to 1700 South Street (new pipeline extension)	\$198,600
27	East of Railroad – 225 North to 30 North Street (Train Watch Park)	\$85,400
Estimated Total for Improvements – All Projects		<u>\$5,848,800</u>

The Sanitary Sewer Division has set the following goals for the next five (5) years:

1. Installation of a sewer out-fall line from Freeport to 1000 West
2. Replace undersized and damaged sewer lines
3. Upgrade sewer lines in Freeport
4. Improve preventive maintenance program

In addition to the Water bond projects, the Sanitary Sewer Division has projected their 5 year capital improvement plan. Some of the projects may be included in the capital facilities plan:

Project Description	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	Unknown
Freeport Outfall Line to 1000 West						\$243,800
550 East State Street to 1000 South		\$75,000				
Freeport Upgrade		\$50,000	\$250,000	\$250,000		
650 N – 50 W – 200 W – 300 N			\$185,000			
Public Works Facility Assessment	\$12,500					
Jamarl Acres – Ann Street Project	\$295,000					
100 N - CDBG Project	\$160,000					



500 E Center St – Replacement	\$175,000					
1450 South – 1500 East to State St	\$225,000					
See Capital Facilities Plan						\$ 2 M
TOTAL SANITARY SEWER	\$867,500	\$125,000	\$435,000	\$350,000	\$0	\$2,243,800

STORM SEWER

Clearfield City Storm Sewer Division has the job of maintaining and repairing 70.25 miles of storm sewer lines within Clearfield City. Storm Sewer capital project expenditures are budgeted in Enterprise Fund 53 – Storm Sewer.

In fiscal year 2008-2009, the Enterprise funds had a fee rate study done on all services of the Enterprise Utility funds to evaluate the income and expenditures for the City. In fiscal year 2007, The Storm Sewer division created a Capital Facilities Plan which priorities the projects needing funding throughout the City and projected their estimated improvement budget needs.

The Storm Sewer Division has set the following goals for the next five (5) years:

1. Storm Water Management Plan Enforcement
2. Ordinance to control pollutant discharge from construction sites
3. Installation of storm drainage system east of State Street and older areas

In addition to the Water bond projects, the Storm Sewer Division has projected their 5-year capital improvement plan. Some of the projects may be included in the capital facilities plan:

Project Description	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	Unknown
100 N CDBG Project	\$240,000					
500 W – 200 S to 25 N		\$100,000	\$100,000	\$100,000		
700 South – 1350 W to 1000 W			\$250,000			
550 East – State to 1000 South		\$75,000				
Ann Street – 300 N to 750 N	\$80,000					
Cntry Village Sundown Trailer Park			\$175,000	\$150,000		
1000 West – 300 N to 550 N					\$240,000	
Public Works Facility Assessment	\$12,500					
750 East – 250 S to 450 S			\$225,000			
Saddlewood Land Drain			\$200,000	\$175,000		
200 S 1350 W Detention Upgrade				\$175,000		
North Barlow Street Project	\$240,000					
1350 West – 700 S to 1045 S				\$235,000		
200 S Inlet Boxes & Piping	\$45,000					
TOTAL STORM SEWER	\$617,500	\$175,000	\$950,000	\$835,000	\$240,000	\$0

PUBLIC SAFETY

Clearfield City Public Safety Division consists of Police Administration, Patrol & Investigations, Dispatch, E-911, D.A.R.E. Program, and Records Division. The Public Safety Division has the job of maintaining law and order on the streets and with the citizens of Clearfield. Clearfield increases from a population of approximately 29,002 full time to 50,000 commuters during the day. Public Safety capital project expenditures are budgeted in Capital Projects – Fund 45.



The Public Safety Division has set the following goals for the next five (5) years:

1. To maintain current level of responding and investigation of all calls and criminal acts.
2. Require 1 more patrol officer per year starting in budget year 2010-2011 for 3 years.
3. Reduce crime in the areas of burglaries and larcenies (thefts) by additional community oriented educational programs targeting those crimes.
4. Continue the Selective Traffic Enforcement Division and move to a two motorcycle officer team with one alcohol officer at night in budget year 2012-2013.
5. Maintain 911 Emergency Service with Phase II and Phase III upgrades in the next three years.

BUDGET

Clearfield City currently has each department responsible for their own budgets. The Office of Administrative Services Director has appointed the Budget Analyst and the City Treasurer as part of the Budget team for fiscal year 2011-2012 budget process. In fiscal year 2009-2010 the budget process was a completely re-structured. The budget team has set the following strategic plan in motion for the next five (5) years:

1. Prepare a better budget document for access on the City website, hard copy, etc.
2. Submit for the GFOA Budget award.
3. Continue to acquire the GFOA Budget award.
4. Strive to better the budgeting process with personnel budgeting, capital projects, project tracking, etc.
5. Streamline the budgeting process over the next 5 years.
6. Start forecasting expenditures from 2 to 5 years from the current budget year.

The budget process is so cumbersome that it takes the help of all department managers, line staff, and the budget team to complete the task in a timely and efficient manner.



2011 – 2012
Operating Budget

OPERATING BUDGET OVERVIEW

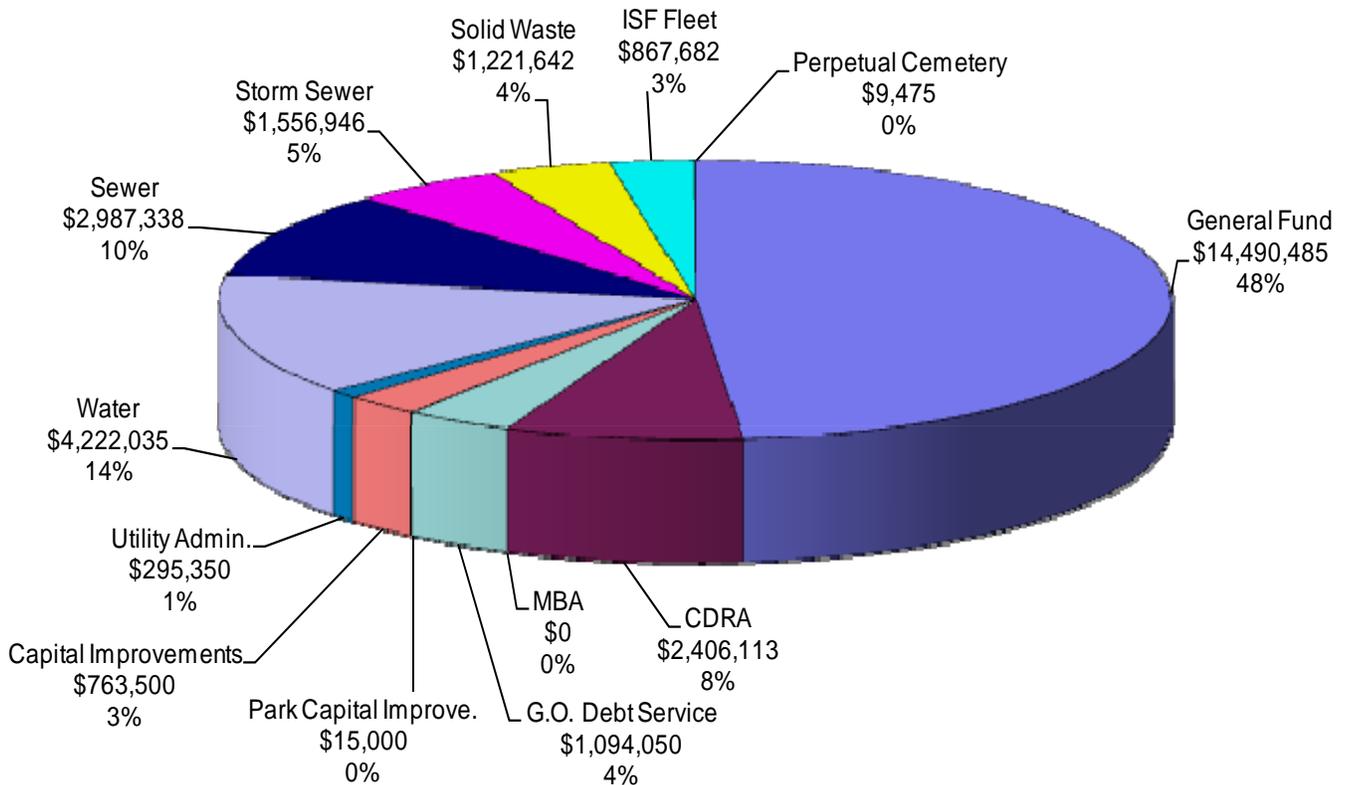
Clearfield City’s budget is made up of Thirteen (13) Funds. They consist of General Fund - Fund 10, Community Development & Redevelopment Agency - Fund 20, Municipal Building Authority - Fund 21, G.O. Debt Service - Fund 31, Park Capital Improvements – Fund 40, Capital Projects - Fund 45, Utility Administration - Fund 50, Water - Fund 51, Sewer - Fund 52, Storm Sewer - Fund 53, Solid Waste - Fund 54, Internal Service Fleet - Fund 61, and Perpetual Cemetery - Fund 70. They all incur expenditures and are broken down by each fund in the following Operating Budget Section.

Unlike in the Budget Summary, each fund is reported separately. Consolidated expenditure statements for all funds can be found in the Budget Summary Section of the fiscal year 2011-2012 budget document.

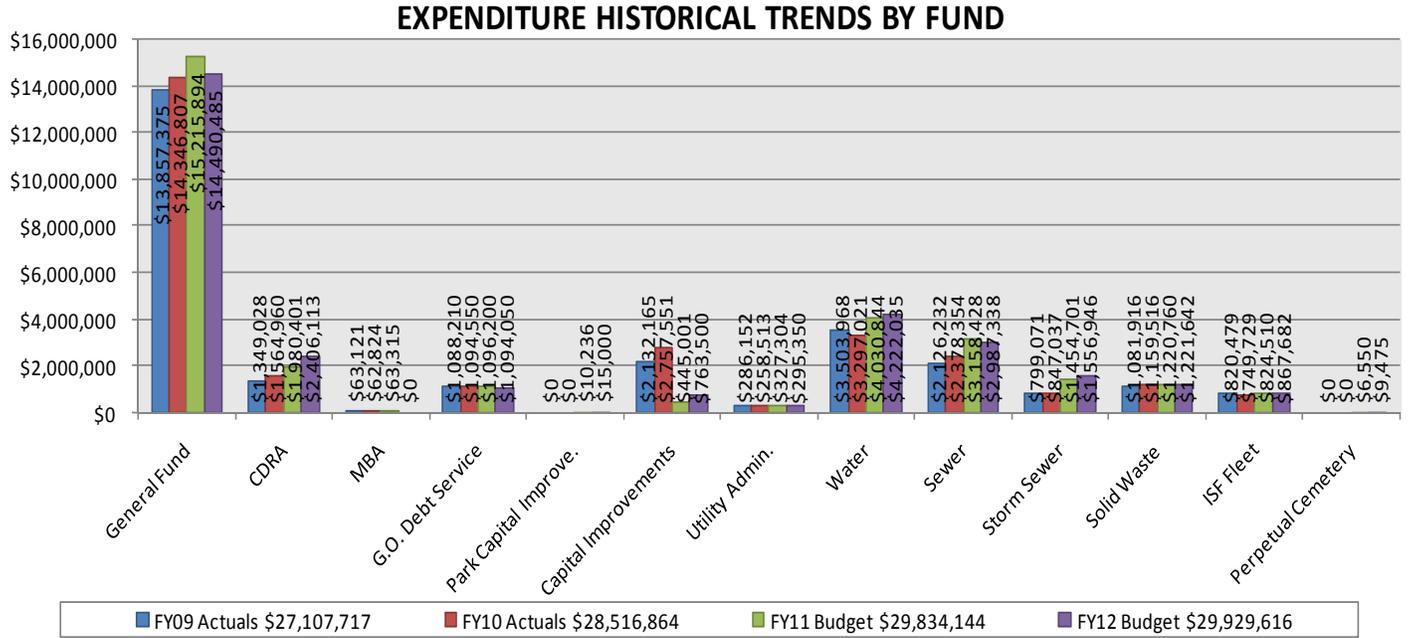
The different budgeted expenditures for each fund are presented in the following pages. The report has a detailed list of expenditures with subtotals for each division. The budgeted fiscal 2012 variances from the fiscal year 2011 budgeted revenue are also presented. Any increase or decrease in expenditures is included within each division.

Following is a graph showing the makeup of Clearfield City’s fiscal year 2012 Expenditures broken down by the fund and the percentage impact each fund has on the overall City-wide budgeted expenditures:

2012 EXPENDITURES BY FUND



Following is a historical expenditure trends graph broken down by year and by fund:



The General Fund expenditures make up 48% of the Total City-wide Budget with \$14,490,485 in expenditures. The General Fund is the main fund for Clearfield City and consists of the following divisions:

General Government

- 4111 – Mayor & Council
- 4121 – Justice Court
- 4131 – City Manager
- 4132 – City Recorder
- 4133 – Legal
- 4151 – Interdepartmental Services
- 4172 – Elections

Administrative Services

- 4141 – Human Resources
- 4142 – Information Technologies
- 4143 – Finance

Public Safety

- 4211 – Police Administration
- 4212 – Patrol & Investigations
- 4213 – Emergency Services
- 4215 – Dispatch
- 4216 – Communications, E-911
- 4218 – Liquor Law Enforcement

Public Works

- 4411 – Public Works Administration
- 4412 – Shops
- 4413 – Roadways

Community Services

- 4511 – Community Services Administration
- 4161 – Buildings & Plants
- 4512 – Community Relations
- 4521 – Parks
- 4561 – Recreation
- 4565 – Aquatic Center
- 4591 – Cemetery

Community Development

- 4611 – CED Administration
- 4612 – Community Development Agency
- 4613 – Business Licenses
- 4614 – Code Enforcement
- 4632 – Community Development Block Grant (CDBG)
- 4641 – Planning & Zoning
- 4642 – Inspections

Debt Service

- 4711 – Sales Tax Bond
- 4712 – Term Bond Payment

Transfers

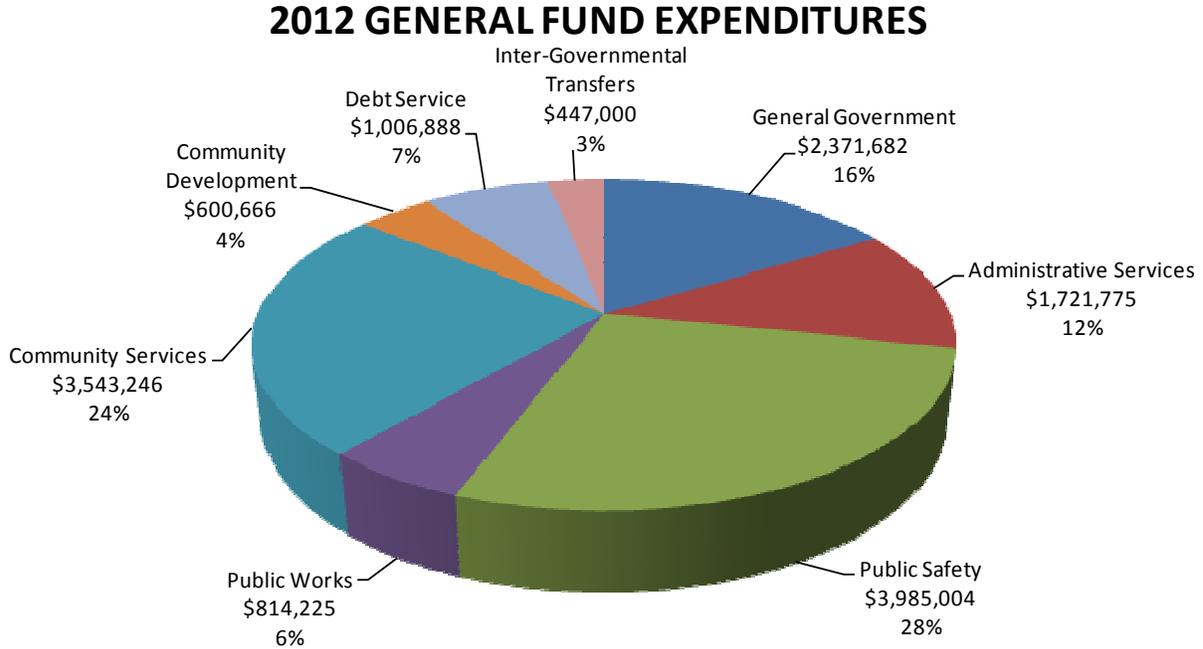
- 4811 – Transfers to Other Funds
- 4831 – Contribution to Other Funds

Following is a Rollup Summary of the General Fund – Fund 10 Expenditures totaled by Function which is the highest rollup level consisting of General Government, Administrative Services, Public Safety, Public Works, Community Services, Community Development, Debt Service, and Inter-Governmental Transfers:

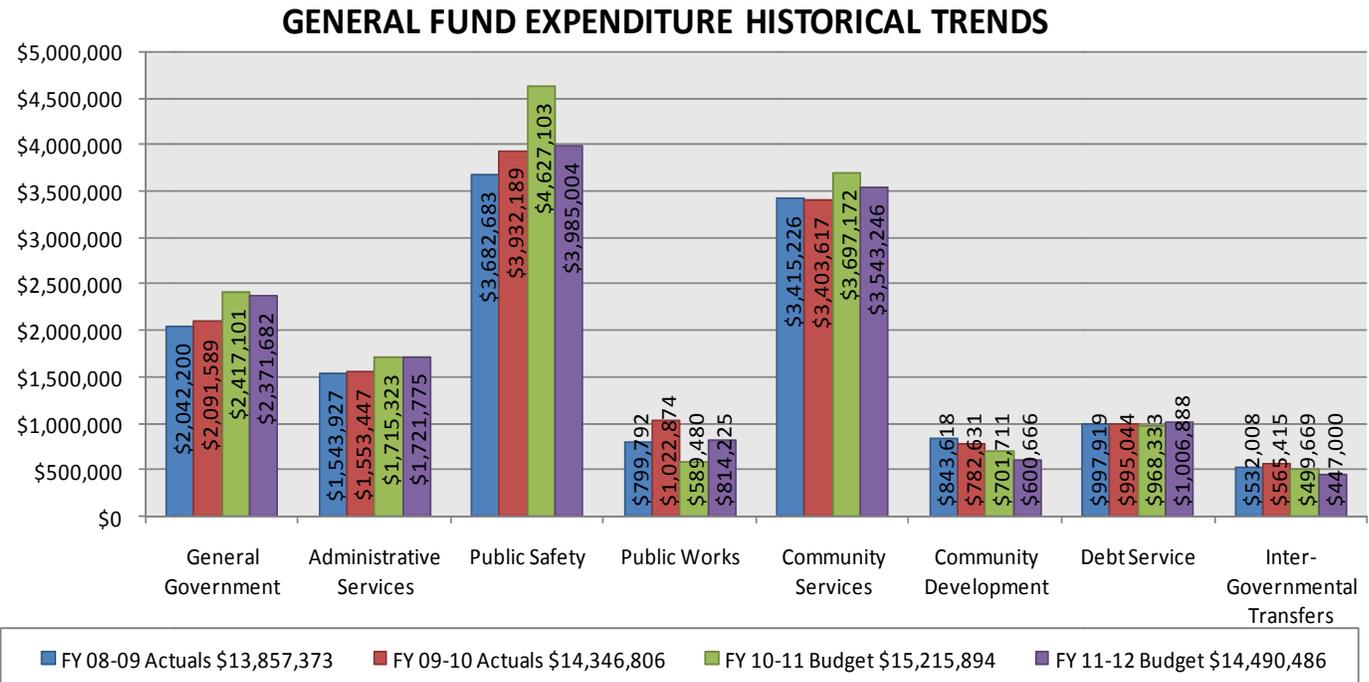
GENERAL FUND OVERVIEW OF EXPENDITURES BY FUNCTION

Dept.	Div.		FY 08-09 Actuals	FY 09-10 Actuals	FY 10-11 Budget	FY 11-12 Budget	Variance From FY11	% Inc/ (Dec)	
GENERAL GOVERNMENT									
4100	4110	4111	MAYOR & COUNCIL	\$150,125	\$152,162	\$173,485	\$172,897	(\$589)	(0.3%)
	4120	4121	JUSTICE COURT	\$367,112	\$377,597	\$385,600	\$392,274	\$6,674	1.7%
	4130	4131	CITY MANAGER	\$350,576	\$353,288	\$291,365	\$305,762	\$14,397	4.9%
		4132	CITY RECORDER	\$145,521	\$147,983	\$149,025	\$152,661	\$3,636	2.4%
		4133	LEGAL	\$221,344	\$228,522	\$239,294	\$250,243	\$10,948	4.6%
	4150	4151	INTERDEPARTMENTAL SERVICES	\$807,432	\$819,415	\$1,177,932	\$1,067,145	(\$110,787)	(9.4%)
	4170	4172	ELECTIONS	\$90	\$12,622	\$400	\$30,700	\$30,300	757.5%
ADMINISTRATIVE SERVICES									
4100	4140	4141	HUMAN RESOURCES	\$229,142	\$239,397	\$258,060	\$279,903	\$21,843	8.5%
		4142	INFORMATION TECHNOLOGIES	\$539,302	\$583,756	\$633,765	\$610,578	(\$23,187)	(3.7%)
		4143	FINANCE	\$775,483	\$730,294	\$823,498	\$831,294	\$7,796	1.0%
PUBLIC SAFETY									
4200	4210	4211	POLICE ADMIN	\$610,640	\$646,167	\$656,630	\$651,255	(\$5,375)	(0.8%)
		4212	PATROL & INVESTIGATIONS	\$2,394,411	\$2,608,324	\$2,962,555	\$2,557,022	(\$405,533)	(13.7%)
		4213	EMERGENCY SERVICES	\$16,655	\$26,495	\$57,653	\$46,207	(\$11,446)	(19.9%)
		4215	DISPATCH	\$465,761	\$461,683	\$518,900	\$523,668	\$4,768	0.9%
		4216	COMMUNICATIONS, E-911	\$83,975	\$97,277	\$351,117	\$124,657	(\$226,460)	(64.5%)
		4218	LIQUOR LAW ENFORCEMENT	\$89,305	\$92,243	\$80,248	\$82,195	\$1,946	2.4%
	4220	4221	FIRE DISTRICT	\$21,936	\$0	\$0	\$0	\$0	0%
PUBLIC WORKS									
4400	4410	4411	PUBLIC WORKS ADMIN	\$299,994	\$86,013	\$88,357	\$76,494	(\$11,863)	(13.4%)
		4413	ROADWAYS	\$499,798	\$936,861	\$501,123	\$737,731	\$236,607	47.2%
COMMUNITY SERVICES									
	4160	4161	BUILDINGS & PLANTS	\$410,216	\$438,867	\$432,858	\$393,257	(\$39,601)	(9.2%)
4500	4510	4511	COMMUNITY SVCS ADMIN	\$208,011	\$209,425	\$218,706	\$222,455	\$3,749	1.7%
		4512	COMMUNITY RELATIONS	\$153,764	\$142,438	\$161,165	\$158,654	9\$2,512)	(1.6%)
		4520	PARKS	\$716,208	\$691,641	\$739,508	\$694,200	(\$45,308)	(6.1%)
		4560	RECREATION	\$587,061	\$551,307	\$640,713	\$610,818	(\$29,895)	(4.7%)
		4565	AQUATICS CENTER	\$1,338,215	\$1,366,797	\$1,499,507	\$1,459,147	(\$40,361)	(2.7%)
		4590	CEMETERY	\$1,751	\$3,142	\$4,715	\$4,715	\$0	0.0%
COMMUNITY DEVELOPMENT									
4600	4610	4611	CED ADMINISTRATION	\$142,685	\$143,386	\$140,113	\$136,055	(\$4,058)	(2.9%)
		4612	COMMUNITY DEV. AGENCY	\$0	\$0	\$0	\$0	\$0	0.0%
		4613	BUSINESS LICENSES	\$740	\$899	\$980	\$1,517	\$537	54.8%
		4614	CODE ENFORCEMENT	\$106,397	\$103,111	\$119,930	\$90,635	(\$29,294)	(24.4%)
		4630	CDBG	\$271,459	\$159,239	\$97,580	\$103,144	\$5,565	5.7%
		4640	PLANNING & ZONING	\$158,952	\$226,795	\$190,151	\$113,452	(\$76,699)	40.3%
		4642	INSPECTIONS	\$163,385	\$149,201	\$152,957	\$155,863	\$2,906	1.9%
DEBT SERVICE									
4700	4710	4711	SALES TAX BOND	\$997,919	\$995,044	\$968,333	\$1,006,888	\$38,554	4.0%
		4712	TERM BOND PAYMENT	\$0	\$0	\$0	\$0	\$0	0.0%
INTER-GOVERNMENTAL TRANSFERS									
4800	4810	4811	TRANSFERS TO OTHER FUNDS	\$532,008	\$565,415	\$499,669	\$447,000	(\$52,669)	(10.5%)
		4830	CONTRIB. TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUND 10 EXPENDITURES BY FUNCTION			\$13,857,375	\$14,346,807	\$15,215,894	\$14,490,485	(\$725,409)	(4.8%)	
GENERAL FUND EXPENDITURES BY FUNCTION TOTALS									
GENERAL GOVERNMENT			\$2,042,200	\$2,091,589	\$2,417,101	\$2,371,682	(\$45,419)	(1.9%)	
ADMINISTRATIVE SERVICES			\$1,543,927	\$1,553,447	\$1,715,324	\$1,721,776	\$6,452	0.4%	
PUBLIC SAFETY			\$3,682,684	\$3,932,190	\$4,627,103	\$3,985,004	(\$642,099)	(13.9%)	
PUBLIC WORKS			\$799,792	\$1,022,874	\$589,481	\$814,225	\$224,744	38.1%	
COMMUNITY SERVICES			\$3,415,226	\$3,403,617	\$3,697,172	\$3,543,246	(\$153,926)	(4.2%)	
COMMUNITY DEVELOPMENT			\$843,618	\$782,631	\$701,710	\$600,666	(\$101,045)	(14.4%)	
DEBT SERVICE			\$997,919	\$995,044	\$968,333	\$1,006,888	\$38,555	4.0%	
TRANSFERS			\$532,008	\$565,415	\$499,669	\$447,000	(\$52,669)	(10.5%)	
TOTAL GENERAL FUND EXPENDITURES BY FUNCTION			\$13,857,375	\$14,346,807	\$15,215,894	\$14,490,485	(\$725,409)	(4.8%)	

Within the General Fund – Fund 10 overall budget, Public Safety is the largest division of the General Fund accounting for 28% of the General Fund’s total expenditures. Following is a graph which shows the percentages each function makes up of the General Fund’s total fiscal year 2011-2012 budget of \$14,490,485:



Following is a graph showing the historical trends of the General Fund by each Function from fiscal year 2009 actual expenditures to fiscal year 2012 budget:



The General Government expenditures make up 16% of the Total General Fund Budget with \$2,371,682 in expenditures and are made up by the following divisions:

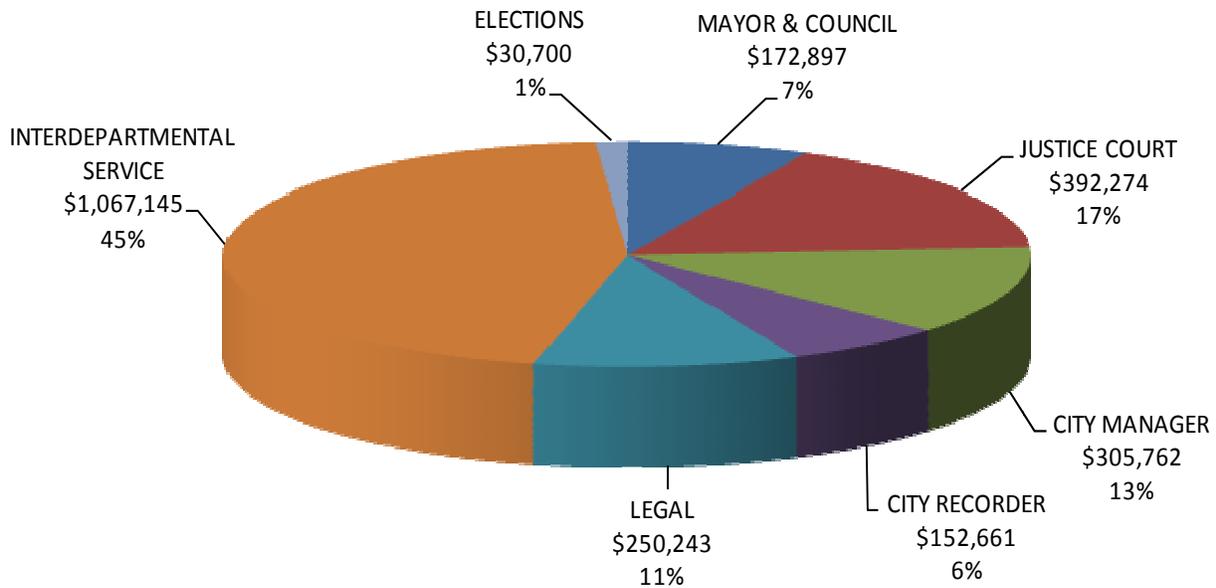
- General Government
 - 4111 – Mayor & Council
 - 4121 – Justice Court
 - 4131 – City Manager
 - 4132 – City Recorder
 - 4133 – Legal
 - 4151 – Interdepartmental Services
 - 4172 – Elections

Following is a summary table showing the general government expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/	
				Actuals	Actuals	Budget	Budget	From FY11	(Dec)	
GENERAL GOVERNMENT										
4100	4110	4111	MAYOR & COUNCIL	\$150,125	\$152,162	\$173,485	\$172,897	(\$589)	(0.3%)	
	4120	4121	JUSTICE COURT	\$367,112	\$377,597	\$385,600	\$392,274	\$6,674	1.7%	
	4130	4131	CITY MANAGER	\$350,576	\$353,288	\$291,365	\$305,762	\$14,397	4.9%	
		4132	CITY RECORDER	\$145,521	\$147,983	\$149,025	\$152,661	\$3,636	2.4%	
		4133	LEGAL	\$221,344	\$228,522	\$239,294	\$250,243	\$10,948	4.6%	
	4150	4151	INTERDEPARTMENTAL SERVICES	\$807,432	\$819,415	\$1,177,932	\$1,067,145	(\$110,787)	(9.4%)	
	4170	4172	ELECTIONS	\$90	\$12,622	\$400	\$30,700	\$30,300	758%	
TOTAL GENERAL GOVERNMENT EXPENDITURES				\$2,042,200	\$2,091,589	\$2,417,101	\$2,371,682	(\$45,419)	(0.2%)	

Following is a graph showing the percentage each division makes up of the General Government budget:

2012 GENERAL GOVERNMENT EXPENDITURES BY DIVISION



In the remaining General Government section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

MAYOR & COUNCIL 10-4111

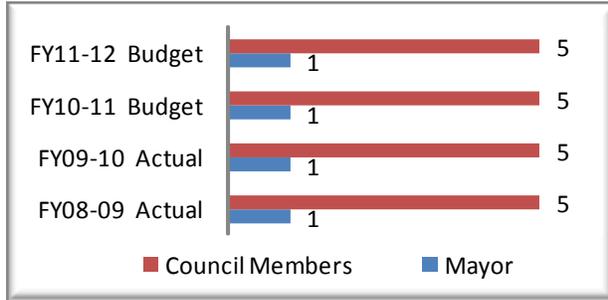
MISSION STATEMENT:

“To provide services that enhance the quality of life in our community.”

As of July 1, 2011

Citizens of
Clearfield

PERSONNEL HISTORICAL TRENDS:



Elected Officials
10-4111

Mayor	City Council
Don Wood	Doyle Sprague
	Marilyn Fryer
	Bruce Young
	Mark Shepherd
	Kathryn Murray

PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Mayor & Council				
Mayor	1	1	1	1
Council Members	5	5	5	5
Total General Fund Legislative Personnel	6	6	6	6

PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
EE2.Ai	Marketing & City Image	Market to attract new home owners and businesses to the City and improve the City's overall image, both perceptual and physical	100%	100%
EE	Zoning & Land Use	Update and institute new land use and zoning ordinances that will increase home ownership, decrease rental properties, and increase overall land values in Clearfield	100%	100%
EE	Economic Development	Increase the City's sales and property tax base and improve residents' quality of life by providing new and different shopping, dining and entertainment options within Clearfield boundaries	100%	100%
EE, SE, LG	Vision 2020 Plan	Continue to implement strategies and tactics identified in the Vision 2020 Strategic Plan	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
EE1.A	Emergency Preparedness	Complete the electrical upgrades to the Freeport well to provide water during an emergency	100%
EE	Economic Development Initiatives	Approve development agreements for rail stop TOD and meeting center in downtown Clearfield, and continue to provide opportunities for business expansion and growth in the Legend Hills and Freeport Center.	100%
LG	Fiscal Responsibility	Maintain Clearfield City in a strong financial position through the recession and position the City to take full advantage of future increases in revenues by completing a prioritization strategy for future capital projects, workload expansions, replacement funding, and capital equipment	100%





Mayor
Don Wood
2010-2014



Council Member
Doyle Sprague
2008-2012



Council Member
Kathryn Murray
2010-2014



Council Member
Marilyn Fryer
2008-2012



Council Member
Bruce Young
2010-2014



Council Member
Mark Shepherd
2008-2012

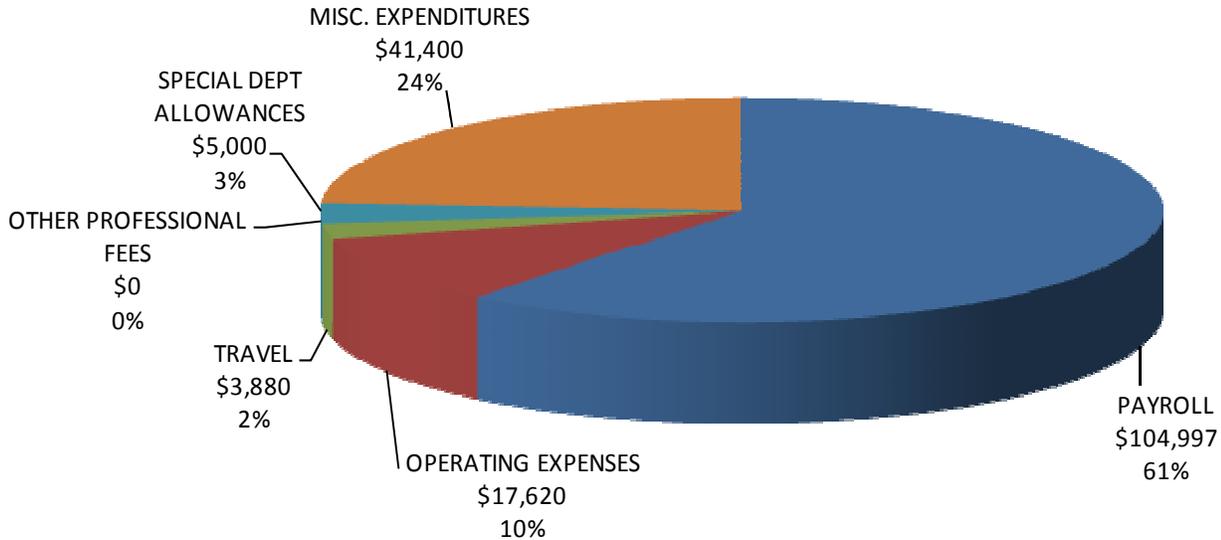
MAYOR & COUNCIL 10-4111

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$45,722	\$44,832	\$56,040	\$55,800	(\$240)	(0.4%)
611201 OVERTIME	\$0	\$0	\$0	\$0	\$0	0.0%
611501 PART-TIME	\$0	\$0	\$0	\$0	\$0	0.0%
613101 F.I.C.A.	\$4,229	\$4,009	\$5,205	\$5,187	(\$18)	(0.3%)
613201 UTAH RETIREMENT SYSTEMS	\$7,291	\$7,563	\$7,684	\$7,652	(\$32)	(0.4%)
613202 401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613203 457 RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613301 HEALTH INSURANCE	\$28,234	\$29,803	\$31,541	\$32,947	\$1,406	4.5%
613302 DENTAL INSURANCE	\$2,084	\$2,445	\$3,140	\$2,097	(\$1,043)	(33.2%)
613303 LIFE INSURANCE	\$396	\$501	\$594	\$316	(\$278)	(46.8%)
613304 VISION INSURANCE	\$227	\$223	\$222	\$160	(\$62)	(27.9%)
613401 WORKER'S COMPENSATION	\$677	\$643	\$865	\$834	(\$28)	(3.2%)
613501 UNEMPLOYMENT	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$0	\$0	\$300	\$300	\$0	0.0%
621201 MEMBERSHIP DUES	\$13,615	\$14,015	\$14,160	\$14,160	\$0	0.0%
621301 TRAINING & REGISTRATION F	\$1,959	\$1,880	\$3,160	\$3,160	\$0	0.0%
622101 PUBLIC NOTICES	\$0	\$0	\$0	\$0	\$0	0.0%
622301 JOB ADVERTISEMENTS	\$0	\$0	\$0	\$0	\$0	0.0%
624001 OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.0%
624004 MISCELLANEOUS SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.0%
624102 SALES TAX PAID	(\$4)	\$0	\$0	\$0	\$0	0.0%
TRAVEL						
623101 IN-STATE LODGING	\$560	\$1,589	\$1,620	\$1,350	(\$270)	(16.7%)
623102 IN-STATE MEALS	\$0	\$468	\$702	\$690	(\$12)	(1.7%)
623103 IN-STATE TRANSPORTATION	\$0	\$510	\$450	\$440	(\$10)	(2.2%)
623104 IN-STATE MILEAGE REIMBURS	\$0	\$0	\$0	\$0	\$0	0.0%
623105 IN-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	0.0%
623501 OUT-OF-STATE LODGING	\$239	\$0	\$450	\$450	\$0	0.0%
623502 OUT-OF-SATE MEALS	\$128	\$213	\$213	\$210	(\$3)	(0.5%)
623503 OUT-OF-STATE TRANSPORT	\$620	\$835	\$650	\$650	\$0	0.0%
623504 OUT-OF-STATE MILEAGE	\$0	\$0	\$0	\$0	\$0	0.0%
623505 OUT-OF-STATE MISC.	\$0	\$0	\$90	\$90	\$0	0.0%
OTHER PROFESSIONAL FEES						
631005 REPORTING AGENCY FEES	\$0	\$0	\$0	\$0	\$0	0.0%
631006 OTHER PROFESSIONAL FEES	\$0	(\$500)	\$0	\$0	\$0	0.0%
SPECIAL DEPARTMENT ALLOWANCES						
645002 DONATION EXPENDITURES	\$12,610	\$14,429	\$5,000	\$5,000	\$0	0.0%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.0%
662001 MISCELLANEOUS SERVICES	\$0	\$0	\$0	\$0	\$0	0.0%
662003 LATE FEES	\$0	\$0	\$0	\$0	\$0	0.0%
663001 CONTINGENCY FUND	\$10,371	\$5,641	\$10,000	\$10,000	\$0	0.0%
664001 COUNCIL EXPENSE	\$20,010	\$19,131	\$29,400	\$29,400	\$0	0.0%
664002 YOUTH COUNCIL EXPENSE	\$1,157	\$3,880	\$2,000	\$2,000	\$0	0.0%
TOTAL MAYOR & COUNCIL	\$150,125	\$152,162	\$173,485	\$172,897	(\$589)	(0.3%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$88,860	\$90,019	\$105,290	\$104,997	(\$294)	(0.3%)
OPERATING EXPENSES	\$61,265	\$62,143	\$68,195	\$67,900	(\$295)	(0.4%)
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$150,125	\$152,162	\$173,485	\$172,897	(\$589)	(0.3%)



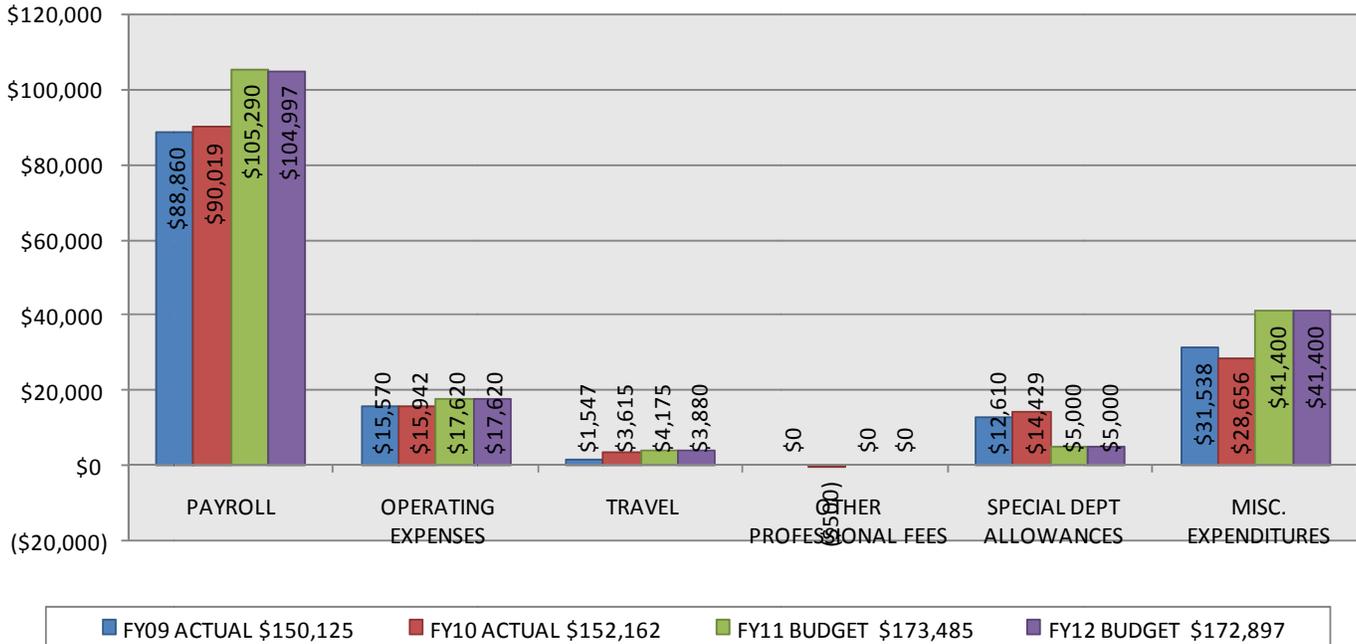
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Mayor & Council's total budget of \$172,897 which shows that payroll is the largest expenditure for the Mayor & Council consuming 61% of their budget:

2012 MAYOR & COUNCIL BUDGET BY CATEGORY



Following is a historical trends graph of the functional summaries for the Mayor & Council's expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

MAYOR & COUNCIL EXPENDITURE HISTORICAL TRENDS



JUSTICE COURT 10-4121

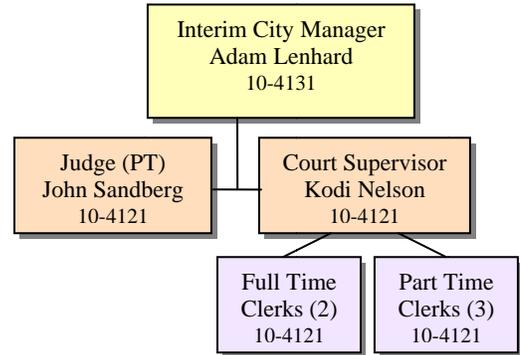
MISSION STATEMENT:

“The Mission of the Clearfield Justice Court is to improve the quality of life in our community.”

KEY WORKLOAD INDICATORS:

- 125 Small Claims Filed
- 719 Criminal Charges Filed
- 5,596 Traffic Charges Filed
- 6,440 Total Charges Filed

As of July 1, 2011

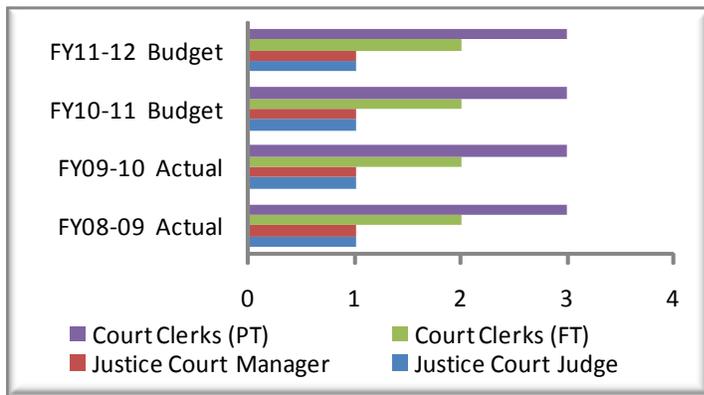


PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Justice Court				
Justice Court Judge	1	1	1	1
Justice Court Manager	1	1	1	1
Court Clerks (FT)	2	2	2	2
Court Clerks (PT)	3	3	3	3
Total General Fund Justice Court Personnel	7	7	7	7

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

Clearfield’s Justice Court did not experience any significant expenditure changes in the fiscal year 2012 budget. However, one full-time court clerk position is vacant and will remain vacant until the second half of fiscal year 2012.

PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	Maintain acceptable level of service	100%	100%
-	Archives	Maintain & organize closed cases for retention and destruction	100%	100%
-	Warrant Management	Auto terminated warrants – decide if they need to be reissued and if so, process	100%	100%
-	Video Arraignment	Enhanced video conferencing with jails thus reducing transportation fees of inmates	100%	100%
-	Efficiency	Maintain efficiency of workloads and customer service	100%	100%
-	Quality Control	Maintain processes to QC cases i.e. trust funds received, closing cases, verifying case statuses	100%	100%
LG4.Ai.c	Organization	Maintain organization of Justice Court Personnel; restructure duties as necessary	100%	100%
LG4.Ai.b	Supervision	Maintain level of availability and support of supervisor	100%	100%
LG4.Ai.b	Training	Maintain cross-training of Justice Court Personnel	100%	100%
LG4.A	Satisfaction	Maintain level of employee satisfaction by providing professional and supportive outlet to discuss issues and concerns of court staff	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
-	Small Claims	Update and enter all judgments in small claims cases (those which did not transfer during conversion)	100%
-	Recording of Court Hearings (1)	Purchase and implement digital audio recording equipment and utilize to record all court hearings (required by statute; must be implemented by July 1, 2012)	100%
-	Recording of Court Hearings (2)	Train all court personnel in the use of recording equipment	100%
-	eCitations	Conform to requirement that <u>all</u> citations be transferred electronically by court (required by statute; must be implement – date unknown at this time)	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Updated Spillman software to allow electronic transfer of citations directly from Clearfield City Police Department; most citations are now transferred seamlessly.



Clearfield's Justice Court – Judge's Stand

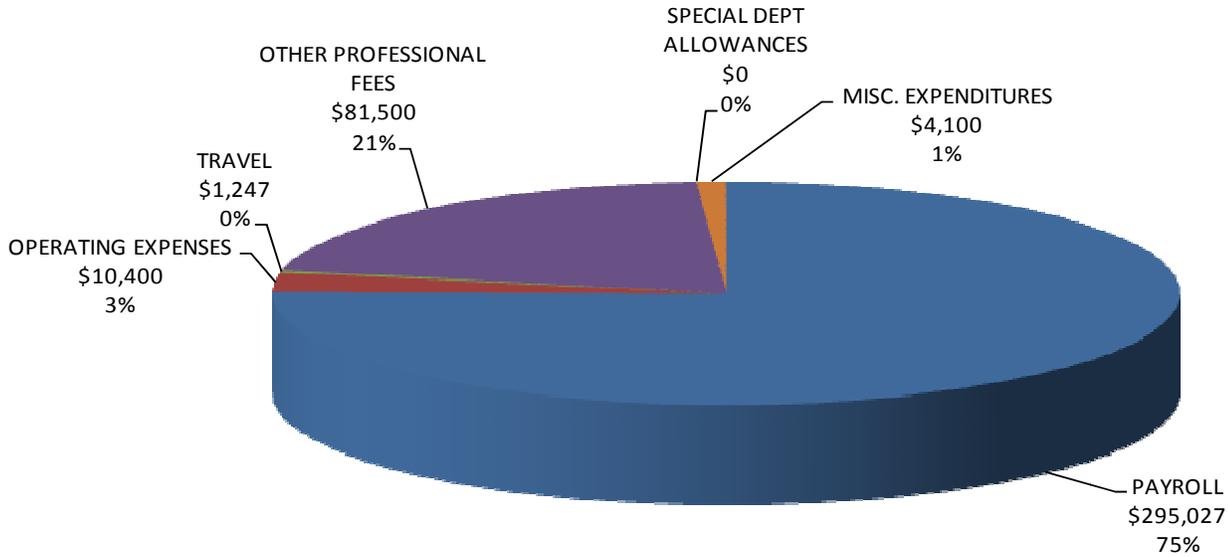
JUSTICE COURT 10-4121

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$187,708	\$185,053	\$186,067	\$178,505	(\$7,561) (4.1%)
611201	OVERTIME	\$129	\$154	\$500	\$200	(\$300) (60.0%)
611501	PART-TIME	\$37,636	\$41,082	\$43,388	\$44,782	\$1,394 3.2%
613101	F.I.C.A.	\$16,597	\$16,781	\$17,821	\$17,212	(\$609) (3.4%)
613201	UTAH RETIREMENT SYSTEMS	\$24,133	\$24,843	\$25,957	\$25,019	(\$938) (3.6%)
613202	401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613203	457 RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613301	HEALTH INSURANCE	\$14,020	\$15,867	\$16,181	\$24,326	\$8,144 50.3%
613302	DENTAL INSURANCE	\$1,590	\$1,490	\$1,597	\$2,197	\$601 37.6%
613303	LIFE INSURANCE	\$372	\$376	\$372	\$316	(\$56) (15.1%)
613304	VISION INSURANCE	\$151	\$156	\$151	\$249	\$98 64.9%
613401	WORKER'S COMPENSATION	\$396	\$324	\$346	\$363	\$17 4.9%
613601	LONG TERM DISABILITY	\$730	\$730	\$1,711	\$1,660	(\$51) (3.0%)
613701	EMPLOYEE ASSISTANCE PROGR	\$108	\$115	\$108	\$108	\$0 0.0%
613801	ADMINISTRATION FEE	\$60	\$62	\$60	\$90	\$30 50.0%
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$880	\$815	\$1,100	\$1,100	\$0 0.0%
621201	MEMBERSHIP DUES	\$961	\$537	\$1,600	\$1,600	\$0 0.0%
621301	TRAINING & REGISTRATION F	\$435	\$360	\$450	\$300	(\$150) (33.4%)
624001	OFFICE SUPPLIES	\$5,753	\$5,613	\$6,000	\$6,000	\$0 0.0%
624004	MISCELLANEOUS SUPPLIES	\$0	\$0	\$0	\$0	\$0 0.0%
624101	CLAIMS & DAMAGES	\$536	\$0	\$0	\$0	\$0 0.0%
625001	EQUIPMENT MAINTENANCE	\$0	\$0	\$500	\$500	\$0 0.0%
625002	EQUIPMENT PURCHASES	\$0	\$1,423	\$0	\$500	\$500 100%
628001	CITY CELL PHONES	\$0	\$0	\$400	\$400	\$0 0.0%
TRAVEL						
623101	IN-STATE LODGING	\$850	\$667	\$1,170	\$630	(\$540) (46.1%)
623102	IN-STATE MEALS	\$335	\$371	\$507	\$322	(\$185) (36.5%)
623103	IN-STATE TRANSPORTATION	\$188	\$255	\$340	\$220	(\$120) (35.3%)
623104	IN-STATE MILEAGE REIMBURS	\$0	\$0	\$75	\$75	\$0 0.0%
623105	IN-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0 0.0%
623501	OUT-OF-STATE LODGING	\$0	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-SATE MEALS	\$0	\$0	\$0	\$0	\$0 0.0%
623503	OUT-OF-STATE TRANSPORT	\$0	\$0	\$0	\$0	\$0 0.0%
623504	OUT-OF-STATE MILEAGE	\$0	\$0	\$0	\$0	\$0 0.0%
623505	OUT-OF-STATE MISC.	\$0	\$0	\$0	\$0	\$0 0.0%
OTHER PROFESSIONAL FEES						
631001	AUDITOR FEES	\$0	\$0	\$0	\$0	\$0 0.0%
631004	BANK PROFESSIONAL FEES	\$6,601	\$13,017	\$7,200	\$12,000	\$4,800 66.7%
631006	OTHER PROFESSIONAL FEES	\$64,304	\$64,798	\$67,500	\$69,500	\$2,000 3.0%
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$160	\$0	\$0	\$0	\$0 0.0%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$0	\$436	\$500	\$500	\$0 0.0%
662001	MISCELLANEOUS SERVICES	\$2,480	\$2,275	\$4,000	\$3,600	(\$400) (10.0%)
662003	LATE FEES	\$0	\$0	\$0	\$0	\$0 0.0%
	TOTAL JUSTICE COURT	\$367,112	\$377,597	\$385,600	\$392,274	\$6,674 1.7%
FUNCTIONAL SUMMARY						
	SALARIES & BENEFITS	\$283,630	\$287,031	\$294,258	\$295,027	\$769 0.3%
	OPERATING EXPENSES	\$83,482	\$90,566	\$91,342	\$97,247	\$5,905 6.6%
	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0 0.0%
	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0 0.0%
	TOTAL FUNCTIONAL SUMMARIES	\$367,112	\$377,597	\$385,600	\$392,274	\$6,674 1.7%



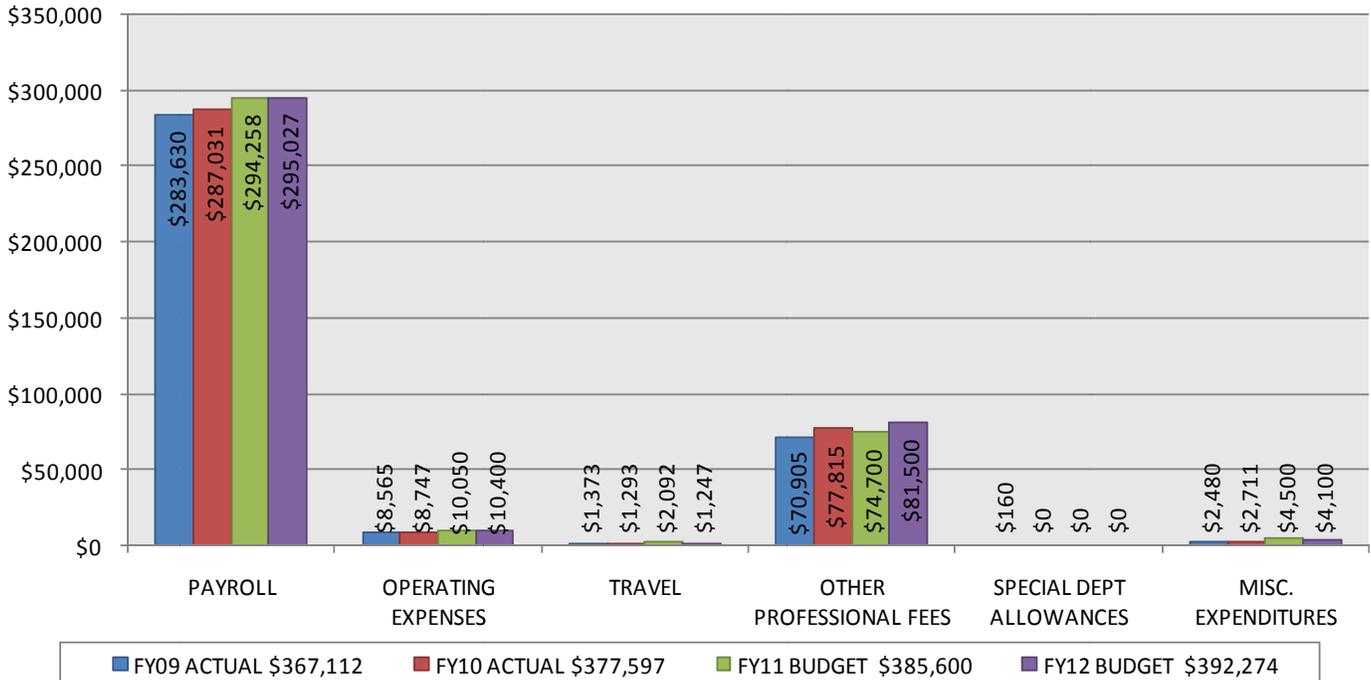
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Justice Court total budget of \$392,274 which shows that payroll is the largest expenditure for the Justice Court consuming 75% of their budget:

2012 JUSTICE COURT BUDGET EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Justice Court expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

JUSTICE COURT EXPENDITURE HISTORICAL TRENDS

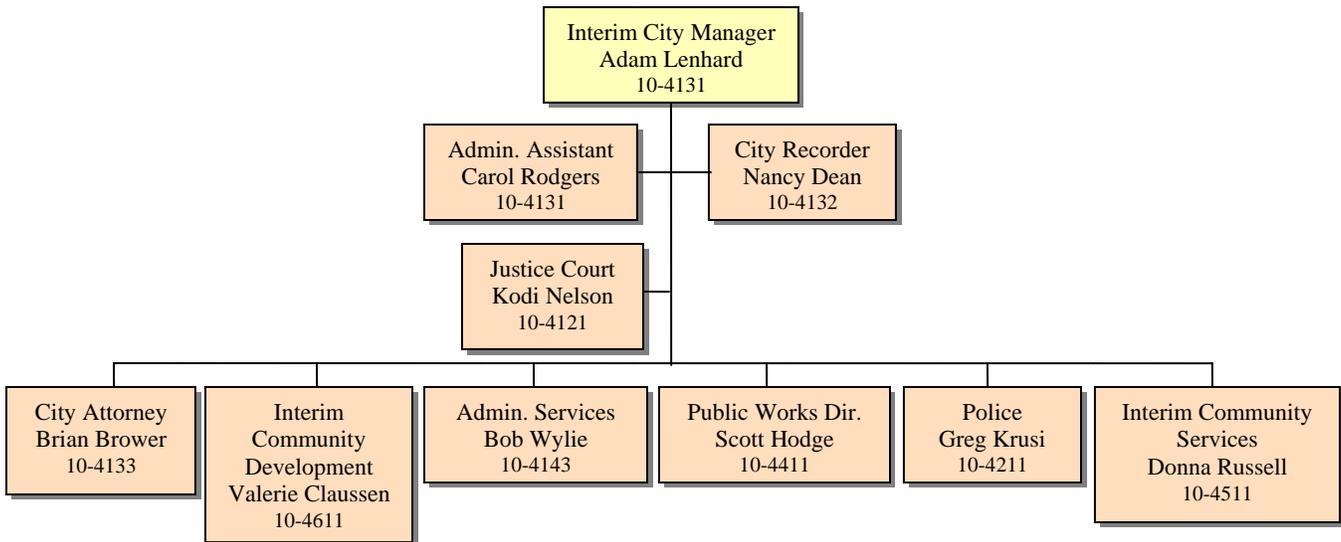


CITY MANAGER 10-4131

MISSION STATEMENT:

“It is the mission of the City Manager to provide superb management services that increase the City’s overall efficiency and accomplish its goals by implementing creative solutions while providing a safe, invigorating and fun working environment for all employees.”

As of July 1, 2011



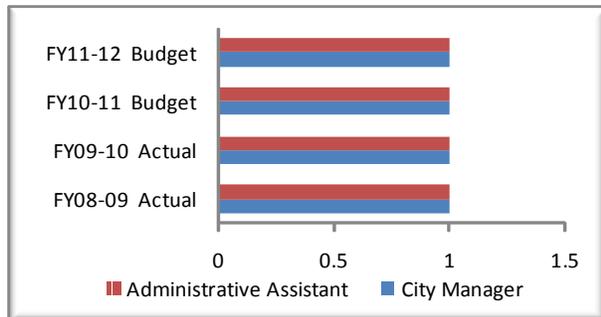
PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Executive				
City Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Kiosk (PT)	3	3	3	3
Management Intern (240 total hours)	1	0	0	0
Total General Fund Executive Personnel	6	5	5	5

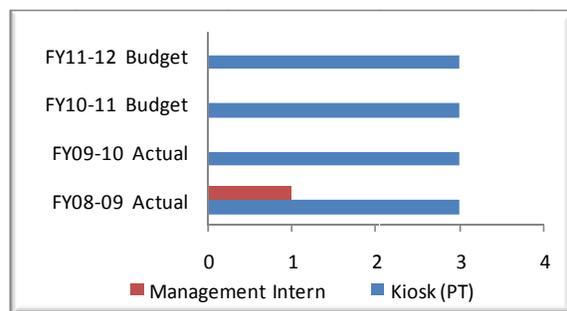
**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:

Full-Time Employees



Part-Time Employees



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
EE, SE, LG	Mayor & Council Goals	Successfully implement Mayor & Council goals and objectives	100%	100%
EE	Economic Development	Think of new, creative and strategic ideas to provide new economic development opportunities in Clearfield	100%	100%
SE	Customer Service	To improve overall customer service to all key audiences and populations	100%	100%
LG	Financial Security	To strategically manage Clearfield's flattening revenues and increasing expenses through efficiency and restructuring	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
EE2.Di	Rail Stop Development	Negotiate and complete the UTA TOD entitlement process and approve development agreement with developer	100%
LG1.Bi	SR 193 Extension	Work with UDOT to complete utility infrastructure work, help facilitate the beginning of the construction process	100%
LG1.Bi	Center Street Bridge	Work toward a final judgment/settlement and pay off remaining excise tax bonds taken out for repair	100%
LG5.Ai	State and Federal Governmental Affairs	Secure final funding of preliminary COPS federal requests. Identify new federal and state funding opportunities and improve Clearfield's political relations with outside governmental agencies	100%
LG1.Ai	2013 Fiscal Year Budget	Provide the mayor and council with a proposed and balanced budget that does not raise property taxes, does not rely on unreserved fund balances, provides all basic and quality-of-life services within revenue limitations, and improves overall organization efficiency	100%
LG4.Ai	City Employees	Continue to provide competitive pay and benefits for all positions, identify new ways to improve corporate culture through team building exercises and social events, and recognize quality output. Complete restructuring of the various departments to capture FTE efficiencies	100%
EE, SE, LG	Vision 2020	Begin implementing strategic plan strategies and tactics, specifically creating an "Our Town University Program"	100%
EE2.Bi	Downtown Redevelopment	Finalize completion of salvage yard redevelopment and market currently owned property for office/retail/restaurant development	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Continued implementation of Vision 2020 Strategic Plan.
- Provided City Council with a balanced fiscal year 2012 budget without raising tax revenues or using fund balance to pay for operations
- Managed increment financing negotiations for a significant business expansion in the Freeport Center and surrounding area.
- Facilitated the acquisition of right-of-way for UDOT's SR-193 Project.
- Designed a concept plan for the UTA Front Runner station and presented the plan to UTA officials.
- Hired a new Community Services Director.
- Create and implemented an IT Review Committee to analyze issues related to the use of technology within the City.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

Chris Hillman, Clearfield City Manager, left the City in April to pursue a career opportunity in Arizona. He was replaced by Adam Lenhard, who had been serving as the Community Development Director. In fiscal year 2012, it is expected that the Community Development Director position will be restructured into an Assistant City Manager Position.

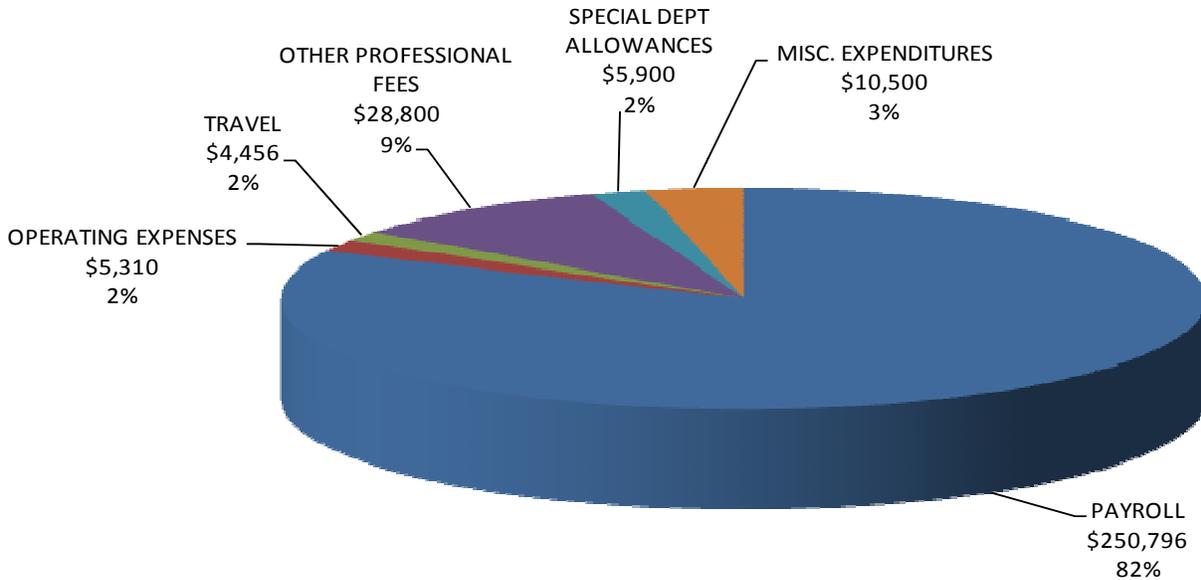


CITY MANAGER 10-4131

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$156,786	\$155,065	\$155,111	\$155,563	\$453	0.3%
611201 OVERTIME	\$285	\$487	\$500	\$100	(\$400)	(80%)
611501 PART-TIME	\$25,322	\$25,578	\$26,220	\$28,772	\$2,552	9.7%
613101 F.I.C.A.	\$13,345	\$13,172	\$13,782	\$13,981	\$199	1.4%
613201 UTAH RETIREMENT SYSTEMS	\$20,104	\$20,641	\$21,517	\$21,461	(\$56)	(0.1%)
613202 401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613203 457 RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613301 HEALTH INSURANCE	\$14,122	\$16,421	\$16,962	\$19,433	\$2,472	14.6%
613302 DENTAL INSURANCE	\$1,755	\$1,644	\$1,763	\$1,851	\$88	5.0%
613303 LIFE INSURANCE	\$396	\$400	\$396	\$316	(\$80)	(20.2%)
613304 VISION INSURANCE	\$249	\$257	\$249	\$249	\$0	0.0%
613401 WORKER'S COMPENSATION	\$1,86	\$1,692	\$1,788	\$1,753	(\$35)	(2.0%)
613601 LONG TERM DISABILITY	\$1,067	\$1,071	\$1,425	\$1,425	\$0	0.0%
613701 EMPLOYEE ASSISTANCE PROGRAM	\$72	\$77	\$72	\$72	\$0	0.0%
613801 ADMINISTRATION FEE	\$60	\$62	\$60	\$60	\$0	0.0%
614201 CAR ALLOWANCE	\$5,715	\$5,949	\$5,760	\$5,760	\$0	0.0%
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$84	\$0	\$300	\$300	\$0	0.0%
621201 MEMBERSHIP DUES	\$1,291	\$1,369	\$1,450	\$1,450	\$0	0.0%
621301 TRAINING & REGISTRATION	\$965	\$510	\$1,250	\$1,260	\$10	0.8%
624001 OFFICE SUPPLIES	\$1,805	\$1,707	\$2,000	\$2,000	\$0	0.0%
624004 MISCELLANEOUS SUPPLIES	\$0	\$25	\$0	\$0	\$0	0.0%
624005 COPYING / PRINTING	\$0	\$0	\$0	\$0	\$0	0.0%
624006 POSTAGE / MAILING	\$114	\$0	\$300	\$300	\$0	0.0%
TRAVEL						
623101 IN-STATE LODGING	\$0	\$425	\$360	\$450	\$90	25.0%
623102 IN-STATE MEALS	\$0	\$195	\$156	\$322	\$166	106.4%
623103 IN-STATE TRANSPORTATION	\$0	\$21	\$85	\$85	\$0	0.0%
623104 IN-STATE MILEAGE REIMBURS	\$0	\$77	\$0	\$0	\$0	0.0%
623501 OUT-OF-STATE LODGING	\$940	\$474	\$1,500	\$1,510	\$10	0.7%
623502 OUT-OF-SATE MEALS	\$552	\$213	\$764	\$639	(\$125)	(16.4%)
623503 OUT-OF-STATE TRANSPORT	\$1,826	\$893	\$1,300	\$1,150	(\$150)	(11.5%)
623505 OUT-OF-STATE MISC.	\$0	\$7	\$297	\$300	\$3	1.0%
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$96,653	\$96,905	\$19,600	\$28,800	\$9,200	46.9%
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$3,226	\$4,080	\$5,900	\$5,900	\$0	0.0%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$325	\$142	\$500	\$500	\$0	0.0%
662001 MISCELLANEOUS SERVICES	\$0	\$0	\$0	\$0	\$0	0.0%
662003 LATE FEES	\$0	\$0	\$0	\$0	\$0	0.0%
663001 CONTINGENCY FUND	\$1,700	\$3,731	\$10,000	\$10,000	\$0	0.0%
TOTAL CITY MANAGER	\$350,576	\$353,288	\$291,365	\$305,762	\$14,397	4.9%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$241,094	\$242,516	\$245,603	\$250,796	\$5,193	2.1%
OPERATING EXPENSES	\$109,482	\$110,772	\$45,762	\$54,966	\$9,204	20.1%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$350,576	\$353,288	\$291,365	\$305,762	\$14,397	4.9%

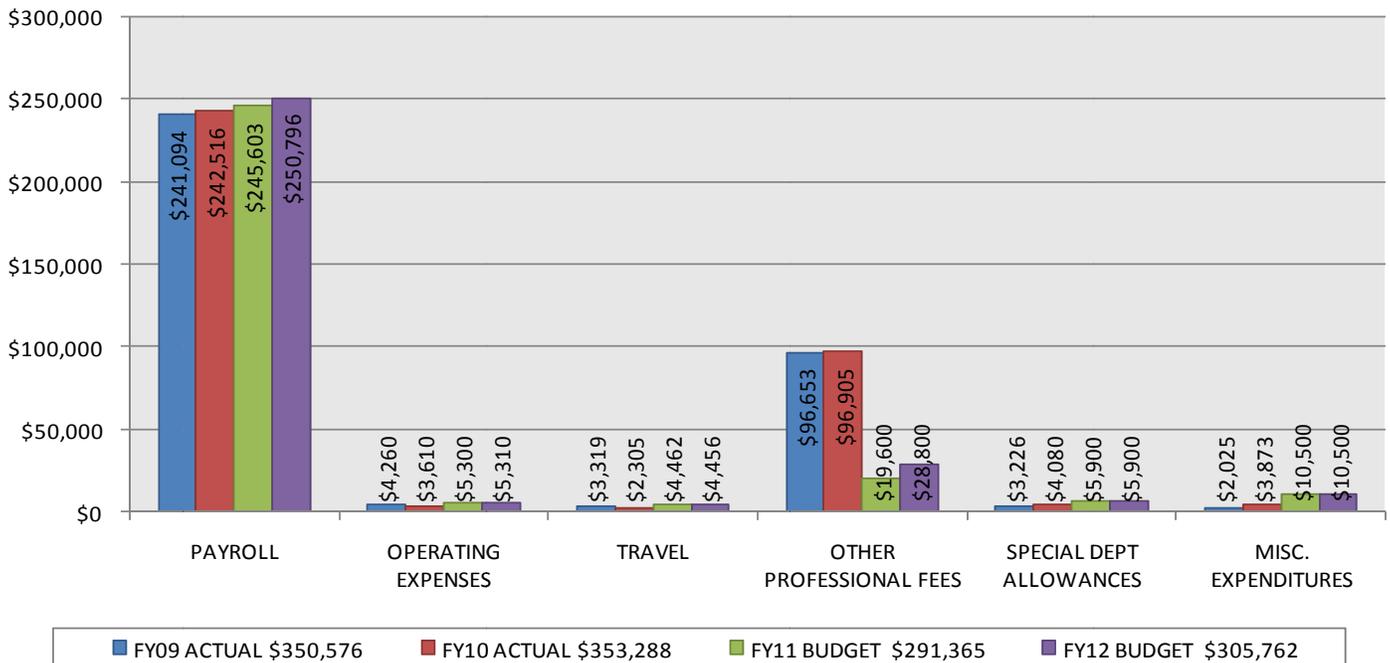
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the City Manager total budget of \$305,762 which shows that payroll is the largest expenditure for the City Manager consuming 82% of their budget:

2012 CITY MANAGER BUDGET EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the City Manager expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

CITY MANAGER EXPENDITURE HISTORICAL TRENDS



CITY RECORDER 10-4132

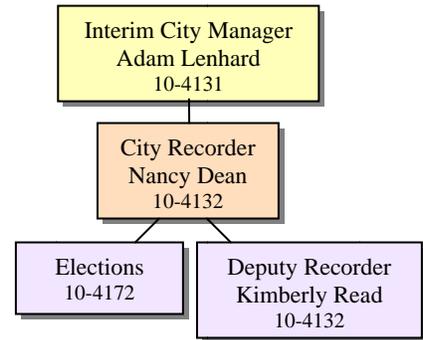
MISSION STATEMENT:

“It is the mission of the City Recorder to provide the public access to information and services that build bridges with the legislative and executive branches of the City.”

KEY WORKLOAD INDICATORS:

- Prepared for and attended 21 Regular Council Meetings
- Prepared for and attended 39 Work or Special Council Meetings
- Processed and Stored 11 Ordinances and 33 Resolutions
- Processed 1,000 direct records
- Processed 50 GRAMA requests
- City Recorder attended 90 hours of training while the Deputy Recorders attended a combined 52 hours
- City Recorder served as President of the Utah Municipal Clerks Association (UMCA)

As of July 1, 2011



PERSONNEL REPORT:				
Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
City Recorder				
City Recorder	1	1	1	1
Deputy City Recorder	1	1	1	1
Total General Fund City Recorder Personnel	2	2	2	2

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:

FY11-12	1	
Budget	1	
FY10-11	1	
Budget	1	
FY09-10	1	
Actual	1	
FY08-09	1	
Actual	1	
Assistant City Recorder		City Recorder



SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant expenditure or staffing changes within the City Recorder budget for fiscal year 2012.

PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
LG4.Ai	Certification	City Recorder maintain current level of certification and work towards advancement	100%	100%
-	City Code Book	Keep the City Code Book current in association with the finalization of the rewrite of the ordinances	100%	100%
-	Electronic Record System	Move the Electronic Record System from test phase to active stage for all users	10%	50%
LG5.Ai	Utah Municipal Clerks Association	City Recorder to contribute to the Utah Municipal Clerks Association as 1 st Vice President; ULCT ex-officio member of Board of Directors	100%	-
LG4.Ai	Deputy Recorder	Deputy Recorder maintain and advance levels of certification	100%	100%
-	Policy Manual	Continue the development of a policy and procedure manual for the City Recorder's Division	10%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
-	Improve Election Process	Contract with Davis County to provide electronic voting supplies and poll workers; Conduct Early Voting in the City Recorder's Division	100%

FISCAL YEAR 2009 – 2010 ACCOMPLISHMENTS:**Certification**

- City Recorder maintained certification by participating in the Utah Municipal Clerks Institute and Academy program and the International Institute of Municipal Clerks Annual Conference.

City Code Book

- Worked with Sterling Codifiers to keep most current ordinances on the website. Pending Ordinance Folder and Update.

Electronic Record System

- Conducted a city-wide records destruction to minimize the number of records being prepared for scanning.
- Currently working with IT to implement the electronic records program.

Utah Municipal Clerks Association

- City Recorder achieved advancement with the Utah Municipal Clerks Association from 1st Vice President to President.
- City Recorder served as chair to three UMCA committees.
- City Recorder served on the Utah League of Cities and Towns (ULCT) Legislative Policy Committee.
- City Recorder serves as an ex-officio member of the ULCT Board of Directors.
- City Recorder provided minute taking services to the ULCT Board of Directors.

Deputy Recorder

- Deputy achieved Certified Municipal Clerk designation and is actively pursuing advancing to the master level.

Recorders Policy Manual

- Continue the development of a policy and procedure manual for the City Recorder's Division

Contract Management Policy

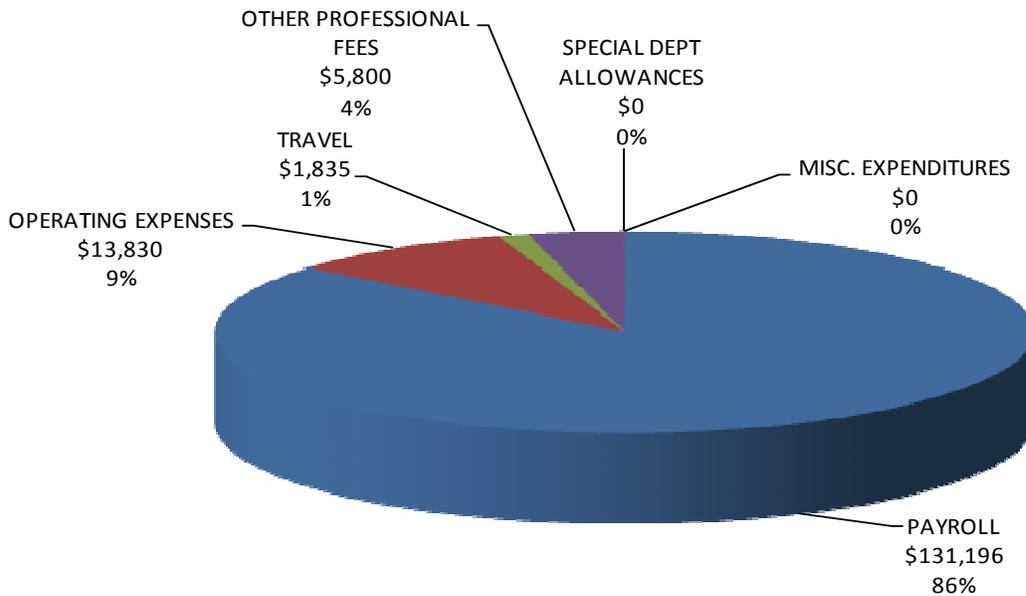
- Improved the contract management procedures by establishing a tracking sheet for contracts and a follow up procedure.

CITY RECORDER 10-4132

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$91,551	\$91,619	\$91,169	\$94,133	\$2,964 3.3%
611201	OVERTIME	\$866	\$3,156	\$1,276	\$1,275	(\$1) 0.0%
611501	PART-TIME	\$0	\$0	\$0	\$0	\$0 0.0%
613101	F.I.C.A.	\$6,763	\$7,149	\$7,302	\$7,413	\$112 1.5%
613201	UTAH RETIREMENT SYSTEMS	\$11,813	\$12,485	\$12,785	\$3,207	\$422 3.3%
613202	401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613203	457 RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613301	HEALTH INSURANCE	\$11,120	\$12,490	\$12,770	\$12,673	(\$97) (0.8%)
613302	DENTAL INSURANCE	\$1,042	\$976	\$1,047	\$1,099	\$52 5.0%
613303	LIFE INSURANCE	\$198	\$200	\$198	\$158	(\$40) (20.2%)
613304	VISION INSURANCE	\$0	\$10	\$0	\$8965	\$28 3.3%
613401	WORKER'S COMPENSATION	\$164	\$133	\$137	\$151	\$14 10.2%
613601	LONG TERM DISABILITY	\$632	\$635	\$837	\$865	\$28 3.3%
613701	EMPLOYEE ASSISTANCE PROGR	\$72	\$77	\$72	\$72	\$0 0.0%
613801	ADMINISTRATION FEE	\$60	\$62	\$60	\$60	\$0 0.0%
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$787	\$828	\$950	\$950	\$0 0.0%
621201	MEMBERSHIP DUES	\$520	\$535	\$1,080	\$1,080	\$0 0.0%
621301	TRAINING & REGISTRATION F	\$982	\$1,788	\$1,850	\$1,850	\$0 0.0%
622101	PUBLIC NOTICES	\$8,197	\$8,226	\$8,000	\$8,000	\$0 0.0%
624001	OFFICE SUPPLIES	\$836	\$334	\$1,300	\$1,300	\$0 0.0%
624006	POSTAGE / MAILING	\$7	\$34	\$150	\$150	\$0 0.0%
624102	SALES TAX PAID	\$2	(\$2)	\$0	\$0	\$0 0.0%
625002	EQUIPMENT SUPPLIES	\$0	\$0	\$0	\$0	\$0 0.0%
625501	EQUIPMENT REPAIRS	\$0	\$0	\$500	\$500	\$0 0.0%
TRAVEL						
623101	IN-STATE LODGING	\$0	\$420	\$540	\$540	\$0 0.0%
623102	IN-STATE MEALS	\$0	\$234	\$234	\$276	\$42 17.9%
623103	IN-STATE TRANSPORTATION	\$0	\$170	\$345	\$395	\$50 14.5%
623104	IN-STATE MILEAGE REIMBURS	\$0	\$216	\$0	\$0	\$0 0.0%
623105	IN-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0 0.0%
623501	OUT-OF-STATE LODGING	\$1,683	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-SATE MEALS	\$448	\$0	\$460	\$460	\$0 0.0%
623503	OUT-OF-STATE TRANSPORT	\$500	\$0	\$0	\$0	\$0 0.0%
623504	OUT-OF-STATE MILEAGE	\$0	\$0	\$0	\$0	\$0 0.0%
623505	OUT-OF-STATE MISC.	\$0	\$0	\$164	\$164	\$0 0.0%
OTHER PROFESSIONAL FEES						
631006	OTHER PROFESSIONAL FEES	\$7,026	\$6,170	\$5,800	\$5,800	\$0 0.0%
SPECIAL DEPARTMENT ALLOWANCE						
645001	SPECIAL DEPARTMENT ALLOW	\$250	\$0	\$0	\$0	\$0 0.0%
CAPITAL OUTLAY						
674001	EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0 0.0%
	TOTAL CITY RECORDER	\$145,521	\$147,983	\$149,025	\$152,661	\$3,636 2.4%
FUNCTIONAL SUMMARY						
	SALARIES & BENEFITS	\$124,280	\$128,993	\$127,652	\$131,196	\$3,544 2.8%
	OPERATING EXPENSES	\$21,241	\$18,990	\$21,373	\$21,465	\$92 0.4%
	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0 0.0%
	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0 0.0%
	TOTAL FUNCTIONAL SUMMARIES	\$145,521	\$147,983	\$149,025	\$152,661	\$3,636 2.4%

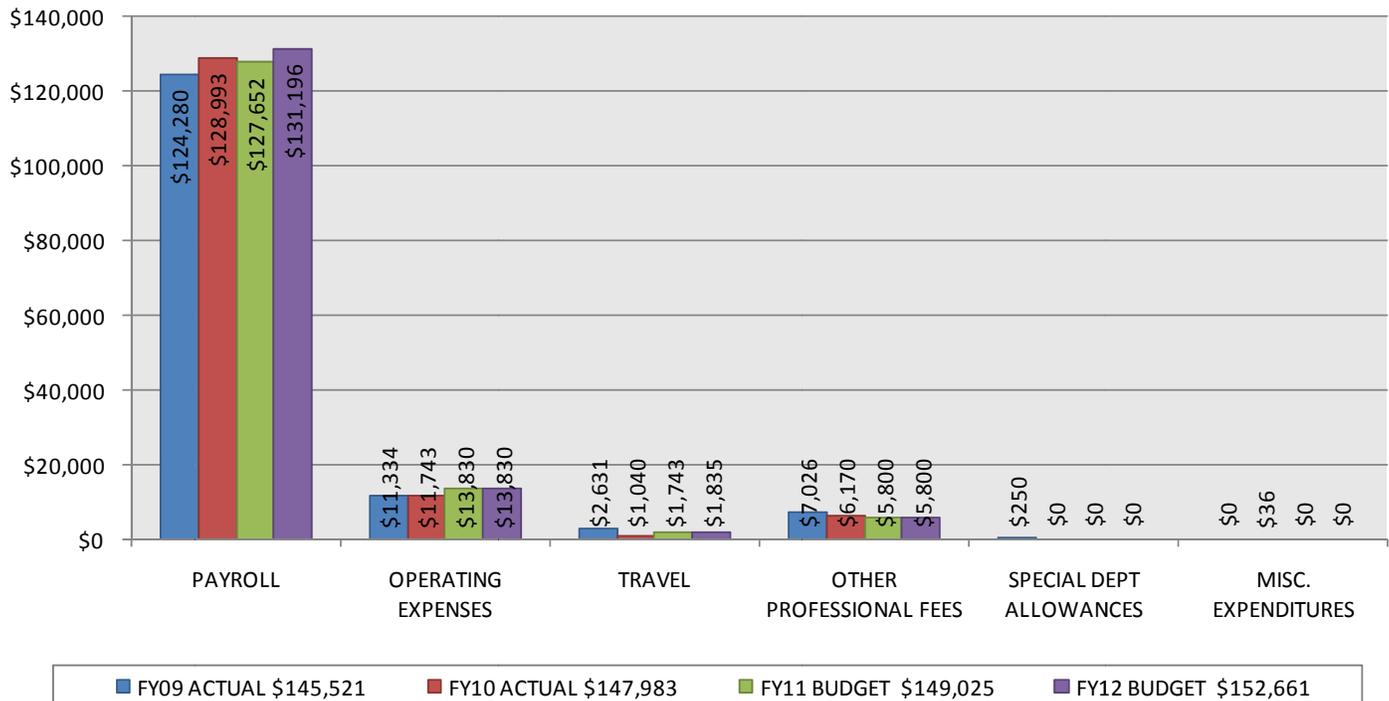
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the City Recorder total budget of \$152,661 which shows that payroll is the largest expenditure for the City Recorder consuming 86% of their budget:

2012 CITY RECORDER BUDGET EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the City Recorder expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

CITY RECORDER EXPENDITURE HISTORICAL TRENDS

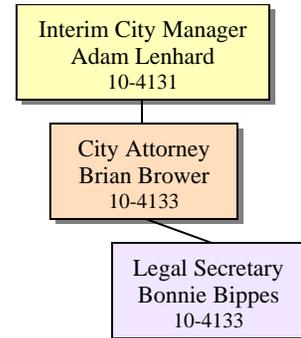


LEGAL 10-4133

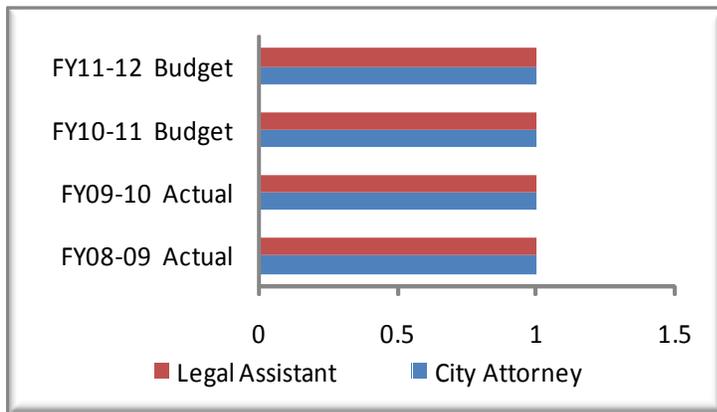
MISSION STATEMENT:

“It is the mission of the Clearfield City Legal Department to provide timely and authoritative legal advice to the City, its various departments and officials and to vigorously and effectively defend the City’s legal rights and interests.”

As of July 1, 2011



PERSONNEL HISTORICAL TRENDS:



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Legal				
City Attorney	1	1	1	1
Legal Secretary	1	1	1	1
Total General Fund Legal Personnel	2	2	2	2

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes for the Legal Division in fiscal year 2012 budget. The slight increase in personnel costs was due to a market adjustment made for current legal staff members.

Contract Prosecutor budget decreased by \$4,000 based on fees charged by Davis County Prosecutors for prosecution services.

Outside Legal Counsel budget increased by \$1,000 based on the existing and anticipated cases turned over to outside legal counsel.

PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	In-house Civil Litigator	Provide in-house civil litigation in most instances and thereby reduce expensive outside counsel fees	100%	100%
-	Recodification of the Municipal Code	Assist in completing the review and re-codification of the Municipal Code	100%	100%
-	Legal Advisor	Provide legal advice for the City Council, Planning Commission, and Departments	100%	100%
-	Review	Drafts and modifies resolutions, ordinances, agreements and contracts with the City	100%	100%
-	City Attorney	Provide legal counsel to the city for development of large projects	100%	100%
-	City Prosecutor / Legal Secretary	Provide administrative services of pulling drivers license and criminal records, videos, drug test results and provide discovery files to defense attorneys, etc.	100%	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

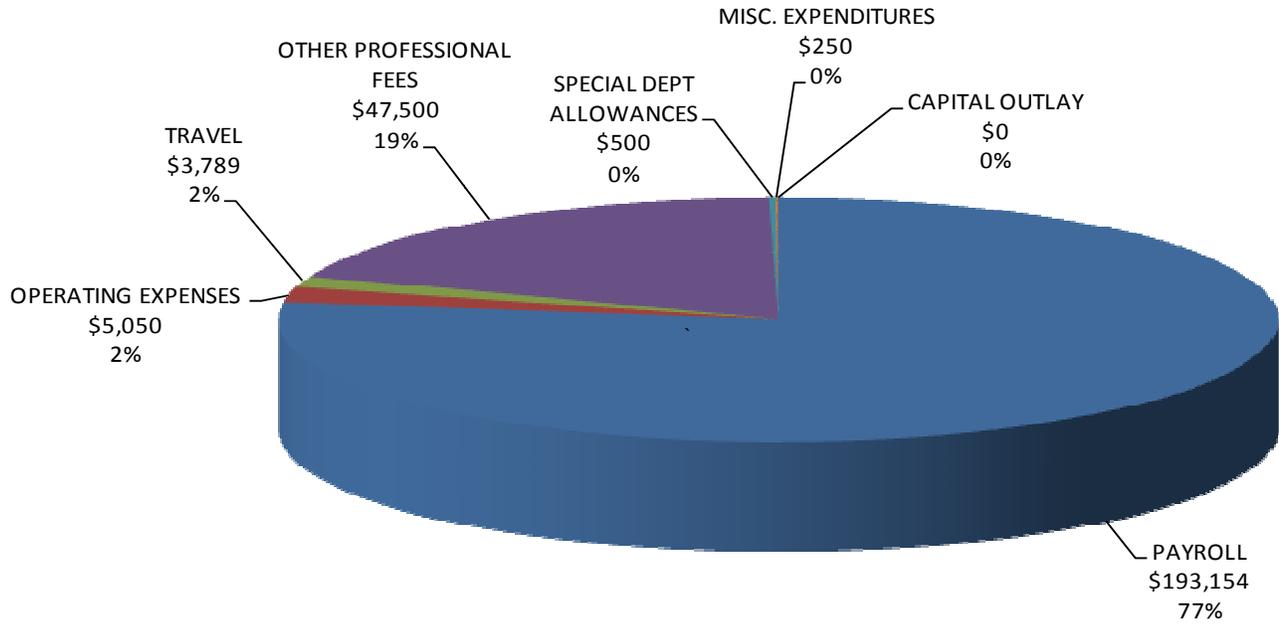
- Reached substantial settlement agreement with the most significant remaining defendant on bridge litigation.
- Successfully represented the City's interest in defending against claims regarding employment issues, utility matters, and other general claims including the dismissal of a civil lawsuit against the City, its elected and appointed officials.
- Secured a contract for prosecution services that saves the City \$4,000 annually over previous costs from the County.
- The City Attorney was appointed by the Governor to serve as the Municipal Government Representative on Utah State's Department of Environmental Quality Solid and Hazardous Waste Control Board.

LEGAL 10-4133

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$134,013	\$129,329	\$129,030	\$138,800	\$9,770 7.6%
611201	OVERTIME	\$0	\$0	\$0	\$0	\$0 0.0%
611501	PART-TIME	\$0	\$0	\$0	\$0	\$0 0.0%
613101	F.I.C.A.	\$9,926	\$9,527	\$9,871	\$10,618	\$747 7.6%
613201	UTAH RETIREMENT SYSTEMS	\$17,240	\$17,188	\$17,905	\$19,186	\$1,281 7.2%
613202	401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613203	457 RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613301	HEALTH INSURANCE	\$14,002	\$15,388	\$15,324	\$16,810	\$1,486 9.7%
613302	DENTAL INSURANCE	\$1,743	\$1,544	\$1,600	\$1,622	\$22 1.4%
613303	LIFE INSURANCE	\$392	\$370	\$366	\$292	(\$74) (20.2%)
613304	VISION INSURANCE	\$247	\$244	\$236	\$236	\$0 0.0%
613401	WORKER'S COMPENSATION	\$238	\$184	\$195	\$223	\$28 14.4%
613402	UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0 0.0%
613501	UNEMPLOYMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613601	LONG TERM DISABILITY	\$937	\$896	\$1,189	\$1,275	\$85 7.1%
613701	EMPLOYEE ASSISTANCE PROGR	\$72	\$77	\$72	\$72	\$0 0.0%
613801	ADMINISTRATION FEE	\$60	\$62	\$60	\$60	\$0 0.0%
614201	CAR ALLOWANCE	\$3,915	\$4,090	\$3,960	\$3,960	\$0 0.0%
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$1,302	\$1,317	\$1,200	\$1,250	\$50 4.2%
621201	MEMBERSHIP DUES	\$1,200	\$657	\$1,300	\$1,300	\$0 0.0%
621301	TRAINING & REGISTRATION F	\$168	\$300	\$1,030	\$1,000	(\$30) (2.9%)
622101	PUBLIC NOTICES	\$0	\$0	\$0	\$0	\$0 0.0%
624001	OFFICE SUPPLIES	\$449	\$526	\$1,500	\$1,500	\$0 0.0%
TRAVEL						
623101	IN-STATE LODGING	\$539	\$635	\$720	\$810	\$90 12.5%
623102	IN-STATE MEALS	\$273	\$312	\$312	\$414	\$102 32.7%
623103	IN-STATE TRANSPORTATION	\$90	\$56	\$340	\$280	(\$60) (17.7%)
623104	IN-STATE MILEAGE REIMBURS	\$56	\$77	\$300	\$300	\$0 0.0%
623105	IN-STATE MISCELLANEOUS	\$0	(\$3)	\$0	\$0	\$0 0.0%
623501	OUT-OF-STATE LODGING	\$0	\$0	\$800	\$880	\$80 10.0%
623502	OUT-OF-STATE MEALS	\$0	\$0	\$355	\$355	\$0 0.0%
623503	OUT-OF-STATE TRANSPORTATION	\$0	\$0	\$500	\$600	\$100 20.0%
623505	OUT-OF-STATE MISCELLANEOUS	\$0	\$0	\$130	\$150	\$20 15.4%
OTHER PROFESSIONAL FEES						
631006	OTHER PROFESSIONAL FEES	\$2,486	\$2,584	\$3,500	\$3,500	\$0 0.0%
631008	CONTRACTING PROSECUTOR	\$30,000	\$30,000	\$36,000	\$32,000	(\$4,000) (11.1%)
631009	OUTSIDE LEGAL COUNSEL	\$1,998	\$13,165	\$11,000	\$12,000	\$1,000 9.1%
SPECIAL DEPARTMENT ALLOWANCE						
645001	SPECIAL DEPT ALLOW	\$0	\$0	\$0	\$500	\$500 100.0%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$0	\$0	\$500	\$250	(\$250) (50.0%)
662001	MISCELLANEOUS SERVICES	\$0	\$0	\$0	\$0	\$0 0.0%
TOTAL LEGAL						
		\$221,344	\$228,522	\$239,294	\$250,243	\$10,948 4.6%
FUNCTIONAL SUMMARY						
	SALARIES & BENEFITS	\$182,784	\$178,897	\$179,807	\$193,154	\$13,346 7.4%
	OPERATING EXPENSES	\$38,560	\$49,625	\$59,487	\$57,089	(\$2,398) (4.0%)
	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0 0.0%
	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0 0.0%
TOTAL FUNCTIONAL SUMMARIES						
		\$221,344	\$228,522	\$239,294	\$250,243	\$10,948 4.6%

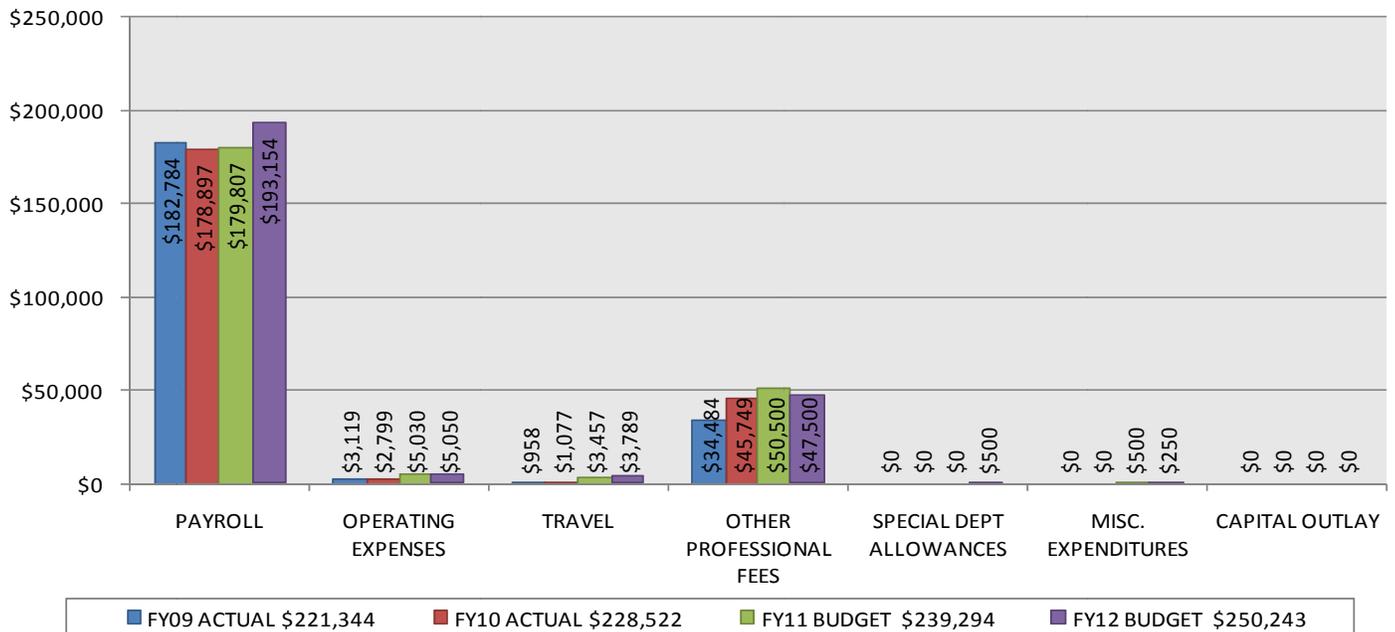
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Legal Department's total budget of \$250,243 which shows that payroll is the largest expenditure for the Legal Department consuming 77% of their budget:

2012 LEGAL BUDGET EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Legal Department expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

LEGAL DEPARTMENT EXPENDITURE HISTORICAL TRENDS



INTERDEPARTMENTAL SERVICES 10-4151

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OPERATING EXPENSES						
622201 NEWSLETTERS	\$0	\$0	\$0	\$0	\$0	0.0%
624001 OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.0%
624006 POSTAGE / MAILING	\$11,219	\$14,003	\$23,423	\$23,423	\$0	0.0%
624101 CLAIMS & DAMAGES	\$5,211	\$2,714	\$10,000	\$10,000	\$0	0.0%
624102 SALES TAX PAID	\$0	\$0	\$0	\$0	\$0	0.0%
624206 WIRELESS NETWORK	\$16,535	\$19,406	\$23,000	\$23,000	\$0	0.0%
625201 TIRES/BRAKES	\$0	\$0	\$0	\$0	\$0	0.0%
625202 FUEL/OIL	\$600	\$0	\$2,200	\$2,200	\$0	0.0%
625203 REPAIR	\$607	\$0	\$0	\$0	\$0	0.0%
627001 ELECTRIC	\$404,535	\$428,301	\$480,425	\$505,000	\$24,575	5.1%
627002 QUESTAR	\$131,535	\$115,471	\$148,884	\$164,122	\$15,238	10.2%
628001 CITY CELL PHONES	\$38,842	\$31,353	\$40,000	\$40,000	\$0	0.0%
628002 LANDLINES	\$0	\$0	\$0	\$0	\$0	0.0%
628003 PAGERS	\$2,413	\$2,149	\$3,000	\$2,400	(\$600)	(20%)
628004 800 MHRTZ	\$20,925	\$21,026	\$22,000	\$22,000	\$0	0.0%
OTHER PROFESSIONAL FEES						
631003 INSURANCE FEES	\$0	\$10,000	\$0	\$0	\$0	0.0%
SPECIAL DEPARTMENT ALLOWANCES						
648801 APPR. INCREASE IN FUND BAL	\$0	\$0	\$150,000	\$0	(\$150,000)	(100%)
MISCELLANEOUS EXPENSES						
662001 MISCELLANEOUS SERVICES	\$0	\$0	\$0	\$0	\$0	0.0%
662003 LATE FEES	\$0	\$0	\$0	\$0	\$0	0.0%
663001 CONTINGENCY FUND	\$0	\$0	\$100,000	\$100,000	\$0	0.0%
CAPITAL OUTLAY						
674003 VEHICLE REPLACEMENT	\$175,000	\$175,000	\$175,000	\$175,000	\$0	0.0%
TOTAL INTERDEPARTMENTAL	\$807,432	\$819,415	\$1,177,932	\$1,067,145	(\$110,787)	(9.4%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$632,432	\$644,415	\$1,002,932	\$892,145	(\$110,787)	(9.4%)
CAPITAL OUTLAY	\$175,000	\$175,000	\$175,000	\$175,000	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$807,732	\$819,415	\$1,177,932	\$1,067,145	(\$110,787)	(9.4%)

INTERDEPARTMENTAL SERVICES 10-4151

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

The Electric Budgets increased by \$24,575 based on an approved rate increase by Rocky Mountain Power.

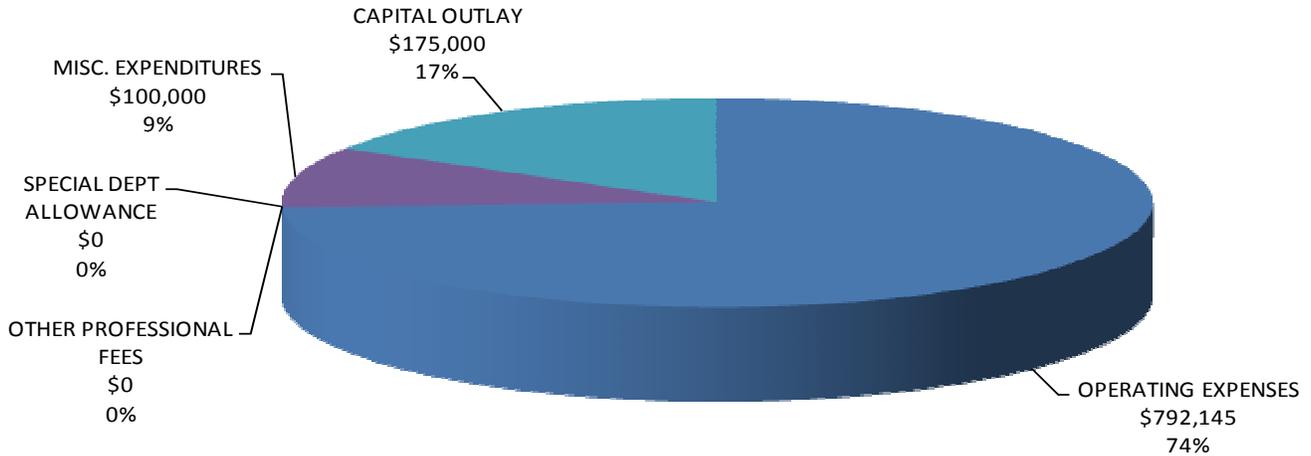
Questar Gas budget increased by \$15,238 based on an approved rate increase by Questar Gas Company.

Pagers decreased slightly by \$600 based on historical trends of the previous five years.

Appropriated increase in fund balance decreased by \$150,000 to a zero budget since the City is not appropriating any excess funds to increase the fund balance.

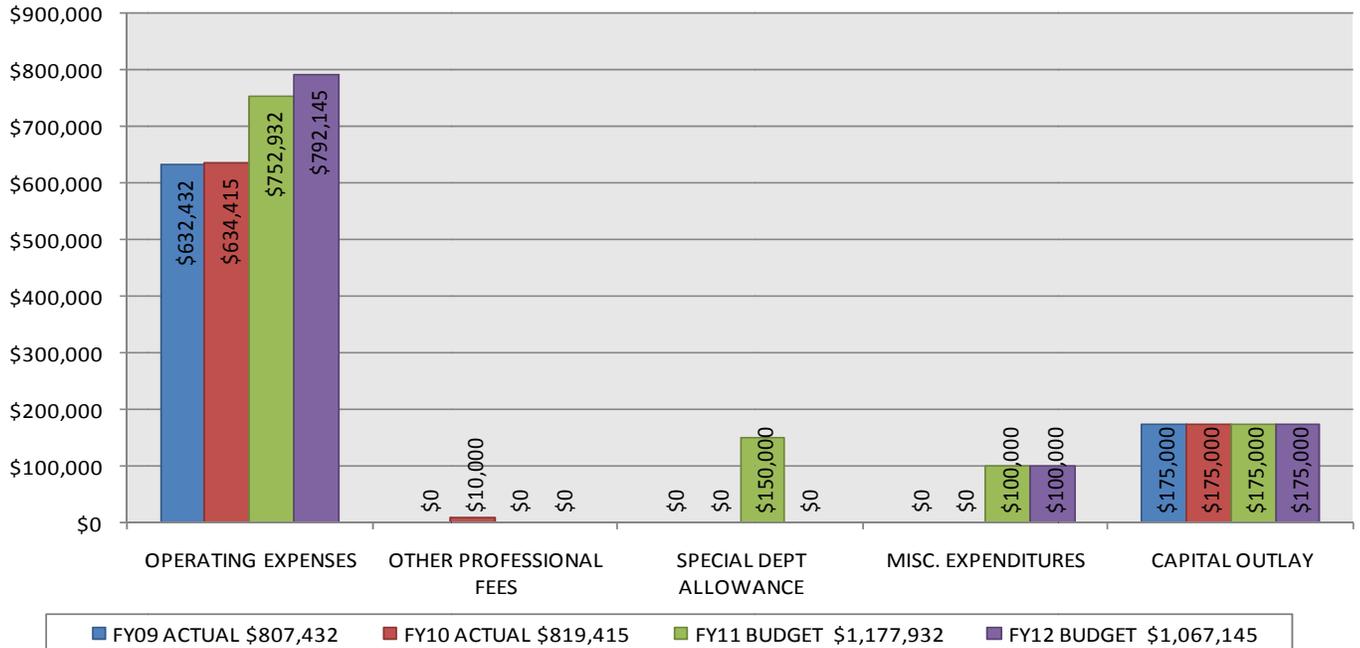
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Interdepartmental Services' total budget of \$1,067,145 which shows that operating expenses is the largest expenditure for the Interdepartmental Services consuming 74% of their budget:

2012 INTERDEPARTMENTAL SERVICES EXPENDITURES BY CATEGORY



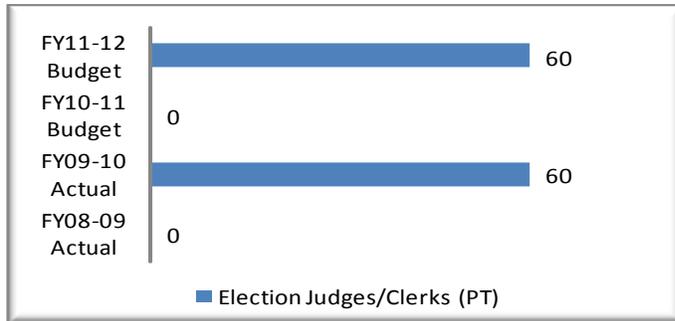
Following is a historical trends graph of the functional summaries for the Interdepartmental Services Department expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

INTERDEPARTMENTAL SERVICES EXPENDITURE HISTORICAL TRENDS

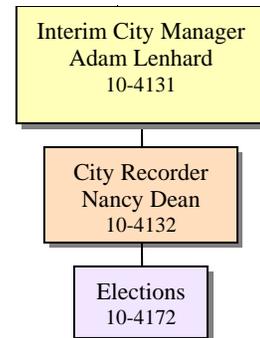


ELECTIONS 10-4172

PERSONNEL HISTORICAL TRENDS:



As of July 1, 2011



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Elections				
Election Judges/Clerks (PT)	0	60	0	60
Total General Fund Election Personnel	0	60	0	60

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

The election cycle takes place every other year with fiscal year 2012 being an election year, so the entire election budget increased since there are anticipated costs associated with the election.

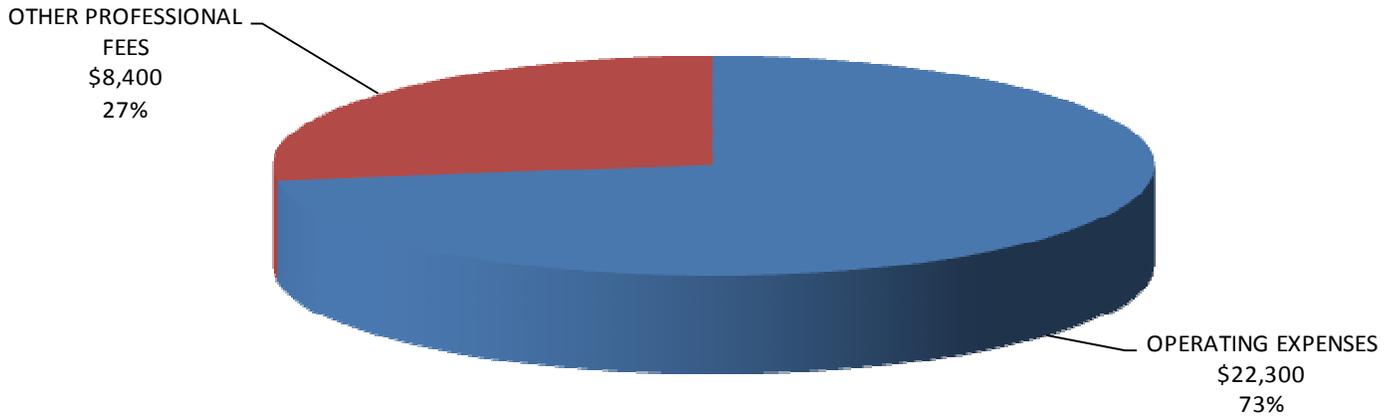


ELECTIONS 10-4172

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OPERATING EXPENSES						
621301 TRAINING & REGISTRATION F	\$90	\$0	\$400	\$600	\$200	50%
622101 PUBLIC NOTICES	\$0	\$2,920	\$0	\$6,000	\$6,000	100%
624001 OFFICE SUPPLIES	\$0	\$3,381	\$0	\$13,500	\$13,500	100%
624004 MISCELLANEOUS SUPPLIES	\$0	\$1,131	\$0	\$2,200	\$2,200	100%
624006 POSTAGE/MAILING	\$0	\$45	\$0	\$0	\$0	0.0%
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$0	\$5,146	\$0	\$8,400	\$8,400	100%
TOTAL ELECTIONS	\$90	\$12,622	\$400	\$30,700	\$30,300	757.5%
FUNCTIONAL SUMMARY						
OPERATING EXPENSES	\$90	\$0	\$400	\$30,700	\$30,300	757.5%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARY	\$90	\$0	\$400	\$30,700	\$30,300	757.5%

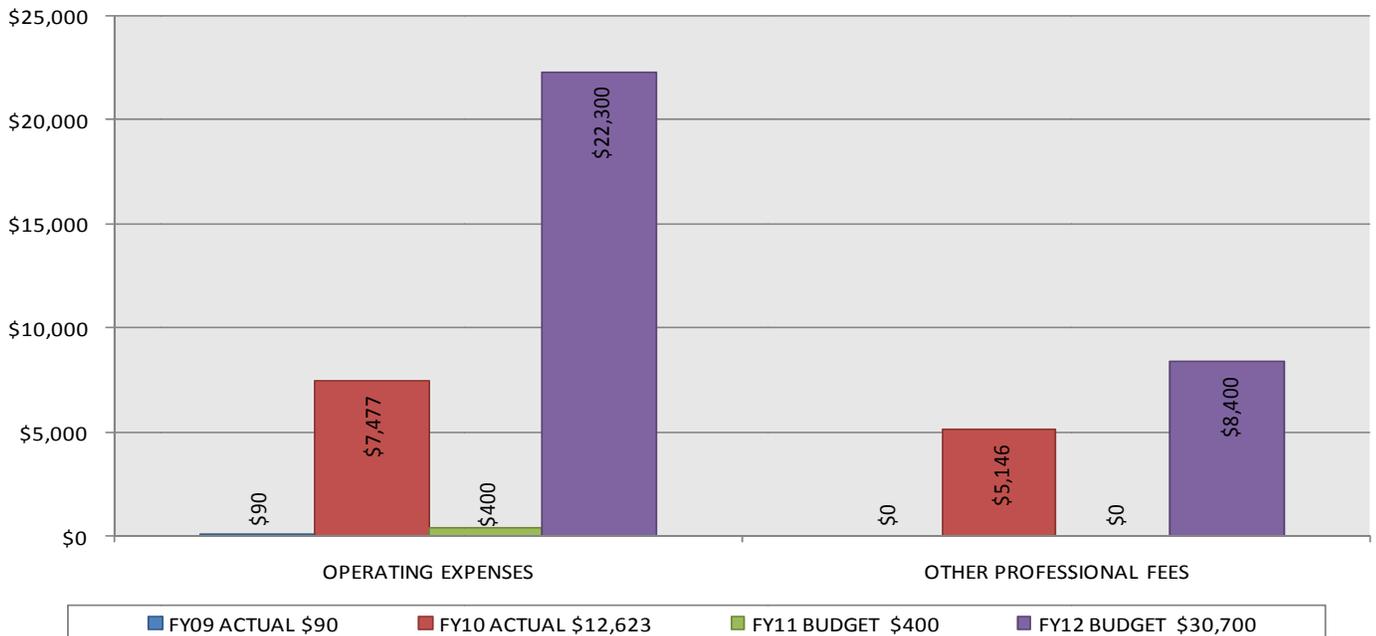
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Elections total budget of \$30,700 which shows that operating expenses is the largest expenditure for Elections consuming 73% of their budget:

2012 ELECTION EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Elections Department expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

ELECTION EXPENDITURE HISTORICAL TRENDS



The Administrative Services expenditures make up 12% of the Total General Fund Budget with \$1,721,775 in expenditures and is made up by the following divisions:

General Government - Administrative Services

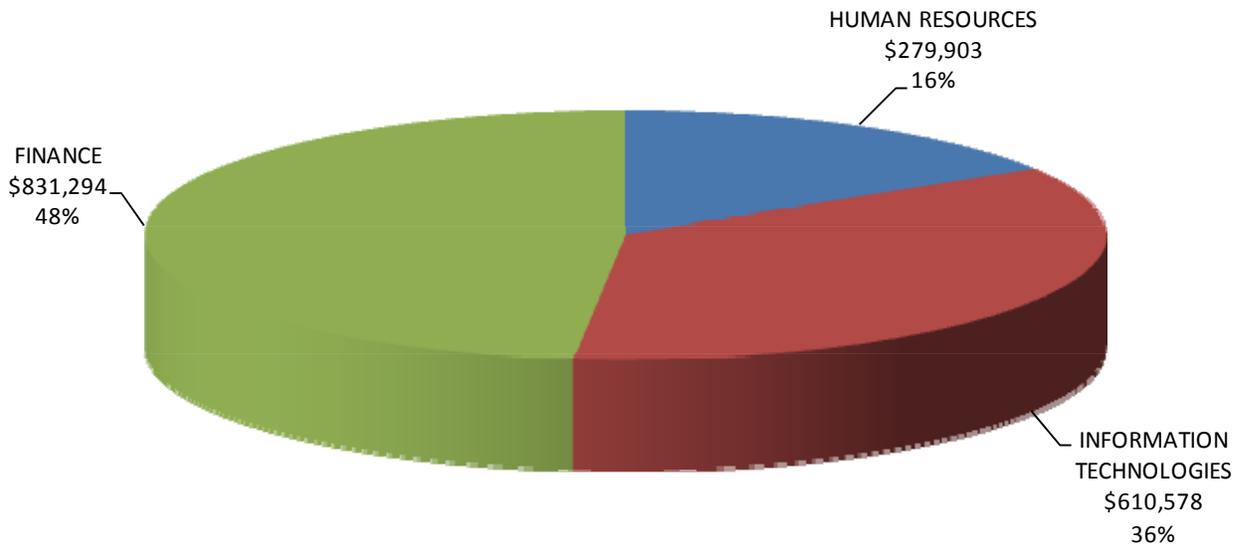
- 4141 – Human Resources
- 4142 – Information Technology
- 4143 – Finance

Following is a summary table showing the Administrative Services expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actuals	Actuals	Budget	Budget	From FY11	(Dec)
ADMINISTRATIVE SERVICES									
4100	4140	4141	HUMAN RESOURCES	\$229,142	\$239,397	\$258,060	\$279,903	\$21,843	8.5%
		4142	INFORMATION TECHNOLOGIES	\$539,302	\$583,756	\$633,765	\$610,578	(\$23,187)	(3.7%)
		4143	FINANCE	\$775,483	\$730,294	\$823,498	\$831,294	\$7,796	1.0%
TOTAL ADMIN. SERVICES EXPENDITURES				\$1,543,927	\$1,553,447	\$1,715,324	\$1,721,776	\$6,452	0.4%

Following is a graph showing the percentage each division makes up of the Administrative Services budget:

2012 ADMINISTRATIVE SERVICES EXPENDITURES BY DIVISION



In the following Administrative Services section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

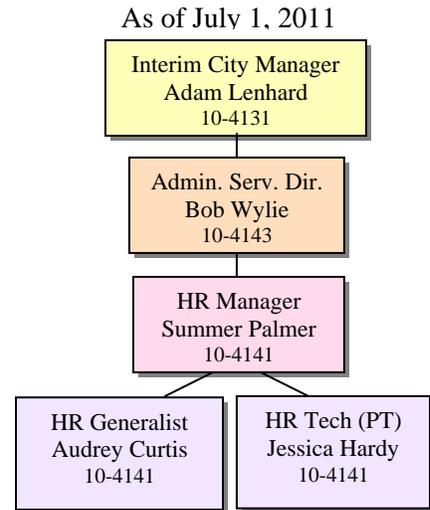
HUMAN RESOURCES 10-4141

MISSION STATEMENT:

“Human Resources must be confident, show initiative and maintain flexibility. It must focus on solving problems and handle requests quickly, fairly and accurately.”

KEY WORKLOAD INDICATORS:

- Process Payroll for approximately 350 employees every two weeks (9,100 annually)
- Process approximately 450 W-2’s each year
- Maintain personnel files and evaluations for approximately 120 full time and 350 part time employees
- Process new hires into the city (approximately 85 in fiscal year 2011)
- Organize annual benefits fair, annual open benefits enrollment, monthly employee meetings, and monthly supervisor training classes

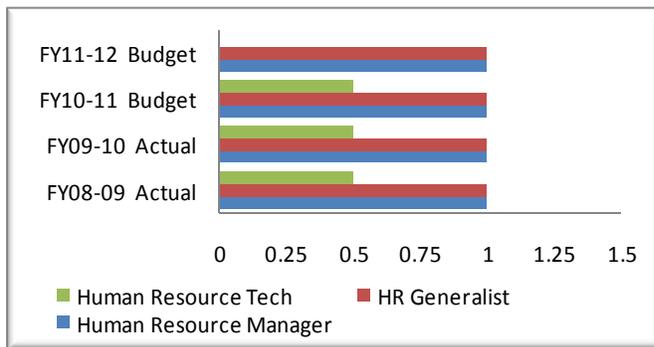


PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
General Fund				
Human Resources				
Human Resource Manager	1	1	1	1
HR Generalist	1	1	1	1
Human Resource Technician (PT)	0.5	0.5	0.5	0
Total General Fund Human Resources Personnel	2.5	2.5	2.5	2

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

The part-time Human Resource Technician relinquished her part-time duties in HR and was moved into the police department full-time. The Budget Analyst was moved into the part-time HR Technician position and now works for HR and Finance Divisions. Finance Division is assuming all personnel costs

associated with the Budget Analyst position. The previous HR Technician’s salary was paid out of HR, so this shift explains the decrease in personnel costs in the HR division.

Unemployment Insurance budget increased by \$16,500 based on historical trends from the prior three years as well as the active unemployment claims with Worker’s Compensation.

Educational Reimbursement budget increased from a zero budget by \$17,100 since all the educational reimbursement program responsibilities were moved into the HR Division. Each year those requesting educational reimbursement must submit an application which is reviewed by administration and allocated out to the employees.

Other Professional Fees budget decreased by \$2,800 due to the policy services for police being shifted to the police division.

Special Department Allowance budget increased by \$3,500 based on an increase in service awards.

PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Comp.
LG4.Ai.	Recruitment	Fill vacant positions in a timely manner and maintain quality hiring practices	100%	100%
LG4.Ai.	Training	Develop a new supervisor overview training to orient them on policies, employment laws, workers comp, etc.	100%	100%
LG4.Ai.	Compensation	Conduct market surveys to maintain market competitive salary schedule and determine if jobs are classified correctly	100%	100%
LG4.Ai.	Benefits	Strive to maintain a competitive benefit package for City Employees in health, dental, and vision insurance as well as city contributions into URS retirements and 401(k) accounts	100%	100%
LG4.Ai.	Financial Software	Implement updates to JAC, ETS, and Position Control in Sungard	100%	100%
LG4.Ai.	Electronic Timesheet	Evaluate, Recommend, Budget & Implement electronic time sheet through Sungard	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
LG4.Ai.	New Hires	Develop an improved orientation process for new employees	100%
LG4.Ai.	File Audit	HIPPA / I-9 compliance Audit	100%
LG4.Ai.	Intranet	Populate content on employee Intranet	100%
LG4.Ai.	GASB	Prepare the city to implement GASB 45 – POST Employment Benefits	100%

FISCAL YEAR 2009 – 2010 ACCOMPLISHMENTS:

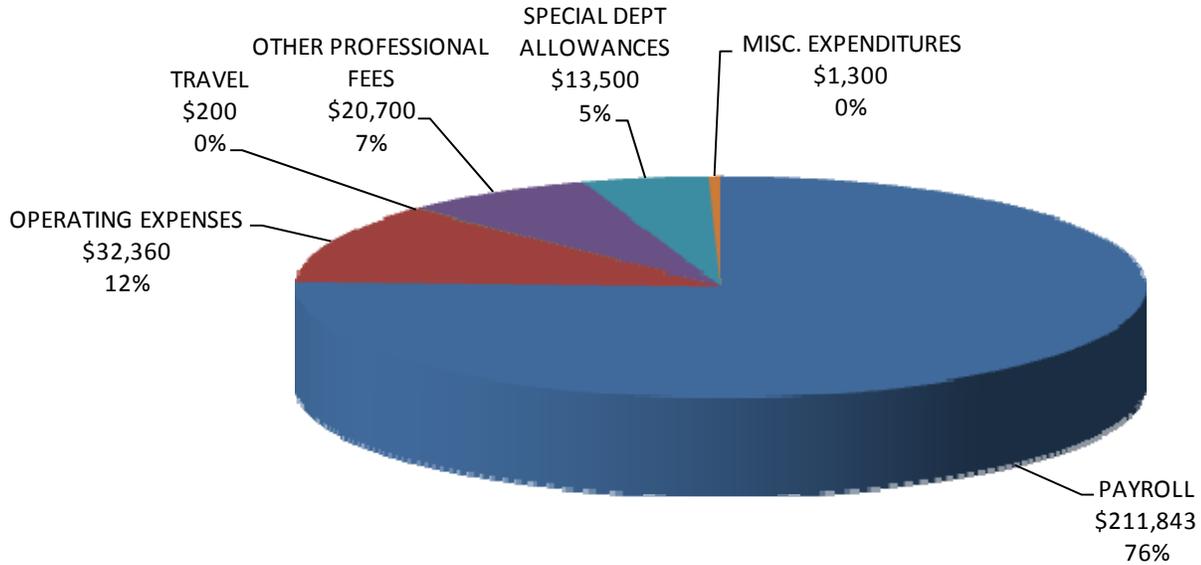
- Implemented a City-wide ERIP initiative.
- Implemented Flex-scheduling.
- Implement a new City-wide wellness program.
- Created and expanded the city compensation structure.
- Introduced new on-line Enrollment for benefits.
- Changed employee recognition program.

HUMAN RESOURCES 10-4141

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$138,970	\$153,865	\$137,754	\$125,851	(\$11,903)	(8.6%)
611201 OVERTIME	\$327	\$297	\$0	\$0	\$0	0.0%
611501 PART-TIME	\$0	\$0	\$0	\$0	\$0	0.0%
613101 F.I.C.A.	\$10,825	\$11,023	\$10,768	\$9,742	(\$1,025)	(9.5%)
613201 UTAH RETIREMENT SYSTEMS	\$15,840	\$15,425	\$16,750	\$17,335	\$585	3.5%
613301 HEALTH INSURANCE	\$6,000	\$7,979	\$22,774	\$22,673	(\$101)	(0.4%)
613302 DENTAL INSURANCE	\$0	\$342	\$1,047	\$1,099	\$52	5.0%
613303 LIFE INSURANCE	\$0	\$51	\$198	\$158	(\$40)	(20.2%)
613304 VISION INSURANCE	\$0	\$0	\$160	\$0	(\$160)	(100%)
613401 WORKER'S COMPENSATION	\$3,128	\$316	\$10,208	\$10,201	(\$6)	(0.0%)
613501 UNEMPLOYMENT	\$9,876	\$2,881	\$7,000	\$23,500	\$16,500	235.7%
613601 LONG TERM DISABILITY	\$843	\$832	\$1,113	\$1,152	\$39	3.5%
613701 EMPLOYEE ASSISTANCE PROGR	\$72	\$74	\$2	\$72	\$0	0.0%
613801 ADMINISTRATION FEE	\$60	\$56	\$60	\$60	\$0	0.0%
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$1,982	\$1,916	\$2,000	\$1,000	(\$1,000)	(50.0%)
621201 MEMBERSHIP DUES	\$140	\$500	\$350	\$660	\$310	88.6%
621301 TRAINING & REGISTRATION F	\$1,573	\$3,091	\$3,600	\$5,300	\$1,700	47.2%
622301 JOB ADVERTISEMENTS	\$3,601	\$4,283	\$6,000	\$6,000	\$0	0.0%
624001 OFFICE SUPPLIES	\$2,129	\$2,500	\$3,000	\$1,600	(\$1,400)	(46.7%)
624004 MISCELLANEOUS SUPPLIES	\$187	\$431	\$500	\$300	(\$200)	(40.0%)
624005 COPYING/PRINTING	\$0	\$0	\$500	\$400	(\$100)	(20.0%)
624102 SALES TAX PAID	\$0	\$0	\$0	\$0	\$0	0.0%
TRAVEL						
623101 IN-STATE LODGING	\$0	\$0	\$180	\$0	(\$180)	(100%)
623102 IN-STATE MEALS	\$0	\$0	\$117	\$100	(\$17)	(14.5%)
623103 IN-STATE TRANSPORTATION	\$116	\$16	\$85	\$0	(\$85)	(100%)
623104 IN-STATE MILEAGE REIMBURS	\$0	\$9	\$125	\$100	(\$25)	(20.0%)
623105 IN-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	0.0%
623501 OUT-OF-STATE LODGING	\$0	\$0	\$0	\$0	\$0	0.0%
623502 OUT-OF-SATE MEALS	\$0	\$0	\$0	\$0	\$0	0.0%
623503 OUT-OF-STATE TRANSPORT	\$0	\$0	\$0	\$0	\$0	0.0%
623505 OUT-OF-STATE MISC.	\$0	\$0	\$0	\$0	\$0	0.0%
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$25,096	\$19,651	\$23,500	\$20,700	(\$2,800)	(11.9%)
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$7,392	\$12,745	\$8,500	\$12,000	\$3,500	41.2%
645003 EMPLOYEE INCENTIVE AWARDS	\$560	\$131	\$1,000	\$1,500	\$500	50.0%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$5	\$420	\$0	\$0	\$0	0.0%
662001 MISCELLANEOUS SERVICES	\$421	\$562	\$700	\$1,300	\$600	85.7%
662003 LATE FEES	\$39	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY						
674001 EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL HUMAN RESOURCES	\$229,142	\$239,397	\$258,060	\$279,903	\$21,843	8.5%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$185,941	\$193,142	\$207,903	\$211,843	\$3,940	1.9%
OPERATING EXPENSES	\$43,201	\$46,255	\$50,157	\$68,060	\$17,903	35.7%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$229,142	\$239,397	\$258,060	\$279,903	\$21,843	8.5%

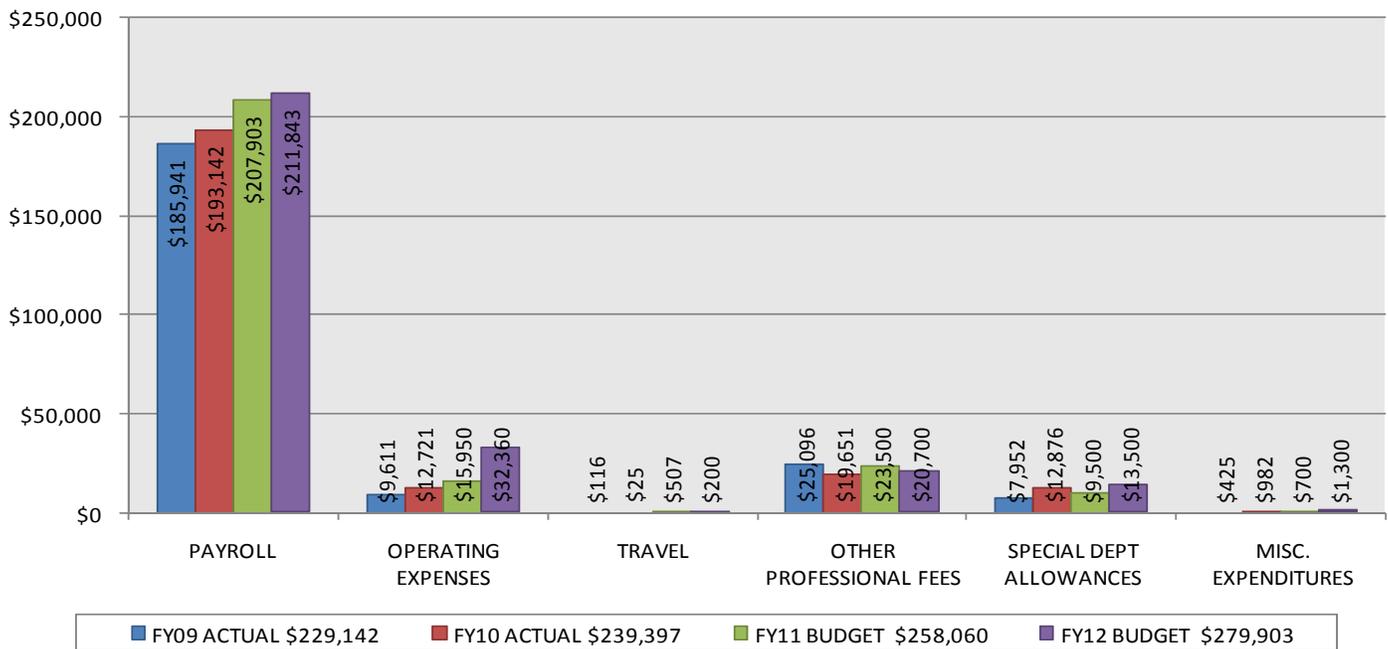
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Human Resource Department's total budget of \$279,903 which shows that payroll is the largest expenditure for the Human Resource Department consuming 76% of their budget:

2012 HUMAN RESOURCE EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Human Resources Department expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

HUMAN RESOURCE EXPENDITURE HISTORICAL TRENDS



INFORMATION TECHNOLOGY 10-4142

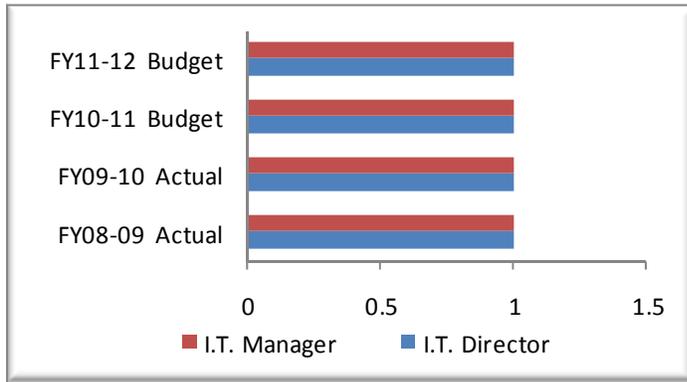
MISSION STATEMENT:

“Information Technology Division is committed in serving the business operations of the City by delivering secure, responsive, high-quality services and support to ensure the efficient utilization of technology investments that foster a productive environment.”

KEY WORKLOAD INDICATORS:

- 99.899% System and Network up time
- Processed 265 Work Orders

PERSONNEL HISTORICAL TRENDS:



As of July 1, 2011

Interim City Manager
Adam Lenhard
10-4131

Admin. Serv. Dir.
Bob Wylie
10-4143

I.T. Director
Sean Montierth
10-4142

I.T. Manager
Mark Peacock
10-4142



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Information Technology				
I.T. Director	1	1	1	1
I.T. Manager	1	1	1	1
Total General Fund Information Technology Personnel	2	2	2	2

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

Training and Registration budget increased by \$3,460 to account for the training associated with the implementation of Miscellaneous/Community Development Cash receipting module that will be implemented in fiscal year 2012.

Annual Maintenance and Support budget decreased by \$4,400 due to the re-allocation of the Utility billing software into the appropriate Enterprise Fund.

Equipment Purchases budget decreased by \$2,400 due to budget constraints and the limited amounts the city has to purchase new IT equipment. The IT equipment purchases fiscal year 2012 budget does include \$30,000 for disaster recovery software, \$3,000 for enterprise wireless gear for the City building, and \$7,600 for security upgrades VLAN separation.

Clearfield City implemented an equipment replacement program in fiscal year 2008-2009 budget which created a new expense item in each division who replaces equipment. A decrease of \$23,487 in the Equipment replacement total budget of \$96,000 includes the budget of laptops for the City’s executive and administrative staff (those department and division leaders who have laptops).

PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
LG2.Ai	City-Wide Uptime Average	Maintain a 99.9% computer uptime average city wide	100%	100%
LG2.Ai	Department Goals	Recognize the importance of the Departmental strategic and planning goals and provide each department with the needed resources to obtain their goals	100%	100%
LG2.Ai	Website	Identify ways to get information on our website in a more timely fashion as well as create a digital portal which positively represents the city	100%	100%
LG2.Ai	System Audits	Maintain an audit process for the City’s systems (i.e. security, internal controls, disaster recovery, asset management, liability, availability)	100%	100%
LG2.Ai	IS Systems	Monitor all of the City’s critical IS systems, maintain the monitoring system to include at least 90% of the City’s critical systems	100%	100%
LG2.Ai	Training	Continually investigate and implement a basic training program so each employee can effectively use the City’s computer infrastructure	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
LG2.Ai	HR Software	Upgrade ETS System and JAC systems	100%
LG2.Ai	Financial Software	Upgrade Cognos System to Verion 8 – Web-based	100%
LG2.Ai	Replacement Program	Replace laptops (non-police with new systems where needed)	100%
LG2.Ai	Replacement Program	Requisition 42" scanner for GIS group	100%
LG2.Ai	Replacement Program	Replace key high capacity printers	100%
LG2.Ai	Redundancy/Disaster Recovery	Install new DR SAN at offsite facility	100%
LG2.Ai	Security	Upgrades for VLAN separation	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Released and awarded bid for new city phone system, and installed the new phone system that included over 150 new handsets.
- Installed a new multi-media center in the multipurpose room.
- Updated servers to a new Virtual Server Farm.
- Upgraded SAN (Storage Area Network) System.
- Upgraded the following software systems: Class, Caselle, Mail, Spillman, Nagios, Backup, File Servers, Domain Controllers, and Name Servers.
- Upgraded the Police Spillman System and implemented Heat Spot Technology (Dashboard).
- Installed management software for Public Works (Management Plus).
- Helped implement new personal video cameras for police and software (VieView).
- Initial implementation of the GIS server.
- Installed 32 Hardened laptops for police.
- Updated police investigation’s rooms with Arbitrator system.

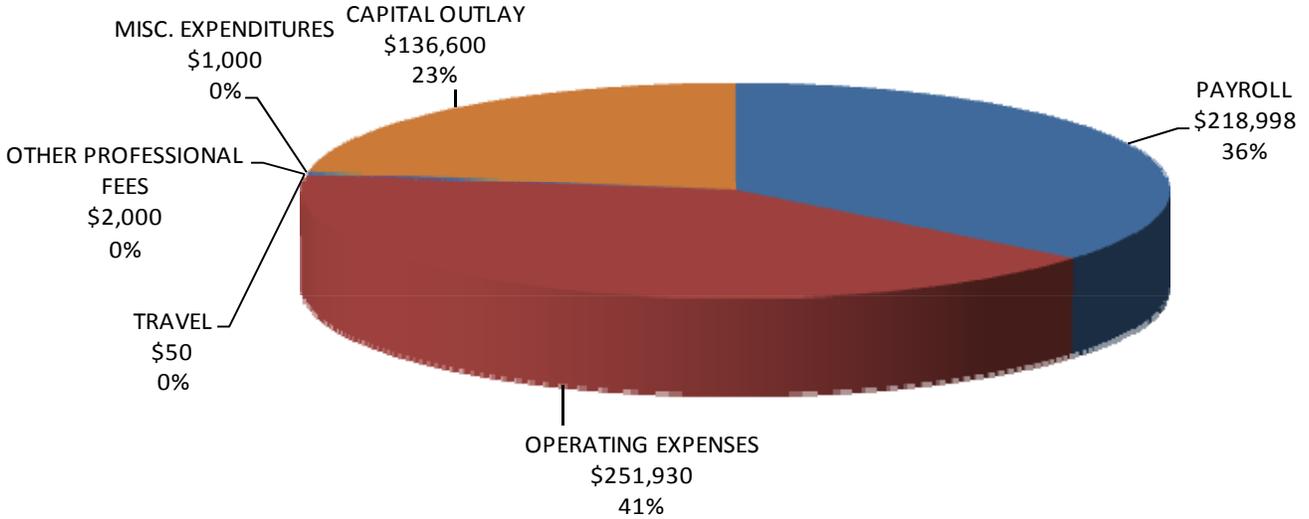


INFORMATION TECHNOLOGIES 10-4142

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$157,703	\$157,649	\$157,198	\$158,768	\$1,570	1.0%
613101 F.I.C.A.	\$11,591	\$11,518	\$12,026	\$12,146	\$120	1.0%
613201 UTAH RETIREMENT SYSTEMS	\$20,365	\$20,879	\$21,750	\$21,974	\$224	1.0%
613202 401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613203 457 RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613301 HEALTH INSURANCE	\$16,240	\$18,910	\$19,541	\$19,490	(\$50)	(0.3%)
613302 DENTAL INSURANCE	\$1,997	\$1,953	\$2,093	\$2,197	\$104	5.0%
613303 LIFE INSURANCE	\$396	\$389	\$396	\$316	(\$80)	(20.2%)
613304 VISION INSURANCE	\$160	\$164	\$126	\$160	\$35	27.8%
613401 WORKER'S COMPENSATION	\$2,402	\$2,272	\$2,398	\$2,355	(\$42)	(1.8%)
613601 LONG TERM DISABILITY	\$1,076	\$1,085	\$1,445	\$1,460	\$15	1.0%
613701 EMPLOYEE ASSISTANCE PROGR	\$72	\$77	\$72	\$72	\$0	0.0%
613801 ADMINISTRATION FEE	\$60	\$62	\$60	\$60	\$0	0.0%
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$0	\$198	\$560	\$360	(\$200)	(35.7%)
621201 MEMBERSHIP DUES	\$15	\$15	\$0	\$0	\$0	0.0%
621301 TRAINING & REGISTRATION F	\$3,459	\$2,294	\$2,500	\$5,960	\$3,460	138.4%
624001 OFFICE SUPPLIES	\$250	\$233	\$500	\$500	\$0	0.0%
624003 SMALL OFFICE EQUIPMENT	\$0	\$699	\$800	\$800	\$0	0.0%
624005 COPYING / PRINTING	\$21,044	\$22,935	\$23,000	\$23,000	\$0	0.0%
624006 POSTAGE/MAILING	\$18	\$0	\$0	\$0	\$0	0.0%
624201 SOFTWARE	\$8,463	\$13,102	\$18,180	\$20,075	\$1,895	10.4%
624202 HARDWARE	\$4,591	\$6,292	\$4,000	\$4,000	\$0	0.0%
624203 WEB	\$250	\$2,660	\$5,000	\$5,000	\$0	0.0%
624204 ANNUAL MAINT. & SUPPORT	\$126,188	\$126,327	\$143,905	\$139,505	(\$4,400)	(3.1%)
624205 MISC. COMP. EXENSES & SUP	\$3,784	\$1,778	\$2,900	\$2,900	\$0	0.0%
624206 WIRELESS NETWORK	\$0	\$92	\$800	\$800	\$0	0.0%
625001 EQUIPMENT MAINTENANCE	\$1,954	\$2,064	\$1,750	\$1,750	\$0	0.0%
625002 EQUIPMENT SUPPLIES	\$1,341	\$0	\$0	\$0	\$0	0.0%
628002 LANDLINES	\$35,449	\$39,851	\$47,280	\$47,208	\$0	0.0%
TRAVEL						
623103 IN-STATE TRANSPORTATION	\$54	\$0	\$0	\$0	\$0	0.0%
623501 OUT-OF-STATE LODGING	\$538	\$0	\$0	\$0	\$0	0.0%
623502 OUT-OF-STATE MEALS	\$192	\$0	\$0	\$0	\$0	0.0%
623503 OUT-OF-STATE TRANSPORT	\$179	\$0	\$0	\$0	\$0	0.0%
623504 OUT-OF-STATE MILEAGE	\$0	\$0	\$0	\$0	\$0	0.0%
623505 OUT-OF-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	0.0%
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$0	(\$6,100)	\$2,000	\$2,000	\$0	0.0%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$0	\$664	\$1,000	\$1,000	\$0	0.0%
662003 LATE FEES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY						
673001 CP - PROJECT	\$0	\$0	\$0	\$0	\$0	0.0%
674001 EQUIPMENT PURCHASES	\$5,662	\$48,000	\$43,000	\$40,600	(\$2,400)	(5.6%)
674002 EQUIPMENT REPLACEMENTS	\$113,808	\$107,693	\$119,487	\$96,000	(23,487)	(19.7%)
TOTAL INFORMATION TECH.	\$539,302	\$583,756	\$633,765	\$610,578	(\$23,187)	(3.7%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$212,062	\$214,958	\$217,103	\$218,998	\$1,895	0.9%
OPERATING EXPENSES	\$207,770	\$213,105	\$254,175	\$254,980	\$805	0.3%
CAPITAL OUTLAY	\$119,470	\$155,693	\$162,487	\$136,600	(\$25,887)	(15.9%)
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$539,302	\$583,756	\$633,765	\$610,578	(\$23,187)	(3.7%)

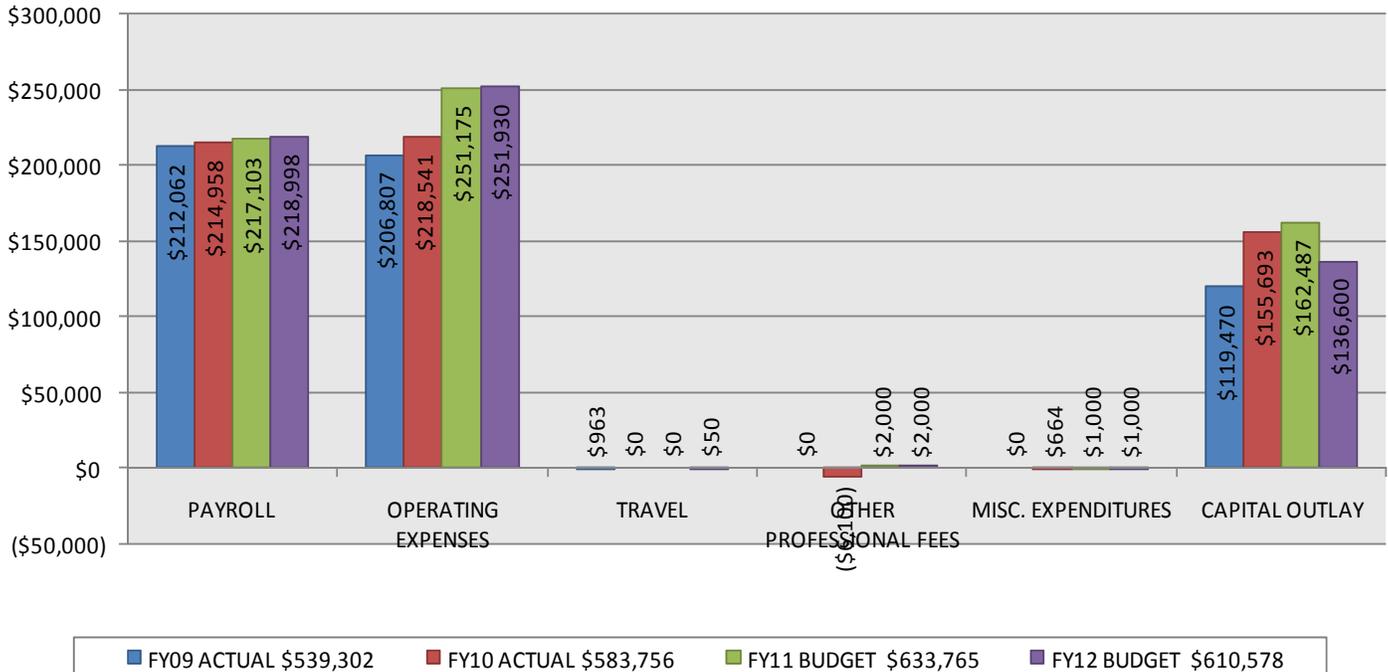
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Information Technology's total budget of \$610,578 which shows that operating expenses is the largest expenditure for the Information Technology Division consuming 41% of their budget:

2012 INFORMATION TECHNOLOGY EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Information Technology Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

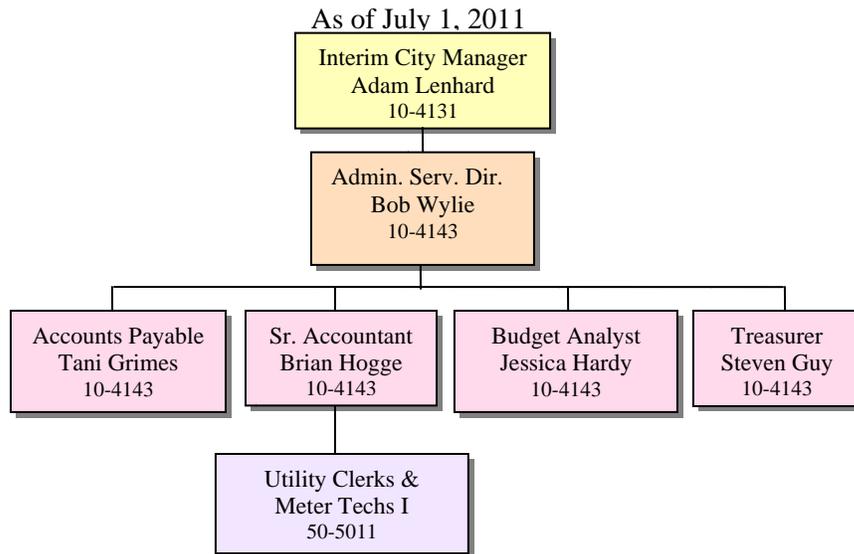
INFORMATION TECHNOLOGY EXPENDITURE HISTORICAL TRENDS



FINANCE 10-4143

MISSION STATEMENT:

“It is the mission of the Finance Division to provide support and quality service to the Residents, Customers and Employees of Clearfield City.”



KEY WORKLOAD INDICATORS:

- Processed and Issued over 7,305 Purchase Orders
- Processed over 6,659 Checks through Accounts Payable
- Processed 109 1099 forms
- Maintain Budgets for 16 Funds
- Sent 112 of Bad Debts to Collection
- Prepare GFOA budget submission
- Complete the FY2011 Comprehensive Annual Financial Report

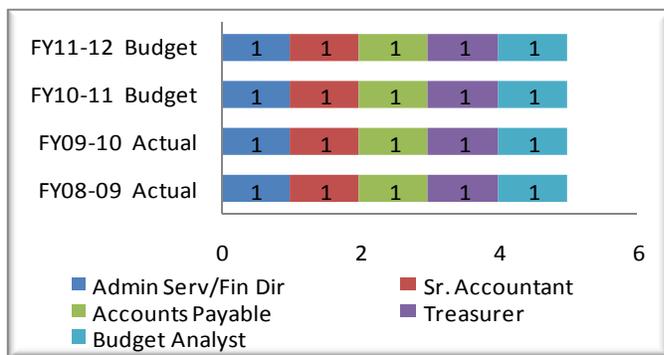


PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Finance				
Administrative Services Director/Finance Director	1	1	1	1
Sr. Accountant	1	1	1	1
Accounts Payable	1	1	1	1
Treasurer	1	1	1	1
Budget Analyst	1	1	1	1
Total General Fund Finance Personnel	5	5	5	5

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
LG1.	Present CAFR to City Council	Present the CAFR to the City Council on or before December 31, 2010	100%	100%
LG1.	Produce informative budget document	Provide more useful information about revenue sources and expenditures	100%	100%
LG1.	Customer service professionalism	Continue to strive for the best customer service skills and attitudes in our personnel	100%	100%
LG1.	Awards	Continue to submit for GFOA's CAFR and Budget awards	100%	100%
LG1.	Financial Software	Continue to support city-wide departments in their entries into the financial software system	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
LG1.	Financial policies	Create and implement financial policies for all funds	100%
LG1.	Project budgeting	Increase efficiency of budgeting for projects and maintaining accurate expenditures	100%
LG1.	CIP Policies & Projections	Create CIP policies and Implement 5-10 year CIP budget projections	100%
LG1.	Budget Projections	Implement a 5-10 year financial budget projectio0ns for each fund	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Awarded the Government Finance Officers Association’s Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ending June 30, 2010
- Awarded the Government Finance Officers Association’s Distinguished Budget Presentation Award for the Fiscal Year 2011 Budget. This was the fourth year the City submitted, applied, and was awarded the award.
- Presented the City Council with a balanced budget while maintaining the Certified Tax Rate from the previous year.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes.

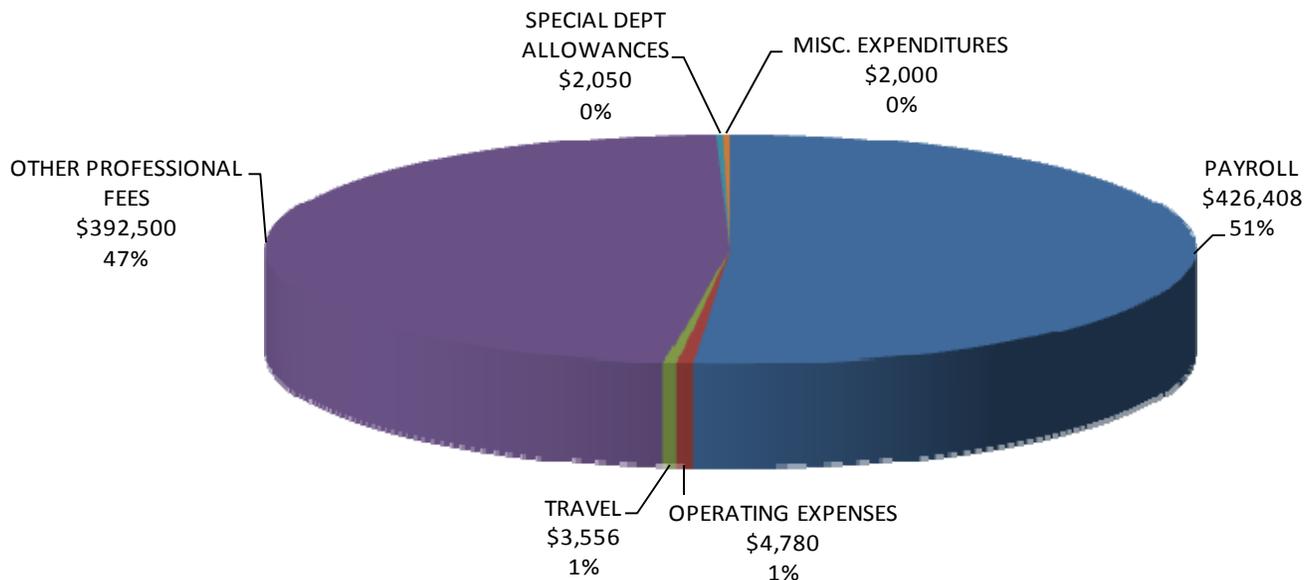
Educational Reimbursement budget decreased by \$5,960 to a zero budget since all educational reimbursements were transferred to the Human Resource Division (10 4141).

FINANCE 10-4143

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$298,777	\$298,504	\$298,013	\$307,641	\$9,628 3.2%
611201	OVERTIME	\$748	\$634	\$1,000	\$1,000	\$0 0.0%
611501	PART-TIME	\$0	\$0	\$0	\$0	\$0 0.0%
613101	F.I.C.A.	\$22,392	\$22,568	\$23,104	\$23,726	\$622 2.7%
613201	UTAH RETIREMENT SYSTEMS	\$38,420	\$39,662	\$41,365	\$42,783	\$1,418 3.4%
613301	HEALTH INSURANCE	\$30,259	\$34,764	\$35,722	\$37,072	\$1,350 3.8%
613302	DENTAL INSURANCE	\$3,674	\$3,442	\$3,690	\$3,874	\$184 5.0%
613303	LIFE INSURANCE	\$785	\$775	\$768	\$615	(\$154) (20.1%)
613304	VISION INSURANCE	\$311	\$321	\$311	\$311	\$0 0.0%
613401	WORKER'S COMPENSATION	\$530	\$424	\$448	\$496	\$47 10.5%
613601	LONG TERM DISABILITY	\$1,997	\$2,056	\$2,739	\$2,833	\$94 3.4%
613701	EMPLOYEE ASSISTANCE PROGRAM	\$180	\$192	\$180	\$180	\$0 0.0%
613801	ADMINISTRATION FEE	\$90	\$94	\$90	\$120	\$30 33.3%
614201	CAR ALLOWANCE	\$5,715	\$5,949	\$5,760	\$5,760	\$0 0.0%
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$784	\$0	\$700	\$700	\$0 0.0%
621201	MEMBERSHIP DUES	\$912	\$1,685	\$1,180	\$1,180	\$0 0.0%
621301	TRAINING & REGISTRATION F	\$1,163	\$3,115	\$900	\$900	\$0 0.0%
621401	EDUCATIONAL REIMBURSEMENT	\$4,953	\$5,229	\$5,960	\$0	(\$5,960) (100%)
624001	OFFICE SUPPLIES	\$2,732	\$1,775	\$2,000	\$2,000	\$0 0.0%
624005	COPYING/PRINTING	\$0	\$46	\$0	\$0	\$0 0.0%
624101	CLAIMS & DAMAGES	\$0	\$200	\$0	\$0	\$0 0.0%
624102	SALES TAX PAID	\$0	(\$2)	\$0	\$0	\$0 0.0%
TRAVEL						
623101	IN-STATE LODGING	\$0	\$459	\$540	\$540	\$0 0.0%
623102	IN-STATE MEALS	\$0	\$234	\$234	\$276	\$42 17.9%
623103	IN-STATE TRANSPORTATION	\$0	\$153	\$170	\$220	\$50 29.4%
623104	IN-STATE MILEAGE REIMBURS	\$0	\$11	\$0	\$0	\$0 0.0%
623105	IN-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0 0.0%
623501	OUT-OF-STATE LODGING	\$516	\$0	\$1,000	\$1,000	\$0 0.0%
623502	OUT-OF-SATE MEALS	\$176	\$0	\$625	\$570	(\$55) (8.8%)
623503	OUT-OF-STATE TRANSPORT	\$683	\$152	\$700	\$500	(\$200) (28.6%)
623504	OUT-OF-STATE MILEAGE	\$0	\$0	\$0	\$0	\$0 0.0%
623505	OUT-OF-STATE MISC.	\$0	\$0	\$250	\$450	\$200 80.0%
OTHER PROFESSIONAL FEES						
631001	AUDITOR FEES	\$55,500	\$51,000	\$55,000	\$55,000	\$0 0.0%
631002	ARBITRAGE COMPLIANCE	\$2,125	\$4,750	\$10,000	\$10,000	\$0 0.0%
631003	INSURANCE FEES	\$254,189	\$227,841	\$290,000	\$290,000	\$0 0.0%
631004	BANK PROFESSIONAL FEES	\$41,882	\$22,586	\$37,000	\$37,500	\$500 1.4%
631006	OTHER PROFESSIONAL FEES	\$4,020	\$175	\$0	\$0	\$0 0.0%
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$860	\$1,429	\$2,050	\$2,050	\$0 0.0%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$1,109	\$7	\$2,000	\$2,000	\$0 0.0%
662001	MISCELLANEOUS SERVICES	\$0	\$65	\$0	\$0	\$0 0.0%
	TOTAL FINANCE	\$775,483	\$730,294	\$823,498	\$831,294	\$7,796 1.0%
FUNCTIONAL SUMMARY						
	SALARIES & BENEFITS	\$403,877	\$409,385	\$413,189	\$426,408	\$13,219 3.2%
	OPERATING EXPENSES	\$371,606	\$320,909	\$410,309	\$404,886	(\$5,423) (1.3%)
	CAPITAL OUTLAYS	\$0	\$0	\$0	\$0	\$0 0.0%
	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0 0.0%
	TOTAL FUNCTIONAL SUMMARIES	\$775,483	\$730,294	\$823,498	\$831,294	\$7,796 1.0%

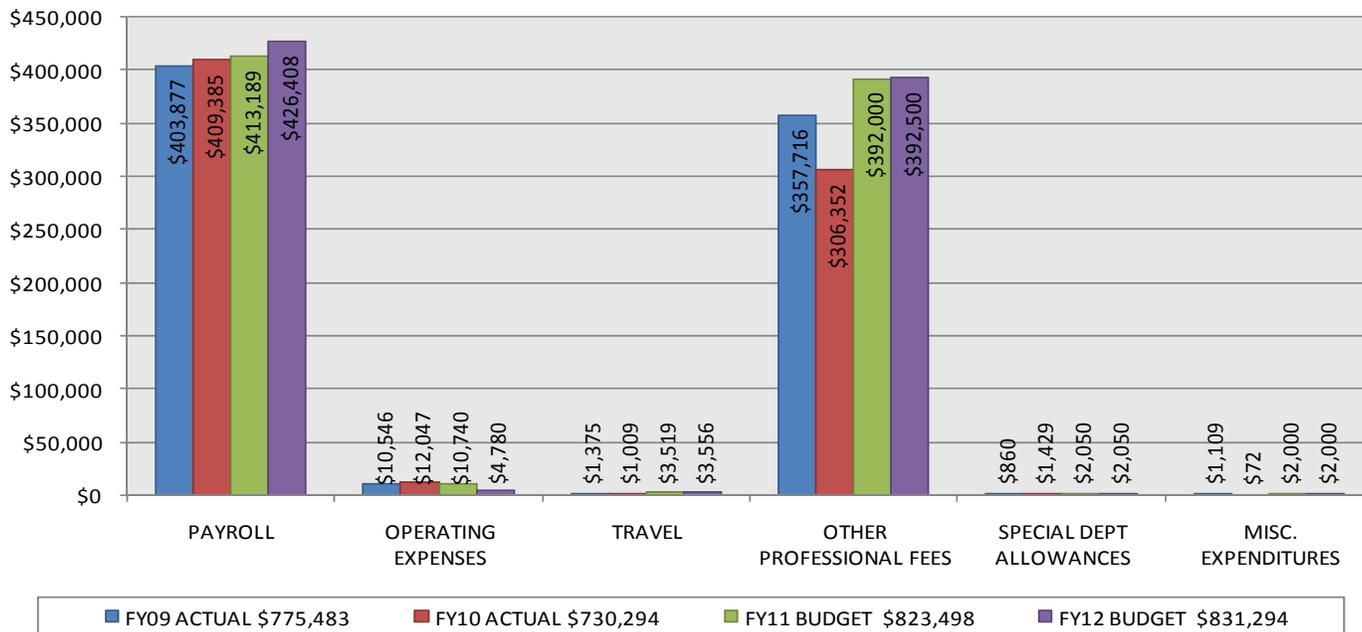
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Finance Division's total budget of \$831,294 which shows that payroll is the largest expenditure for the Finance Division consuming 51% of their budget:

2012 FINANCE DIVISION EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Finance Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

FINANCE DIVISION EXPENDITURE HISTORICAL TRENDS



The Public Safety is the largest department of the General Fund and their expenditures make up 28% of the Total General Fund Budget with \$3,985,004 in expenditures. The Public Safety Department is made up by the following divisions:

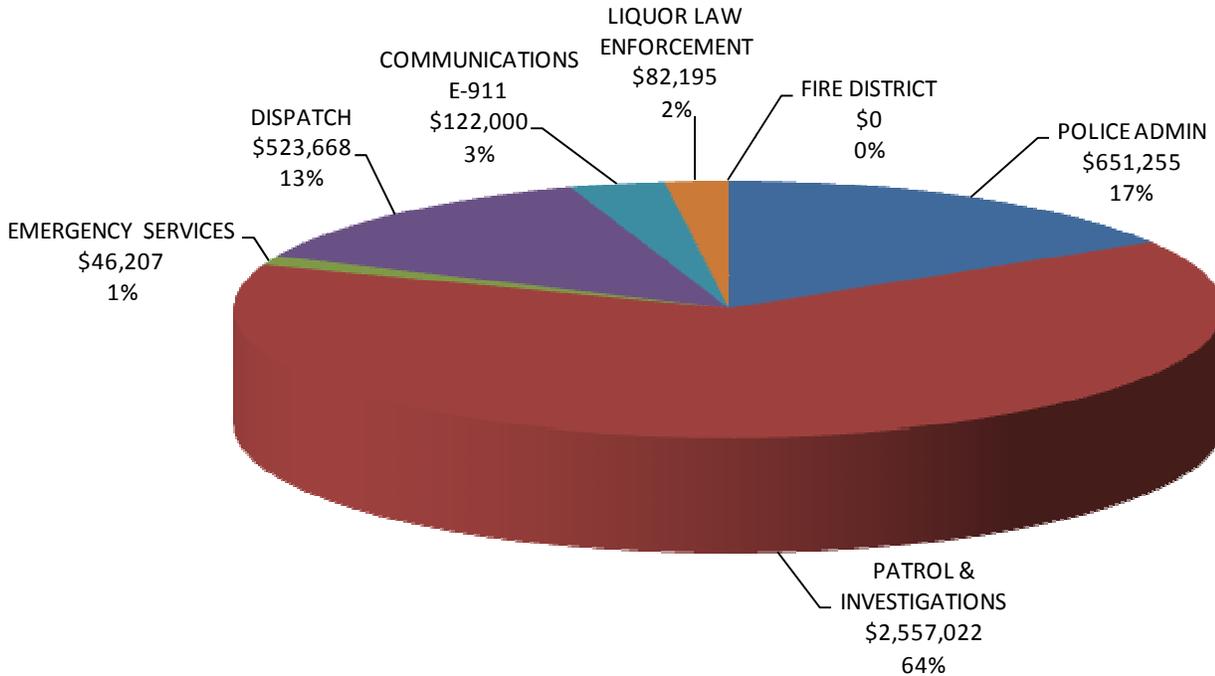
- General Government – Public Safety
 - 4211 – Police Administration
 - 4212 – Patrol & Investigations
 - 4213 – Emergency Services
 - 4215 – Dispatch
 - 4216 – Communications, E-911
 - 4218 – Liquor Law Enforcement
 - 4221 – Fire District

Following is a summary table showing the Public Safety expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actuals	Actuals	Budget	Budget	From FY11	(Dec)
PUBLIC SAFETY									
4200	4210	4211	POLICE ADMINISTRATION	\$610,640	\$646,167	\$656,630	\$651,255	(\$5,375)	(0.8%)
		4212	PATROL & INVESTIGATIONS	\$2,394,411	\$2,608,324	\$2,962,555	\$2,557,022	(\$405,533)	(13.7%)
		4213	EMERGENCY SERVICES	\$16,655	\$26,495	\$57,653	\$46,207	(\$11,446)	(19.9%)
		4215	DISPATCH	\$465,761	\$461,683	\$518,900	\$523,668	\$4,768	0.9%
		4216	COMMUNICATIONS, E-911	\$83,975	\$97,277	\$351,117	\$124,657	(\$226,460)	(64.5%)
		4218	LIQUOR LAW ENFORCEMENT	\$89,305	\$92,243	\$80,248	\$82,195	\$1,946	2.4%
4220	4221	4221	FIRE DISTRICT	\$21,936	\$0	\$0	\$0	\$0	0.0%
TOTAL PUBLIC SAFETY EXPENDITURES				\$3,682,683	\$3,750,189	\$4,627,103	\$3,985,004	(\$642,099)	(13.9%)

Following is a graph showing the percentage each division makes up of the Public Safety budget:

2012 PUBLIC SAFETY EXPENDITURES BY DIVISION



In the following Public Safety section, each division is broken out separately and each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

POLICE ADMINISTRATION 10-4211

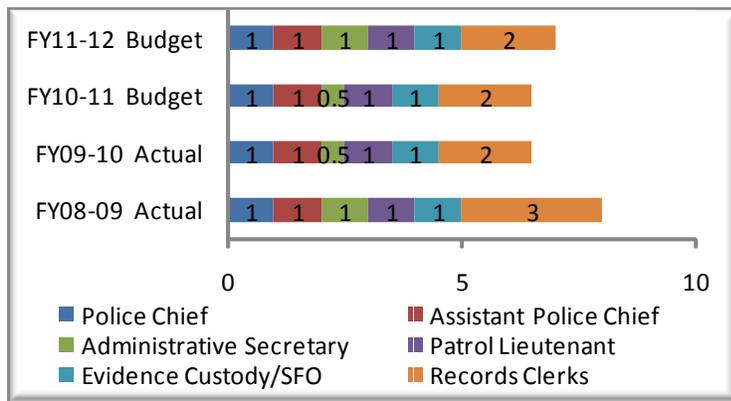
MISSION STATEMENT:

“To provide professional law enforcement services that will enhance the quality of life for all citizens who live in or visit our community.”

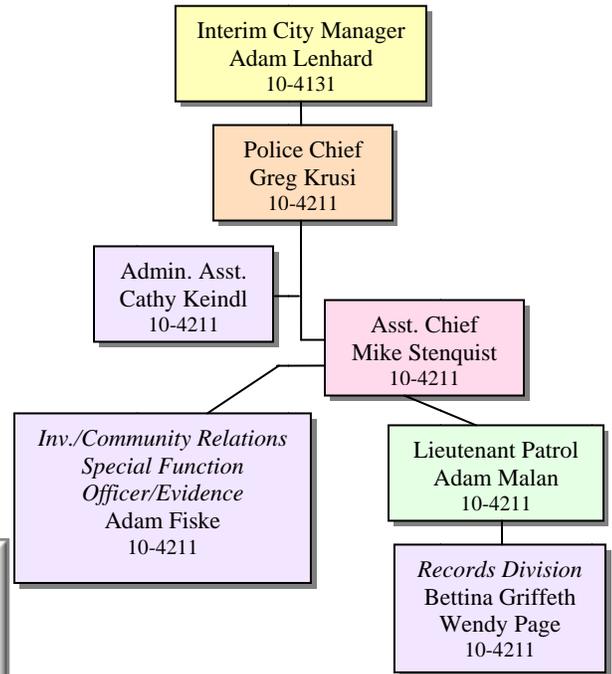
KEY WORKLOAD INDICATORS:

- 31 Sworn Officers, 1 sworn Special Functions Officer, 3 Civilian Office Staff, 1 part-time Emergency Preparedness Manager, and 9 FTE and 2 PTE Emergency 911 Dispatch Personnel serving a population of 30,112 with an estimated weekday population of 50,000

PERSONNEL HISTORICAL TRENDS:



As of July 1, 2010



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Police Administration				
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Administrative Secretary	1	.5	.5	1
Patrol Lieutenant	1	1	1	1
Evidence Custody/Special Functions Officer	1	1	1	1
Records Clerks	3	2	2	2
Total General Fund Police Admin. Personnel	8	6.5	6.5	7

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
LG3.Ai.	Traffic Division	Maintain an acceptable level of staffing within the division along with concentrating on crash related violations	100%	100%
LG3.Ai	Dispatch	Continue to provide the best response and assistance to the Police and Fire District	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY11 % Proj.
LG2.Ai.i	Pole Camera Security System	Continue the digital pole-mounted surveillance camera project funded by a Federal BJA grant	100%
LG	Personnel Policy Training	Provide in-house training on policy to reduce liability.	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Implement Spillman Dashboard system linked with the City's Graphics Information System (GIS) to create a more effective patrolling strategy by targeting "hot spots" in the City.
- Launched a new program called "TipSoft" which allows residents to send tips via mobile phones and computers, anonymously.
- On-line reporting system designed and implemented at the Clearfield Aquatics Center – looking to expand to other avenues.
- For the Pole Camera grant: RFP out, finalized site map with GPS, preliminary design, first round review with vendors, final design and proposals, award contract with AlphaCorp Security.
- Grant funds were used to purchase Spillman Dashboard, mobile phone bank, Clear Web Analysis system which is pre-paid for two years, rifle sights, 5 bullet proof vests, PBT's, and tablets (laptops) for each patrol officer.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

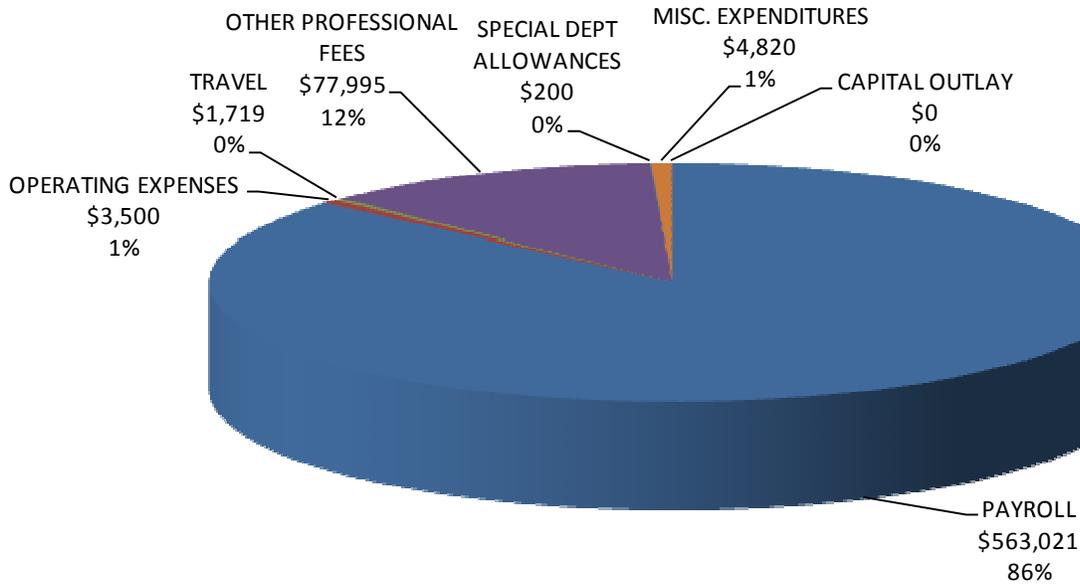
There were no significant staffing or expenditure changes in the fiscal year 2012 budget.

POLICE ADMINISTRATION 10-4211

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$393,102	\$404,267	\$384,443	\$385,960	\$1,517	0.4%
611201 OVERTIME	\$90	\$1,173	\$1,000	\$1,000	\$0	0.0%
611501 PART-TIME WAGES	\$4,611	\$1,889	\$0	\$0	\$0	0.0%
613101 F.I.C.A.	\$30,090	\$29,233	\$29,716	\$29,717	\$1	0.0%
613201 UTAH RETIREMENT SYSTEMS	\$77,927	\$86,462	\$84,040	\$85,662	\$1,623	1.9%
613301 HEALTH INSURANCE	\$21,080	\$29,950	\$39,624	\$42,224	\$2,600	6.6%
613302 DENTAL INSURANCE	\$3,112	\$3,478	\$4,902	\$5,147	\$244	5.0%
613303 LIFE INSURANCE	\$710	\$776	\$990	\$790	(\$200)	(20.2%)
613304 VISION INSURANCE	\$302	\$395	\$498	\$498	\$0	0.0%
613401 WORKER'S COMPENSATION	\$4,989	\$5,279	\$5,267	\$4,931	(\$336)	(6.4%)
613601 LONG TERM DISABILITY	\$2,836	\$2,626	\$3,686	\$3,570	(\$116)	(3.1%)
613701 EMPLOYEE ASSISTANCE PROGR	\$252	\$257	\$252	\$252	\$0	0.0%
613801 ADMINISTRATION FEE	\$90	\$68	\$90	\$120	\$30	33.3%
614101 CLOTHING ALLOW - FT	\$2,710	\$2,279	\$3,150	\$3,150	\$0	0.0%
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$16	\$0	\$300	\$300	\$0	0.0%
621201 MEMBERSHIP DUES	\$655	\$655	\$800	\$800	\$0	0.0%
621301 TRAINING & REGISTRATION F	\$1,553	\$525	\$1,275	\$550	(\$725)	(56.9%)
621401 EDUCATIONAL REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	0.0%
624001 OFFICE SUPPLIES	\$710	\$559	\$1,025	\$800	(\$225)	(22.0%)
624005 COPYING / PRINTING	\$6	\$125	\$600	\$600	\$0	0.0%
624006 POSTAGE/MAILING	(\$36)	\$0	\$0	\$0	\$0	0.0%
625001 EQUIP. MAINT. & SUPPLIES	\$39	\$0	\$0	\$0	\$0	0.0%
625501 EQUIPMENT REPAIRS	\$250	\$250	\$450	\$450	\$0	0.0%
TRAVEL						
623101 IN-STATE LODGING	\$799	\$490	\$810	\$810	\$0	0.0%
623102 IN-STATE MEALS	\$440	\$560	\$351	\$414	\$63	17.4%
623103 IN-STATE TRANSPORTATION	\$202	\$151	\$255	\$255	\$0	0.0%
623104 IN-STATE MILEAGE	\$0	\$0	\$240	\$240	\$0	0.0%
623501 OUT-OF-STATE LODGING	\$2,151	\$0	\$2,400	\$0	(\$2,400)	(100%)
623502 OUT-OF-SATE MEALS	\$640	\$0	\$672	\$0	(\$672)	(100%)
623503 OUT-OF-STATE TRANSPORT	\$460	\$0	\$1,040	\$0	(\$1,040)	(100%)
623504 OUT-OF-STATE MILEAGE	\$0	\$0	\$0	\$0	\$0	0.0%
623505 OUT-OF-STATE MISC.	\$0	\$0	\$296	\$0	(\$296)	(100%)
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$60,484	\$72,882	\$83,813	\$77,995	(\$5,818)	(6.9%)
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	(\$917)	\$23	\$0	\$200	\$200	100%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$1,062	\$1,326	\$2,145	\$2,320	\$175	8.2%
662001 MISCELLANEOUS SERVICES	\$0	\$0	\$0	\$0	\$0	0.0%
662003 LATE FEES	\$0	\$0	\$0	\$0	\$0	0.0%
663001 CONTINGENCY FUND	\$226	\$436	\$2,500	\$2,500	\$0	0.0%
CAPITAL OUTLAY						
674001 EQUIPMENT PURCHASES	\$0	\$54	\$0	\$0	\$0	0.0%
674002 EQUIPMENT REPLACEMENTS	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL POLICE ADMINISTRATION	\$610,640	\$646,167	\$656,630	\$651,255	(\$5,375)	(0.8%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$541,900	\$68,132	\$557,659	\$563,021	\$5,362	1.0%
OPERATING EXPENSES	\$68,740	\$577,981	\$98,971	\$88,234	(\$10,737)	(10.9%)
CAPITAL OUTLAY	\$0	\$54	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$610,640	\$646,167	\$656,630	\$651,255	(\$5,375)	(0.8%)

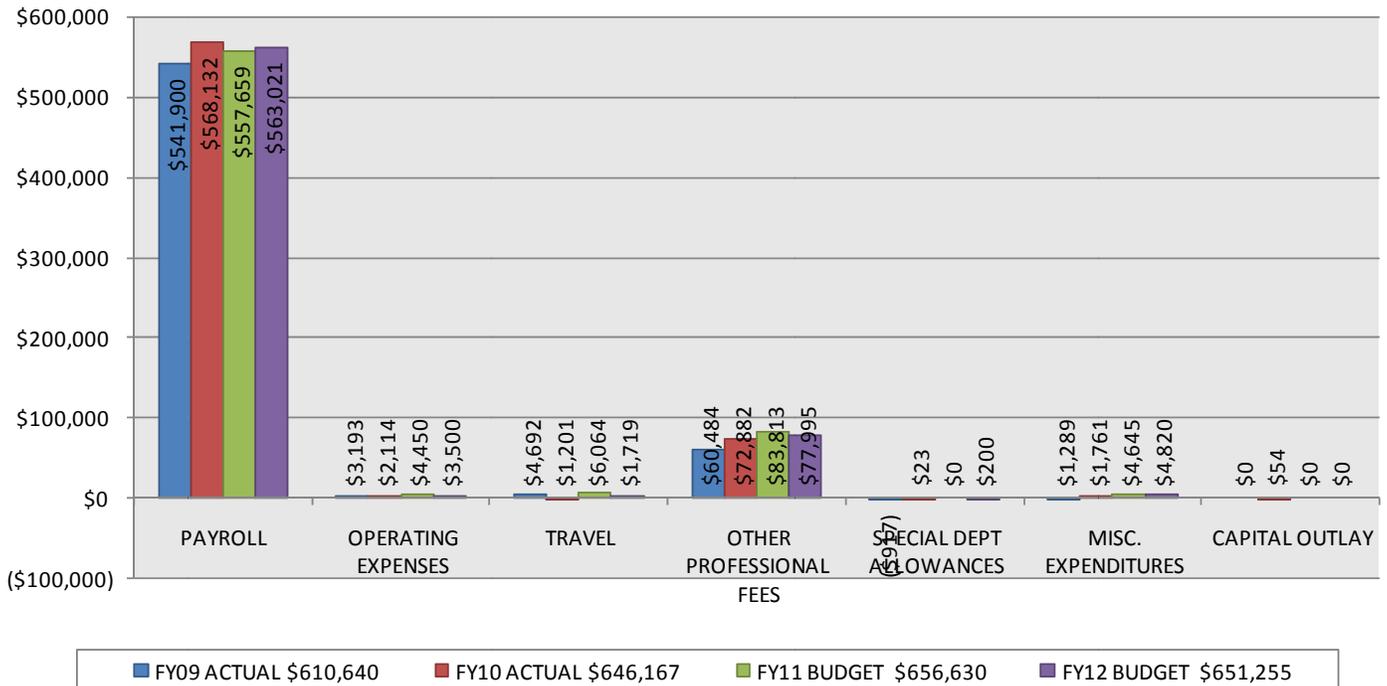
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Police Administration's total budget of \$651,255 which shows that payroll expenses is the largest expenditure for the Police Administration consuming 86% of their budget:

2012 POLICE ADMINISTRATION EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Police Administration expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

POLICE ADMINISTRATION EXPENDITURE HISTORICAL TRENDS



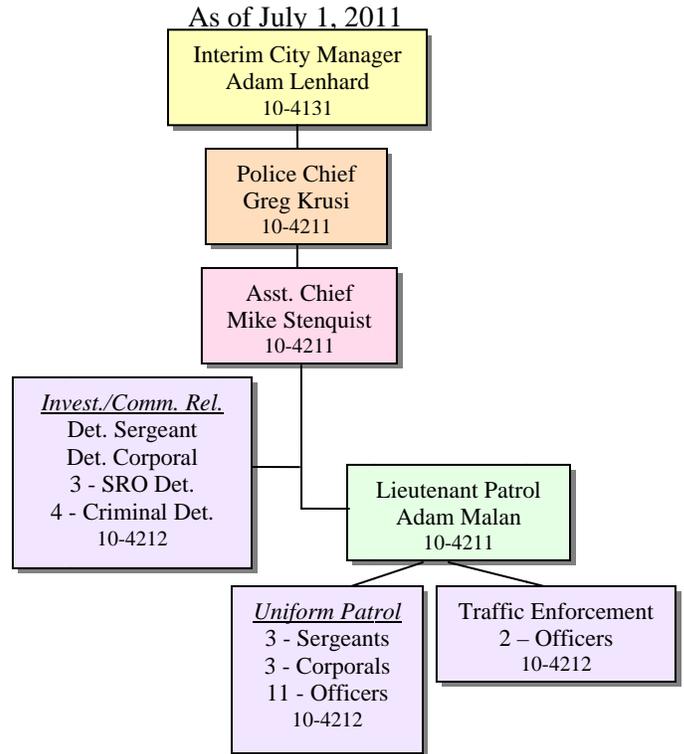
PATROL & INVESTIGATIONS 10-4212

MISSION STATEMENT:

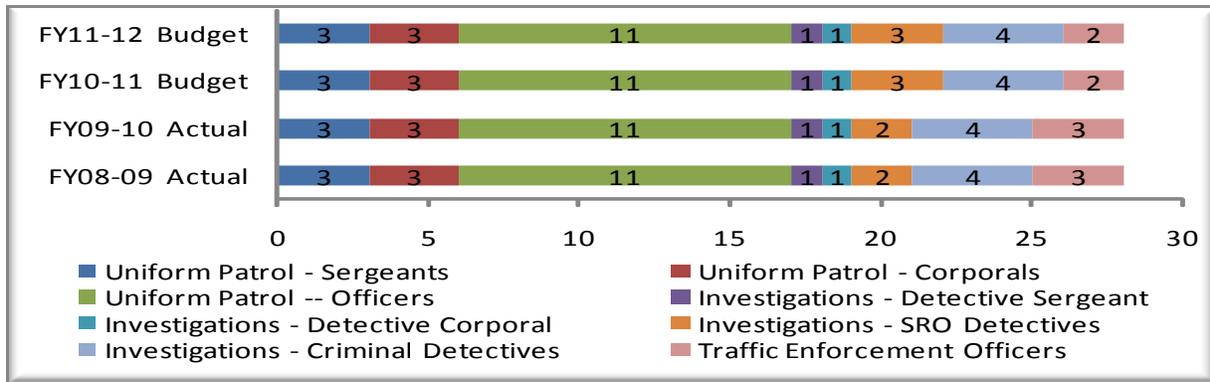
“To provide professional law enforcement services that will enhance the quality of life for all citizens who live in or visit our community.”

KEY WORKLOAD INDICATORS:

- Responded to 16,876 Incidents
- Issued 4,389 Traffic Citations
- Issued 10,787 Violations
- Issued 4,057 Written Warnings
- Issued 1,015 Parking Violations
- Responded to 743 Traffic Accidents



PERSONNEL HISTORICAL TRENDS:



PERSONNEL REPORT:

Department/Position	FY07-08 Actual	FY08-09 Actual	FY09-10 Budget	FY10-11 Budget
General Fund				
Patrol & Investigations				
Uniform Patrol - Sergeants	3	3	3	3
Uniform Patrol - Corporals	3	3	3	3
Uniform Patrol - Officers	11	11	11	11
Investigations - Detective Sergeant	1	1	1	1
Investigations - Detective Corporal	1	1	1	1
Investigations - SRO Detectives	2	2	3	3
Investigations - Criminal Detectives	4	4	4	4
Traffic Enforcement Officers	3	3	2	2
Total General Fund Patrol & Invest. Personnel	28	28	28	28

PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
LG3.Ai	Leadership Roles	Provide or direct officers to tasks which would give them the opportunity for leadership roles	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY11 % Proj.
-	Training	Train remaining patrol officers in Crisis Intervention (CIT) as well as two new crisis negotiators.	100%
-	Physical Fitness/Wellness	Inspire department fitness to improve morale and reduce liability.	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Physical Fitness/Wellness – along with the City, encourage officers to increase physical fitness and participate in the City-wide Wellness incentives.
- Continued to train nearly all officers in Crisis Intervention (CIT) and successfully trained all officers on Emergency Vehicle Operations.
- Implementation of Spillman Dashboard to create a more effective method of conducting traffic enforcement with the goal of increasing public safety through the targeting of accident “hot spots”.
- Underage alcohol enforcement grant and EASY (Eliminate Alcohol Sales to Youth) grant – random compliance checks at retail outlets, convenience and grocery stores, food establishments, and shoulder taps to prevent youth access to alcohol.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

Utah Retirement Budget increased by \$22,078 to account for the major overhaul by the Utah Retirement System which resulted in public safety retirement contribution percentage estimated to be 29.0%.

Educational reimbursement budget decreased by \$10,500 to a zero budget since city-wide educational assistance was moved into the Human Resources Division.

Equipment purchases budget decreased by \$10,292 for the purchase of Holographic Rifle Sights which were approved and purchased in the fiscal year 2011 budget.

Fuel/Oil and fleet repair budgets increased based on prior year actual expenditures and an anticipated increase in costs.

Fleet lease budget decreased by \$15,100 based on the number of cars participating in the City fleet lease program.

Equipment purchases budget decreased by \$425,000 to a zero budget for the Bureau of Justice Assistance (BJA) Congressionally Selected Awards Program to purchase pole mounted surveillance cameras, upgraded computer tablets, and compstat dashboard software. The tablets and dashboard software were implemented in fiscal year 2011 and it is anticipated the pole mounted surveillance cameras will be completed in fiscal year 2012.

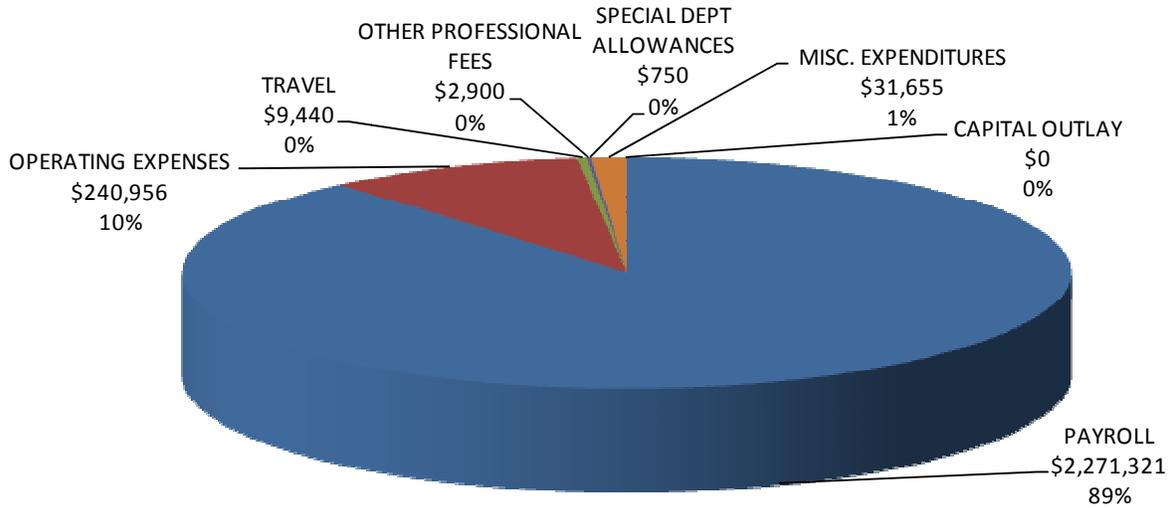


PATROL & INVESTIGATIONS 10-4212

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$1,341,505	\$1,323,952	\$1,340,350	\$1,313,646	(\$26,703)	(2.0%)
611201 OVERTIME	\$104,395	\$87,873	\$134,169	\$128,010	(\$6,159)	(4.6%)
611501 PART-TIME	\$52,646	\$53,331	\$53,602	\$52,233	(\$1,370)	(2.6%)
613101 F.I.C.A.	\$112,461	\$109,150	\$118,278	\$114,856	(\$3,422)	(2.9%)
613201 UTAH RETIREMENT SYSTEMS	\$307,539	\$317,307	\$342,776	\$364,853	\$22,078	6.4%
613301 HEALTH INSURANCE	\$151,692	\$175,622	\$184,016	\$221,222	\$37,206	20.2%
613302 DENTAL INSURANCE	\$17,952	\$17,251	\$18,783	\$20,874	\$2,091	11.1%
613303 LIFE INSURANCE	\$4,453	\$4,659	\$4,158	\$3,596	(\$562)	(13.5%)
613304 VISION INSURANCE	\$1,518	\$1,980	\$2,135	\$2,286	\$151	7.1%
613401 WORKER'S COMPENSATION	\$22,576	\$20,768	\$21,416	\$20,404	(\$1,012)	(4.7%)
613601 LONG TERM DISABILITY	\$9,387	\$9,056	\$11,092	\$11,779	\$687	6.2%
613701 EMPLOYEE ASSISTANCE PROGR	\$963	\$1,006	\$1,080	\$972	(\$108)	(10.0%)
613801 ADMINISTRATION FEE	\$360	\$357	\$390	\$390	\$0	0.0%
614101 CLOTHING ALLOW - FT	\$14,089	\$14,229	\$16,800	\$16,200	(\$600)	(3.6%)
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$537	\$584	\$725	\$725	\$0	0.0%
621201 MEMBERSHIP DUES	\$175	\$150	\$389	\$389	\$0	0.0%
621301 TRAINING & REGISTRATION F	\$2,105	\$4,185	\$7,550	\$6,450	(\$1,100)	(14.6%)
621401 EDUCATIONAL REIMBURSEMENT	\$6,700	\$6,686	\$10,500	\$0	(\$10,500)	(100%)
624001 OFFICE SUPPLIES	\$2,523	\$2,858	\$4,400	\$4,400	\$0	0.0%
624005 COPYING / PRINTING	\$913	\$789	\$800	\$800	\$0	0.0%
624101 CLAIMS & DAMAGES	\$2,150	\$971	\$2,000	\$2,000	\$0	0.0%
624204 ANNUAL MAINT & SUPPORT	\$0	\$0	\$0	\$2,850	\$2,850	100%
625001 EQUIP. MAINT. & SUPPLIES	\$3,387	\$3,301	\$7,175	\$7,175	\$0	0.0%
625002 EQUIPMENT PURCHASES	\$0	\$348	\$17,867	\$7,575	(\$10,292)	(57.6%)
625201 TIRES/BRAKES	\$11,992	\$6,934	\$7,000	\$7,200	\$200	2.9%
625202 FUEL/OIL	3,668\$	\$67,621	\$80,000	\$102,500	\$22,500	28.1%
625203 FLEET REPAIR	\$18,522	\$27,399	\$20,000	\$30,000	\$10,000	50.0%
625204 FLEET LEASE	\$98,869	\$98,733	\$83,992	\$68,892	(\$15,100)	(18.0%)
TRAVEL						
623101 IN-STATE LODGING	\$896	\$780	\$2,220	\$2,220	\$0	0.0%
623102 IN-STATE MEALS	\$588	\$587	\$1,560	\$2,392	\$832	53.3%
623103 IN-STATE TRANSPORTATION	\$228	\$194	\$300	\$300	\$0	0.0%
623104 IN-STATE MILEAGE	\$0	\$0	\$500	\$500	\$0	0.0%
623105 IN-STATE MISCELLANEOUS	\$0	\$0	\$100	\$100	\$0	0.0%
623501 OUT-OF-STATE LODGING	\$319	\$29	\$1,170	\$1,170	\$0	0.0%
623502 OUT-OF-SATE MEALS	\$879	(\$205)	\$608	\$608	\$0	0.0%
623503 OUT-OF-STATE TRANSPORT	\$304	\$219	\$1,650	\$1,650	\$0	0.0%
623504 OUT-OF-STATE MILEAGE	\$93	\$71	\$500	\$500	\$0	0.0%
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$64	\$307	\$2,900	\$2,900	\$0	0.0%
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$611	\$570	\$750	\$750	\$0	0.0%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$20,366	\$22,146	\$30,105	\$27,905	(\$2,200)	(7.3%)
662001 MISCELLANEOUS SERVICES	\$90	\$265	\$1,750	\$1,750	\$0	0.0%
663001 CONTINGENCY FUND	\$0	\$0	\$2,000	\$2,000	\$0	0.0%
CAPITAL OUTLAY						
674001 EQUIPMENT PURCHASES	\$2,910	\$219,924	25,000\$	\$0	(\$425,000)	(100%)
674002 EQUIPMENT REPLACEMENTS	\$5,976	\$5,923	\$0	\$0	\$0	0.0%
TOTAL PATROL & INVESTIGATIONS	\$2,394,411	\$2,608,324	\$2,962,555	\$2,557,022	(\$405,533)	(13.7%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$2,141,536	\$2,136,777	\$2,249,044	\$2,271,321	\$22,277	1.0%
OPERATING EXPENSES	\$243,990	\$245,700	\$288,511	\$285,701	(\$2,810)	(1.0%)
CAPITAL OUTLAY	\$8,885	\$225,847	\$425,000	\$0	(\$425,000)	(100%)
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$2,394,411	\$2,608,324	\$2,962,555	\$2,557,022	(\$405,533)	(13.7%)

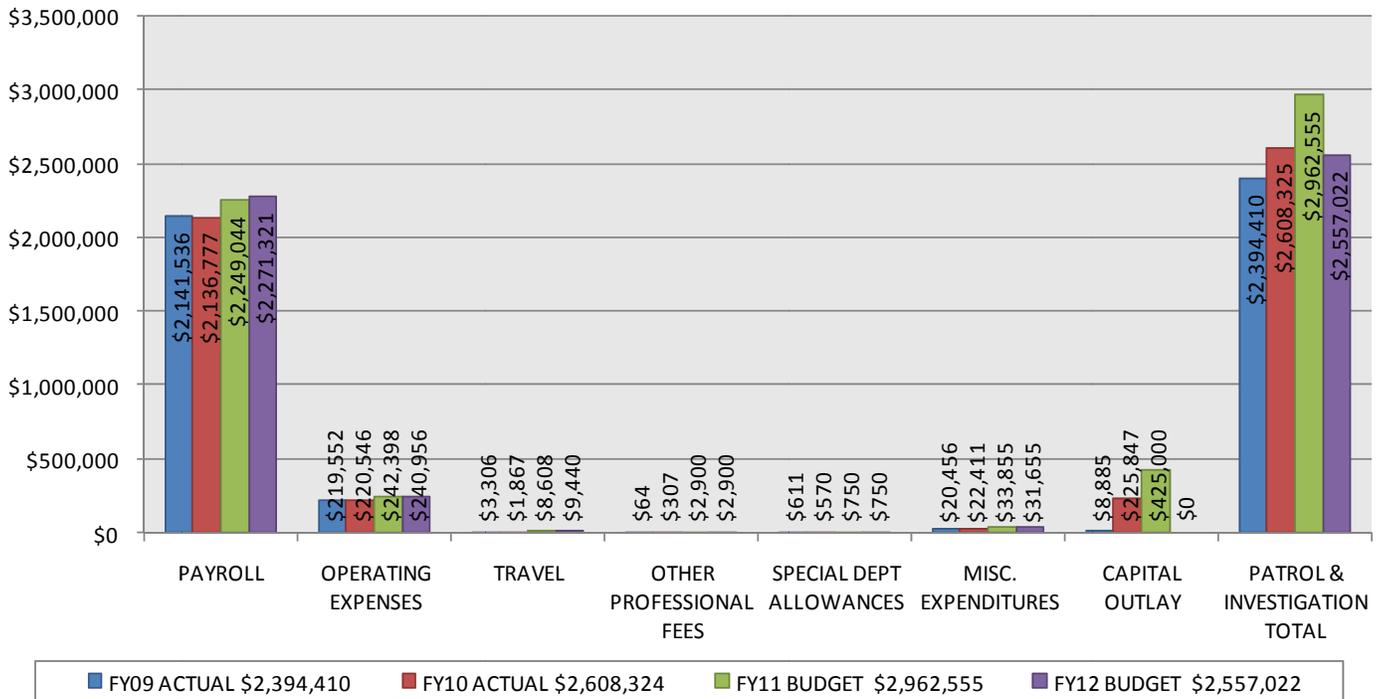
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Patrol & Investigation’s total budget of \$2,557,022 which shows that payroll expenses is the largest expenditure for Patrol & Investigations consuming 89% of their budget:

2012 PATROL & INVESTIGATION EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Patrol & Investigations expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

PATROL & INVESTIGATION EXPENDITURE HISTORICAL TRENDS BY CATEGORY



EMERGENCY SERVICES 10-4213

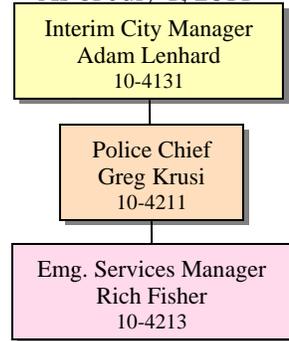
MISSION STATEMENT:

“It is the mission of the Emergency Services Division to promote, help with, and give direction regarding emergency preparedness to all Clearfield citizens.”

KEY WORKLOAD INDICATORS:

- Held two CERT Classes
- Emergency Operation Plan approved by City Council
- Coordinate emergency plans with Clearfield Schools

As of July 1, 2011

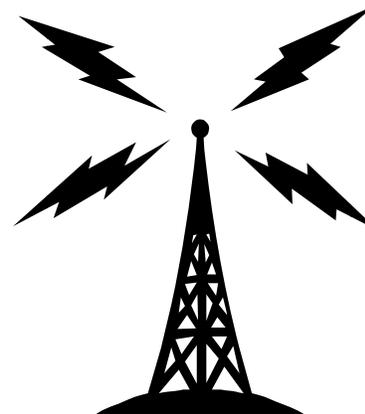
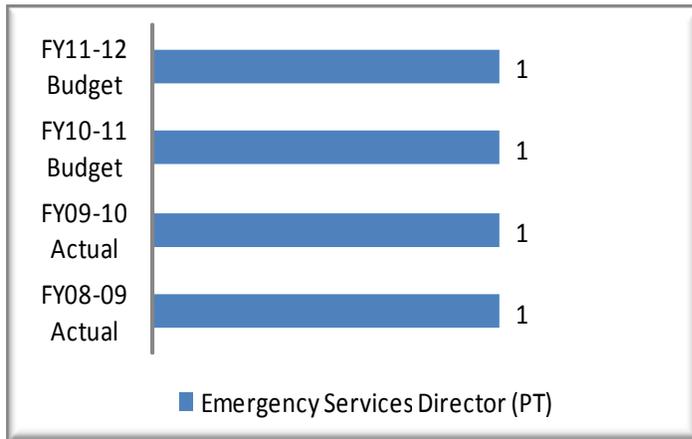


PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Emergency Services				
Emergency Services Director (PT)**	1	1	1	1
Emergency Services Secretary (PT)**	0	0	0	0
Total General Fund Emergency Services Personnel	1	1	1	1

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
LG3.Bi.a	CERT (Community Emergency Response Team)	Hold two CERT classes (Train the Trainer). Continue working with Job Corps CERT Team	100%	100%
LG3.Bi.a	EOP (Emergency Operations Plan)	Review, update and train on EOP	100%	100%
LG3.Bi.a	CSERG (Community Services Emergency Radio Group)	Weekly nets & monthly meetings & notification system	100%	100%
LG3.Bi.a	Warning System	Testing of Siren system, Updating information on AM 1680 radio station	100%	100%
LG3.Bi.b	EMPG (Emergency Management Performance Grant)	Continue to apply for awards yearly and report quarterly	100%	100%
LG3.Bi.	Exercises	Participate in City and County-wide simulations and exercises	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
LG3.Bi.c	EOC (Emergency Operations Center)	Renovate and move the EOC Office to Police Department Administration 2 nd floor in the multifunction area	100%
LG3.Bi.c	EOC Offices Funding	Secure funding for the relocation and renovation of the EOC office	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Purchased and installed VHF backup radio system.
- Held a tabletop exercise with department heads and ensured that the Police department, department heads, and elected officials were all receiving training according to FEMA guidelines in NIMS (National Incident Management Systems).
- Taught 2 CERT classes – 39 citizens trained and utilized 10 volunteers for teaching and assisting with graduation exercise in conjunction with North Davis Fire District and Clearfield Job Corps.
- Working with local schools to coordinate emergency plans.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes in fiscal year 2012.

Equipment Purchases budget decreased by \$5,264 for the purchase of VHF backup radio system in fiscal year 2011.

All in-state and out-of-state travel budget increased slightly due to the approval of emergency services training.

Miscellaneous Supplies budget decreased by \$6,020 due to purchase MRE food in the event of an emergency in fiscal year 2011.

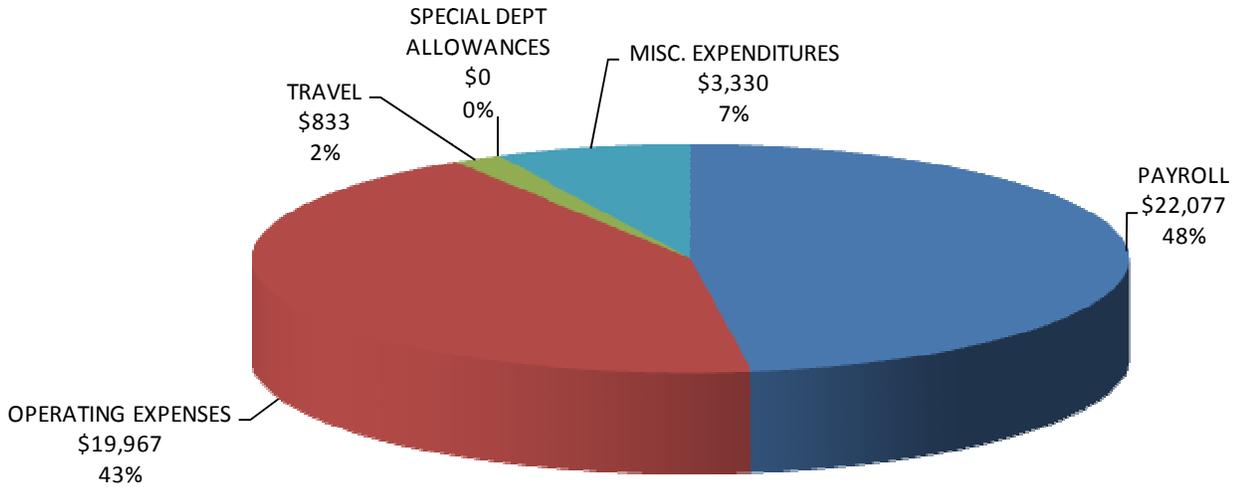


EMERGENCY SERVICES 10-4213

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$0	\$0	\$0	\$0	0.0%
611501	PART-TIME	\$5,658	\$17,139	\$20,478	\$20,478	0.0%
613101	F.I.C.A.	\$433	\$1,311	\$1,567	\$1,567	0.0%
613401	WORKER'S COMPENSATION	\$11	\$24	\$31	\$33	6.5%
613402	UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	0.0%
613601	LONG TERM DISABILITY	\$0	\$0	\$0	\$0	0.0%
613701	EMPLOYEE ASSISTANCE PROGR	\$0	\$0	\$0	\$0	0.0%
624106	FEMA / EMERGENCY ACCT	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$99	\$25	\$150	\$150	0.0%
621301	TRAINING & REGISTRATION F	\$0	\$200	\$275	\$275	0.0%
624001	OFFICE SUPPLIES	\$117	\$446	\$1,025	\$1,025	0.0%
624004	MISCELLANEOUS SUPPLIES	\$0	\$240	\$1,640	\$1,640	0.0%
624005	COPYING / PRINTING	\$0	\$0	\$0	\$0	0.0%
624102	SALES TAX PAID	(\$1)	\$0	\$0	\$0	0.0%
624106	FEMA EMERGENCY ACCOUNT	\$0	\$0	\$700	\$700	0.0%
625001	EQUIP. MAINT. & SUPPLIES	\$164	\$22	\$1,150	\$1,150	0.0%
625002	EQUIPMENT PURCHASES	\$879	\$4,078	\$17,183	\$11,919	(\$5,264) (30.6%)
625201	TIRES/BRAKES	\$0	\$0	\$500	\$500	0.0%
625202	FUEL/OIL	\$56	\$26	\$300	\$400	\$100 33.4%
625203	FLEET REPAIR	\$285	\$0	\$500	\$500	0.0%
625204	FLEET LEASE	\$2,743	\$2,797	\$2,108	\$1,708	(\$400) (19.0%)
TRAVEL						
623101	IN-STATE LODGING	\$0	\$0	\$270	\$270	0.0%
623102	IN-STATE MEALS	\$0	\$50	\$117	\$138	\$21 17.9%
623103	IN-STATE TRANSPORTATION	\$0	\$0	\$85	\$110	\$25 29.4%
623502	OUT-OF-STATE MEALS	\$0	\$0	\$125	\$200	\$75 60.0%
623505	OUT-OF-STATE MISCELLANEOUS	\$0	\$0	\$100	\$115	\$15 15.0%
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$5,423	\$25	\$0	\$0	0.0%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$789	\$113	\$9,350	\$3,330	(\$6,020) (64.4%)
662003	LATE FEES	\$0	\$0	\$0	\$0	0.0%
	TOTAL EMERGENCY SERVICES	\$16,655	\$26,495	\$57,653	\$46,207	(\$11,446) (19.9%)
FUNCTIONAL SUMMARY						
	SALARIES & BENEFITS	\$6,102	\$18,474	\$22,075	\$22,077	\$2 0.0%
	OPERATING EXPENSES	\$10,553	\$8,021	\$35,578	\$24,130	(\$11,448) (32%)
	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0 0.0%
	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0 0.0%
	TOTAL FUNCTIONAL SUMMARIES	\$16,655	\$26,495	\$57,653	\$46,207	(\$11,446) (19.9%)

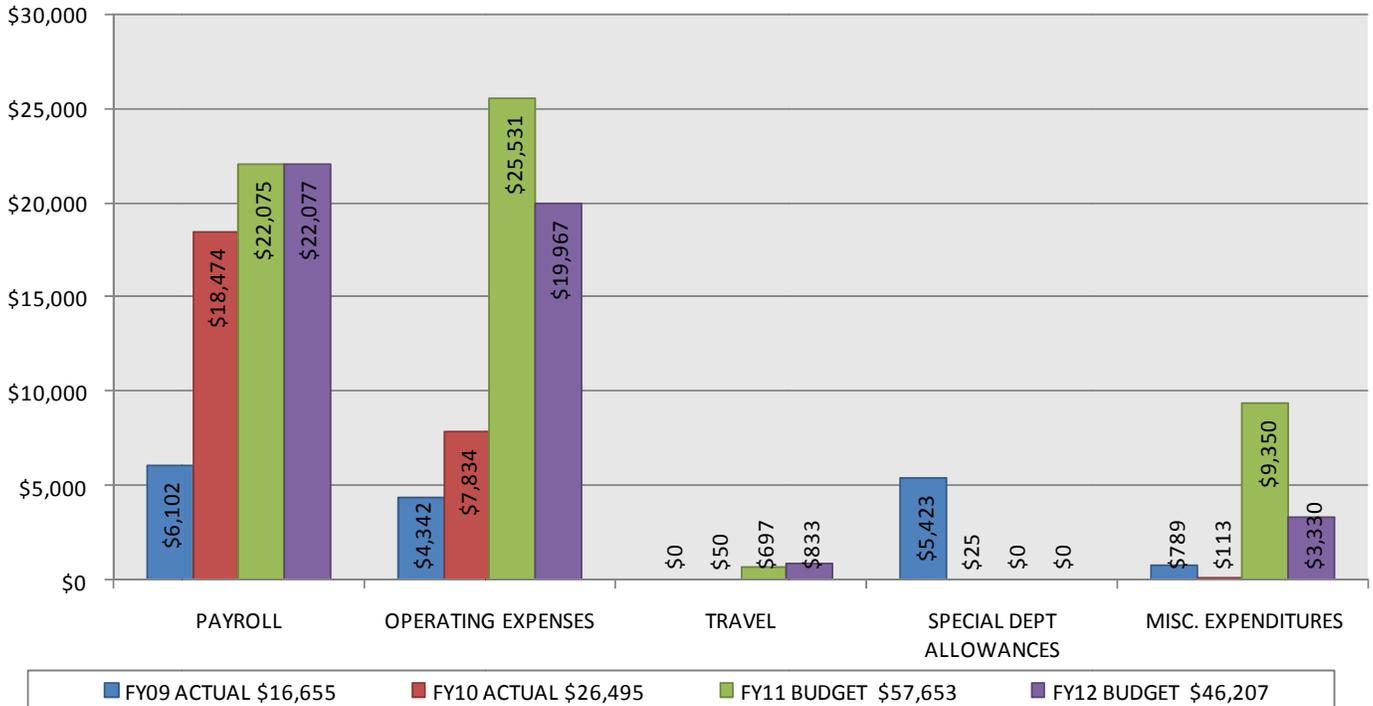
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Emergency Services Division total budget of \$46,207 which shows that payroll is the largest expenditure for Emergency Services Division consuming 48% of their budget:

2012 EMERGENCY SERVICES EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Emergency Services Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

EMERGENCY SERVICES EXPENDITURES BY CATEGORY



DISPATCH 10-4215

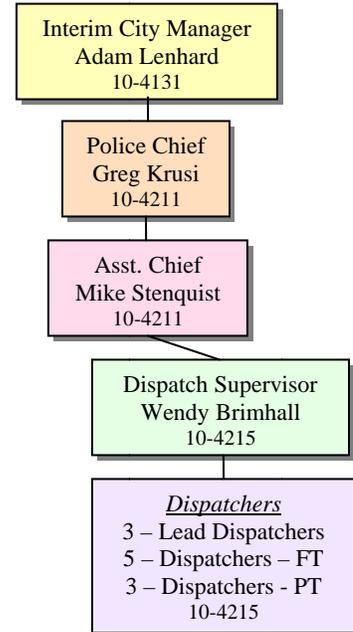
MISSION STATEMENT:

“It is the mission of the Clearfield Dispatch Center to provide quality service to the public, the officers, the firefighters, and city employees. The members of the dispatch center will work as a team in offering professionalism, help, and guidance to the citizens of Clearfield, while upholding the standard of care, maintaining the highest level of training available, and providing a positive work environment.”

KEY WORKLOAD INDICATORS:

- Answered 69,048 including Emergency 911 Phone Calls
- Dispatched Police 16,876 times
- Dispatched EMS to 1,699 Incidents
- Dispatched Fire to 511 Incidents
- Received a total 18,752 Cad Calls in Dispatch
- Recorded 399,775 Radio Log Entries

As of July 1, 2011

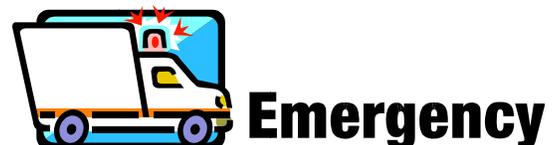
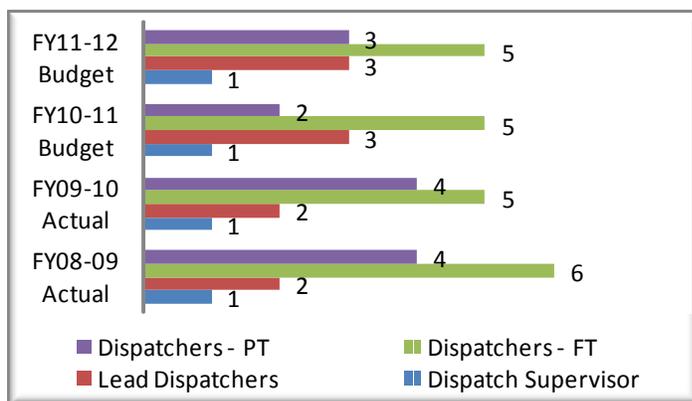


PERSONNEL REPORT:

Department/Position	FY07-08	FY08-09	FY09-10	FY10-11
	Actual	Actual	Budget	Budget
General Fund				
Dispatch				
Dispatch Supervisor	1	1	1	1
Lead Dispatchers	2	2	3	3
Dispatchers – FT	6	5	5	5
Dispatchers – PT**	4	4	2	3
Total General Fund Dispatch Personnel	13	12	11	12

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
LG3.A	EMD Quality Assurance	Maintain a 90% average in EMD Quality Assurance	100%	100%
LG3.A	Training	Hold training sessions on dispatch center evacuation procedures and uses of the incident command trailer	100%	100%

New Service Initiatives

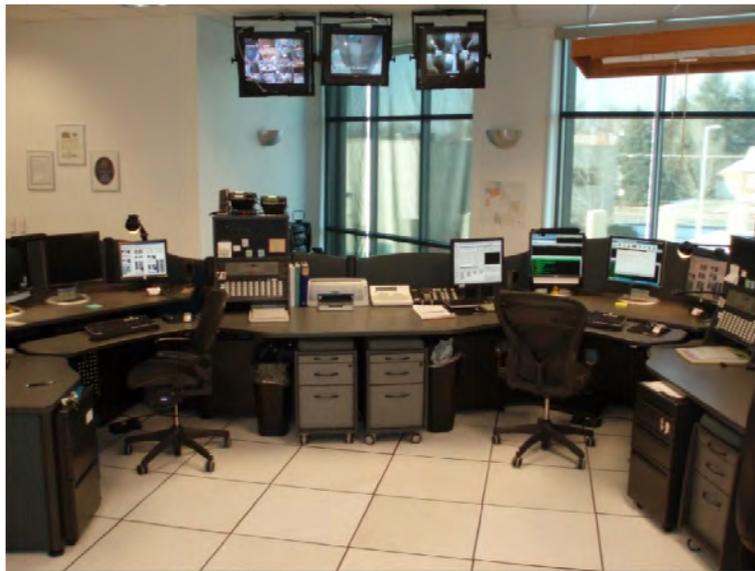
Goal #	Description	Deliverable	FY12 % Proj.
LG3.A	Amber Alert	Complete at least one Amber Alert drill to include police department staff and dispatchers	100%
LG3.A	Technology	Implement HIP Link Paging System – departments use cell phones and text messaging.	100%
LG3.A	Phone System	Utilize mobile phone bank recently purchased in an emergency drill.	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- New phone upgrade to the “Sentinal Patriot” 911 system for \$230,000 funded by an E-911 grant.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

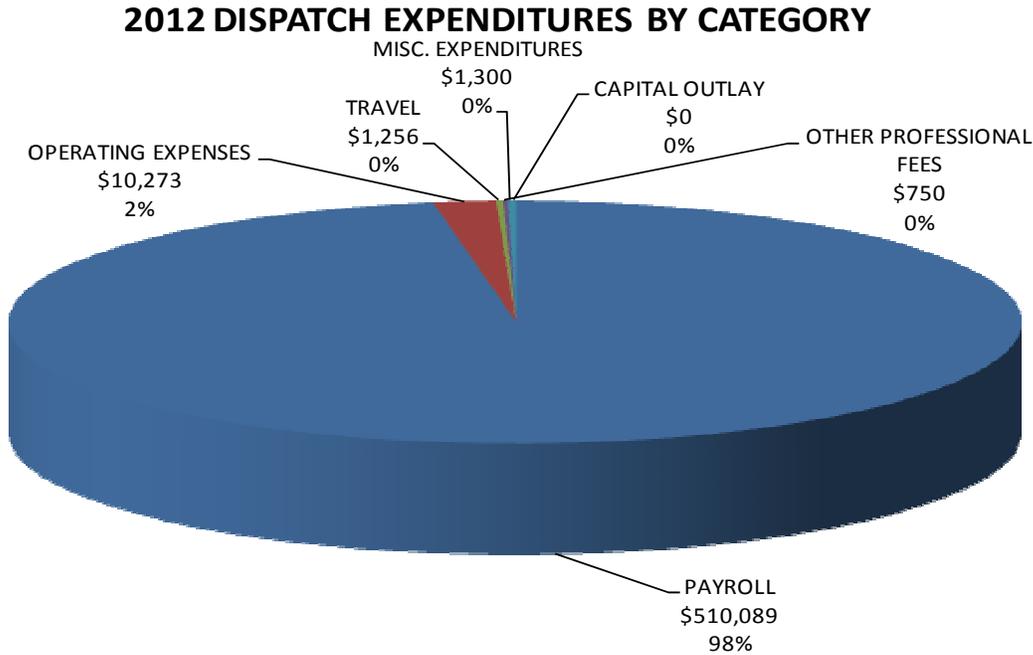
There were no significant staffing or expenditure changes in the Dispatch fiscal year 2012 budget from the fiscal year 2011 budget.



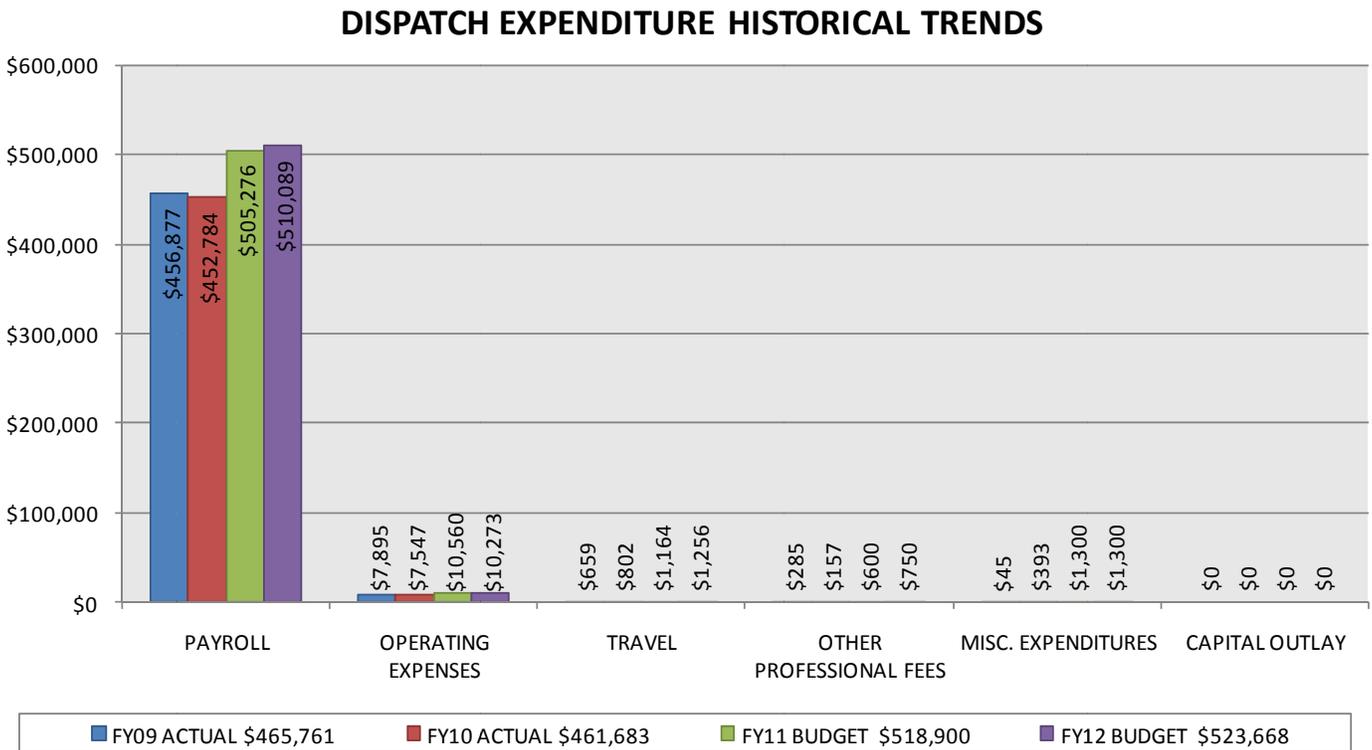
DISPATCH 10-4215

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$268,712	\$263,395	\$288,615	\$300,949	\$12,334 4.3%
611201	OVERTIME	\$32,822	\$32,815	\$36,855	\$30,000	(\$6,855) (18.6%)
611501	PART-TIME	\$37,618	\$31,206	\$37,764	\$31,158	(\$6,606) (17.5%)
613101	F.I.C.A.	\$25,363	\$24,360	\$28,017	\$27,816	(\$201) (0.7%)
613201	UTAH RETIREMENT SYSTEMS	\$37,977	\$38,947	\$44,972	\$46,045	\$1,073 2.4%
613202	401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613203	457 RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613301	HEALTH INSURANCE	\$39,821	\$47,851	\$51,852	\$55,938	\$4,086 7.9%
613302	DENTAL INSURANCE	\$6,948	\$6,634	\$8,042	\$8,790	\$747 9.3%
613303	LIFE INSURANCE	\$1,405	\$1,450	\$1,584	\$1,263	(\$321) (20.3%)
613304	VISION INSURANCE	\$327	\$368	\$320	\$800	\$480 150.0%
613401	WORKER'S COMPENSATION	\$601	\$467	\$494	\$537	\$43 8.7%
613601	LONG TERM DISABILITY	\$1,875	\$1,965	\$2,356	\$2,507	\$151 6.4%
613701	EMPLOYEE ASSISTANCE PROGR	\$312	\$309	\$324	\$324	\$0 0.0%
613801	ADMINISTRATION FEE	\$90	\$126	\$120	\$180	\$60 50.0%
614101	CLOTHING ALLOW - FT	\$2,656	\$2,592	\$3,240	\$3,240	\$0 0.0%
614102	CLOTHING ALLOW - PT	\$352	\$301	\$720	\$540	(\$180) (25.0%)
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0 0.0%
621201	MEMBERSHIP DUES	\$1,427	\$929	\$2,760	\$2,230	(\$530) (19.2%)
621301	TRAINING & REGISTRATION F	\$1,930	\$1,163	\$3,100	\$3,135	\$35 1.1%
624001	OFFICE SUPPLIES	\$1,127	\$1,212	\$1,500	\$1,500	\$0 0.0%
624102	SALES TAX PAID	\$0	\$0	\$0	\$0	\$0 0.0%
625001	EQUIPMENT MAINTENANCE	\$3,309	\$4,242	\$3,200	\$3,408	\$208 6.5%
625002	EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0 0.0%
628002	LANDLINES	\$102	\$0	\$0	\$0	\$0 0.0%
TRAVEL						
623101	IN-STATE LODGING	\$156	\$280	\$540	\$540	\$0 0.0%
623102	IN-STATE MEALS	\$367	\$363	\$334	\$376	\$42 12.6%
623103	IN-STATE TRANSPORTATION	\$136	\$159	\$170	\$220	\$50 29.4%
623104	IN-STATE MILEAGE REIMBURS	\$0	\$0	\$120	\$120	\$0 0.0%
623501	OUT-OF-STATE LODGING	\$0	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-SATE MEALS	\$0	\$0	\$0	\$0	\$0 0.0%
623503	OUT-OF-STATE TRANSPORT	\$0	\$0	\$0	\$0	\$0 0.0%
OTHER PROFESSIONAL FEES						
631006	OTHER PROFESSIONAL FEES	\$285	\$157	\$600	\$750	\$150 25.0%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$45	\$215	\$800	\$800	\$0 0.0%
662001	MISCELLANEOUS SERVICES	\$0	\$177	\$500	\$500	\$0 0.0%
662003	LATE FEES	\$0	\$0	\$0	\$0	\$0 0.0%
CAPITAL OUTLAY						
674001	EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0 0.0%
	TOTAL DISPATCH	\$465,761	\$461,683	\$518,900	\$523,668	\$4,768 0.9%
FUNCTIONAL SUMMARY						
	SALARIES & BENEFITS	\$456,877	\$452,784	\$505,276	\$510,089	\$4,813 1.0%
	OPERATING EXPENSES	\$8,884	\$8,899	\$13,624	\$13,579	(\$45) (0.3%)
	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0 0.0%
	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0 0.0%
	TOTAL FUNCTIONAL SUMMARIES	\$465,761	\$461,683	\$518,900	\$523,668	\$4,768 0.9%

Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Dispatch total budget of \$523,668 which shows that payroll expenses is the largest expenditure for Emergency Services Division consuming 98% of their budget:



Following is a historical trends graph of the functional summaries for Dispatch expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:



COMMUNICATIONS/E-911 10-4216

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

The staff of E-911 is included in the Dispatch (10-4215) budget.

Landlines budget increased by \$17,040 based on a second Qwest bill added for the new sentinel patriot phone system and costs also includes anticipated increases in service costs on phone service.

Equipment purchases budget decreased by \$244,600 due to the purchase of a Qwest sentinel patriot phone system and a Spillman response plans module for CAD Dispatch in fiscal year 2011 budget year.

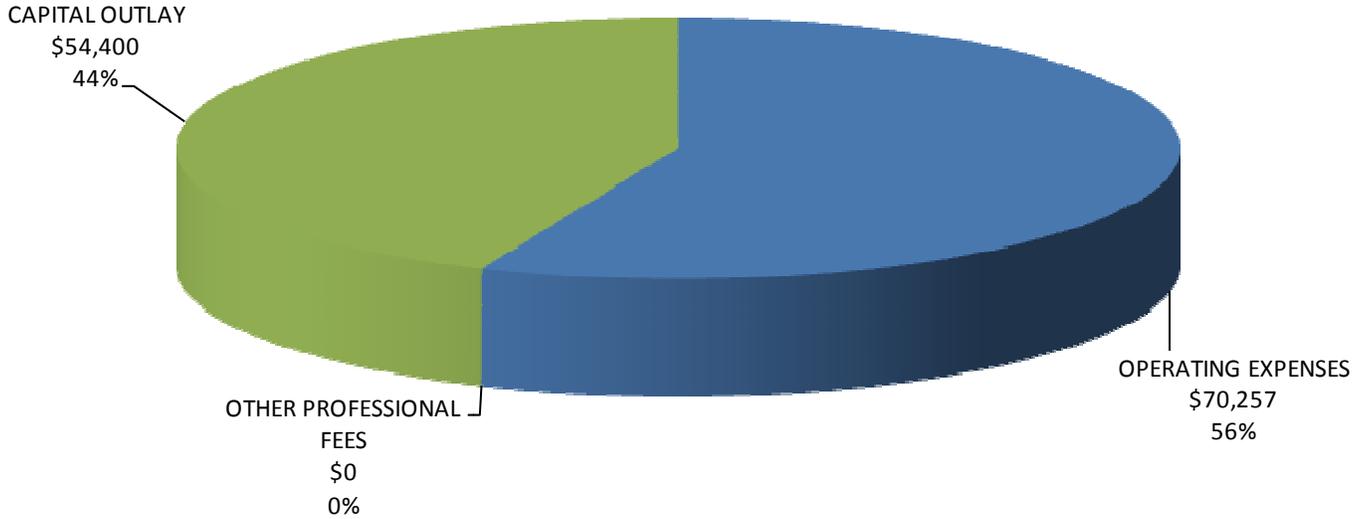
Following is the budget for the Communications/E-911 Division which uses E-911 fees collected.

COMMUNICATIONS/E-911 APPROVED 10-4216

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & EXPENSES						
614101 CLOTHING ALLOW - FT	\$0	\$0	\$0	\$0	\$0	0.0%
614102 CLOTHING ALLOW - PT	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES						
621201 MEMBERSHIP DUES	\$0	\$0	\$0	\$0	\$0	0.0%
621301 TRAINING & REGISTRATION F	\$0	\$0	\$0	\$0	\$0	0.0%
624003 SMALL OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	0.0%
625001 EQUIP. MAINT. & SUPPLIES	\$8,308	\$20,251	\$6,117	\$7,217	\$1,100	18.0%
625002 EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0	0.0%
625501 EQUIPMENT REPAIRS	\$0	\$0	\$1,000	\$1,000	\$0	0.0%
625502 EQUIPMENT SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.0%
628002 LANDLINES	\$39,619	\$43,057	\$45,000	\$62,040	\$17,040	37.9%
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0	0.0%
MISCELLANEOUS EXPENSES						
662001 MISCELLANEOUS SERVICES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY						
674001 EQUIPMENT PURCHASES	\$36,048	\$33,930	\$299,000	\$54,400	(\$244,600)	(81.8%)
TOTAL COMMUNICATIONS/E-911	\$83,975	\$97,277	\$351,117	\$124,657	(\$226,460)	(64.5%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$47,927	\$63,347	\$52,117	\$70,257	\$18,140	34.8%
CAPITAL OUTLAY	\$36,048	\$33,930	\$299,000	\$54,400	(\$244,600)	(81.8%)
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$83,975	\$97,277	\$351,117	\$124,657	(\$226,460)	(64.5%)

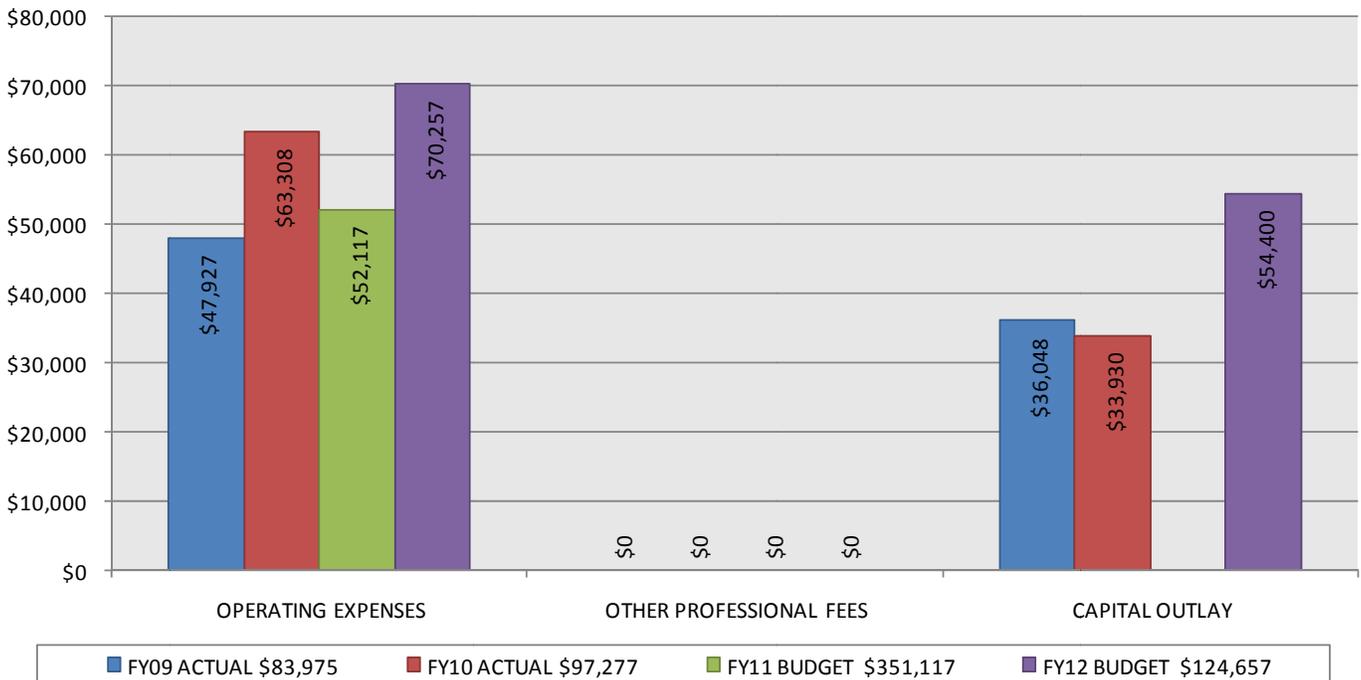
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Communications/E-911 total budget of \$124,657 which shows that operating expenses is the largest expenditure for Communications/E-911 Division consuming 56% of their budget:

2012 COMMUNICATIONS/E-911 EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Communications/E-911 expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

COMMUNICATIONS/E-911 EXPENDITURE HISTORICAL TRENDS



LIQUOR LAW ENFORCEMENT 10-4218

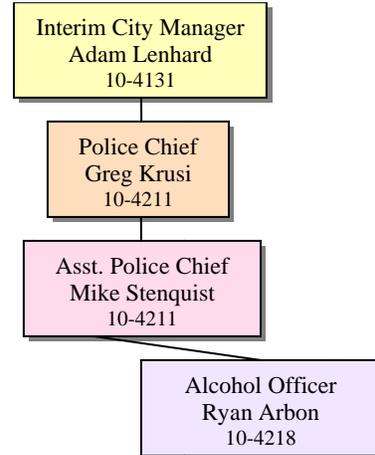
MISSION STATEMENT:

“To reduce deaths and injuries of motorists by education and aggressive enforcement against those who operate a motor vehicle under the influence of alcohol and/or drugs.”

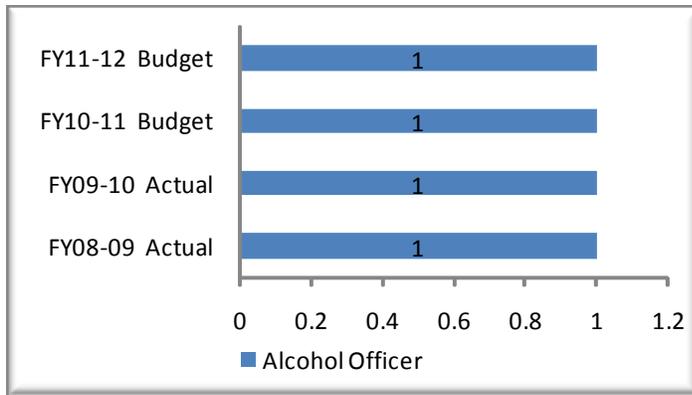
KEY WORKLOAD INDICATORS:

- There were a total of 142 Driving Under the Influence (DUI) of Drugs and/or Alcohol from July 1, 2010 to June 30, 2011

As of July 1, 2011



PERSONNEL HISTORICAL TRENDS:



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Liquor Law Enforcement				
Alcohol Detective	1	1	1	1
Total General Fund Liquor Law Personnel	1	1	1	1

PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
LG4.Ai.	Staffing	Select a second Traffic Enforcement Officer to work liquor law enforcement	100%	100%
LG4.Ai.f	State Shifts	Continue to request and work State Liquor DUI overtime shifts	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
LG3.A	Portable Breathalyzer Tester (PBT)	Ensure each officer has a functional Portable Breathalyzer Tester (PBT)	100%
LG3.A	DUI Enforcement	DUI Road block enforcement	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Clearfield City Police Department continued to concentrate of aggressive enforcement of state driving under the influence of drugs and/or alcohol laws (DUI). We participated in working state reimbursed DUI overtime shifts throughout the year. We also participated with the Utah Highway Safety Office and Utah Highway Patrol in sponsoring and manning a successful DUI enforcement checkpoint.
- Underage alcohol enforcement using the EASY grant to limit access to alcohol in the City.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

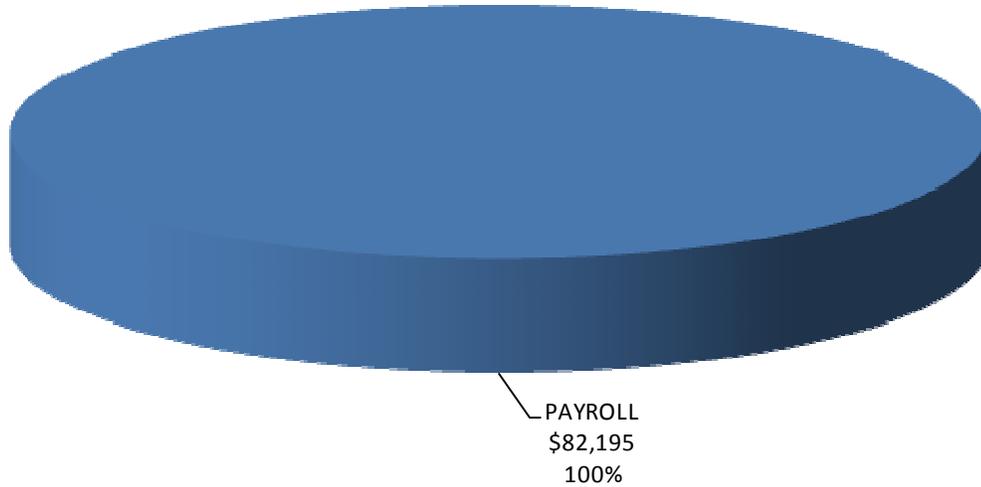
There were no significant staffing or expenditure changes.

LIQUOR LAW ENFORCEMENT 10-4218

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$56,238	\$64,014	\$48,568	\$48,027	(\$540)	(1.1%)
611201 OVERTIME	,476\$	\$2,217	\$2,500	\$3,000	\$500	20.0%
613101 F.I.C.A.	\$4,481	\$4,932	\$3,907	\$3,904	(\$3)	(0.0%)
613201 UTAH RETIREMENT SYSTEMS	\$12,668	\$11,109	\$2,405	\$13,001	\$596	4.8%
613202 401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613203 457 RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613301 HEALTH INSURANCE	\$8,120	\$7,184	\$9,770	\$11,173	\$1,403	14.0%
613302 DENTAL INSURANCE	\$1,042	39\$	\$1,047	\$,099	\$52	5.0%
613303 LIFE INSURANCE	\$198	\$150	\$198	\$158	(\$40)	(20.2%)
613304 VISION INSURANCE	\$160	\$67	\$0	\$0	\$0	0.0%
613401 WORKER'S COMPENSATION	\$916	\$947	\$741	\$721	(\$21)	(2.8%)
613501 UNEMPLOYMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613601 LONG TERM DISABILITY	\$387	\$276	\$447	\$447	\$0	0.0%
613701 EMPLOYEE ASSISTANCE PROGR	\$36	\$32	\$36	\$36	\$0	0.0%
613801 ADMINISTRATION FEE	\$0	\$11	\$30	\$30	\$0	0.0%
614101 CLOTHING ALLOW - FT	\$583	\$565	\$600	\$600	\$0	0.0%
TOTAL LIQUOR LAW ENFORCEMENT	\$89,305	\$92,243	\$80,248	\$82,195	\$1,946	2.4%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$89,305	\$92,243	\$80,248	\$82,195	\$1,946	2.4%
OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$89,305	\$92,243	\$80,248	\$82,195	\$1,946	2.4%

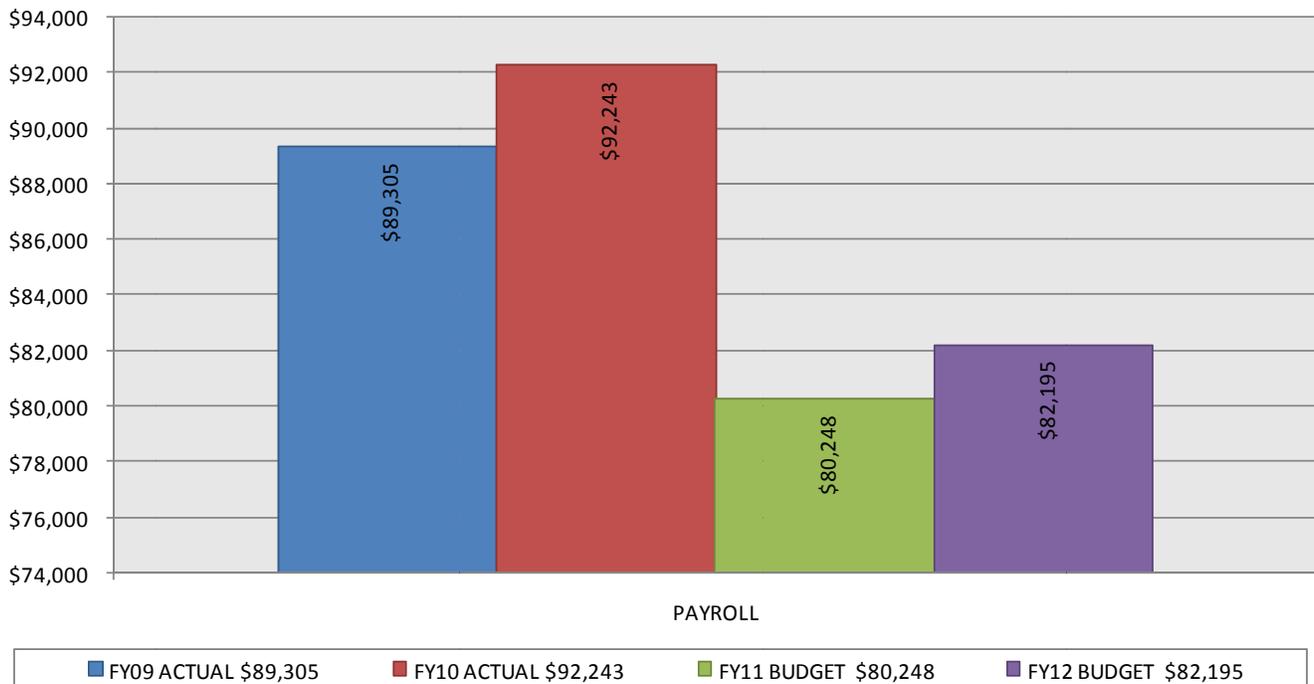
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Liquor Law Enforcement total budget of \$82,195 which shows that payroll is the largest expenditure for Liquor Law Enforcement Division consuming 100% of their budget:

2012 LIQUOR LAW ENFORCEMENT EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Liquor Law Enforcement expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

LIQUOR LAW ENFORCEMENT EXPENDITURE HISTORICAL TRENDS



The Public Works department expenditures make up 6% of the Total General Fund Budget with \$814,225 in expenditures. The Public Works Department is made up by the following divisions:

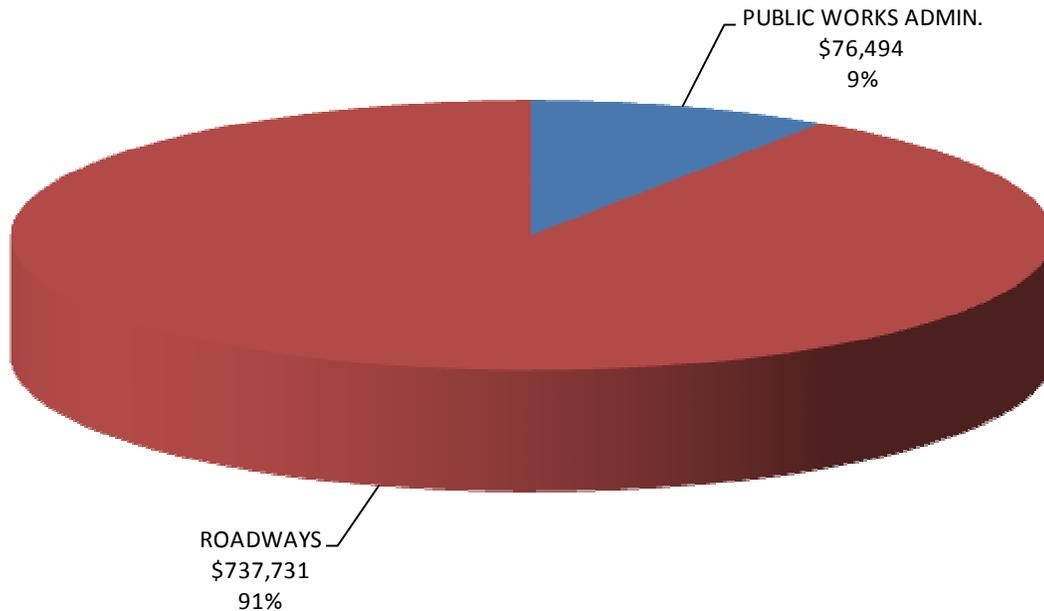
- General Government – Public Works
 - 4411 – Public Works Administration
 - 4413 – Roadways

Following is a summary table showing the Public Works expenditures broken down by each division:

				FY 07-08	FY 08-09	FY 09-10	FY 10-11	Variance	% Inc/
				Actuals	Actuals	Budget	Budget	From FY10	(Dec)
PUBLIC WORKS									
4400	4410	4411	PUBLIC WORKS ADMINISTRATION	\$299,994	\$86,013	\$88,357	\$76,494	(\$11,863)	(13.4%)
		4413	ROADWAYS	\$499,798	\$936,861	\$501,123	\$737,731	\$236,607	47.2%
TOTAL PUBLIC WORKS EXPENDITURES				\$799,792	\$1,022,874	\$589,480	\$814,225	\$224,745	38.1%

Following is a graph showing the percentage each division makes up of the Public Works budget:

2012 PUBIC WORKS EXPENDITURES BY DIVISION



In the following Public Works section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

PUBLIC WORKS ADMIN. 10-4411

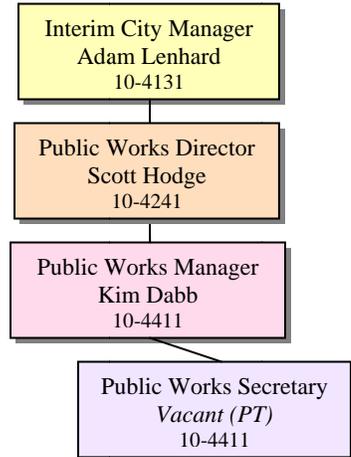
MISSION STATEMENT:

“It is the mission of the Public Work Administration to provide support and coordination for future and ongoing projects, emergency response and daily operations. Provide quality and effective services to the Citizens, City Staff, Vendors and Contractors to support the needs for Health, Safety and Comfort.”

KEY WORKLOAD INDICATORS:

- Coordinated approximately 1,283 requests and responses to Blue Stakes
- Issued approximately 1,099 Purchase Orders to pay vendors for services or supplies provided
- Processed approximately 1,099 Customer Service Work orders
- Input and processed approximately 1,117 finance transactions of reviewing and maintaining costs within budget allowances
- Respond and coordinate with State, Federal and other Local Government entities on projects
- Review and approve utility permits and coordinate with Utility companies and their contractors for work being done in the City
- Oversee and coordinate daily activities of staff and contractors
- Use existing staff to cover loss of full-time public works Secretary
- Follow up on all tasks to verify completion of assigned work by staff and contractors
- Provide accurate information and timely response to Citizens, City Staff, Contractors and Vendors
- Coordinate Work Site Safety Training for Shops and coordinate with Department of Safety

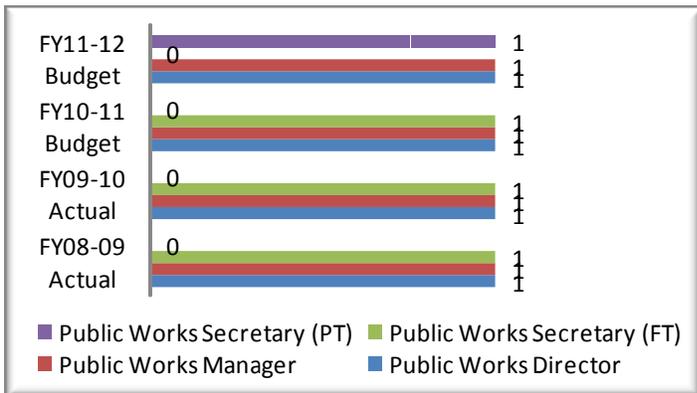
As of July 1, 2011



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Public Works Administration				
Public Works Director	0	1	1	1
Public Works Manager	1	1	1	1
Public Works Secretary (FT)	1	1	1	0
Public Works Secretary (PT)	0	0	0	1
Total General Fund Public Works Admin. Personnel	2	3	3	3

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
LG1.B	Work Safety	Coordinate Work Site Safety Training for Shops and coordinate with Dept. Safety	100%	100%
LG	Services Rendered	Personnel strive to provide timely and accurate services in a professional manner	100%	100%
LG4.Ai	Safety Training	Provide up-to-date Safety Training for Staff members as needed or requested	100%	100%
LG4.Ai	Uniforms	Provide safe and quality equipment for City Employees as applicable	100%	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Established a contract with the Accena Group for the Storm Water Management Program.
- Completed the Storm Water Capital Facilities Plan.
- Registered with the State of Utah as a Commercial Facility at the City Shop's.
- Conducting and submitting compliance information to the State of Utah for our facility.
- Established and completed the selection of a new engineering firm hired by the City.
- Provided personnel and support to the Utility Division during an employee's military leave.
- Worked with Futura in the Freeport Center to establish responsibility to clean sewer lines and contain contaminants. Added Kelloggs in 2010, 2011.
- Retirement of full-time Public Works Secretary

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

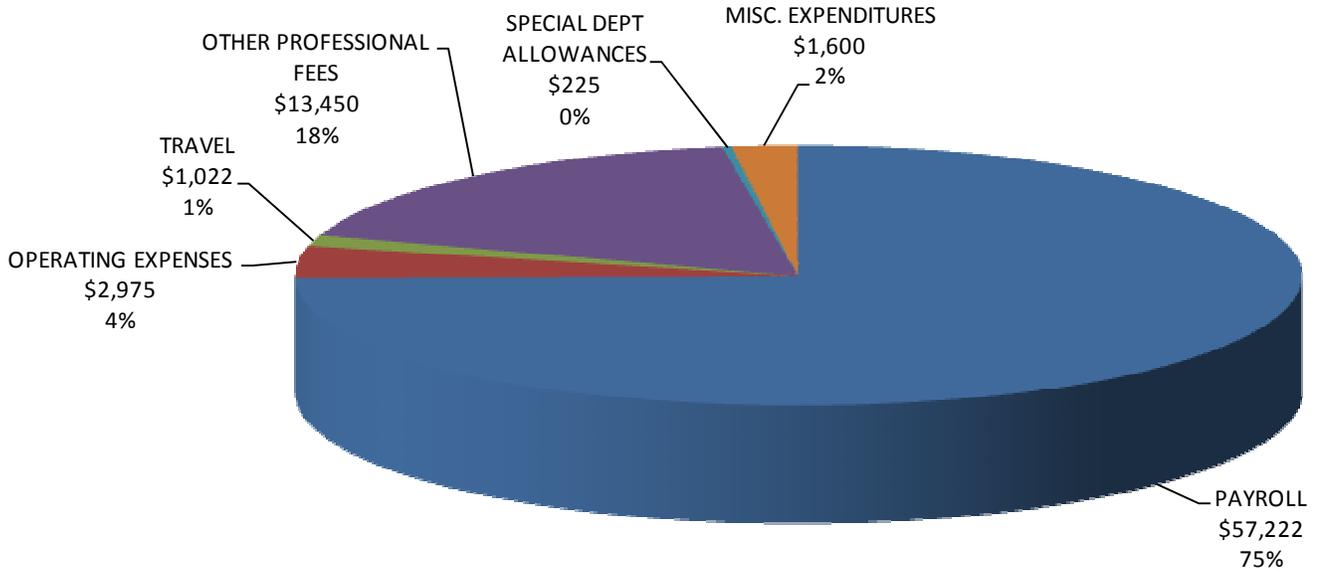
The full-time Public Works Secretary retired in August of 2010. A part-time public works secretary position was included in the fiscal year 2012 budget, but remains unfilled until it is determined if the position is necessary. These staffing changes account for the changes within the payroll expenditures.

PUBLIC WORKS ADMINISTRATION 10-4411

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$211,928	\$42,401	\$44,306	\$34,905	(\$9,401)	(21.2%)
611201 OVERTIME	\$0	\$0	\$200	\$0	(\$200)	(100%)
611501 PART-TIME	\$0	\$0	\$0	\$2,694	\$2,694	100.0%
613101 F.I.C.A.	\$16,313	\$3,436	\$3,634	\$2,876	9\$758)	(20.9%)
613201 UTAH RETIREMENT SYSTEMS	\$27,279	\$5,640	\$5,844	\$4,831	(\$1,013)	(17.3%)
613301 HEALTH INSURANCE	\$15,005	\$5,843	\$5,681	\$3,093	(\$2,588)	(45.6%)
613302 DENTAL INSURANCE	\$1,426	\$267	\$286	\$301	\$14	4.9%
613303 LIFE INSURANCE	\$396	\$80	\$79	\$63	(\$16)	(20.3%)
613304 VISION INSURANCE	\$178	\$37	\$36	\$36	\$0	0.0%
613401 WORKER'S COMPENSATION	\$2,706	\$514	\$540	\$522	(\$18)	(3.4%)
613601 LONG TERM DISABILITY	\$1,451	\$1,456	\$388	\$321	(\$67)	(17.3%)
613701 EMPLOYEE ASSISTANCE PROGR	\$108	\$23	\$22	\$14	(\$7)	(31.8%)
613801 ADMINISTRATION FEE	\$30	\$6	\$6	\$6	\$0	0.0%
614101 CLOTHING ALLOW - FT	\$610	\$503	\$900	\$1,800	\$900	100.0%
614201 CAR ALLOWANCE	\$5,715	\$5,949	\$5,760	\$5,760	\$0	0.0%
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$0	\$1,705	\$200	\$100	(\$100)	(50.0%)
621201 MEMBERSHIP DUES	\$562	\$626	\$750	\$750	\$0	0.0%
621301 TRAINING & REGISTRATION	\$100	\$928	\$625	\$625	\$0	0.0%
622101 PUBLIC NOTICES	\$80	\$0	\$100	\$100	\$0	0.0%
624001 OFFICE SUPPLIES	\$720	\$360	\$1,200	\$1,200	\$0	0.0%
624003 SMALL OFFICE EQUIPMENT	\$260	\$0	\$0	\$0	\$0	0.0%
624102 SALES TAX PAID	\$4	\$0	\$0	\$0	\$0	0.0%
625001 EQUIP. MAINT. & SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.0%
625002 EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0	0.0%
625202 FUEL/OIL	\$0	\$0	\$0	\$0	\$0	0.0%
625501 EQUIPMENT REPAIRS	\$0	\$0	\$0	\$0	\$0	0.0%
625502 EQUIPMENT SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.0%
626001 BUILDING MAINTENANCE	\$1,000	\$0	\$250	\$200	(\$50)	(20.0%)
626002 GROUNDS MAINTENANCE	\$0	\$0	\$0	\$0	\$0	0.0%
TRAVEL						
623101 IN-STATE LODGING	\$0	\$449	\$540	\$540	\$0	0.0%
623102 IN-STATE MEALS	\$0	\$437	\$273	\$322	\$49	17.9%
623103 IN-STATE TRANSPORTATION	\$0	\$87	\$120	\$160	\$40	33.4%
623501 OUT-OF-STATE LODGING	\$0	\$0	\$0	\$0	\$0	0.0%
623502 OUT-OF-SATE MEALS	\$0	\$39	\$267	\$0	(\$267)	(100%)
623503 OUT-OF-STATE TRANSPORT	\$0	\$0	\$0	\$0	\$0	0.0%
623505 OUT-OF-STATE MISC.	\$0	\$0	\$100	\$0	(\$100)	(100%)
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$11,514	\$13,013	\$13,700	\$3,450	(\$250)	(1.8%)
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$363	\$468	\$225	\$225	\$0	0.0%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$278	\$0	\$0	\$0	\$0	0.0%
662001 MISCELLANEOUS SERVICES	\$406	\$20	\$0	\$0	\$0	0.0%
662002 UNIFORM SERVICES	\$962	\$916	\$625	\$0	(\$625)	(100%)
663001 CONTINGENCY FUND	\$600	\$811	\$1,700	\$1,600	(\$100)	(5.9%)
TOTAL PUBLIC WORKS ADMIN.	\$299,994	\$86,013	\$88,357	\$76,494	(\$11,863)	(13.4%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$283,146	\$66,154	\$67,682	\$57,222	(\$10,460)	(15.5%)
OPERATING EXPENSES	\$16,848	\$19,859	\$20,675	\$19,272	(\$1,403)	(6.8%)
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$299,994	\$86,013	\$88,357	\$76,494	(\$11,863)	(13.4%)

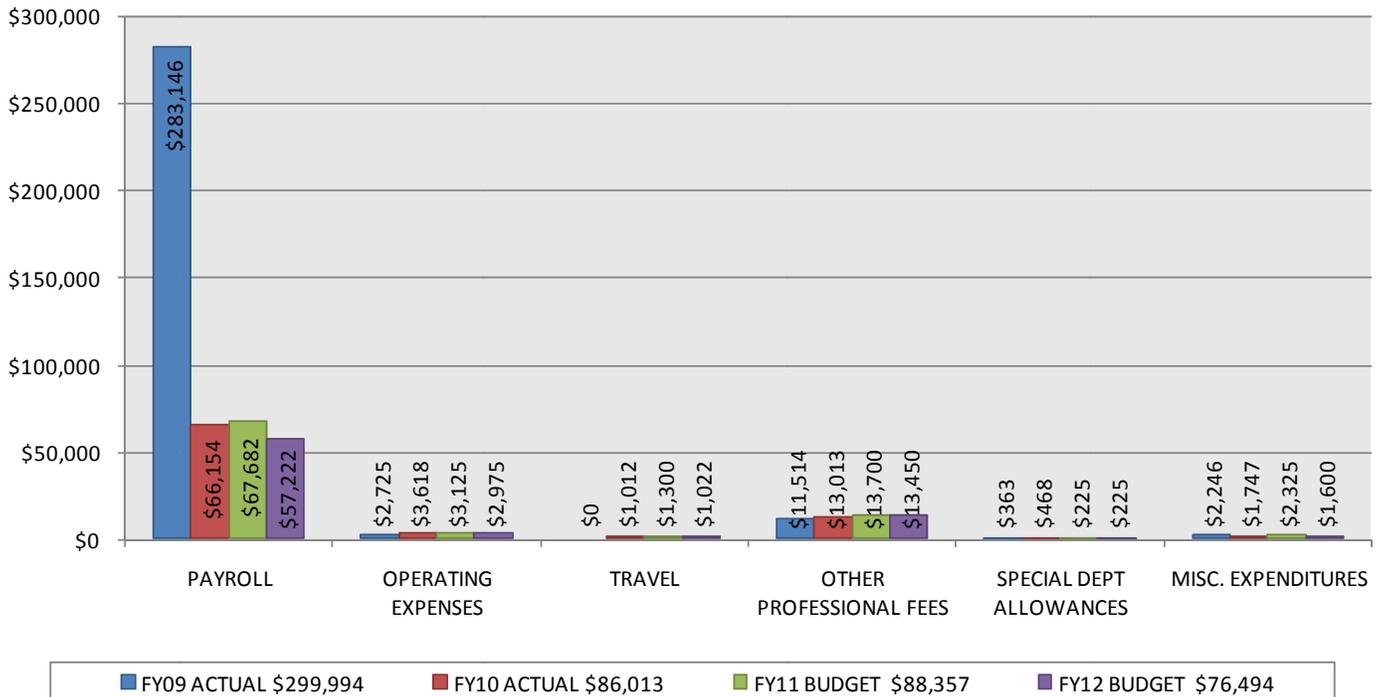
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Public Works Administration total budget of \$76,494 which shows that payroll is the largest expenditure for the Public Works Administration Division consuming 75% of their budget:

2012 PUBLIC WORK ADMIN. EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Public Works Administration expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

PUBLIC WORKS ADMIN. EXPENDITURE HISTORICAL TRENDS



ROADWAYS 10-4413

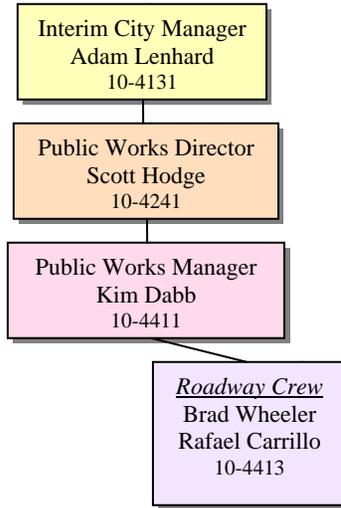
MISSION STATEMENT:

“It is the mission of the Public Works Roadway Division to maintain existing Roadways throughout the City. Provide support and input on planned growth. Provide timely response to Emergency, Staff, and Citizen Requests to maintain safe and comfortable ways to travel throughout the City.”

KEY WORKLOAD INDICATORS:

- Submit UDOT permits for City work and activities that require access to State roads
- Maintain and repair the current 78.23 miles of road within Clearfield and plan for existing and future growth
- Provide accurate information and timely responses to the Citizens, City Staff, Contractors and Vendors

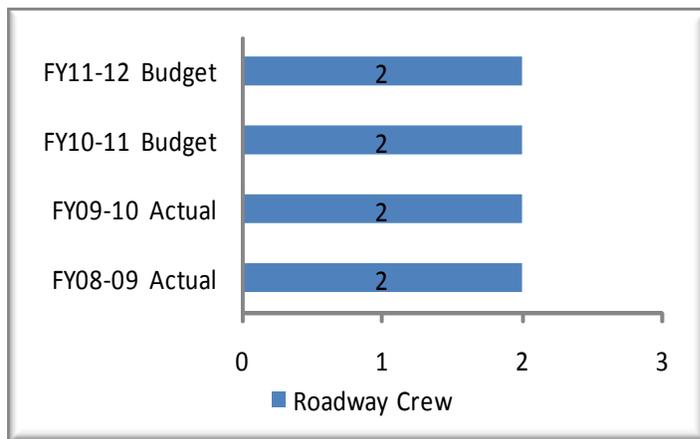
As of July 1, 2011



PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
General Fund				
Roadways				
Roadway Crew	2	2	2	2
Total General Fund Roadway Personnel	2	2	2	2

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Actual	FY12 % Proj.
-	Customer Service	Strive to provide timely and accurate services in a professional manner	100%	100%
-	Safety Training	Maintain up to date Safety Training for Roadway crew	100%	100%
-	Winter Seasons	Provide Snow Plow services in a timely and efficient matter to keep roads clear of snow	100%	100%
-	Roadway Conditions	Provide and maintain acceptable road conditions for the visitors and residents of the city	100%	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Brad Wheeler was promoted to Road Superintendent
- Installed new curb, gutter, sidewalk, and roadway on 1000 East project from 700 South to 550 South from grant funds
- Completion of the 200 East CDBG grant project
- Chip seal projects for a total of 4.3 miles

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes except the retirement of the Road Crew Superintendent that was replaced with the advancement of Brad Wheeler.

Training and registration budget decreased by \$1,125 since traffic control and flagging training was completed in fiscal year 2010 and the certification is good for several years.

Professional services budget decreased by \$12,500 based on a new contract for city street striping.

Debt Service – Principal and Debt Service – Interest budgets increased collectively by \$257,599 due to the repayment of the road bonds being allocated into roadways.

ROADWAYS 10-4413

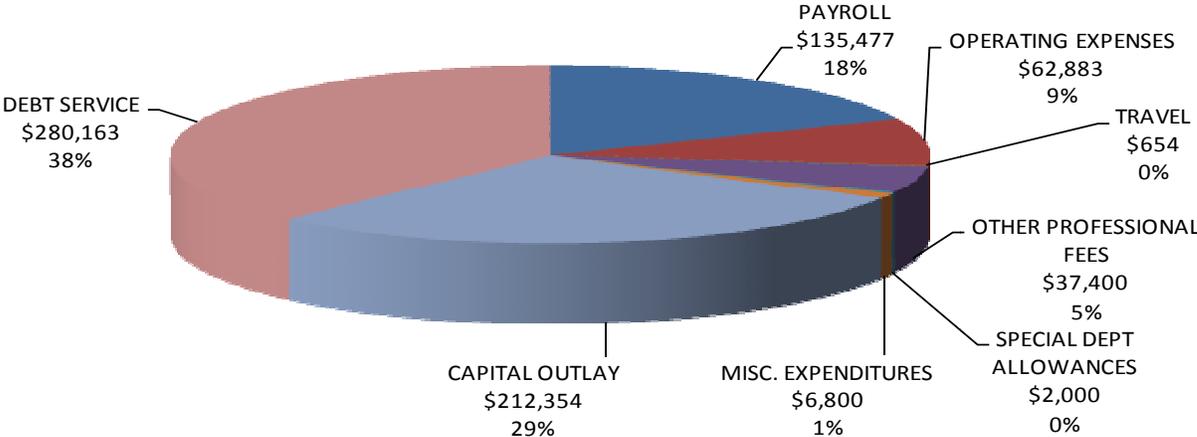
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$80,545	\$80,387	\$80,581	\$80,662	\$81 0.1%
611201	OVERTIME	\$14,535	\$11,993	\$14,300	\$12,000	(\$2,300) (16.1%)
611501	PART-TIME	\$0	\$0	\$0	\$0	\$0 0.0%
613101	F.I.C.A.	\$6,998	\$6,751	\$7,258	\$7,089	(\$170) (2.3%)
613201	UTAH RETIREMENT SYSTEMS	\$11,270	\$11,767	\$13,158	\$12,973	(\$185) (1.4%)
613301	HEALTH INSURANCE	\$14,015	\$16,445	\$6,962	\$16,950	(\$12) (0.0%)
613302	DENTAL INSURANCE	\$1,668	\$1,644	\$1,763	\$1,851	\$88 5.0%
613303	LIFE INSURANCE	\$380	\$400	\$396	\$316	(\$80) (20.2%)
613304	VISION INSURANCE	\$0	\$99	\$89	\$249	\$160 179.8%
613401	WORKER'S COMPENSATION	\$968	\$809	\$786	\$766	(\$21) (2.7%)
613601	LONG TERM DISABILITY	\$546	\$564	\$741	\$750	\$9 1.2%
613701	EMPLOYEE ASSISTANCE PROGR	\$72	\$77	\$72	\$72	\$0 0.0%
614101	CLOTHING ALLOW - FT	\$3,369	\$2,775	\$1,300	\$1,800	\$500 38.5%
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$51	\$0	\$0	\$0	\$0 0.0%
621201	MEMBERSHIP DUES	\$300	\$300	\$300	\$300	\$0 0.0%
621301	TRAINING & REGISTRATION F	\$0	\$1,148	\$3,000	\$1,875	(\$1,125) (37.5%)
624001	OFFICE SUPPLIES	\$303	\$520	\$500	\$450	(\$50) (10.0%)
624101	CLAIMS & DAMAGES	\$307	\$3,078	\$0	\$0	\$0 0.0%
625001	EQUIP. MAINT. & SUPPLIES	\$16	\$2,655	\$3,100	\$700	(\$2,400) (77.4%)
625201	TIRES/BRAKES	\$597	\$1,012	\$1,900	\$2,000	\$100 5.3%
625202	FUEL/OIL	\$0,476	\$5,979	\$11,800	\$15,000	\$3,200 27.1%
625203	FLEET REPAIR	\$20,745	\$15,705	\$10,000	\$25,000	\$15,000 150.0%
625204	FLEET LEASE	\$38,729	\$39,491	\$28,232	\$14,058	(\$14,174) (50.2%)
626001	BUILDING MAINTENANCE	\$823	\$36	\$2,000	\$2,000	\$0 0.0%
626002	GROUNDS MAINTENANCE	\$0	\$110	\$3,000	\$1,500	(\$1,500) (50.0%)
TRAVEL						
623101	IN-STATE LODGING	\$0	\$480	\$380	\$360	(\$20) (5.3%)
623102	IN-STATE MEALS	\$0	\$351	\$156	\$184	\$28 17.4%
623103	IN-STATE TRANSPORTATION	\$0	\$85	\$85	\$110	\$25 29.4%
623501	OUT-OF-STATE LODGING	\$0	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-SATE MEALS	\$0	\$0	\$0	\$0	\$0 0.0%
623503	OUT-OF-STATE TRANSPORT	\$0	\$0	\$0	\$0	\$0 0.0%
OTHER PROFESSIONAL FEES						
631006	OTHER PROFESSIONAL FEES	\$21,450	\$15,856	\$39,000	\$37,400	(\$1,600) (4.1%)
SPECIAL DEPARMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$12,177	\$5,881	\$2,000	\$2,000	\$0 0.0%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$1,213	\$2,173	\$2,500	\$2,000	(\$500) (20.0%)
662001	MISCELLANEOUS SERVICES	\$21,715	\$6,087	\$5,800	\$4,800	(\$1,000) (17.2%)
662002	UNIFORM SERVICES	\$2,547	\$3,240	\$2,500	\$0	(\$2,500) (100%)
CAPITAL OUTLAY						
673001	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0 0.0%
674001	EQUIPMENT PURCHASES	\$0	\$3,697	\$0	\$0	\$0 0.0%
675001	MATERIALS/SUPPLIES	\$88,084	\$84,338	\$102,900	\$102,854	(\$46) (0.0%)
675002	PROFESSIONAL SERVICES	\$104,071	\$6,252	\$122,000	\$109,500	(\$12,500) (10.3%)
DEBT SERVICE						
681001	DEBT SERVICES – PRINCIPAL	\$0	\$506,000	\$0	\$230,000	\$230,000 100%
681002	DEBT SERVICES - INTEREST	\$41,831	\$98,589	\$22,564	\$50,163	\$27,599 122.3%
	TOTAL ROADWAYS	\$499,798	\$936,861	\$501,123	\$737,731	\$236,607 47.2%

Roadways Budget Continued on Next Page

<i>Roadways Continued</i>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$134,365	\$133,712	\$137,406	\$135,477	(\$1,930)	(1.4%)
OPERATING EXPENSES	\$131,447	\$104,272	\$116,253	\$109,737	(\$6,516)	(5.6%)
CAPITAL OUTLAY	\$192,155	\$94,288	\$224,900	\$212,354	(\$12,546)	(5.6%)
DEBT SERVICE	\$41,831	\$604,589	\$22,564	\$280,163	\$257,599	114.2%
TOTAL FUNCTIONAL SUMMARIES	\$499,798	\$936,861	\$501,123	\$737,731	\$236,607	47.2%

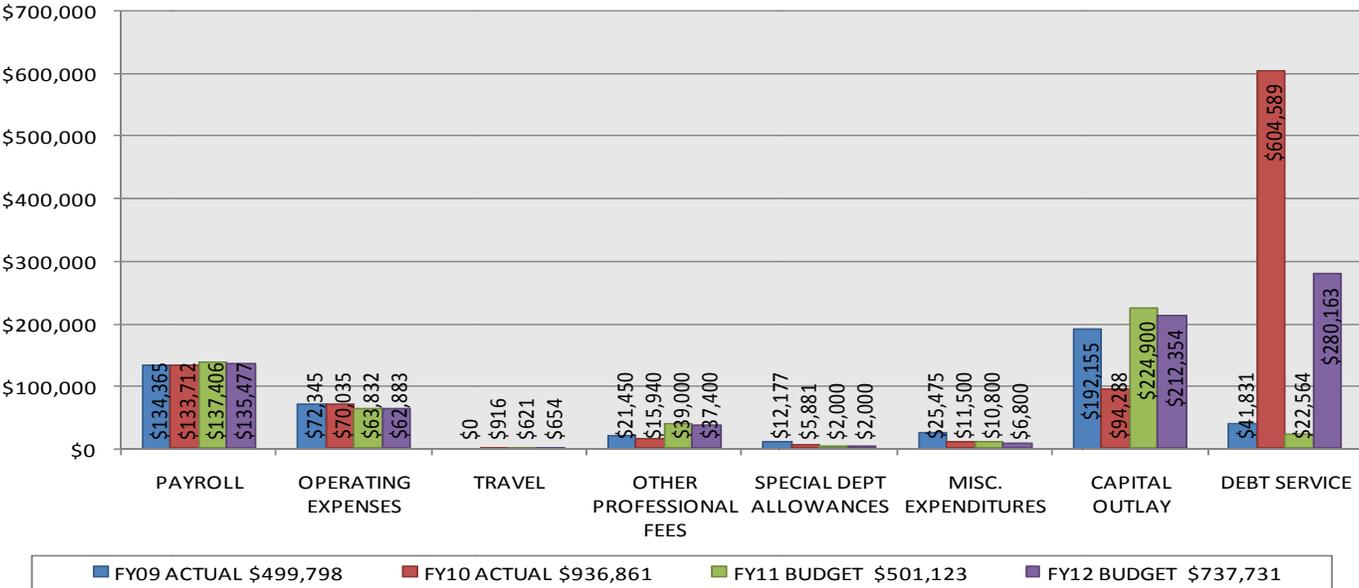
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Roadway’s total budget of \$737,731 which shows that debt service is the largest expenditure for the Roadways Division consuming 38% of their budget:

2012 ROADWAYS EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Roadway Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

ROADWAYS EXPENDITURE HISTORICAL TRENDS



The Community Services department expenditures make up 24% of the Total General Fund Budget with \$3,543,246 in expenditures. The Community Services Department is made up by the following divisions:

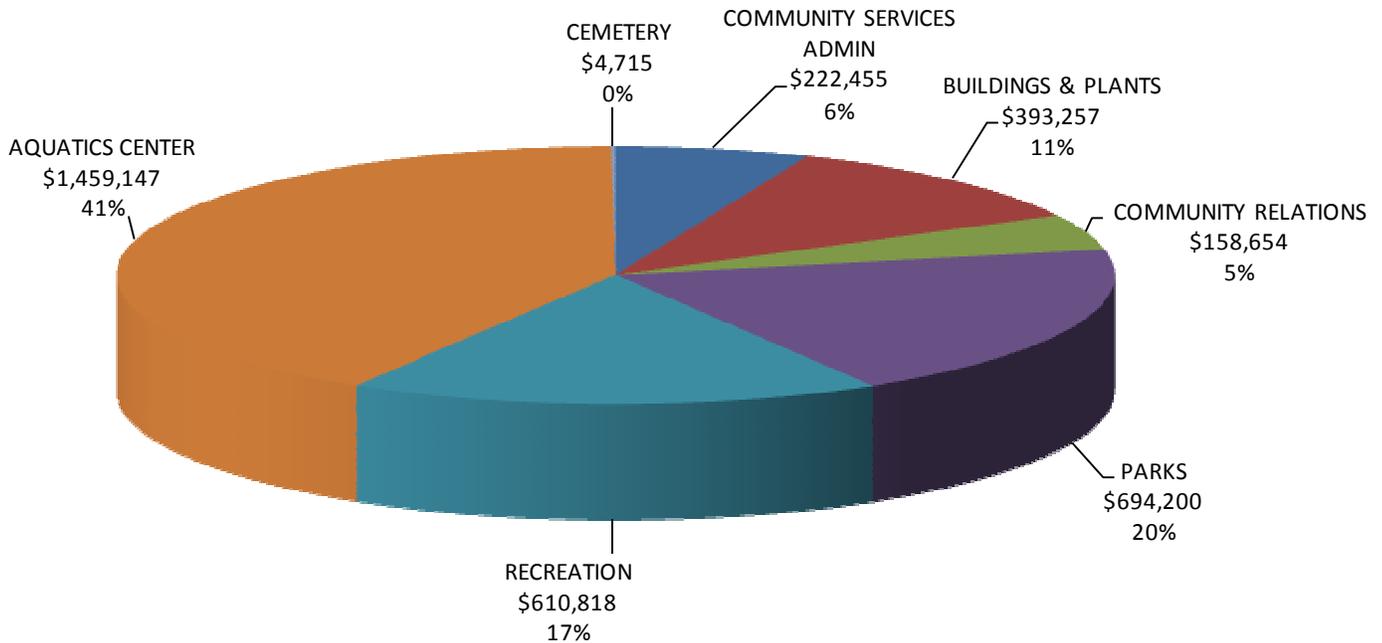
- General Government – Community Services
 - 4511 – Community Services Administration
 - 4161 – Buildings & Plants
 - 4512 – Community Relations
 - 4521 – Parks
 - 4561 – Recreation
 - 4565 – Aquatic Center
 - 4591 – Cemetery

Following is a summary table showing the Community Services expenditures broken down by each division:

				FY 08-09	FY 08-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actuals	Actuals	Budget	Budget	From FY11	(Dec)
COMMUNITY SERVICES									
4500	4510	4511	COMMUNITY SERVICES ADMIN	\$208,011	\$209,425	\$218,706	\$222,455	\$3,749	1.7%
	4160	4161	BUILDINGS & PLANTS	\$410,216	\$438,867	\$432,858	\$393,257	(\$39,601)	(9.2%)
		4512	COMMUNITY RELATIONS	\$153,764	\$142,438	\$161,165	\$158,654	(\$2,512)	(1.6%)
	4520	4521	PARKS	\$716,208	\$691,641	\$739,508	\$694,200	(\$45,308)	(6.1%)
	4560	4561	RECREATION	\$587,061	\$551,307	\$640,713	\$610,818	(\$29,895)	(4.7%)
		4565	AQUATICS CENTER	\$1,338,215	\$1,366,797	\$1,499,507	\$1,459,147	(\$40,361)	(2.7%)
	4590	4591	CEMETERY	\$1,751	\$3,142	\$4,715	\$4,715	\$0	0.0%
TOTAL COMMUNITY SERVICES EXPENDITURES				\$3,415,226	\$3,403,617	\$3,697,172	\$3,543,246	(\$153,926)	(4.2%)

Following is a graph showing the percentage each division makes up of the Community Services budget:

2012 COMMUNITY SERVICES EXPENDITURES BY DIVISION



In the following Community Services section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends chart by expenditure category.

COMMUNITY SERVICES ADMIN. 10-4511

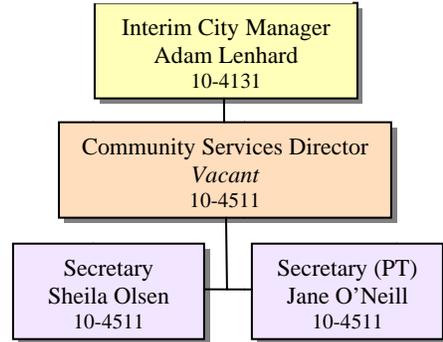
MISSION STATEMENT:

“Creating Amazing Experiences.”

KEY WORKLOAD INDICATORS:

- Produced and distributed agendas and minutes for 11 Parks and Recreation Commission meetings
- Conducted 2 meetings with the Clearfield Community Arts Committee
- Maintained and kept current CLASS registration software for activity registration and facility reservations throughout the city
- Updated reconline web page to insure information was current and relevant
- Supported staff from the department with all clerical needs

As of July 1, 2011

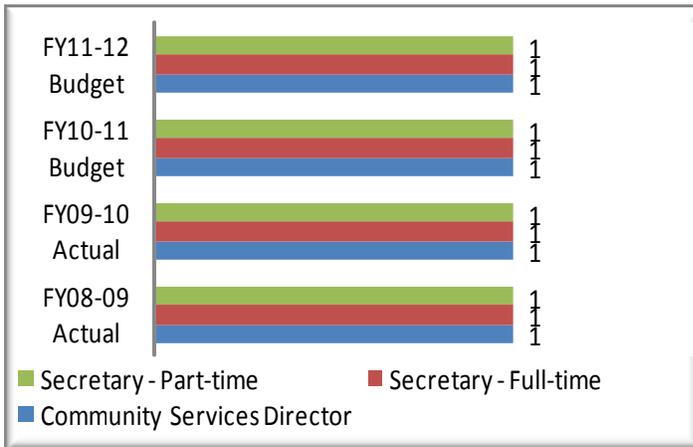


PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
General Fund				
Community Services Admin.				
Community Services Director	1	1	1	1
Secretary - Full-time	1	1	1	1
Secretary - Part-time	1	1	1	1
Total General Fund Comm. Services Admin. Personnel	3	3	3	3

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



Clearfield
COMMUNITY SERVICES

PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
SE1.Ci	Customer Service	Provide timely service to internal and external customers	100%	100%
SE1.Bi	Reconline Web Page	Update web page information so that it is always current	100%	100%
LG2.Ai	CLASS Software	Return requests for PIN and Barcode account information within 48 hours of request	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
SE1.Bi.a	Web Site	Improve site delivery for city-wide trails	100%
LG1.Bi.b	Buildings	Develop major equipment depreciation schedule for building facilities	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Produced contracts for major service providers for janitorial and window cleaning services

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

The Community Services Director retired on June 1, 2011. The position is being advertised nationally for recruitment.

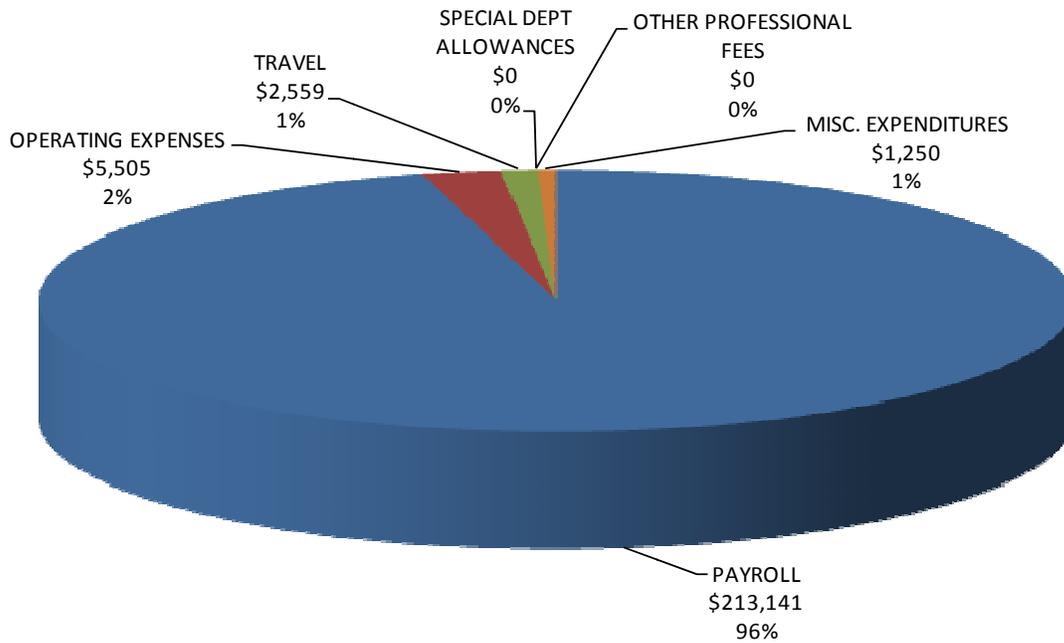
There were no significant increases or decreases in expenditures.

COMMUNITY SERVICES ADMINISTRATION 10-4511

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$129,783	\$127,737	\$128,698	\$130,532	\$1,835	1.4%
611201 OVERTIME	\$440	\$569	\$300	\$300	\$0	0.0%
611501 PART-TIME	\$20,287	\$20,118	\$23,294	\$23,317	\$23	0.0%
613101 F.I.C.A.	\$11,308	\$11,237	\$11,650	\$11,792	\$142	1.2%
613201 UTAH RETIREMENT SYSTEMS	\$16,682	\$17,153	\$17,837	\$18,166	\$329	1.8%
613202 401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613203 457 RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613301 HEALTH INSURANCE	\$14,122	\$16,421	\$6,962	\$19,433	\$2,472	14.6%
613302 DENTAL INSURANCE	\$1,755	\$1,644	\$1,763	\$1,851	\$88	5.0%
613303 LIFE INSURANCE	\$396	\$400	\$396	\$316	(\$80)	(20.2%)
613304 VISION INSURANCE	\$171	\$92	\$89	\$89	\$0	0.0%
613401 WORKER'S COMPENSATION	\$266	\$211	\$229	\$249	\$20	8.7%
613601 LONG TERM DISABILITY	\$886	\$888	\$1,182	\$1,204	\$22	1.9%
613701 EMPLOYEE ASSISTANCE PROGR	\$72	\$77	\$72	\$72	\$0	0.0%
613801 ADMINISTRATION FEE	\$60	\$62	\$60	\$60	\$0	0.0%
614101 CLOTHING ALLOW - FT	\$0	\$332	\$375	\$0	(\$375)	(100%)
614201 CAR ALLOWANCE	\$5,715	\$5,949	\$5,760	\$5,760	\$0	0.0%
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$70	\$0	\$100	\$100	\$0	0.0%
621201 MEMBERSHIP DUES	\$575	\$580	\$700	\$605	(\$95)	(13.6%)
621301 TRAINING & REGISTRATION F	\$465	\$509	\$750	\$800	\$50	6.7%
622101 PUBLIC NOTICES	\$81	\$0	\$0	\$0	\$0	0.0%
624001 OFFICE SUPPLIES	\$2,091	\$3,143	\$3,000	\$3,000	\$0	0.0%
624005 COPYING / PRINTING	\$144	\$294	\$500	\$500	\$0	0.0%
624006 POSTAGE/MAILING	\$0	\$16	\$0	\$0	\$0	0.0%
625001 EQUIP. MAINT. & SUPPLIES	\$20	\$0	\$500	\$500	\$0	0.0%
TRAVEL						
623101 IN-STATE LODGING	\$0	\$234	\$285	\$360	\$75	26.3%
623102 IN-STATE MEALS	\$0	\$117	\$117	\$138	\$21	17.9%
623103 IN-STATE TRANSPORTATION	\$0	\$92	\$85	\$0	(\$85)	(100%)
623105 IN-STATE MISCELLANEOUS	\$0	\$20	\$0	\$0	\$0	0.0%
623501 OUT-OF-STATE LODGING	\$678	\$0	\$875	\$875	\$0	0.0%
623502 OUT-OF-SATE MEALS	\$413	\$0	\$693	\$426	(\$267)	(38.5%)
623503 OUT-OF-STATE TRANSPORT	\$410	\$0	\$425	\$600	\$175	41.2%
623505 OUT-OF-STATE MISC.	\$64	\$0	\$260	\$160	(\$100)	(38.5%)
OTHER PROFESSIONAL FEES						
631004 BANK PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0	0.0%
631006 OTHER PROFESSIONAL FEES	\$160	\$150	\$0	\$0	\$0	0.0%
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$0	\$775	\$0	\$0	\$0	0.0%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$570	\$443	\$1,750	\$1,250	(\$500)	(28.6%)
662001 MISCELLANEOUS SERVICES	\$327	\$163	\$0	\$0	\$0	0.0%
662002 UNIFORM SERVICES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY						
674001 EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL COMM. SERV. ADMIN.	\$208,011	\$209,425	\$218,706	\$222,455	\$3,749	1.7%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$201,943	\$202,890	\$208,666	\$213,141	\$4,475	2.1%
OPERATING EXPENSES	\$6,068	\$6,535	\$10,040	\$9,314	(\$726)	(7.2%)
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$208,011	\$209,425	\$218,706	\$222,455	\$3,749	1.7%

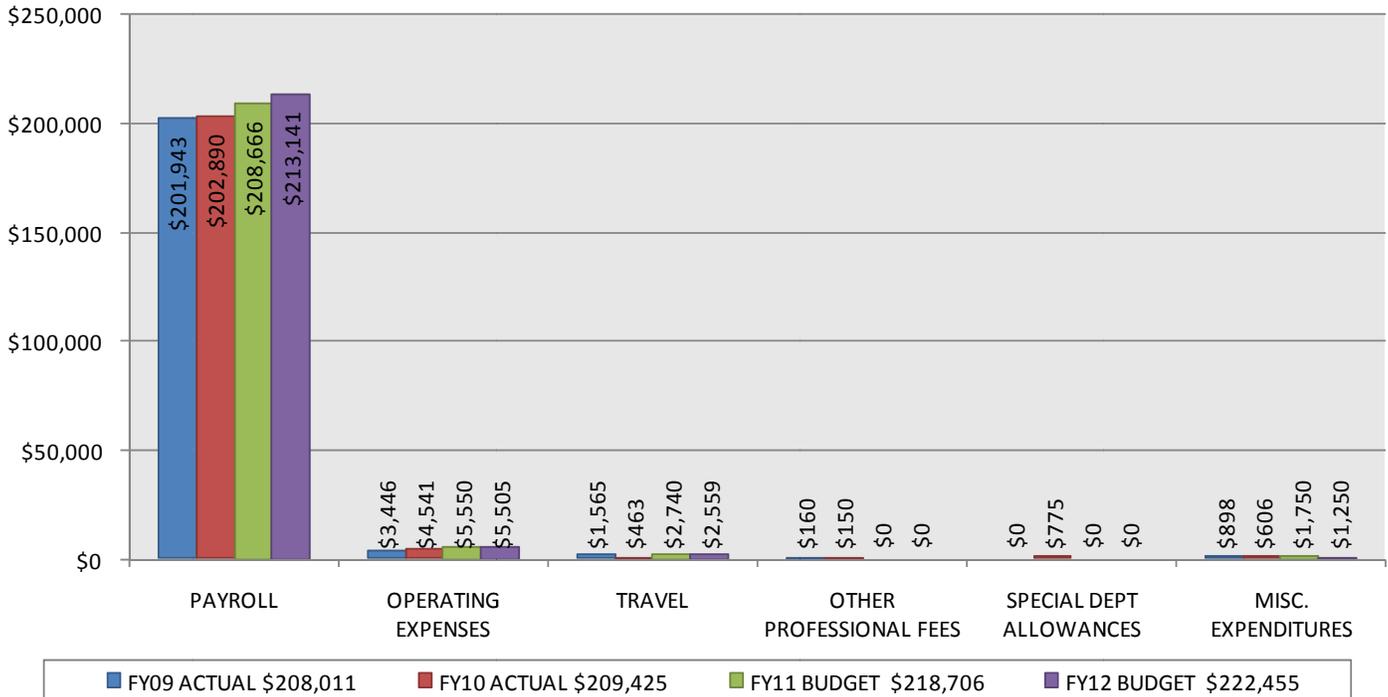
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Community Services Administration total budget of \$222,455 which shows that payroll is the largest expenditure for the Community Services Administration Division consuming 96% of their budget:

2012 COMMUNITY SERVICES ADMIN EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Community Services Administration Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

COMMUNITY SERVICES ADMIN. EXPENDITURE HISTORICAL TRENDS



BUILDINGS & PLANTS 10-4161

MISSION STATEMENT:

“Creating Amazing Experiences.”

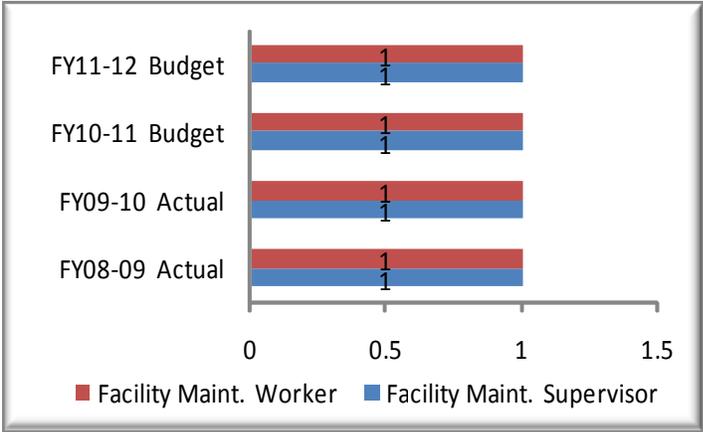
KEY WORKLOAD INDICATORS:

- Maintain all City owned buildings, including the Clearfield Municipal Building, Clearfield Aquatics Center, Clearfield Youth Resource Center, Community Center, sports complex buildings at Fisher and Steed parks, Parks shop, Fire Station, Public Works Buildings, and 6 Restroom facilities in the parks

As of July 1, 2011



PERSONNEL HISTORICAL TRENDS:



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Buildings & Plants				
Facilities Maintenance Supervisor	1	1	1	1
Facility Maintenance Worker	1	1	1	1
Total General Fund Buildings & Plants Personnel	2	2	2	2

PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Minimize any mechanical systems downtime	Change filters & batteries, reset clocks twice a year, oil or grease moving parts, test emergency systems, etc. as preventative maintenance	100%	100%
-	Resolve maintenance problems or emergencies in a timely manner	Respond to emergency situations immediately	100%	100%
-	Maintain or improve the image of Clearfield City	Maintain or improve the image of Clearfield City by keeping interior and exterior of buildings in good repair by repairing roofs and repaint interiors and exteriors of buildings as needed. Oversee contracted cleaning to insure cleanliness standards	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
-	Insure that all facilities are compliant with current health code.	Oversee design and construction of a secondary containment system in the out building a the Aquatic Center.	100%
-	Fisher Sewer Line	Periodic checks to insure that the plumbing is working efficiently and that problems have been corrected. Flush macerator yearly.	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Aquatic Center: Installed life guard chair, replaced slide pump and motor.
- City Office Building: Crack patch, seal coat and stripped parking lot, upgraded lighting.
- Youth Resource Center: Replaced carpet.
- Steed Park: Replaced carpet, restroom tiles, partitions, and counters.
- Park Shop: Replaced carpet and remodeled break room.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes.

Equipment purchases budget decreased by \$8,150 due to a decrease in anticipated equipment maintenance and repair which was based on historical trends of three prior years.

Building Maintenance budget decreased by \$16,064 since the City completed the Steed Park restroom partitions, restroom tiles, and replaced the carpet in the score keeper area in fiscal year 2011.

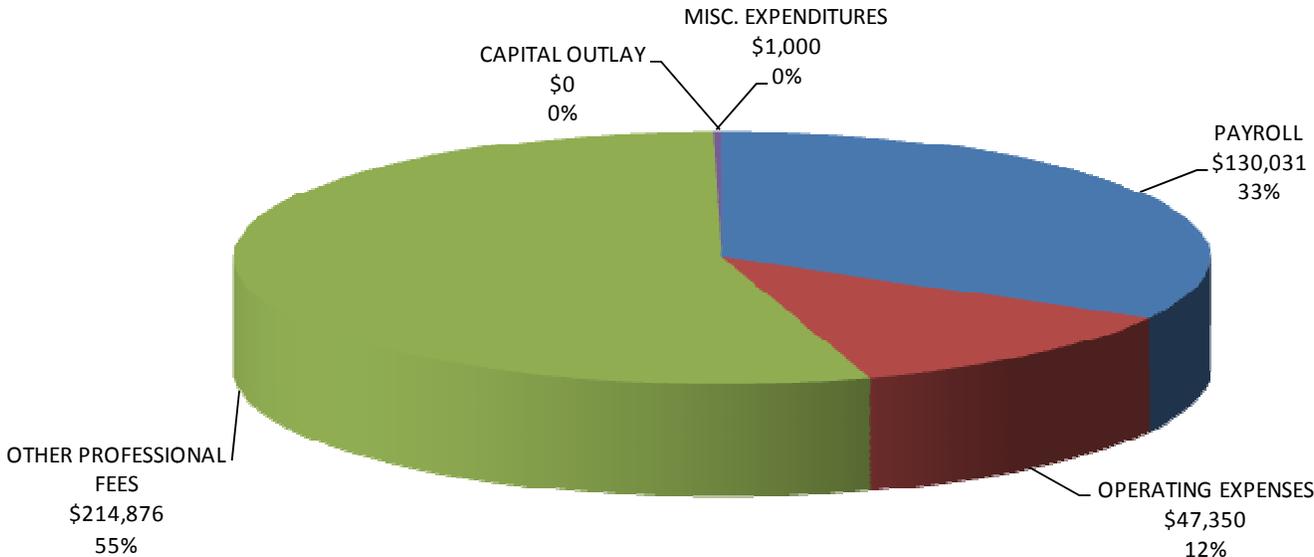
Grounds Maintenance budget decreased by \$17,067 due to updated contracts with cheaper pricing of grounds maintenance items.

BUILDINGS & PLANTS 10-4161

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$86,631	\$85,888	\$85,504	\$85,422	(\$81) (0.0%)
611201	OVERTIME	\$6,482	\$4,919	\$7,000	\$7,000	\$0 0.0%
611501	PART-TIME	\$0	\$0	\$0	\$0	\$0 0.0%
613101	F.I.C.A.	\$7,027	\$6,702	\$7,077	\$7,070	(\$6) (0.0%)
613201	UTAH RETIREMENT SYSTEMS	\$11,866	\$11,990	\$12,803	\$12,803	\$0 0.0%
613202	401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613203	457 RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613301	HEALTH INSURANCE	\$11,020	\$12,832	\$13,181	\$13,226	\$44 0.3%
613302	DENTAL INSURANCE	\$1,590	\$1,490	\$1,597	\$1,676	\$79 4.9%
613303	LIFE INSURANCE	\$372	\$376	\$372	\$298	(\$74) (19.9%)
613304	VISION INSURANCE	\$0	\$7	\$0	\$62	\$62 100%
613401	WORKER'S COMPENSATION	\$1,403	\$1,286	\$1,303	\$1,267	(\$36) (2.8%)
613501	UNEMPLOYMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613601	LONG TERM DISABILITY	\$592	\$592	\$785	\$785	\$0 0.0%
613701	EMPLOYEE ASSISTANCE PROGR	\$72	\$77	\$72	\$72	\$0 0.0%
613801	ADMINISTRATION FEE	\$30	\$31	\$30	\$30	\$0 0.0%
614101	CLOTHING ALLOW - FT	\$259	\$66	\$320	\$320	\$0 0.0%
OPERATING EXPENSES						
621201	MEMBERSHIP DUES	\$175	\$0	\$0	\$0	\$0 0.0%
621301	TRAINING & REGISTRATION F	\$180	\$95	\$0	\$150	\$150 100%
625001	EQUIP. MAINT. & SUPPLIES	\$3,263	\$2,110	\$18,150	\$10,000	(\$8,150) (44.9%)
625002	EQUIPMENT PURCHASES	\$0	\$336	\$1,750	\$300	(\$1,450) (82.9%)
625003	EQUIPMENT RENTAL	\$757	\$2,319	\$550	\$550	\$0 0.0%
625501	EQUIPMENT REPAIRS	\$249	\$1,706	\$500	\$500	\$0 0.0%
625502	EQUIPMENT SUPPLIES	\$0	\$5	\$0	\$0	\$0 0.0%
626001	BUILDING MAINTENANCE	\$71,535	\$65,158	\$51,914	\$35,850	(\$16,064) (30.9%)
626002	GROUNDS MAINTENANCE	\$149	\$41,403	\$17,067	\$0	(\$17,067) (100%)
TRAVEL						
623102	IN-STATE MEALS	\$0	\$0	\$0	\$0	\$0 0.0%
623103	IN-STATE TRANSPORTATION	\$0	\$0	\$0	\$0	\$0 0.0%
623104	IN-STATE MILEAGE REIMBURS	\$0	\$0	\$0	\$0	\$0 0.0%
623105	IN-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-STATE MEALS	\$0	\$0	\$0	\$0	\$0 0.0%
623503	OUT-OF-STATE TRANSPORTATION	\$0	\$0	\$0	\$0	\$0 0.0%
OTHER PROFESSIONAL FEES						
631006	OTHER PROFESSIONAL FEES	\$206,023	\$189,544	\$211,289	\$214,381	\$3,092 1.5%
631007	AGENCY PERMITS	\$0	\$0	\$495	\$495	\$0 0.0%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$0	\$988	\$100	\$0	(\$100) (100%)
662001	MISCELLANEOUS SERVICES	\$0	\$996	\$0	\$0	\$0 0.0%
662002	UNIFORM SERVICES	\$539	\$1,223	\$1,000	\$1,000	\$0 0.0%
662003	LATE FEES	\$0	\$5	\$0	\$0	\$0 0.0%
CAPITAL OUTLAY						
674001	EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0 0.0%
674002	EQUIPMENT REPLACEMENTS	\$0	\$7,800	\$0	\$0	\$0 0.0%
TOTAL BUILDINGS & PLANTS		\$410,216	\$438,867	\$432,858	\$393,257	(\$39,601) (9.2%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS		\$127,344	\$126,255	\$130,044	\$130,031	(\$12) (0.0%)
OPERATING EXPENSES		\$282,872	\$304,812	\$302,814	\$263,226	(\$39,588) (13.1%)
CAPITAL OUTLAY		\$0	\$7,800	\$0	\$0	\$0 0.0%
DEBT SERVICE		\$0	\$0	\$0	\$0	\$0 0.0%
TOTAL FUNCTIONAL SUMMARIES		\$410,216	\$438,867	\$432,858	\$393,257	(\$39,601) (9.2%)

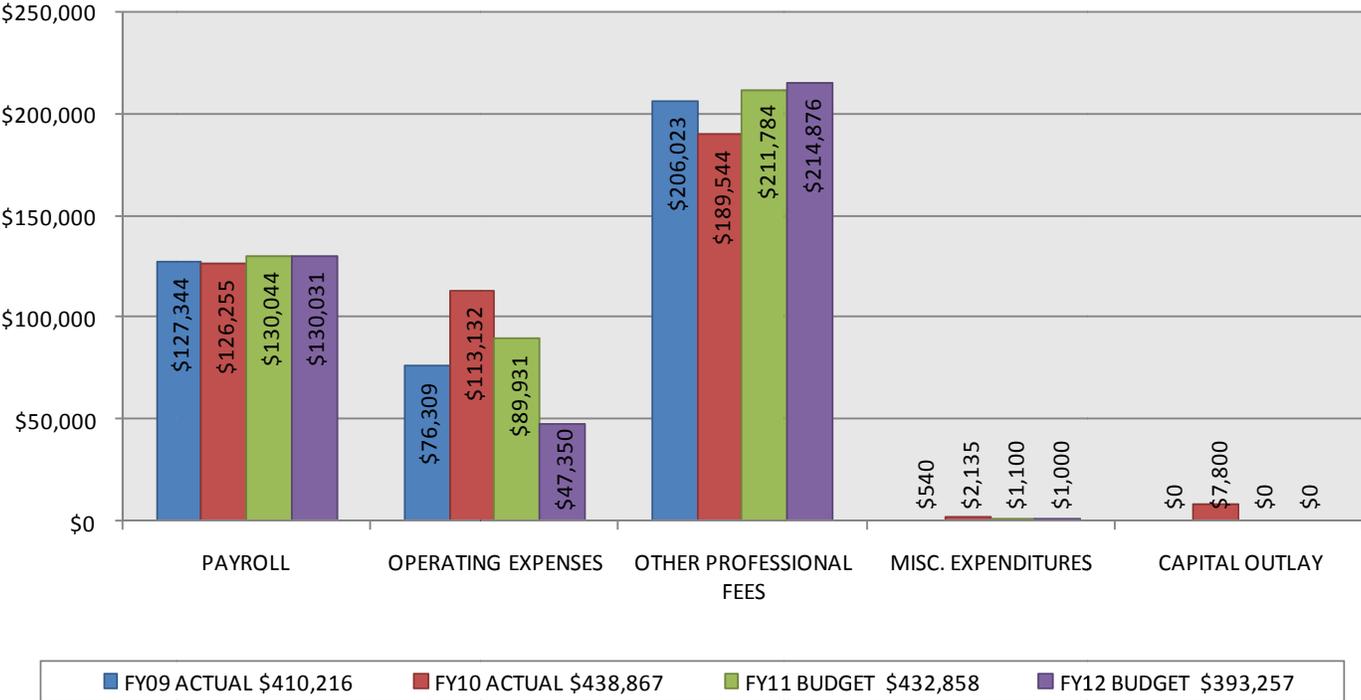
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Buildings & Plants total budget of \$393,257 which shows that Other Professional Fees is the largest expenditure for the Buildings & Plants Division consuming 55% of their budget:

2012 BUILDING & PLANTS EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Buildings & Plants Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

BUILDINGS & PLANTS EXPENDITURE HISTORICAL TRENDS



COMMUNITY RELATIONS 10-4512

MISSION STATEMENT:

“Creating Amazing Experiences.”

KEY WORKLOAD INDICATORS:

- Wrote and distributed to area newspapers 78 press releases of which 85% resulted in a newspaper mention or article
- Wrote, researched, interviewed and took photos for ten city newsletters (approximately 136 articles)
- Produced and distributed five editions of the bi-monthly Recreation Record to over 6,800 students at ten elementary/charter schools, include the 2011 summer brochure
- Coordinated and promoted the 2011 Clearfield City 4th of July Celebration: over 50 parade entries, 15 food vendors at Fisher Park, estimated attendance at the festival was in excess of 20,000
- Promoted 25 city-sponsored events, including adult and youth recreation classes/programs, and Clearfield Community bank, Community Theater and Community Choirs (children’s and adult) through press releases and promotional materials, (fliers, posters, brochures, city website)
- Chaired meetings and activities, as well as coordinated the recruitment of the Clearfield Youth City Council 2010-2011
- Coordinated four Student Artwork opening Nights with area elementary, junior high and high schools to enhance relationship between the City and area schools faculty and parents
- Sought and obtained 38+ sponsorships for city events/programs
- Coordinated the annual City employee United Way “Day of Caring” service project at the Family Connection Center in Clearfield as well as the United Way annual employee fundraising campaign
- Wrote scripts and coordinated the quarterly recording for the City’s outsourced on-hold messaging system
- Served as contract point for any city website updates, calendar items, web page banner creation, write-ups, etc., between city departments and the IT Director
- Represented Clearfield City on the Utah Association of Government Communicators (UAGC)
- Served on the City’s Wellness Committee and helped advertise and plan the “Cleartoja” Clearfield City “Get Healthy” incentive program
- Started/chaired a Clearfield Farmers Market Committee made up of community members, and planned and promoted a new day/location for the market, as well as applied for/received a Utahns Against Hunger grant for the creation of an EBT/Horizon card program for the market
- Served on a City marketing committee with the City Manager and Community Services Director, and created a marketing campaign to promote the strong manufacturing base present in Clearfield. Presented to City Council in January 2011, and was approved for \$40,000 for the FY2012 budget. A new city logo was adopted from this effort “we’ve got it made”.
- Coordinated the roll-out of the new city logo “we’ve got it made” throughout the City
- Coordinated and marketed Clearfield City’s celebration in conjunction with National Trails Day

As of July 1, 2011



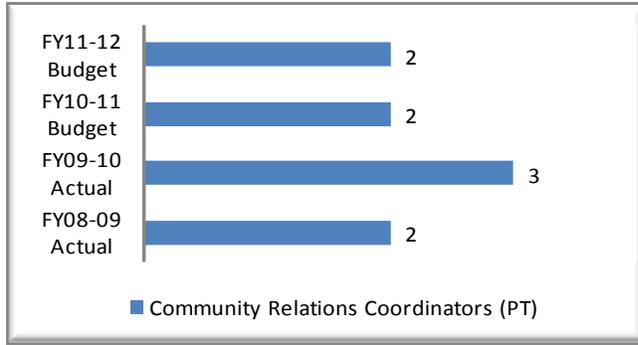
PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Community Relations				
Community Relations Coordinators (PT)	2	3	2	2
Total General Fund Community Relations Personnel	2	3	2	2

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits



PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
SE1.A	July 4 th Celebration	Successful execution of the Clearfield City July 4 th Celebration, including festival and parade – at least 60 parade entrants, over 50 vendors, top-notch live entertainment and at least 20,000 in attendance	100%	100%
SE1.A	Communication	Provide communication of city events to the public at large via press releases, city newsletter, city website, utility bill inserts, and social networking websites	100%	100%
SE1.A	Promotional Materials	Ensure quality production of promotional materials (brochures, flyers, posters, website banners, write ups and photos, utility bill inserts) and distribution of those material for the following events/programs: Clearfield City's 4 th of July Celebration, Community Band, Community Theater, Community Choir and Children's Choir, youth and adult recreation/events such as the Easter Egg Hunt and Dart the Turkey/Dessert Baking Contest, Clearfield Aquatic Center events/programs such as Boo-nanza, Breakfast with Santa, and the Easter Egg Dive, Youth City Council, Student Artwork Opening Night, Hometown Heroes, and the Storytelling Festival. We hope to take additional education classes in graphic design/Photoshop to improve skills in FY2012.	100%	100%
SE1.A	Aquatic Center	Provide marketing support in the promotion of the Clearfield Aquatic Center to ensure that 2012 membership and revenue goals are met	100%	100%
SE	Marketing	Rollout the "We've got it made" marketing campaign to begin fall or winter of FY2012	100%	100%
SE	Media	Maintain and enhance working relationships with members of the media and other community organizations key contacts	100%	100%
SE	Advertising	Successfully oversee and advertise the following city programs: Youth City Council, Fourth of July Celebration including parade, pancake breakfast, 5K run and festival, Clearfield Farmers Market, Hometown Heroes, Rail and Canal Trail sponsorships, Shop Locally, City Marketing Campaign	100%	100%
SE	Sponsors	Pursue sponsorships/prizes for City events, including races/runs, sports camps and challenges, fitness incentive programs such as Farewell to Fat, Freedom 5K Run/2 mile Walk, 3-on-3 Basketball Challenge, Dart the Turkey/Dessert Baking Contests, City Rail and Canal Trail maintenance sponsorships	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
SE	Social Media	Begin utilizing Twitter as a way to expand communications to citizens and visitors, and to promote Clearfield City by setting up three accounts: Clearfield City (ClearfieldCity), Clearfield Recreation (ClearfieldRec) and Clearfield Police Department (ClearfieldPD). Plan to continue to expand knowledge and use of how social media can benefit our city and citizens.	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Newsletter journalist researched, interviewed, and wrote articles for twelve monthly newsletters
- Planned and coordinated July 4th event
- Coordinated events and schedules for Community Band, Choir and Theater.
- Promoted all Recreation and Aquatic Center events and activities



- Solicited sponsorships and prizes for all special events
- Coordinated Clearfield's Farmers Market
- Coordinated, advertised, and directed the Youth City Council and Clearfield Community Council
- Coordinated Clearfield's Storytelling Festival

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

The only staffing change was in fiscal year 2010 when one of the three budgeted community relations coordinators left employment with the city. In fiscal year 2011 and 2012 budget, this position was eliminated.

Postage/Mailing budget decreased by \$1,513 based on historical trends used in postage to mail the city newsletter to all the residents and businesses located within the city.

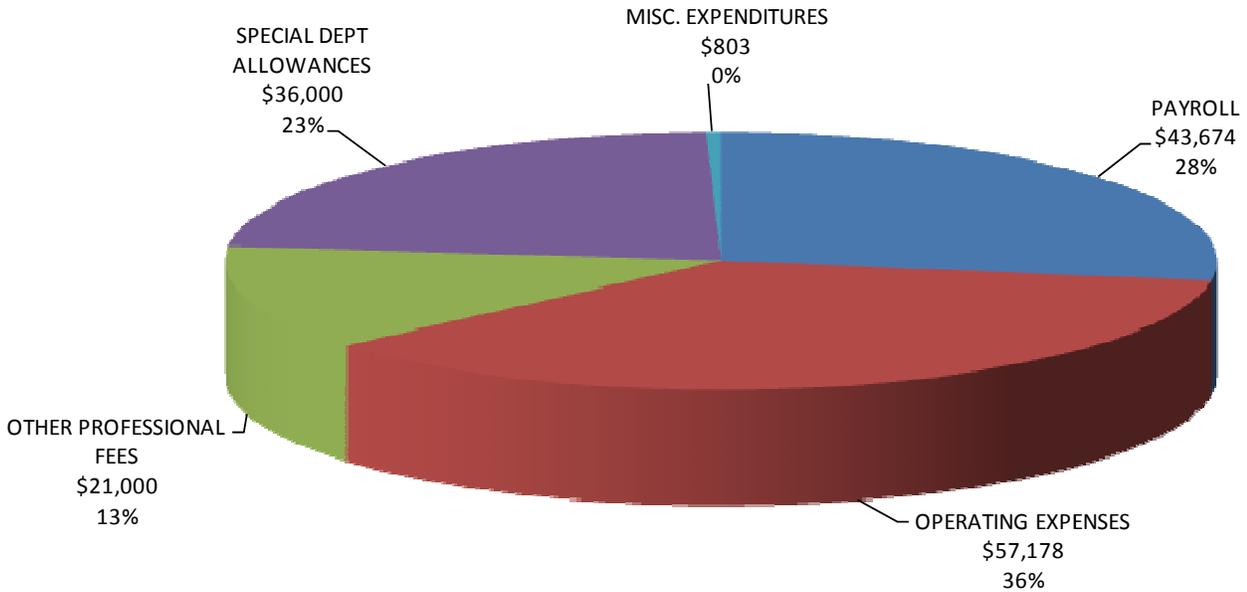
Miscellaneous Supplies budget decreased by \$1,548 since the July 4th movie rental and float supplies were moved to the Special Department Allowance expense item.

COMMUNITY RELATIONS 10-4512

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$27	\$0	\$0	\$0	\$0	0.0%
611201 OVERTIME	\$286	\$0	\$0	\$0	\$0	0.0%
611501 PART-TIME	\$39,687	\$34,578	\$38,659	\$39,210	\$552	1.4%
613101 F.I.C.A.	\$3,060	\$2,645	\$2,957	\$3,000	\$42	1.4%
613401 WORKER'S COMPENSATION	\$71	\$51	\$59	\$64	\$5	8.5%
614102 CLOTHING ALLOW - PT	\$0	\$0	\$1,250	\$1,400	\$150	12.0%
OPERATING EXPENSES						
621301 TRAINING & REGISTRATION	\$0	\$0	\$200	\$200	\$0	0.0%
622101 PUBLIC NOTICES	\$1,375	\$2,958	\$2,500	\$2,000	(\$500)	(20.0%)
622201 NEWSLETTERS	\$13,141	\$0	\$0	\$0	\$0	0.0%
624001 OFFICE SUPPLIES	\$0	\$192	\$0	\$0	\$0	0.0%
624005 COPYING / PRINTING	\$23,372	\$27,548	\$35,608	\$34,508	(\$1,100)	(3.1%)
624006 POSTAGE/MAILING	\$0	\$12,892	\$16,683	\$15,170	(\$1,513)	(9.1%)
625003 EQUIPMENT RENTAL	\$12,220	\$2,745	\$5,350	\$5,300	(\$50)	(0.9%)
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$16,780	\$32,547	\$20,750	\$21,000	\$250	1.2%
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$36,544	\$22,186	\$34,800	\$36,000	\$1,200	3.5%
645002 DONATION EXPENDITURES	\$2,734	\$1,982	\$0	\$0	\$0	0.0%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$918	\$728	\$23,50	\$803	(\$1,548)	(65.9%)
662001 MISCELLANEOUS SERVICES	\$3,487	\$1,388	\$0	\$0	\$0	0.0%
662003 LATE FEES	\$61	\$0	\$0	\$0	\$0	0.0%
TOTAL COMMUNITY RELATIONS	\$153,764	\$142,438	\$161,165	\$158,654	(\$2,512)	(1.6%)
FUNCTIONAL SUMMARY						
SALARIES & EXPENSES	\$43,131	\$37,274	\$42,925	\$43,674	\$749	1.7%
OPERATING EXPENSES	\$110,633	\$105,164	\$118,240	\$114,980	(\$3,260)	(2.8%)
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$153,764	\$142,438	\$161,165	\$158,654	(\$2,512)	(1.6%)

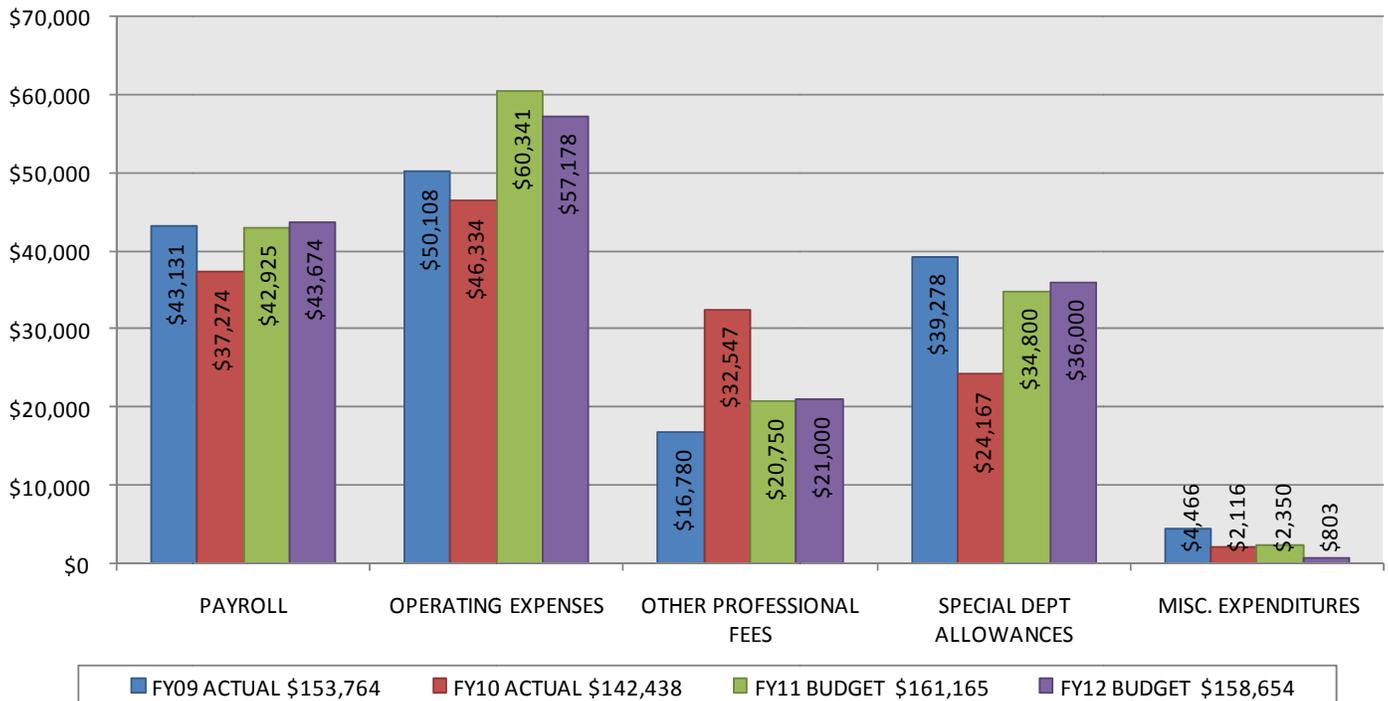
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Community Relations Division total budget of \$158,654 which shows that Operating Expenses is the largest expenditure for the Community Relations Division consuming 36% of their budget:

2012 COMMUNITY RELATIONS EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Buildings & Plants Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

COMMUNITY RELATIONS EXPENDITURE HISTORICAL TRENDS



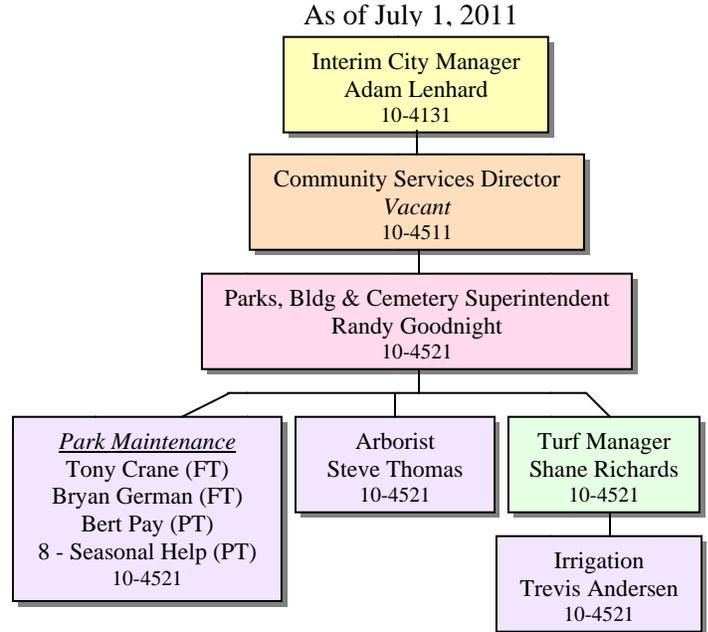
PARKS 10-4521

MISSION STATEMENT:

“Creating Amazing Experiences.”

KEY WORKLOAD INDICATORS:

- Maintain grounds of all city owned properties, including 7 buildings, 17 parks (equaling approximately 90 acres), 1 cemetery, 7 undeveloped areas and 3 landscaped areas
- Maintain Park structures including 6 large pavilions, 6 restroom facilities and 28 picnic shelters
- Maintain or oversee the maintenance of the interior of the 7 City buildings
- Winter snow removal on all City owned parks, cemetery, undeveloped areas and landscaped areas

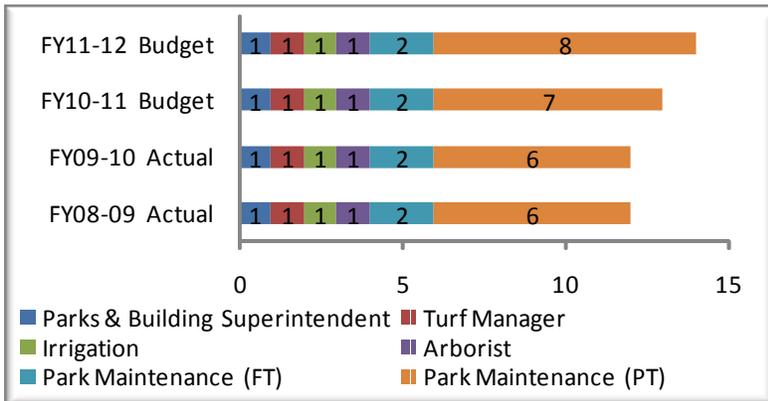


PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
General Fund				
Parks				
Parks & Building Superintendent	1	1	1	1
Turf Manager	1	1	1	1
Irrigation	1	1	1	1
Arborist	1	1	1	1
Park Maintenance (FT)	2	2	2	2
Park Maintenance (PT)	6	6	7	8
Total General Fund Parks Personnel	12	12	13	14

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
SE1.Bi	Esthetically pleasing & well maintained grounds	Follow weekly mowing schedule, fertilize and spray weeds in turf twice a year, perform semi-annual tree inspection, maintain irrigation systems, maintain park and grounds sanitary standards, etc.	100%	100%
SE1.Bii.a	Follow Parks Master Plan	Participate in construction of new facilities as needed, including but not limited to, overseeing irrigation systems, tree plantings, turf installation and construction of amenities.	100%	100%
SE1.Bii.a	Follow Trails Master Plan	Participate in construction of new facilities as needed, including but not limited to, overseeing irrigation systems, tree plantings, turf installation and construction of amenities.	100%	100%
SE	Image of Clearfield City	Keep city properties well maintained and weed free	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
-	Parking Lot Maintenance	Crack patch, slurry seal, and stripe Barlow Park	100%
SE1.Bii.a	Increase trash pick-up at all park locations	Empty trash receptacles at all parks so that no trash is overflowing receptacles.	100%
-	Park Building Maintenance	Island View pavilion metal roofing	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Parking lot maintenance, crack patch, seal coat, and striped: Fox Hollow Park and Steed Park North.
- Park Building: Replaced main breaker panel and upgraded to 100 amp service.
- Park: Landscaped Steed Pond, replaced Steed ball field mix and added white sand to volleyball courts.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant personnel changes.

Equipment purchases budget decreased by \$3,045 due to the purchase of a small boat for pond maintenance in fiscal year 2011.

Fleet charges for fuel/oil, tires/brakes, and fleet repair budgets recognized increases in the fiscal year 2012 budget due to prior year historical trends. The Fleet Lease budget decreased by \$3,052 due to the revised fleet lease rate in fiscal year 2011.

Buildings maintenance budget increased by \$6,450 due to the reallocation from the buildings and plants division into the appropriate divisions for their share of the building maintenance.

Grounds Maintenance budget decreased by \$46,315 for the purchase of infield mix and power model for Bicentennial Park, increase in fertilizer for parks and sport fields, and turface for ball fields which occurred in fiscal year 2011.

PARKS 10-4521

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$258,371	\$247,200	\$255,576	\$249,888	(\$5,689)	(2.2%)
611201 OVERTIME	\$8,349	\$4,141	\$4,000	\$5,000	\$1,000	25.0%
611501 PART-TIME	\$81,050	\$89,468	\$95,907	\$95,972	\$65	0.0%
612001 TEMPORARY WAGES	\$9,090	\$0	\$0	\$0	\$0	0.0%
613101 F.I.C.A.	\$26,179	\$25,640	\$27,653	\$26,955	(\$698)	(2.5%)
613201 UTAH RETIREMENT SYSTEMS	\$34,188	\$31,167	\$35,996	\$35,562	(\$434)	(1.2%)
613202 401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613203 457 RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613301 HEALTH INSURANCE	\$36,027	\$36,307	\$42,380	\$41,420	(\$960)	(2.3%)
613302 DENTAL INSURANCE	\$3,840	\$3,147	\$3,856	\$5,147	\$1,291	33.5%
613303 LIFE INSURANCE	\$809	\$702	\$792	\$790	(\$2)	(0.3%)
613304 VISION INSURANCE	\$410	\$310	\$400	\$329	(\$71)	(17.8%)
613401 WORKER'S COMPENSATION	\$5,265	\$4,733	\$5,386	\$5,177	(\$210)	(3.9%)
613601 LONG TERM DISABILITY	\$1,798	\$1,594	\$2,354	\$2,316	(\$38)	(1.6%)
613701 EMPLOYEE ASSISTANCE PROGR	\$216	\$209	\$216	\$216	\$0	0.0%
613801 ADMINISTRATION FEE	\$60	\$90	\$120	\$120	\$0	0.0%
614101 CLOTHING ALLOW - FT	\$1,683	\$1,675	\$2,120	\$1,800	(\$320)	(15.1%)
614102 CLOTHING ALLOW - PT	\$858	\$0	\$750	\$750	\$0	0.0%
OPERATING EXPENSES						
621201 MEMBERSHIP DUES	\$450	\$250	\$1,100	\$766	(\$334)	(30.4%)
621301 TRAINING & REGISTRATION F	\$400	\$944	\$1,920	\$1,160	(\$760)	(39.6%)
624001 OFFICE SUPPLIES	\$444	\$220	\$600	\$500	\$9\$100)	(16.7%)
624101 CLAIMS & DAMAGES	\$779	\$0	\$0	\$0	\$0	0.0%
625001 EQUIP. MAINT. & SUPPLIES	\$1,101	\$918	\$2,500	\$2,500	\$0	0.0%
625002 EQUIPMENT PURCHASES	\$7,704	\$2,615	\$6,025	\$2,980	(\$3,045)	(50.5%)
625003 EQUIPMENT RENTAL	\$640	\$175	\$1,200	\$1,200	\$0	0.0%
625201 TIRES/BRAKES	\$4,829	\$2,568	\$1,900	\$3,500	\$1,600	84.2%
625202 FUEL/OIL	\$18,280	\$14,971	\$20,300	\$24,300	\$4,000	19.7%
625203 FLEET REPAIR	\$8,371	\$14,085	\$12,000	\$15,000	\$3,000	25.0%
625204 FLEET LEASE	\$46,859	\$47,780	\$31,094	\$28,042	(\$3,052)	(9.8%)
625501 EQUIPMENT REPAIRS	\$387	\$336	\$1,000	\$1,000	\$0	0.0%
625502 EQUIPMENT SUPPLIES	\$149	\$317	\$480	\$0	(\$480)	(100%)
626001 BUILDING MAINTENANCE	\$6,046	\$3,190	\$1,500	\$7,950	\$6,450	430.0%
626002 GROUNDS MAINTENANCE	\$125,303	\$82,241	\$145,000	\$98,685	(\$46,315)	(31.9%)
626003 MUNICIPAL BUILDING RENT	\$0	\$300	\$0	\$0	\$0	0.0%
TRAVEL						
623101 IN-STATE LODGING	\$0	\$210	\$285	\$540	\$255	89.5%
623102 IN-STATE MEALS	\$0	\$252	\$117	\$276	\$159	135.9%
623103 IN-STATE TRANSPORTATION	\$0	\$110	\$85	\$50	(\$35)	(41.2%)
623104 IN-STATE MILEAGE REIMBURS	\$0	\$0	\$0	\$0	\$0	0.0%
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$3,814	\$5,388	\$8,414	\$7,000	(\$1,414)	(16.8%)
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$1,879	\$720	\$2,415	\$2,415	\$0	0.0%
645002 DONATION EXPENDITURES	\$0	\$3,369	\$0	\$0	\$0	0.0%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$5,825	\$8,442	\$6,150	\$6,150	\$0	0.0%
662001 MISCELLANEOUS SERVICES	\$11,295	\$13,044	\$14,916	\$15,420	\$504	3.4%
662002 UNIFORM SERVICES	\$3,139	\$2,508	\$3,000	\$3,000	\$0	0.0%
662003 LATE FEES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY						
673001 CP - PROJECT	\$0	\$0	\$0	\$0	\$0	0.0%
674001 EQUIPMENT PURCHASES	\$0	\$39,980	\$0	\$0	\$0	0.0%
DEBT SERVICE						
681001 DEBT SERVICE-PRINCIPAL	\$325	\$325	\$0	\$325	\$325	100%
TOTAL PARKS	\$716,208	\$691,641	\$739,508	\$694,200	(\$45,308)	(6.1%)

PARKS BUDGET CONTINUED ON NEXT PAGE



PARKS BUDGET CONTINUED

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$468,190	\$446,383	\$477,507	\$471,442	(\$6,066)	(1.3%)
OPERATING EXPENSES	\$247,693	\$204,953	\$262,001	\$222,433	(\$39,568)	(15%)
CAPITAL OUTLAY	\$0	\$39,980	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$325	\$325	\$0	\$325	\$325	100%
TOTAL FUNCTIONAL SUMMARIES	\$716,208	\$691,641	\$739,508	\$694,200	(\$45,308)	(6.1%)

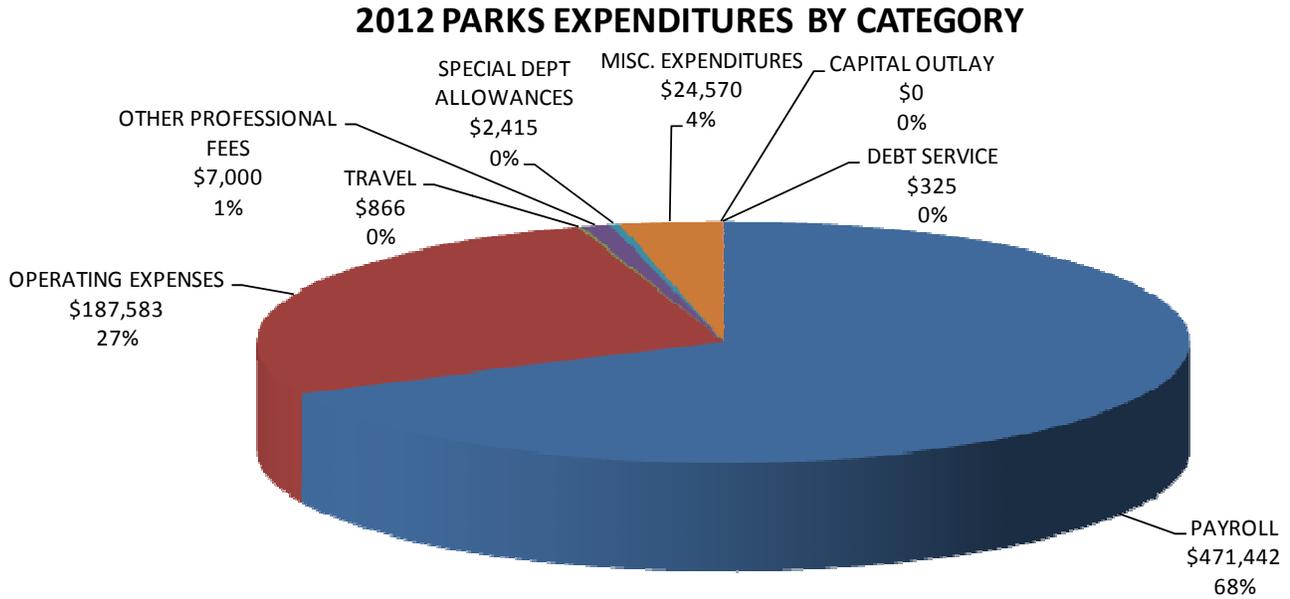


Fox Hollow Park

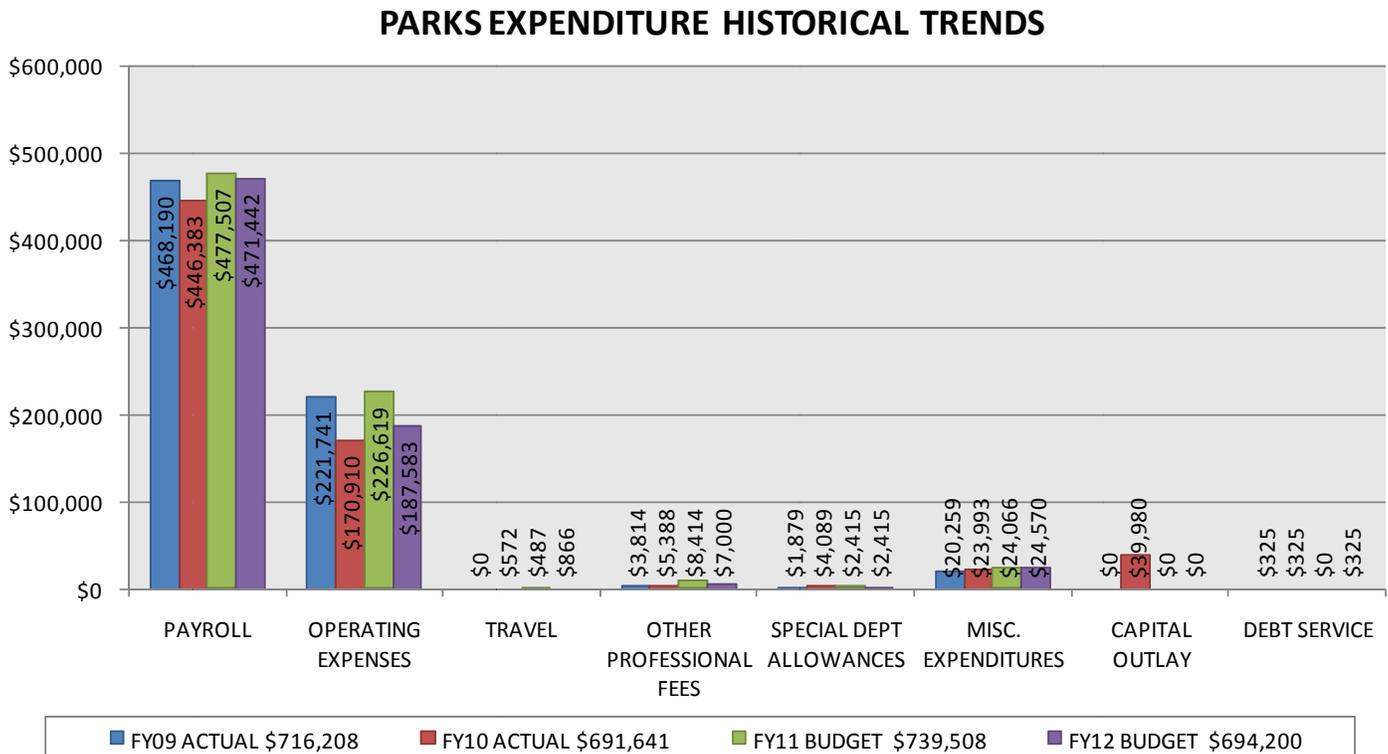


Kiwanis Park

Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Parks Division total budget of \$694,200 which shows that Payroll is the largest expenditure for the Parks Division consuming 68% of their budget:



Following is a historical trends graph of the functional summaries for the Parks Division expenditures which include fiscal year 2009 expenditures up through and including fiscal year 2012 budgeted expenditures:



RECREATION 10-4561

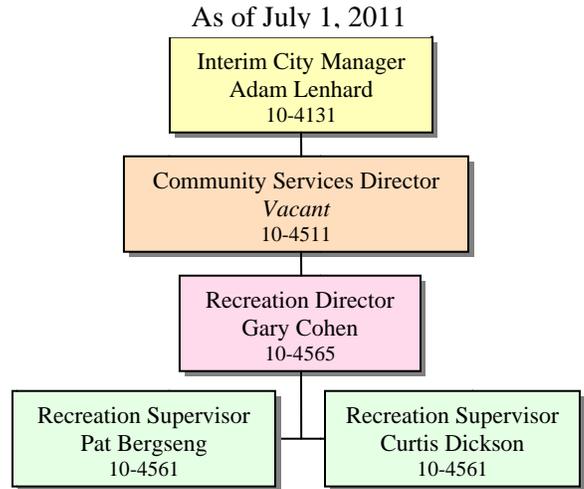
MISSION STATEMENT:

“Creating Amazing Experiences”

KEY WORKLOAD INDICATORS:

- 121,776 units of participation in youth sports leagues
- 1,939,304 units of participation in adult sports leagues
- 12,470 units of participation in recreational classes
- 19,998 units of participation in special events

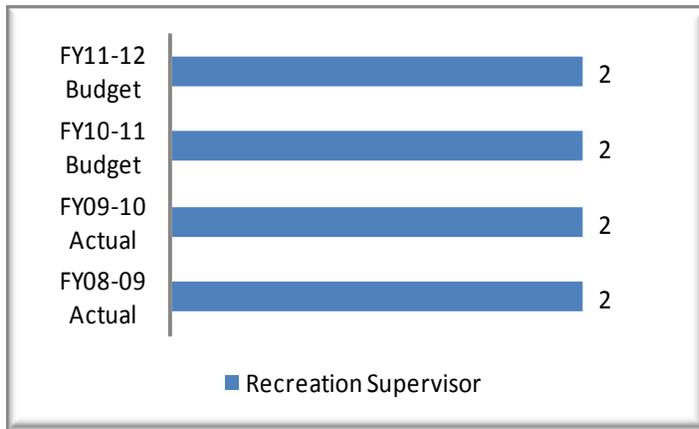
*a unit of service is each time a person comes to participate in an activity



PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
General Fund				
Recreation				
Recreation Supervisor	2	2	2	2
Total General Fund Recreation Personnel	2	2	2	2

PERSONNEL HISTORICAL TRENDS:



Right: Clearfield’s Mabey Pond used for fishing and canoeing.



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	<ul style="list-style-type: none"> - Return all phone calls within 24 hours of the reception of the call - Reconcile major grievances within one week of initial complaint 	100%	100%
SE	Maintain Facilities and Equipment	<ul style="list-style-type: none"> - Establish better communication and reporting standards with the janitorial service contractor. - Continue to ensure all playing areas and equipment is kept at minimum nationally prescribed standards. 	100%	100%
SE	Technology in Programming	<ul style="list-style-type: none"> - Continue to provide online schedules, standings, registration, and general program information. - Have all game results and standings posted online before each leagues' next scheduled playing night. - Create a computerized reporting system with the contracted janitorial service to better aid in reporting and tracking cleaning issues. 	100%	100%
LG4.Ai	Training Staff and Volunteers	<ul style="list-style-type: none"> - Provide staff training before each league or event. - Provide volunteer training prior to the start of each league or event. 	100%	100%
SE	Scholarship Opportunity	Evaluate and update current scholarship program to enhance the City's ability to provide recreational opportunities to those who are unable to afford recreation programs.	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
SE1.Bi	Arts Program	<ul style="list-style-type: none"> - Have a permanent part-time community arts coordinator for the Clearfield Community Center and annual community plays. - Continue to cultivate current arts programs at the Clearfield Community Center. - Develop more arts programs at the Clearfield Community Center 	100%
SE1.Bi	Adult & Youth Programs	Create one more Summer Sports Camp (i.e. rugby, softball, baseball, etc.)	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Created and ran new Tiny Tot soccer program for three and four year olds held during the spring and fall.
- Held new programs at the Clearfield Community Center that included fine oil painting, kid's arts and crafts, baby and toddler signing times, Community Band, Choir, and Children's Choir classes, and nutrition classes.
- Doubled participation for the City's Youth Flag Football League from 100 to 200 participants.
- Children's Community Theatre held their first production: "Sleeping Beauty"
- Remodeled Steed Park Tower restrooms and installed new carpet.
- Held National Trails Day in conjunction with four other cities.
- Maintained youth program registration numbers without the aid of scholarship money, which typically accounts for approximately 25% of registrants.
- Replaced two pitching machines for baseball leagues that were over 10 years old.
- Increased building monitor hours for coverage of new classes at the Clearfield Community Center.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant changes in personnel in Recreation's fiscal year 2012 budget.

Equipment purchases budget increased by \$6,030 for the purchase of a fridge/freezer at Steed Park and one portable scoreboard.

RECREATION 10-4561

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$108,196	\$107,398	\$107,459	\$107,355	(\$104) (0.0%)
611201	OVERTIME	\$1,911	\$2,025	\$1,500	\$500	(\$1,000) (66.7%)
611501	PART-TIME	\$135,885	\$140,283	\$137,451	\$137,505	\$54 0.0%
613101	F.I.C.A.	\$19,221	\$19,238	\$19,080	\$18,885	(\$195) (1.0%)
613201	UTAH RETIREMENT SYSTEMS	\$14,030	\$14,397	\$15,079	\$15,023	(\$56) (0.4%)
613301	HEALTH INSURANCE	\$6,503	\$12,504	\$12,770	\$11,245	(\$1,525) (11.9%)
613302	DENTAL INSURANCE	\$79	\$943	\$1,047	\$752	(\$295) (28.2%)
613303	LIFE INSURANCE	\$17	\$200	\$198	\$158	(\$40) (20.2%)
613304	VISION INSURANCE	\$0	\$10	\$0	\$89	\$89 100%
613401	WORKER'S COMPENSATION	\$3,718	\$3,632	\$4,574	\$3,666	(\$908) (19.9%)
613601	LONG TERM DISABILITY	\$752	\$746	\$988	\$988	\$0 0.0%
613701	EMPLOYEE ASSISTANCE PROGR	\$72	\$77	\$72	\$72	\$0 0.0%
613801	ADMINISTRATION FEE	\$0	\$1	\$0	\$30	\$30 100%
614101	CLOTHING ALLOW - FT	\$0	\$0	\$0	\$0	\$0 0.0%
614102	CLOTHING ALLOW - PT	\$2,669	\$938	\$21,35	\$2,115	(\$20) (0.9%)
OPERATING EXPENSES						
621201	MEMBERSHIP DUES	\$140	\$255	\$290	\$300	\$10 3.4%
621301	TRAINING & REGISTRATION	\$480	\$1,019	\$1,250	\$1,250	\$0 0.0%
621401	EDUCATIONAL REIMBURSEMENT	\$0	\$1,500	\$0	\$0	\$0 0.0%
622101	PUBLIC NOTICES	\$55	\$255	\$550	\$550	\$0 0.0%
624001	OFFICE SUPPLIES	\$16	\$18	\$0	\$0	\$0 0.0%
624002	CONCESSION STAND	\$17,180	\$12,592	\$13,900	\$13,900	\$0 0.0%
624005	COPYING / PRINTING	\$4,399	\$4,030	\$7,837	\$7,095	(\$742) (9.5%)
624006	POSTAGE / MAILING	\$1,379	\$35	\$1,374	\$0	(\$1,374) (100%)
624101	CLAIMS & DAMAGES	\$214	\$0	\$0	\$0	\$0 0.0%
624102	SALES TAX PAID	\$31	(\$31)	\$0	\$0	\$0 0.0%
625002	EQUIPMENT PURCHASES	\$1,857	\$1,020	\$1,125	\$7,155	\$6,030 536.0%
625003	EQUIPMENT RENTAL	\$4,365	\$3,651	\$0	\$0	\$0 0.0%
625201	TIRES/BRAKES	\$470	\$290	\$500	\$500	\$0 0.0%
625202	FUEL/OIL	\$1,130	\$1,288	\$1,600	\$2,100	\$500 31.3%
625203	FLEET REPAIR	\$2,406	\$1,029	\$1,000	\$2,000	\$1,000 100.0%
625204	FLEET LEASE	\$5,486	\$5,594	\$5,594	\$1,708	(\$3,886) (69.5%)
626001	BUILDING MAINTENANCE	\$0	\$257	\$0	\$0	\$0 0.0%
TRAVEL						
623101	IN-STATE LODGING	\$0	\$210	\$285	\$360	\$75 26.3%
623102	IN-STATE MEALS	\$0	\$117	\$117	\$138	\$21 17.9%
623103	IN-STATE TRANSPORTATION	\$0	\$0	\$0	\$0	\$0 0.0%
623104	IN-STATE MILEAGE REIMBURS	\$215	\$41	\$85	\$25	(\$60) (70.6%)
OTHER PROFESSIONAL FEES						
631004	BANK PROFESSIONAL FEES	\$12,994	\$12,346	\$6,694	\$8,141	\$1,447 21.6%
631006	OTHER PROFESSIONAL FEES	\$26,027	\$24,000	\$25,330	\$27,260	\$1,930 7.6%
631007	AGENCY PERMITS	\$280	\$280	\$372	\$372	\$0 0.0%
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$107,796	\$82,249	\$139,202	\$137,832	(\$1,370) (1.0%)
645002	DONATION EXPENDITURES	\$4,459	\$5,065	\$0	\$0	\$0 0.0%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$404	\$613	\$0	\$0	\$0 0.0%
662001	MISCELLANEOUS SERVICES	\$59,767	\$8,869	\$34,710	\$15,210	(\$19,500) (56.2%)
662002	UNIFORM SERVICES	\$0	\$0	\$520	\$520	\$0 0.0%
662003	LATE FEES	\$0	\$0	\$0	\$0	\$0 0.0%
662004	PROGRAM OFFICIALS	\$42,459	\$75,579	\$96,026	\$86,019	(\$10,007) (10.4%)
CAPITAL OUTLAY						
674001	EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0 0.0%
674002	EQUIPMENT REPLACEMENTS	\$0	\$6,743	\$0	\$0	\$0 0.0%
TOTAL RECREATION		\$587,061	\$551,307	\$640,713	\$610,818	(\$29,895) (4.7%)

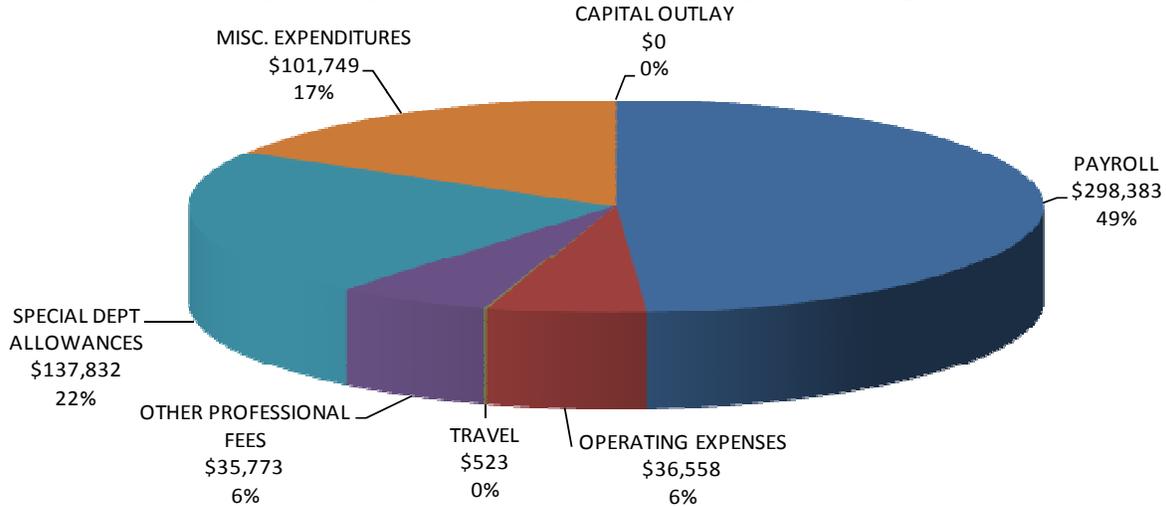
RECREATION BUDGET CONTINUED ON NEXT PAGE

RECREATION CONTINUED

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$293,053	\$302,392	\$302,352	\$298,383	(\$3,969)	(1.3%)
OPERATING EXPENSES	\$294,008	\$242,172	\$338,361	\$312,435	(\$25,926)	(7.7%)
CAPITAL OUTLAY	\$0	\$6,743	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$587,061	\$551,307	\$640,713	\$610,818	(\$29,895)	(4.7%)

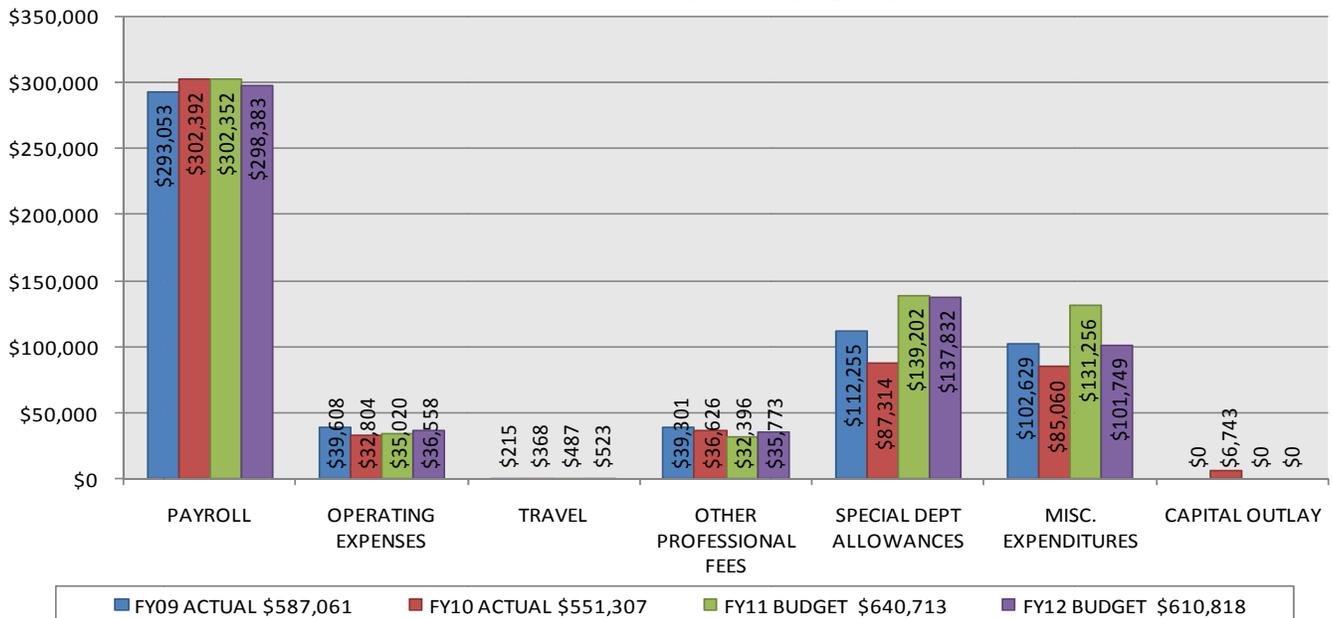
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Recreation Division total budget of \$610,818 which shows that Payroll is the largest expenditure for the Recreation Division consuming 49% of their budget:

2012 RECREATION EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Recreation Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

RECREATION EXPENDITURE HISTORICAL TRENDS



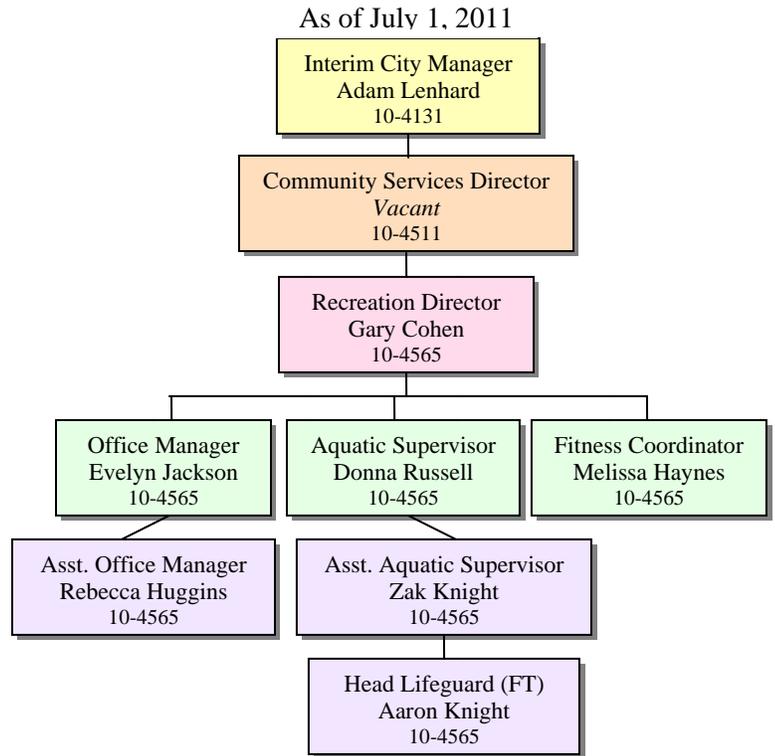
AQUATIC CENTER 10-4565

MISSION STATEMENT:

“Creating Amazing Experiences.”

KEY WORKLOAD INDICATORS:

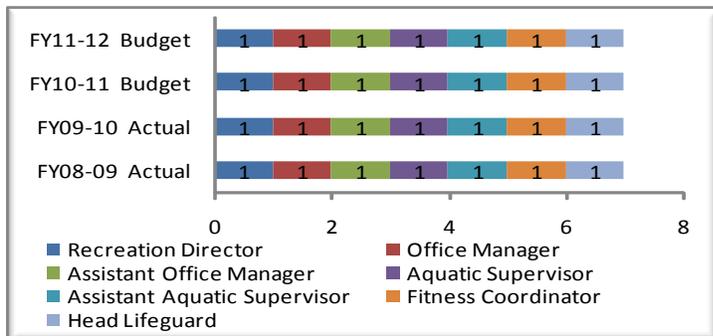
- Have a total of 2,156 units of membership which totals 7,546 individuals
 - Membership scans totaled 161,024 for fiscal year 2011
 - Had 45,635 units of service in swimming instruction
 - Had 9,100 units using daycare
 - Had 2,070 units in youth specialty classes
 - Had 100,665 people who paid a daily admission fee
 - Had 20,136 units of service in water fitness classes
 - Had 18,438 units of service in land fitness classes
 - Hosted a variety of special events totaling 5,000 participants
- * a unit of service is each time a person comes to participate in an activity



PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
General Fund				
Aquatic Center				
Recreation Director	1	1	1	1
Office Manager	1	1	1	1
Assistant Office Manager	1	1	1	1
Aquatic Supervisor	1	1	1	1
Assistant Aquatic Supervisor	1	1	1	1
Fitness Coordinator	1	1	1	1
Head Lifeguard	1	1	1	1
Total General Fund Aquatic Center Personnel	7	7	7	7

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	Continue to strive for the best customer service skills in our staff	100%	100%
-	Maintaining Facility	Continue to maintain and repair the aquatic center in a timely fashion	100%	100%
-	Cleanliness	Better working relationship with janitorial service and accountability practices	100%	100%
SE1.Bi	Membership Retention	Continue to have a retention rate of 65% in yearly memberships	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
SE1.B	Swimming	Partner with high schools in recruiting and training lifeguards	100%
SE1.B	Public Relations	Involvement of community in programs	100%
SE1.B	Membership	Develop new promotions for member referrals	100%
SE1.B	Equipment	Purchase new elliptical trainers and new daycare flooring	100%
-	Maintenance	Complete feasibility study on HVAC system	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Raised admission fees for toddlers and adults which resulted in a \$14,000 increase in budget.
- Installed new electronic message board over the front counter/desk.
- Developed Masters swim program with eight workouts per week
- Partnered with Weber State University on Breakfast with Santa and filled program to capacity.
- Purchased 12 new treadmills, 2 E-Spinners, and a variety of weight equipment for a cost of \$65,000.
- Included membership to the Aquatic Center for employees as a fringe benefit lowering membership revenue by approximately \$15,000
- Replaced lifeguard chair in lap pool at a cost of \$4,000/

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes.

Public Notices budget decreased by \$5,000 since a majority of marketing was cut due to budget constraints.

Equipment Purchases budget decreased by \$27,199 since treadmills, E-Spinners, and a variety of weight equipment was purchased in fiscal year 2011.

Building Maintenance budget decreased by \$5,966 since all costs associated with the Aquatic Center have been reclassified from the Buildings Division to correctly allocate costs associated with the operation of the Aquatic Center and based on fiscal year 2011 expenditures.

Miscellaneous Services budget decreased by \$5,411 based on the split revenue class instructors.

Equipment Purchases budget increased from a zero budget to \$55,000 to purchase 10 Elliptical trainers and a step mill by using Aquatic Center Registration Revenue.

Equipment Replacements budget decreased by \$61,000 to a zero budget since a majority of replacement equipment was purchased in fiscal year 2011.

AQUATIC CENTER 10-4565

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$297,084	\$290,218	\$292,102	\$288,618	(\$3,484) (1.8%)
611201	OVERTIME	\$1,624	\$2,475	\$1,705	\$1,705	\$0 0.0%
611501	PART-TIME	\$625,440	\$619,345	\$638,857	\$649,586	\$10,729 1.7%
613101	F.I.C.A.	\$71,359	\$70,395	\$72,267	\$72,121	9\$146) (0.2%)
613201	UTAH RETIREMENT SYSTEMS	\$38,100	\$38,888	\$40,757	\$40,499	(\$257) (0.6%)
613301	HEALTH INSURANCE	\$29,122	\$32,842	\$32,373	\$32,845	\$472 1.5%
613302	DENTAL INSURANCE	\$1,755	\$2,171	\$2,313	\$3,583	\$1,270 54.9%
613303	LIFE INSURANCE	\$413	\$577	\$570	\$736	\$166 29.1%
613304	VISION INSURANCE	\$311	\$313	\$311	\$363	\$52 16.7%
613401	WORKER'S COMPENSATION	\$12,454	\$11,919	\$11,749	\$11,935	\$186 1.6%
613601	LONG TERM DISABILITY	\$2,033	\$2,024	\$2,683	\$2,371	(\$312) (11.6%)
613701	EMPLOYEE ASSISTANCE PROGR	\$252	\$269	\$252	\$216	(\$36) (14.3%)
613801	ADMINISTRATION FEE	\$60	\$93	\$90	\$120	\$30 33.4%
614101	CLOTHING ALLOW - FT	\$0	\$446	\$0	\$0	\$0 0.0%
614102	CLOTHING ALLOW - PT	\$3,773	\$7,303	\$8,651	\$8,831	\$180 2.1%
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$601	\$0	\$100	\$100	\$0 0.0%
621201	MEMBERSHIP DUES	\$640	\$580	\$1,375	\$1,375	\$0 0.0%
621301	TRAINING & REGISTRATION F	\$5,064	\$6,841	\$9,810	\$9,810	\$0 0.0%
621401	EDUCATIONAL REIMBURSEMENT	\$0	\$1,500	\$2,000	\$0	(\$2,000) (100%)
622101	PUBLIC NOTICES	\$8,760	\$8,008	\$8,200	\$3,200	(\$5,000) (61.0%)
624001	OFFICE SUPPLIES	\$6,437	\$7,649	\$11,415	\$11,415	\$0 0.0%
624002	CONCESSION STAND	\$22,234	\$17,143	\$18,1820	\$17,880	(\$240) (1.3%)
624003	SMALL OFFICE EQUIPMENT	\$5,525	\$152	\$250	\$0	(\$250) (100%)
624004	MISC OFFICE SUPPLIES	\$0	\$37	\$0	\$0	\$0 0.0%
624005	COPYING / PRINTING	\$1,769	\$2,483	\$2,625	\$2,745	\$120 4.6%
624006	POSTAGE / MAILING	\$172	\$199	\$226	\$226	\$0 0.0%
625001	EQUIP. MAINT. & SUPPLIES	\$17,829	\$18,029	\$41,449	\$43,649	\$2,200 5.3%
625002	EQUIPMENT PURCHASES	\$31,515	\$5,088	\$50,489	\$23,290	(\$27,199) (53.9%)
625003	EQUIPMENT RENTAL	\$0	\$0	\$1,650	\$1,650	\$0 0.0%
625501	EQUIPMENT REPAIRS	\$0	\$26,042	\$0	\$0	\$0 0.0%
626001	BUILDING MAINTENANCE	\$6,786	\$43,775	\$72,766	\$66,800	(\$5,966) (8.2%)
TRAVEL						
623101	IN-STATE LODGING	\$0	\$140	\$285	\$720	\$435 152.6%
623102	IN-STATE MEALS	\$0	\$78	\$117	\$276	\$159 135.9%
623103	IN-STATE TRANSPORTATION	\$0	\$85	\$85	\$25	(\$60) (70.6%)
623104	IN-STATE MILEAGE	\$0	\$350	\$350	\$350	\$0 0.0%
623501	OUT-OF-STATE LODGING	\$0	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-SATE MEALS	\$0	\$0	\$0	\$0	\$0 0.0%
623503	OUT-OF-STATE TRANSPORT	\$0	\$0	\$0	\$0	\$0 0.0%
625205	OUT-OF-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0 0.0%
OTHER PROFESSIONAL FEES						
631004	BANK PROFESSIONAL FEES	\$34,058	\$36,945	\$34,000	\$34,000	\$0 0.0%
631006	OTHER PROFESSIONAL FEES	\$0	\$0	\$3,500	\$3,500	\$0 0.0%
631007	AGENCY PERMITS	\$1,501	\$1,450	\$1,450	\$1,450	\$0 0.0%
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$21,987	\$23,234	\$29,700	\$29,700	\$0 0.0%
645002	DONATION EXPENDITURES	\$15,564	\$17,343	\$0	\$0	\$0 0.0%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$26,728	\$27,357	\$33,456	\$33,456	\$0 0.0%
662001	MISCELLANEOUS SERVICES	\$2,148	\$1,710	\$10,411	\$5,000	(\$5,411) (51.9%)
662003	LATE FEES	\$29	\$0	\$0	\$0	\$0 0.0%
CAPITAL OUTLAY						
674001	EQUIPMENT PURCHASES	\$20,000	\$41,305	\$0	\$55,000	\$55,000 100%
674002	EQUIPMENT REPLACEMENTS	\$25,087	\$0	\$61,000	\$0	(\$61,000) (100%)
TOTAL AQUATIC CENTER		\$1,338,215	\$1,366,797	\$1,499,507	\$1,459,147	(\$40,361) (2.7%)

AQUATIC CENTER BUDGET CONTINUED ON NEXT PAGE



AQUATIC CENTER

AQUATIC CENTER BUDGET CONTINUED

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$1,083,781	\$1,079,277	\$1,104,678	\$1,113,529	\$8,851	0.8%
OPERATING EXPENSES	\$209,347	\$246,215	\$333,829	\$290,618	(\$43,211)	(12.9%)
CAPITAL OUTLAY	\$45,087	\$41,305	\$61,000	\$55,000	(\$6,000)	(9.8%)
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$1,338,215	\$1,366,797	\$1,499,507	\$1,459,147	(\$40,361)	(2.7%)



Breakfast with Santa



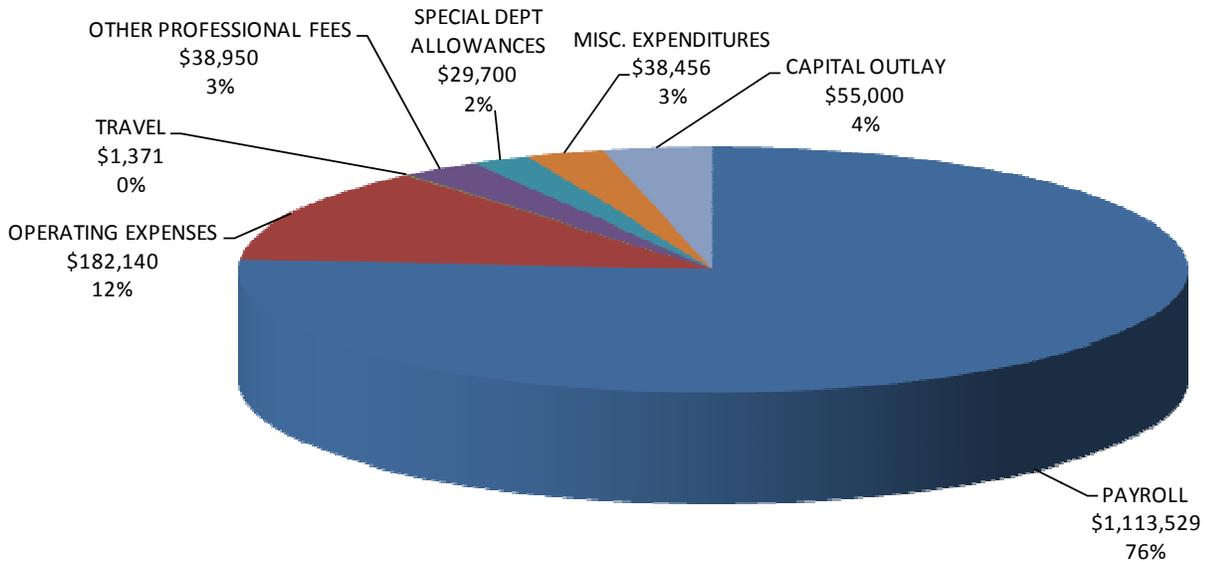
Outside Pool Area



Inside the Clearfield Aquatic Center

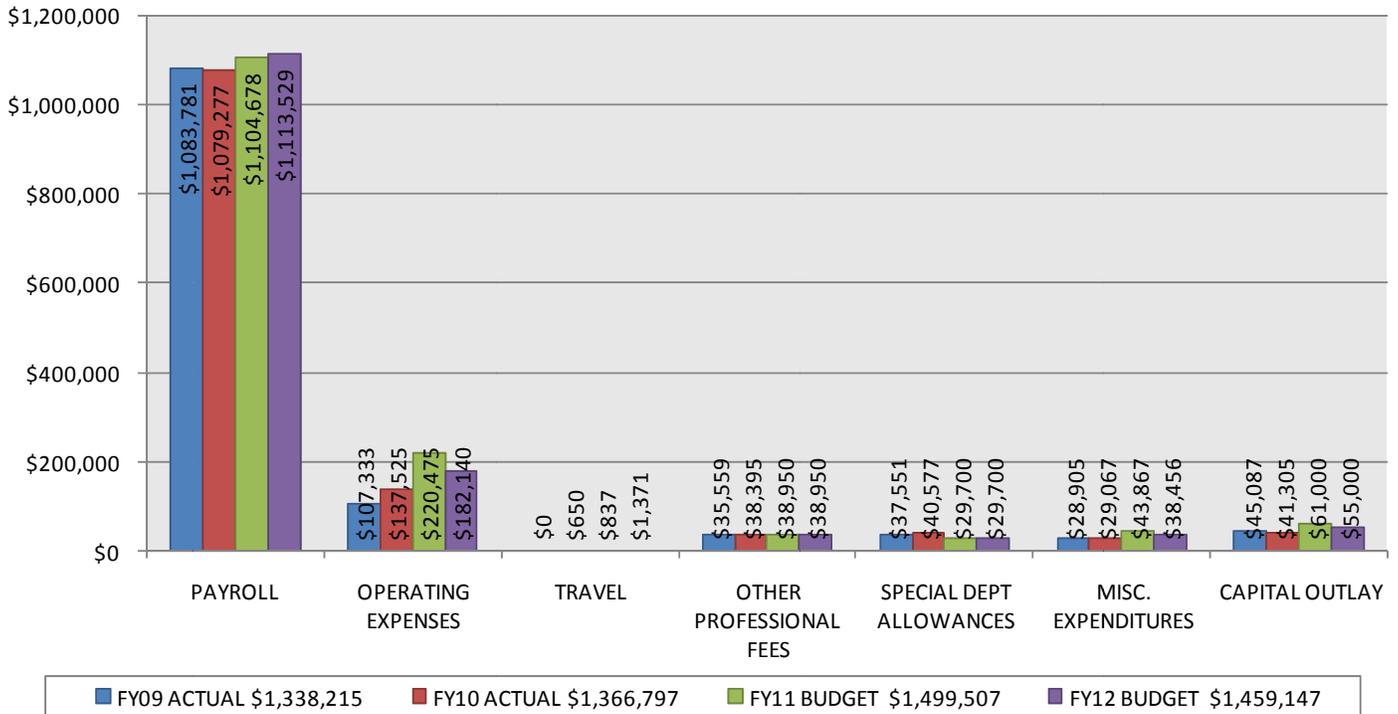
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Aquatic Center Division total budget of \$1,459,147 which shows that Payroll is the largest expenditure for the Aquatic Center Division consuming 76% of their budget:

2012 AQUATIC CENTER EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Aquatic Center Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

AQUATIC CENTER EXPENDITURE HISTORICAL TRENDS



CEMETERY 10-4591**MISSION STATEMENT:**

“Creating Amazing Experiences.”

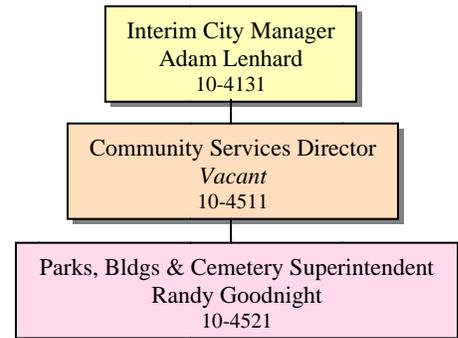
KEY WORKLOAD INDICATORS:

Maintain the City owned cemetery, open and close graves, mark graves for headstone setting and engraving, as needed.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There was no significant expenditure or staffing changes.

As of July 1, 2011

**CEMETERY 10-4591**

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OPERATING EXPENSES						
625003 EQUIPMENT RENTAL	\$0	\$0	\$0	\$0	\$0	0.0%
626002 GROUNDS MAINTENANCE	\$1,441	\$3,142	\$4,355	\$4,355	\$0	0.0%
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$310	\$0	\$360	\$360	\$0	0.0%
TOTAL CEMETERY	\$1,751	\$3,142	\$4,715	\$4,715	\$0	0.0%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$1,751	\$3,142	\$4,715	\$4,715	\$0	0.0%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$1,751	\$3,142	\$4,715	\$4,715	\$0	0.0%

PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

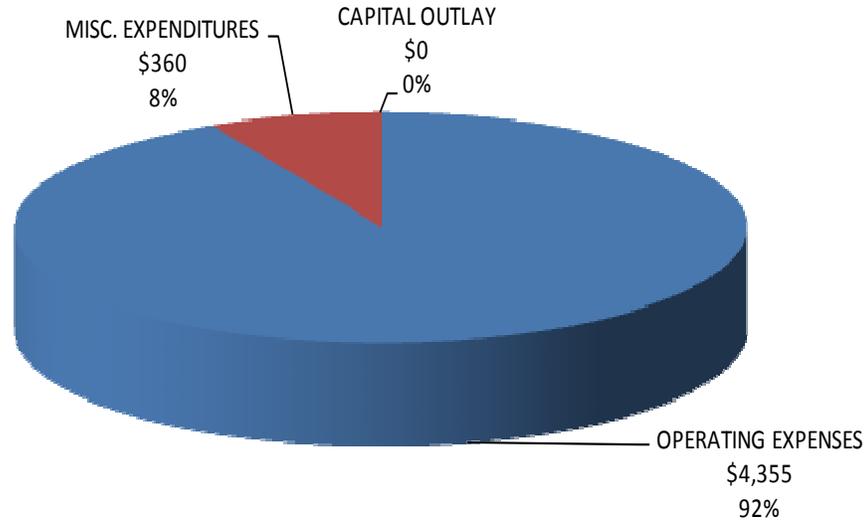
Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Ethically pleasing & well maintained grounds	Follow weekly mowing schedule, fertilize * spray weeds in turf twice a year, perform semi-annual tree inspection, maintain irrigation systems, maintain sanitary standards, etc.	100%	100%
-	Open/Close graves in a timely and professional manner	Dig holes for upcoming burials one day ahead of services to avoid problems if difficulties arise in the opening process. Be attentive so that graves are closed immediately after the family leaves.	100%	100%
-	Level and repair headstones	As time allows, level headstone/graves that have sunk in. Promptly repair headstones damaged by City personnel in the course of duties.	100%	100%
-	Improve the image of Clearfield City	Keep cemetery esthetically pleasing but also be kind and respectful when dealing with people to resolve concerns or problems.	100%	100%

New Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY12 % Proj.
-	Implement rough cut mowing schedule for undeveloped area	Schedule monthly mowing of area behind the cemetery including whipping fence lines.	100%
-	Seek innovative ways to improve the cemetery maintenance	Actively pursue using volunteers and community service workers to edge, level, and clean headstones	100%

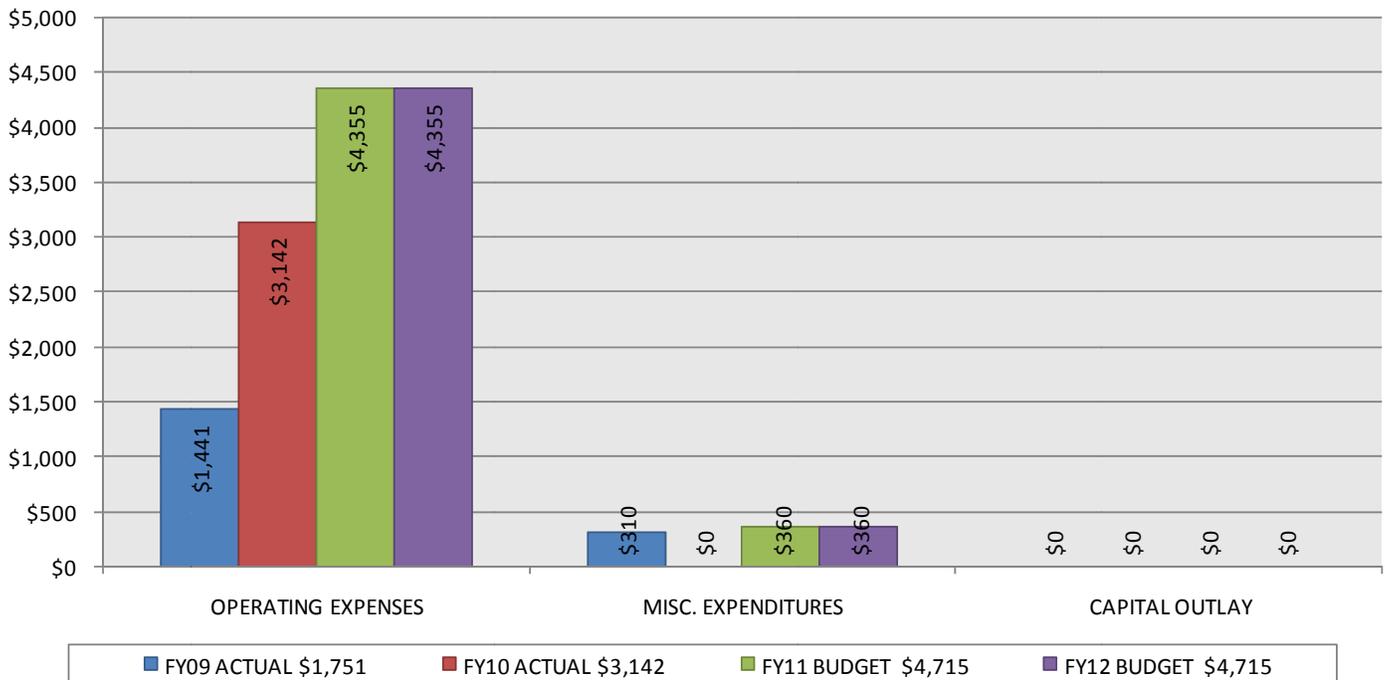
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Cemetery Division total budget of \$4,715 which shows that Operating Expense is the largest expenditure for the Cemetery Division consuming 92% of their budget:

2012 CEMETERY EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Cemetery Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

CEMETERY EXPENDITURE HISTORICAL TRENDS



The Community Development Department expenditures make up 4% of the Total General Fund Budget with \$600,666 in expenditures. The Community Development Department is made up by the following divisions:

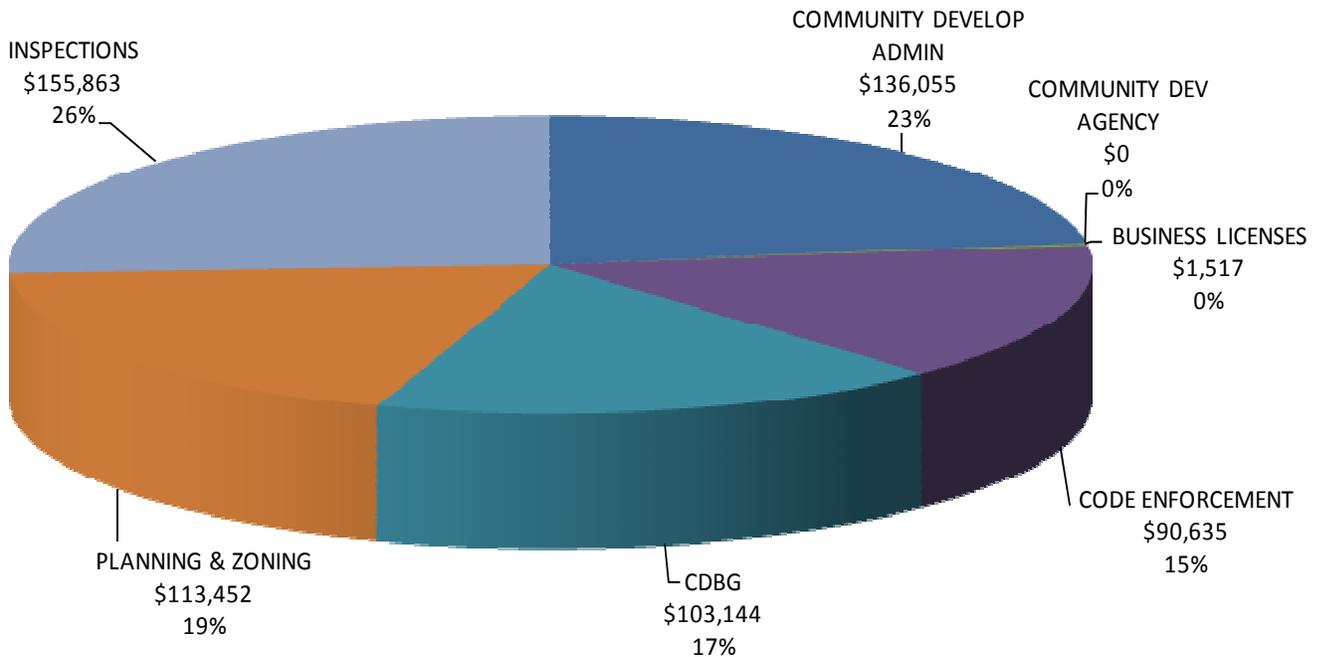
- General Government – Community Development
 - 4611 – Community Development Administration
 - 4612 – Community Development Agency
 - 4613 – Business Licenses
 - 4614 – Code Enforcement
 - 4632 – Community Development Block Grant (CDBG)
 - 4641 – Planning & Zoning
 - 4642 – Inspections

Following is a summary table showing the Community Development expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actuals	Actuals	Budget	Budget	From FY11	(Dec)
COMMUNITY DEVELOPMENT									
4600	4610	4611	COMMUNITY DEVELOPMENT ADMIN	\$142,685	\$143,386	\$140,113	\$136,055	(\$4,058)	(2.9%)
		4613	BUSINESS LICENSES	\$740	\$899	\$980	\$1,517	\$537	54.8%
		4614	CODE ENFORCEMENT	\$106,397	\$103,111	\$119,930	\$90,635	(\$29,294)	(24.4%)
4630	4632		CDBG	\$271,459	\$159,239	\$97,580	\$103,144	\$5,565	5.7%
4640	4641		PLANNING & ZONING	\$158,952	\$226,795	\$190,151	\$113,452	(\$76,699)	(40.3%)
	4642		INSPECTIONS	\$163,385	\$149,201	\$152,957	\$155,863	\$2,906	1.9%
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES				\$843,618	\$782,631	\$701,710	\$600,666	(\$101,044)	(14.4%)

Following is a graph showing the percentage each division makes up of the Community Development budget:

2012 COMMUNITY DEVELOPMENT EXPENDITURES



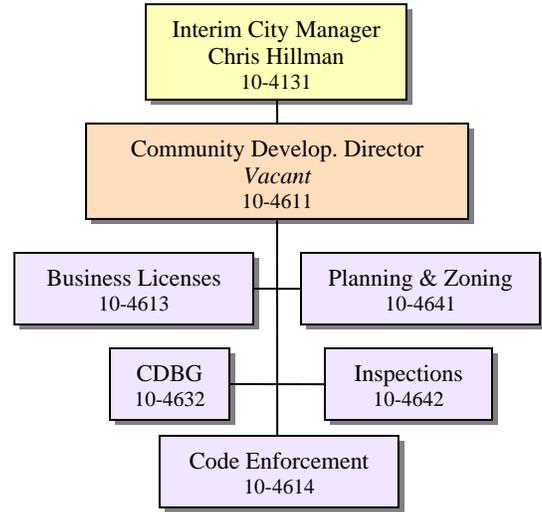
In the following Community Development section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends chart by expenditure category.

COMMUNITY DEVELOPMENT ADMIN. 10-4611

MISSION STATEMENT:

“The Clearfield City Community Development Department is dedicated to fostering a safe, highly desirable natural and built environment that enhances the quality of life for our residents. We strive to provide the highest-quality current and long-range planning, zoning, code enforcement, and building construction services to the community. The Department takes pride in providing friendly and efficient public service. The provision of public information and the processing of applications will be completed in an accurate and consistent manner, and in compliance with the City’s General Plan, City Code, State, and Federal Laws.”

As of July 1, 2011



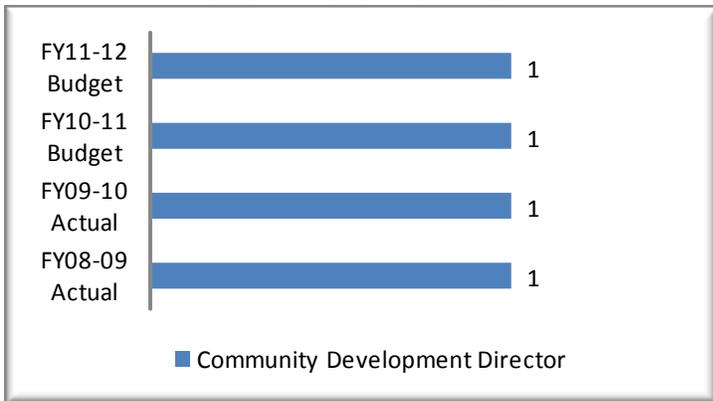
KEY WORKLOAD INDICATORS:

- Improve Development Review process and close loopholes
- Draft written Department Policy and Procedures Manual
- Improve written communications between Council, Commission, and the Department

PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
General Fund				
Community Development Admin.				
Community Development Director	1	1	1	1
Total General Fund Comm. Dev. Admin. Personnel	1	1	1	1

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
EE2.	City's Image	Continue to improve Clearfield City's overall image as a premiere destination area for office, shopping, dining and entertainment options	100%	100%
EE2.Di	UTA Commuter Rail TOD	Create concept plan for submittal to UTA; work with UTA and developer on site approvals	100%	100%
EE2.Bi	Downtown Redevelopment	Assign Downtown Redevelopment Zone to downtown properties; work with landowners to redevelop property	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
EE	Strategic Marketing Campaign	Continue to promote a Strategic Marketing Campaign to "Get the word out about Clearfield"	100%
-	Comprehensive Code Update	Finalize and adopt an updated Title 12 and revisions, as needed to Title 11	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Completed the department restructuring establishing GIS position and filled the City Planner position
- Responded to 2 RFI's from EDCU
- Participated in Davis County DUED meetings
- Participated in the West Davis Corridor Project Studies and Analysis

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes.

Educational reimbursement budget decreased by \$7,900 to a zero budget due to the graduation of the Community Development Director with his Masters Degree as well as all education reimbursements being transferred to the Human Resource division in fiscal year 2012.

Other Professional Fees budget decreased by \$1,000 to a zero budget for miscellaneous studies which were expensed in fiscal year 2011.

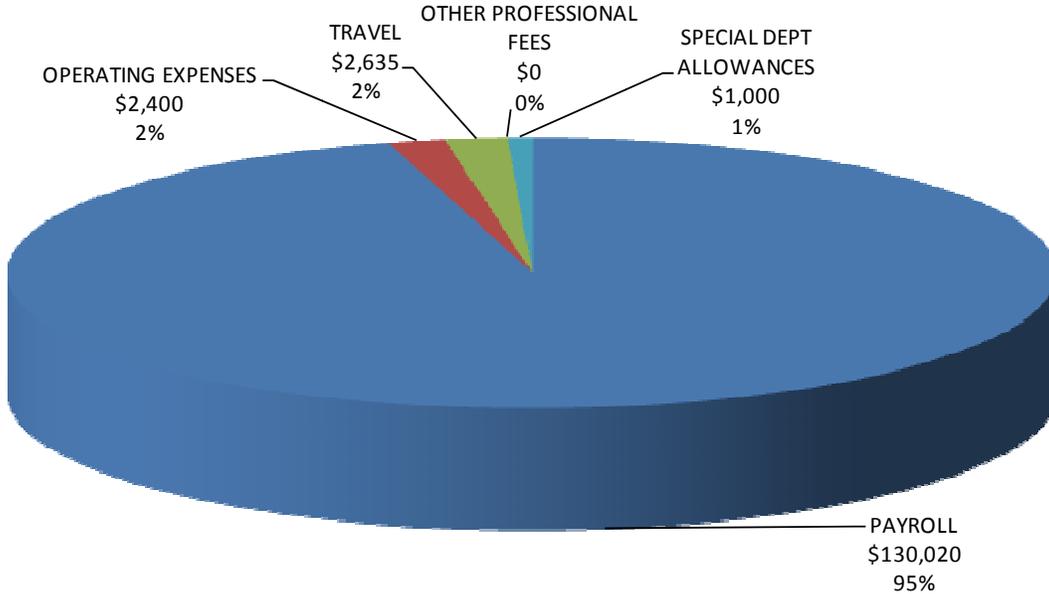
Special Department Allowances budget increased from a zero budget to \$1,000 for miscellaneous expenditures anticipated for the Community Development Administration Division.

CED ADMINISTRATION 10-4611

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$88,064	\$88,483	\$88,684	\$91,611	\$2,927 3.3%
611201	OVERTIME	\$0	\$0	\$0	\$0	\$0 0.0%
613101	F.I.C.A.	\$6,844	\$6,921	\$6,784	\$7,008	\$224 3.3%
613201	UTAH RETIREMENT SYSTEMS	\$11,896	\$12,456	\$12,416	\$12,825	\$410 3.3%
613202	401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613203	457 RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613301	HEALTH INSURANCE	\$8,120	\$9,455	\$9,770	\$9,745	(\$25) (0.3%)
613302	DENTAL INSURANCE	\$1,042	\$976	\$1,047	\$1,099	\$52 5.0%
613303	LIFE INSURANCE	\$215	\$200	\$198	\$158	(\$40) (20.2%)
613304	VISION INSURANCE	\$160	\$165	\$160	\$160	\$0 0.0%
613401	WORKER'S COMPENSATION	\$1,335	\$1,275	\$1,352	\$1,350	(\$1) (0.0%)
613601	LONG TERM DISABILITY	\$605	\$609	\$815	\$837	\$22 2.7%
613701	EMPLOYEE ASSISTANCE PROGR	\$36	\$38	\$36	\$36	\$0 0.0%
613801	ADMINISTRATION FEE	\$30	\$31	\$30	\$30	\$0 0.0%
614201	CAR ALLOWANCE	\$5,115	\$5,329	\$5,160	\$5,160	\$0 0.0%
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0 0.0%
621201	MEMBERSHIP DUES	\$0	\$373	\$875	\$875	\$0 0.0%
621301	TRAINING & REGISTRATION F	\$365	\$235	\$900	\$1,125	\$225 25.0%
621401	EDUCATIONAL REIMBURSEMENT	\$7,695	\$8,325	\$7,900	\$0	(\$7,900) (100%)
624001	OFFICE SUPPLIES	\$532	\$251	\$800	\$400	(\$400) (50.0%)
TRAVEL						
623101	IN-STATE LODGING	\$0	\$285	\$270	\$450	\$180 66.7%
623102	IN-STATE MEALS	\$0	\$117	\$117	\$230	\$113 96.7%
623103	IN-STATE TRANSPORTATION	\$0	\$0	\$85	\$110	\$25 29.4%
623104	IN-STATE MILEAGE REIMBURS	\$0	\$77	\$0	\$0	\$0 0.0%
623105	IN-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0 0.0%
623501	OUT-OF-STATE LODGING	\$610	\$0	\$720	\$840	\$120 16.7%
623502	OUT-OF-SATE MEALS	\$216	\$0	\$355	\$355	\$0 0.0%
623503	OUT-OF-STATE TRANSPORT	\$432	\$0	\$500	\$500	\$0 0.0%
623504	OUT-OF-STATE MILEAGE	\$0	\$0	\$0	\$0	\$0 0.0%
623505	OUT-OF-STATE MISC.	\$0	\$0	\$140	\$150	\$10 7.1%
OTHER PROFESSIONAL FEES						
631006	OTHER PROFESSIONAL FEES	\$9,374	\$7,785	\$1,000	\$0	(\$1,000) (100%)
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$0	\$0	\$0	\$1,000	\$1,000 100.0%
TOTAL CED ADMINISTRATION		\$142,685	\$143,386	\$140,113	\$136,055	(\$4,058) (2.9%)
FUNTIONAL SUMMARY						
	SALARIES & BENEFITS	\$123,461	\$125,940	\$126,451	\$130,020	\$3,569 2.8%
	OPERATING EXPENSES	\$19,224	\$17,446	\$13,662	\$6,035	(\$7,627) (55%)
	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0 0.0%
	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0 0.0%
TOTAL FUNCTIONAL SUMMARIES		\$142,685	\$143,386	\$140,113	\$136,055	(\$4,058) (2.9%)

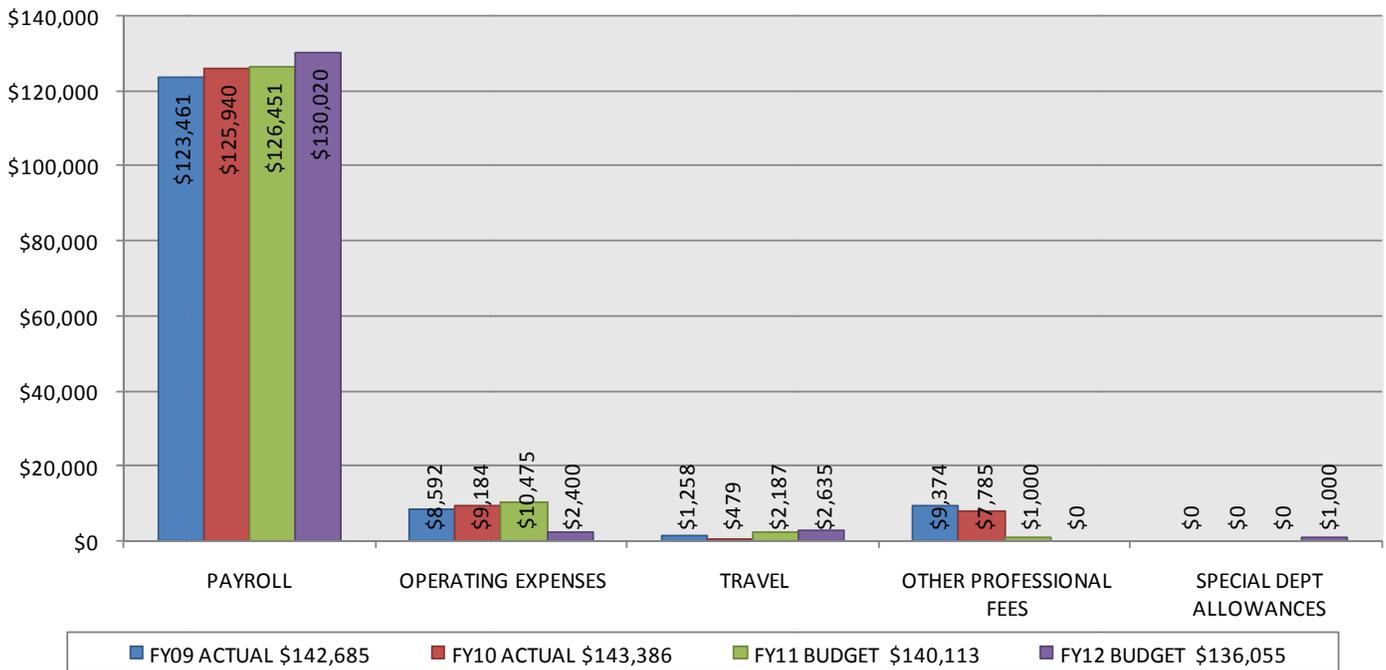
Following is a graph showing fiscal year 2012 functional summaries and the percentages that make up the Community Development Administration Division total budget of \$136,055 shows that Payroll is the largest expenditure for the Community Development Administration Division consuming 95% of their budget:

2012 COMMUNITY DEVELOPMENT ADMINISTRATION EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Community Development Administration Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

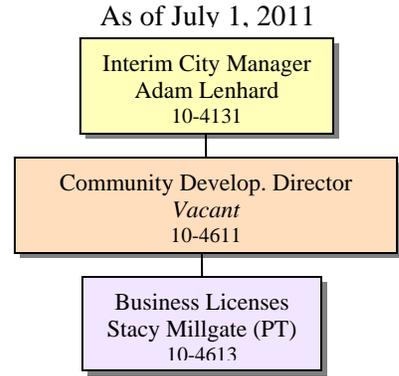
COMMUNITY DEVELOPMENT ADMINISTRATION EXPENDITURE HISTORICAL TRENDS



BUSINESS LICENSES 10-4613

MISSION STATEMENT:

“The Clearfield City Community Development Department is dedicated to fostering a safe, highly desirable natural and built environment that enhances the quality of life for our residents. We strive to provide the highest-quality current and long-range planning, zoning, code enforcement, and building construction services to the community. The Department takes pride in providing friendly and efficient public service. The provision of public information and the processing of applications will be completed in an accurate and consistent manner, and in compliance with the City’s General Plan, City Code, State, and Federal Laws.”



KEY WORKLOAD INDICATORS:

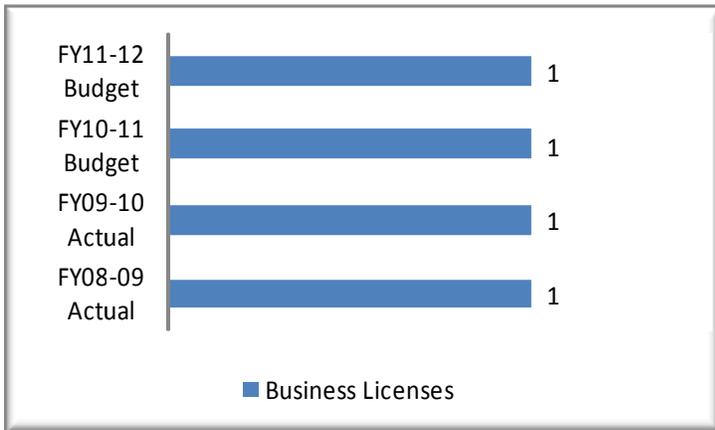
- Administration and issuance of business licenses and rental dwelling licenses
- Administration of the Good Landlord Program with coordinated efforts from the Police Department

PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
General Fund				
Business Licenses				
Business Licenses (PT)	1	1	1	1
Total General Fund Business Licenses Personnel	1	1	1	1

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
EE	Customer Service	Process new applications and send out renewal notifications in a timely manner	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
-	Good Landlord Program	Notify Landlords of license requirements through direct mailings, the city website, and newsletter articles	100%
-	Application Process	Move renewals to an electronic (online) system	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Issued 1,490 business licenses
- Adopted new ordinance addressing late fee structure and modifying renewal grace periods
- Adopted new ordinance requiring proof of registration with Utah State's Department of Commerce
- Continue to improve functionality of Sungard/Community Plus for the Business License function

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes since payroll costs associated with the Business License personnel is included in the CDBG 10-4632 budget.

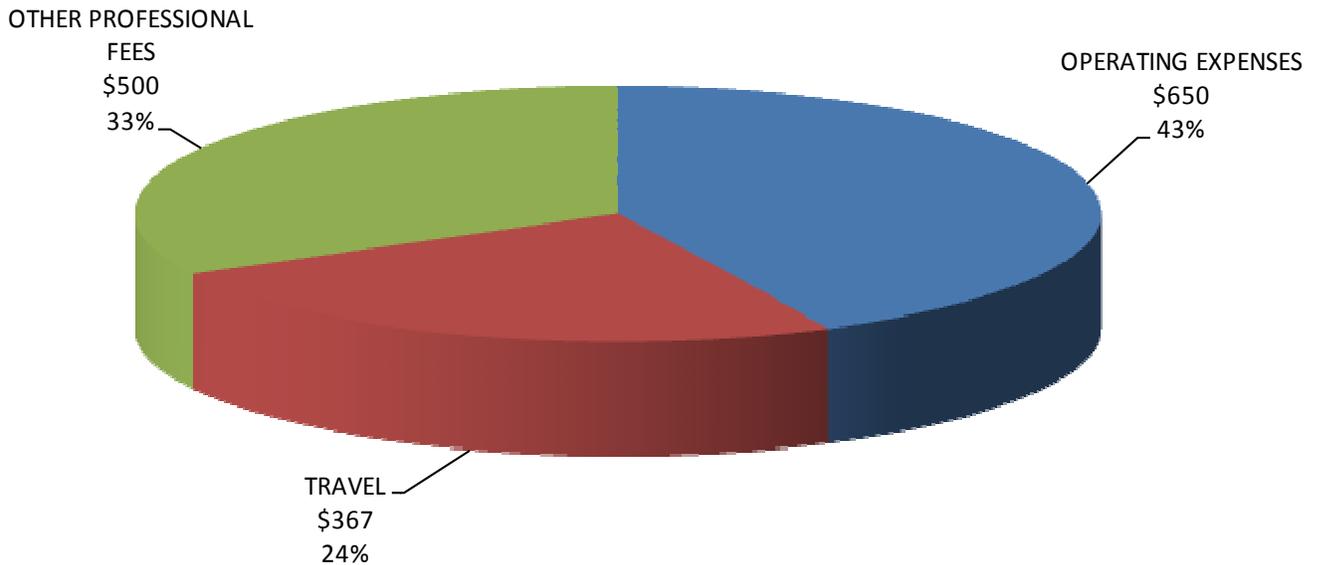
Other Professional Fees budget increased by \$500 from a zero budget for the budgeted expense of Utah.gov one-stop Business registration.

BUSINESS LICENSES 10-4613

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OPERATING EXPENSES						
621201 MEMBERSHIP DUES	\$25	\$25	\$30	\$30	\$0	0.0%
621301 TRAINING & REGISTRATION F	\$90	\$80	\$150	\$120	(\$30)	(20.0%)
624001 OFFICE SUPPLIES	\$333	\$483	\$750	\$500	(\$250)	(33.4%)
624006 POSTAGE / MAILING	\$0	\$28	\$0	\$0	\$0	0.0%
TRAVEL						
623101 IN-STATE LODGING	\$140	\$120	\$0	\$180	\$180	100.0%
623102 IN-STATE MEALS	\$78	\$78	\$30	\$92	\$62	206.7%
623103 IN-STATE TRANSPORTATION	\$74	\$85	\$20	\$95	\$75	375.0%
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$0	\$0	\$0	\$500	\$500	100%
TOTAL BUSINESS LICENSES	\$740	\$899	\$980	\$1,517	\$537	54.8%
FUNTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$740	\$899	\$980	\$1,517	\$537	54.8%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$740	\$899	\$980	\$1,517	\$537	54.8%

Following is a graph showing fiscal year 2012 functional summaries and the percentages that make up the Business License Division total budget of \$1,517 which shows that operating expenses is the largest expenditure for the Business License Division consuming 43% of their budget:

2012 BUSINESS LICENSE EXPENDITURES BY CATEGORY



CODE ENFORCEMENT 10-4614

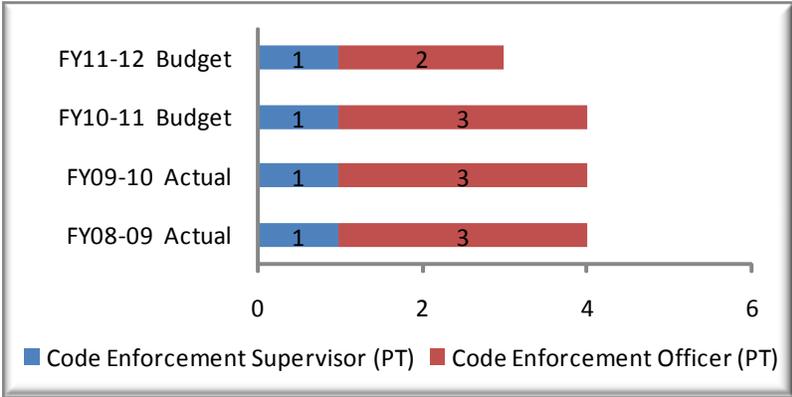
MISSION STATEMENT:

“The Code Enforcement Division mission is to provide proactive uniform enforcement of City Ordinances City-Wide. To provide professional and personal service to expedite violations and notices to best serve the community and the City.”

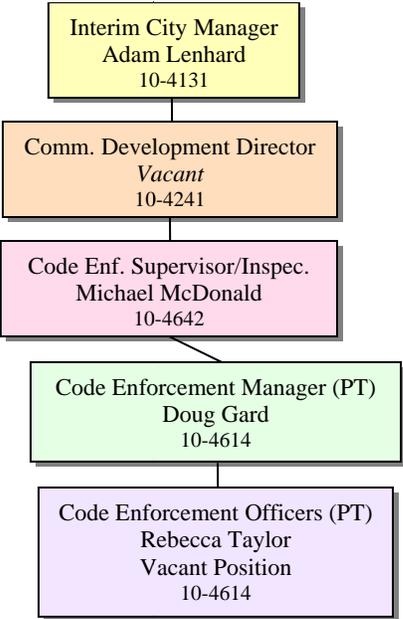
KEY WORKLOAD INDICATORS:

- Reduce code violations through proactive enforcement
- Effectively and efficiently respond to citizen initiated concerns and complaints

PERSONNEL HISTORICAL TRENDS:



As of July 1, 2011



PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
General Fund				
Code Enforcement				
Code Enforcement Supervisor (PT)	1	1	1	1
Code Enforcement Officer (PT)	4	3	3	3
Total General Fund Code Enforcement Personnel	5	4	4	4

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits



PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Code Enforcement	Maintain the aggressive staffing of Code Enforcement within the city	100%	100%
-	Notices for Citizens of Clearfield	Continue to notify the citizens of Clearfield the ordinances applicable to Code; Increase the education of citizens in regards to Code violations	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
-	Strategy	Create and promote a city-wide Code Enforcement strategy of cleaning up the city	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Processed approximately 1,475 cases
- Continued rental license verification system in coordination with Business License Official
- Continued to use Community Plus software to track and maintain Code Enforcement cases

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

Staffing changes were that one part-time officer was lost to job change and the position remains unfilled.

Fleet Lease budget decreased by \$2,909 since one code enforcement vehicle was returned to the city fleet.

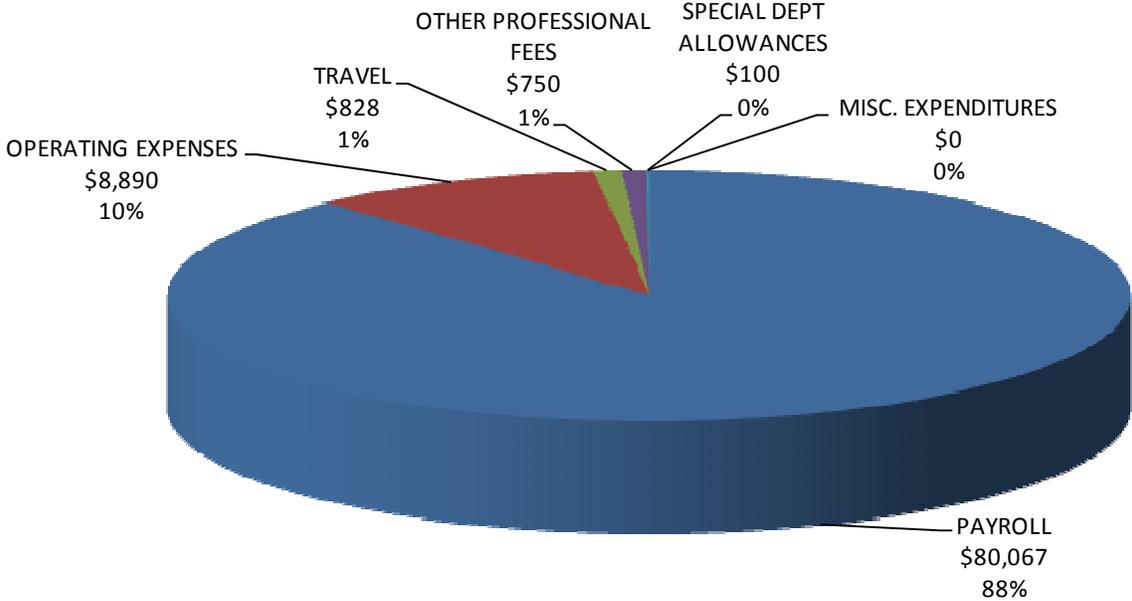


CODE ENFORCEMENT 10-4614

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMAMENT EMPLOYEES	\$23	\$9	\$0	\$0	0.0%
611201	OVERTIME	\$46	\$227	\$0	\$0	0.0%
611501	PART-TIME	\$83,375	\$83,194	\$96,816	\$72,805	(\$24,011) (24.8%)
613101	F.I.C.A.	\$6,383	\$6,382	\$7,406	\$5,570	(\$1,837) (24.8%)
613401	WORKER'S COMPENSATION	\$1,272	\$1,199	\$1,494	\$1,092	(\$402) (26.9%)
614102	CLOTHING ALLOW - PT	\$0	\$90	\$1,000	\$600	(\$400) (40.0%)
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0 0.0%
621201	MEMBERSHIP DUES	\$65	\$65	\$65	\$65	\$0 0.0%
621301	TRAINING & REGISTRATION	\$56	\$280	\$360	\$360	\$0 0.0%
622101	PUBLIC NOTICES	\$0	\$0	\$0	\$0	\$0 0.0%
624001	OFFICE SUPPLIES	\$604	\$646	\$1,000	\$700	(\$300) (30.0%)
625001	EQUIP. MAINT. & SUPPLIES	\$0	\$0	\$0	\$0	\$0 0.0%
625201	TIRES/BRAKES	\$0	\$0	\$500	\$550	\$50 10.0%
625202	FUEL/OIL	\$1,205	\$884	\$2,100	\$2,700	\$600 28.6%
625203	FLEET REPAIR	\$247	\$740	\$1,000	\$1,000	\$0 0.0%
625204	FLEET LEASE	\$10,971	\$8,390	\$6,324	\$3,415	(\$2,909) (46.0%)
625502	EQUIPMENT SUPPLIES	\$0	\$0	\$0	\$100	\$100 100.0%
TRAVEL						
623101	IN-STATE LODGING	\$0	\$240	\$260	\$360	\$100 38.5%
623102	IN-STATE MEALS	\$0	\$234	\$234	\$368	\$134 57.3%
623103	IN-STATE TRANSPORTATION	\$0	\$0	\$70	\$100	\$30 42.9%
OTHER PROFESSIONAL FEES						
631006	OTHER PROFESSIONAL FEES	\$190	\$429	\$1,300	\$750	(\$550) (42.3%)
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$0	\$0	\$0	\$100	\$100 100.0%
MISCELLANEOUS EXPENSES						
662001	MISCELLANEOUS SERVICES	\$1,490	\$100	\$0	\$0	\$0 0.0%
662002	UNIFORM SERVICES	\$471	\$0	\$0	\$0	\$0 0.0%
	TOTAL CODE ENFORCEMENT	\$106,397	\$103,111	\$119,930	\$90,635	(\$29,294) (24.4%)
FUNCTIONAL SUMMARY						
	SALARIES & BENEFITS	\$91,099	\$91,102	\$106,717	\$80,067	(\$26,649) (25.0%)
	OPERATING EXPENSES	\$15,298	\$12,009	\$13,213	\$10,568	(\$2,645) (20.0%)
	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0 0.0%
	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0 0.0%
	TOTAL FUNCTIONAL SUMMARIES	\$106,397	\$103,111	\$119,930	\$90,635	(\$29,294) (24.4%)

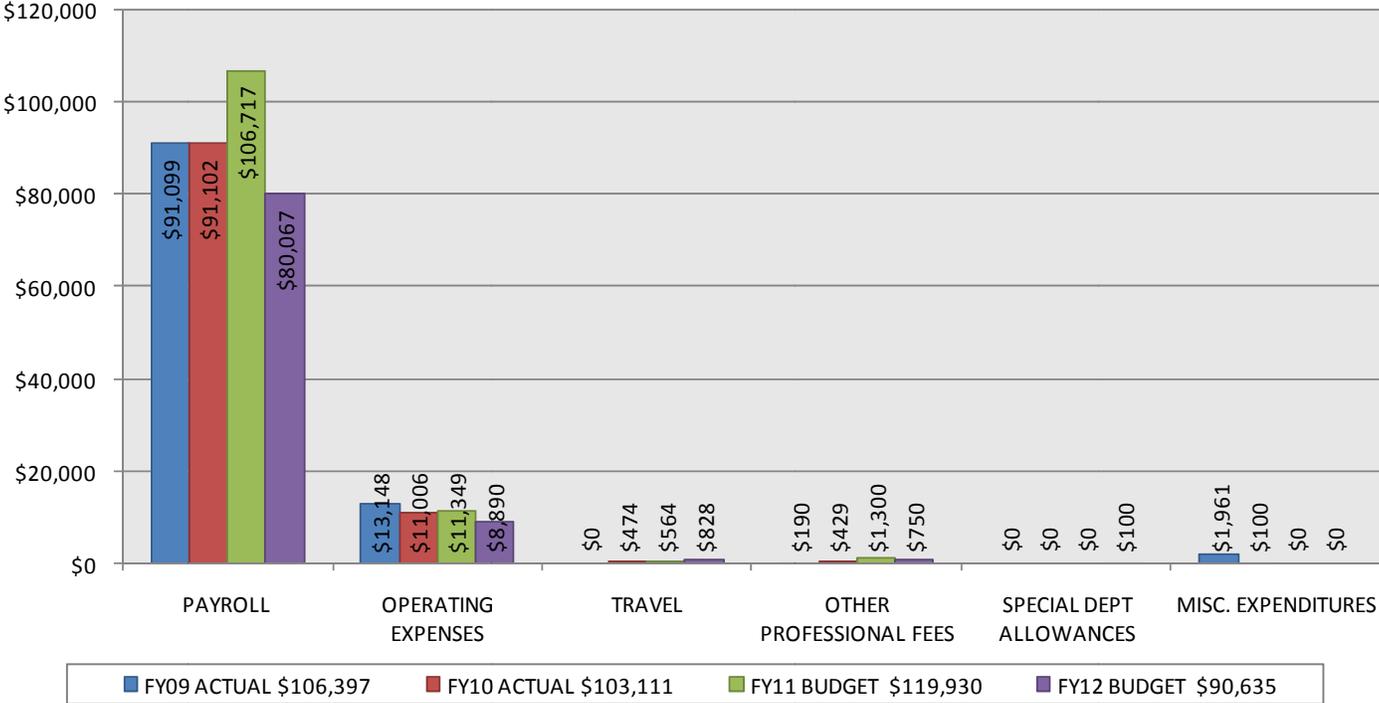
Following is a graph showing fiscal year 2012 functional summaries and the percentages that make up the Code Enforcement Division total budget of \$90,635 which shows that Payroll is the largest expenditure for the Code Enforcement Division consuming 88% of their budget:

2012 CODE ENFORCEMENT EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Code Enforcement Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

CODE ENFORCEMENT EXPENDITURE HISTORICAL TRENDS



COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) 10-4632

MISSION STATEMENT:

“The Community Development Block Grant mission is to provide public service and housing assistance to low income individuals/families who reside in Clearfield City.”

KEY WORKLOAD INDICATORS:

- Administer the Community Development Block Grant (CDBG) funds for allotted infrastructure projects
- Prepare One-Year Action Plan and CAPER report for Council approval
- Re-establish the down payment assistance program

As of July 1, 2011



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Community Development Block Grant				
CDBG Coordinator (PT)	1	1	1	1
Total General Fund CDBG Personnel	1	1	1	1

**The Full-time position splits the personnel with Business Licenses new Division

PERSONNEL HISTORICAL TRENDS:

FY11-12 Budget	1
FY10-11 Budget	1
FY09-10 Actual	1
FY08-09 Actual	1
0	0.5
	1
	1.5

CDBG Coordinator (PT)

PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	Personnel strive to provide customer service in a professional and timely manner	100%	100%
-	Annual Reporting	Prepare the One Year Action Plan and submit to HUD by May of each year	100%	100%
-	Annual Reporting	Prepare the Consolidated Annual Performance Evaluation Report (CAPER) and submit to HUD by September of each year	100%	100%



FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Prepared CAPER (Consolidated Annual Performance Evaluation Report) for 2009-2010 program year
- Prepared 2011-2012 One-Year Action Plan

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes. The personnel costs included in the CDBG budget are the full-time position split between CDBG and Business Licenses Divisions.

There was an increase in budget of the CDBG pass through budget of \$2,610. The pass through accounts includes \$13,000 for the Youth Resource Center, \$9,860 for the Family Connection Center, and \$11,000 for the Davis Community Housing Authority. The administration costs are included in the payroll expenses within the CDBG Division. \$147,000 for the 100 North infrastructure project is included in 10-4810 Division and is allocated to use CDBG funds.

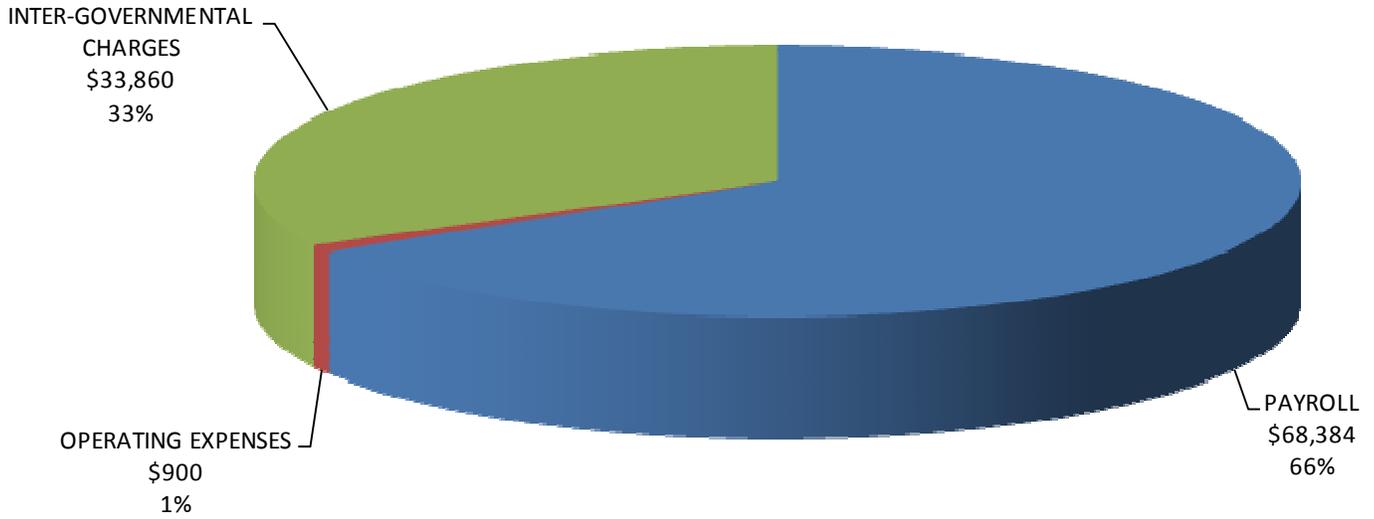
COMMUNITY DEVELOPMENT BLOCK GRANT 10-4632

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$44,460	\$43,988	\$44,129	\$46,540	\$2,411	5.5%
611201 OVERTIME	\$125	\$0	\$0	\$150	\$150	100%
611501 PART-TIME	\$16,821	\$14,249	\$0	\$0	\$0	0.0%
613101 F.I.C.A.	\$4,358	\$4,192	\$3,376	\$3,572	\$196	5.8%
613201 UTAH RETIREMENT SYSTEMS	\$5,762	\$5,867	\$6,109	\$6,462	\$353	5.8%
613301 HEALTH INSURANCE	\$8,120	\$9,455	\$9,770	\$9,745	(\$25)	(0.3%)
613302 DENTAL INSURANCE	\$1,042	\$976	\$1,047	\$1,099	\$52	5.0%
613303 LIFE INSURANCE	\$198	\$200	\$198	\$158	(\$40)	(20.2%)
613304 VISION INSURANCE	\$62	\$67	\$62	\$89	\$27	43.5%
613401 WORKER'S COMPENSATION	\$337	\$271	\$66	\$75	\$8	12.1%
613501 UNEMPLOYMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613601 LONG TERM DISABILITY	\$310	\$307	\$406	\$428	\$22	5.4%
613701 EMPLOYEE ASSISTANCE	\$36	\$38	\$36	\$36	\$0	0.0%
613801 ADMINISTRATION FEE	\$30	\$31	\$30	\$30	\$0	0.0%
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0	0.0%
621201 MEMBERSHIP DUES	\$0	\$0	\$0	\$0	\$0	0.0%
621301 TRAINING & REGISTRATION	\$0	\$0	\$0	\$0	\$0	0.0%
622101 PUBLIC NOTICES	\$808	\$460	\$1,000	\$800	(\$200)	(20.0%)
624001 OFFICE SUPPLIES	\$37	\$28	\$100	\$100	\$0	0.0%
INTERGOVERNMENTAL CHARGES						
693001 PASS THROUGH	\$188,956	\$79,110	\$31,250	\$33,860	\$2,610	8.4%
TOTAL CDBG	\$271,459	\$159,239	\$97,580	\$103,144	\$5,565	5.7%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$81,658	\$79,641	\$65,230	\$68,384	\$3,155	4.8%
OPERATING EXPENSES	\$845	\$488	\$1,100	\$900	(\$200)	(18.2%)
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
INTERGOVT CHARGES	\$188,956	\$79,110	\$31,250	\$33,860	\$2,610	8.4%
TOTAL FUNCTIONAL SUMMARIES	\$271,459	\$159,239	\$97,580	\$103,144	\$5,565	5.7%



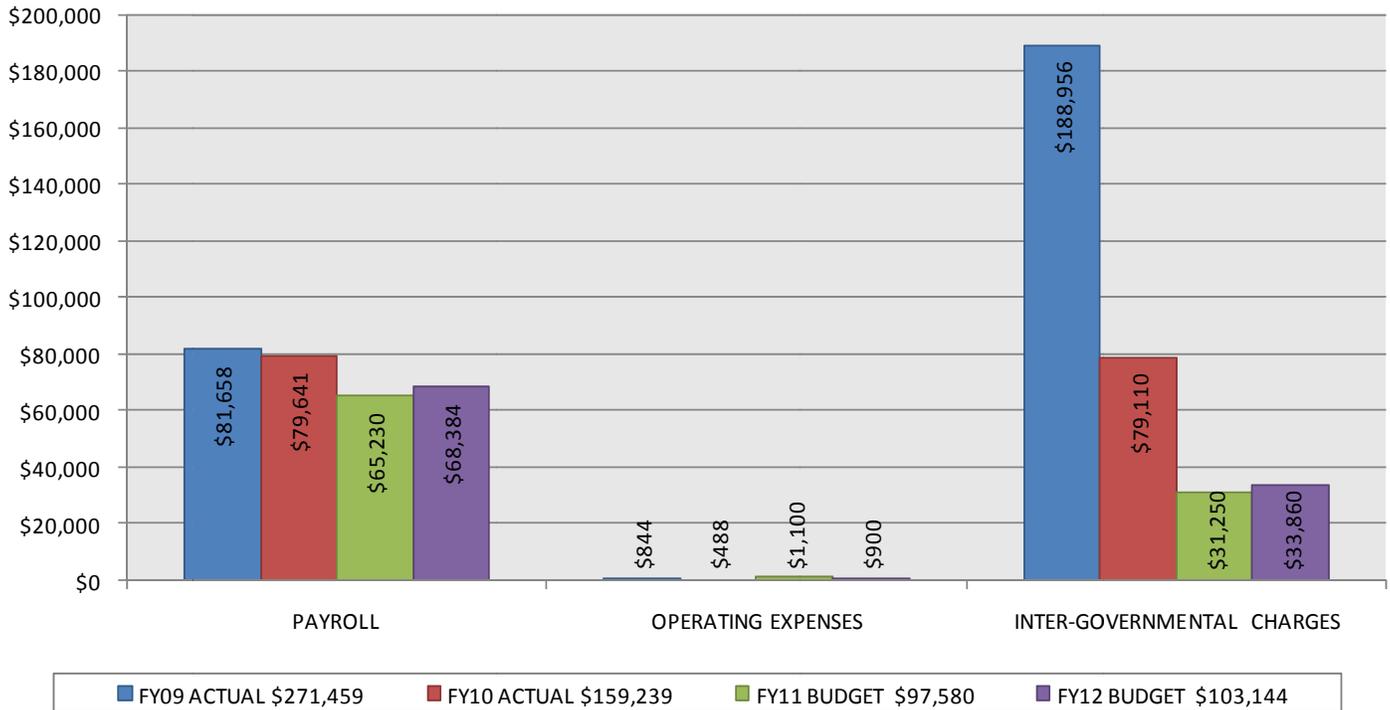
Following is a graph showing fiscal year 2012 functional summaries and the percentages that make up the CDBG Division total budget of \$103,144 shows that payroll is the largest expenditure for the CDBG Division consuming 66% of their budget:

2012 CDBG EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the CDBG Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

CDBG EXPENDITURE HISTORICAL TRENDS



PLANNING & ZONING 10-4641

MISSION STATEMENT:

“To provide timely, fair, and professional services in Current and Comprehensive Community Planning, Development, and Growth of Clearfield City.”

KEY WORKLOAD INDICATORS:

- Maintain accurate current planning files and records
- Finalize amendments to Title 12 – Subdivision Ordinance
- Continue to standardize the development review process
- Continue establishing the City-wide GIS function

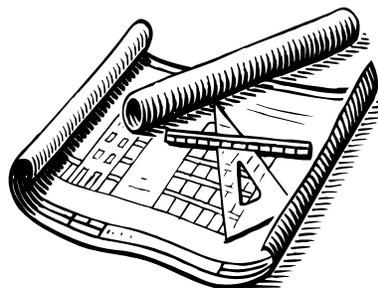
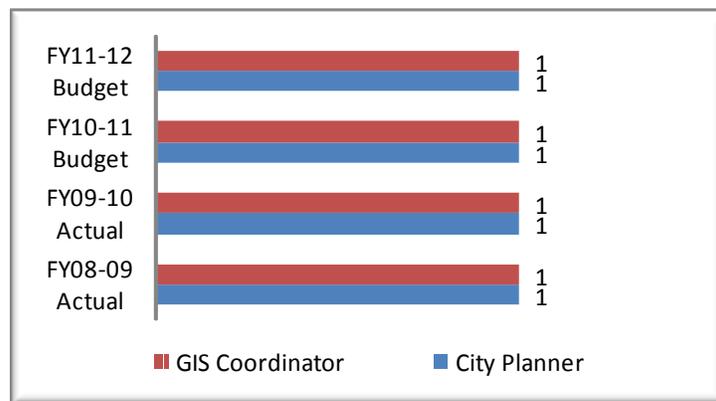
As of July 1, 2011



PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
General Fund				
Planning & Zoning				
City Planner	1	1	1	1
GIS Coordinator	1	1	1	1
Total General Fund Planning & Zoning Personnel	2	2	2	2

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	Personnel strive to provide customer service in a professional manner	100%	100%
EE2	Planning Commission	Personnel to provide professional assistance and direction to Planning Commission and citizens concerning items for Planning Commission consideration	100%	100%
-	City Comprehensive Planning	Review, update and write City zoning and development ordinances to provide desired land use and future development	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
EE2	Land Use Ordinance	Update Title 12	100%
-	Training	Provide quarterly training for the Planning Commission	100%
-	City Processes	Improve the Development Review process	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Processed approximately 31 land use applications
- Began streamlining the planning and zoning processes
- Brought the Planning module in Community Plus software into use

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

The City Planner position was filled in fiscal year 2011 and the GIS Coordinator duties were enhanced.

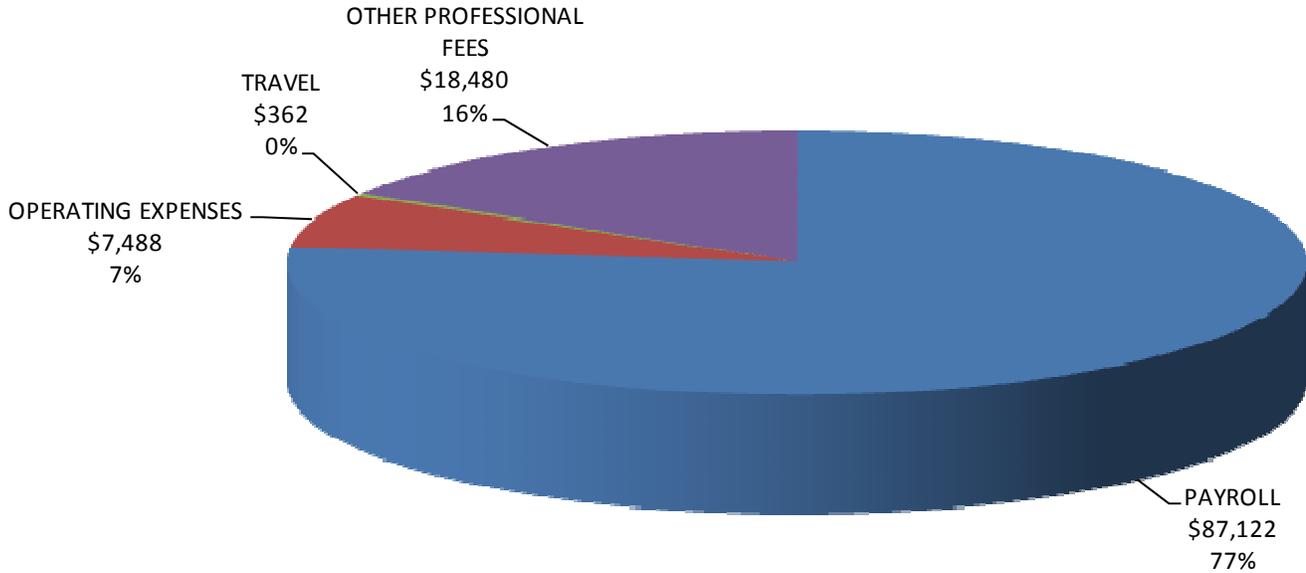
Other Professional Fees budget decreased by \$10,000 for the decrease in expense of plan reviews by an outside engineer.

PLANNING & ZONING 10-4641

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$113,418	\$162,650	\$114,061	\$60,187	(\$53,874)	(47.2%)
611201 OVERTIME	\$0	\$53	\$0	\$0	\$0	0.0%
613101 F.I.C.A.	\$8,667	\$10,582	\$8,955	\$4,604	(\$4,351)	(48.5%)
613201 UTAH RETIREMENT SYSTEMS	\$14,607	\$15,110	\$15,771	\$8,330	\$97,441	(47.2%)
613202 401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613203 457 RETIREMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613301 HEALTH INSURANCE	\$11,120	\$11,631	\$12,770	\$11,173	(\$1,597)	(12.5%)
613302 DENTAL INSURANCE	\$1,042	\$888	\$1,047	\$1,099	\$52	5.0%
613303 LIFE INSURANCE	\$198	\$184	\$198	\$158	(\$40)	(20.2%)
613304 VISION INSURANCE	\$255	\$315	\$320	\$89	(\$231)	(72.2%)
613401 WORKER'S COMPENSATION	\$1,729	\$2,178	\$1,739	\$893	(\$846)	(48.6%)
613601 LONG TERM DISABILITY	\$787	\$789	\$1,053	\$553	(\$499)	(47.4%)
613701 EMPLOYEE ASSISTANCE PROGR	\$72	\$74	\$72	\$36	(\$36)	(50.0%)
613801 ADMINISTRATION FEE	\$30	\$30	\$30	\$0	(\$30)	(100%)
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$127	\$0	\$290	\$290	\$0	0.0%
621201 MEMBERSHIP DUES	\$188	\$575	\$385	\$640	\$255	66.2%
621301 TRAINING & REGISTRATION	\$1,270	\$1,113	\$1,400	\$1,600	\$200	14.3%
624001 OFFICE SUPPLIES	\$802	\$1,047	\$1,000	\$600	(\$400)	(40.0%)
624006 POSTAGE / MAILING	\$0	\$21	\$0	\$0	\$0	0.0%
624102 SALES TAX PAID	\$0	\$0	\$0	\$0	\$0	0.0%
625002 EQUIPMENT PURCHASES	\$0	\$0	\$0	\$100	\$100	100.0%
625201 TIRES/BRAKES	\$0	\$0	\$0	\$550	\$550	100.0%
625202 FUEL/OIL	\$0	\$111	\$0	\$1,000	\$1,000	100.0%
625203 FLEET REPAIR	\$0	\$0	\$0	\$1,000	\$1,000	100.0%
625204 FLEET LEASE	\$0	\$0	\$2,108	\$1,7808	9\$400)	(19.0%)
TRAVEL						
623101 IN-STATE LODGING	\$0	\$0	\$270	\$180	(\$90)	(33.4%)
623102 IN-STATE MEALS	\$0	\$0	\$117	\$92	(\$25)	(21.4%)
623103 IN-STATE TRANSPORTATION	\$0	\$0	\$85	\$90	\$5	5.9%
623104 IN-STATE MILEAGE REIMBURS	\$0	\$0	\$0	\$0	\$0	0.0%
623105 IN-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	0.0%
623501 OUT-OF-STATE LODGING	\$913	\$0	\$0	\$0	\$0	0.0%
623502 OUT-OF-SATE MEALS	\$384	\$0	\$0	\$0	\$0	0.0%
623503 OUT-OF-STATE TRANSPORT	\$417	\$0	\$0	\$0	\$0	0.0%
623504 OUT-OF-STATE MILEAGE	\$0	\$0	\$0	\$0	\$0	0.0%
623505 OUT-OF-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	0.0%
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$2,927	\$19,442	\$28,480	\$18,480	(\$10,000)	(35.1%)
TOTAL PLANNING & ZONING	\$158,952	\$226,795	\$190,151	\$113,452	(\$76,699)	(40.3%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$151,925	\$204,486	\$156,016	\$87,122	(\$68,894)	(44.2%)
OPERATING EXPENSES	\$7,027	\$22,309	\$34,135	\$26,330	(\$7,805)	(22.9%)
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARY	\$158,952	\$226,795	\$190,151	\$113,452	(\$76,699)	(40.3%)

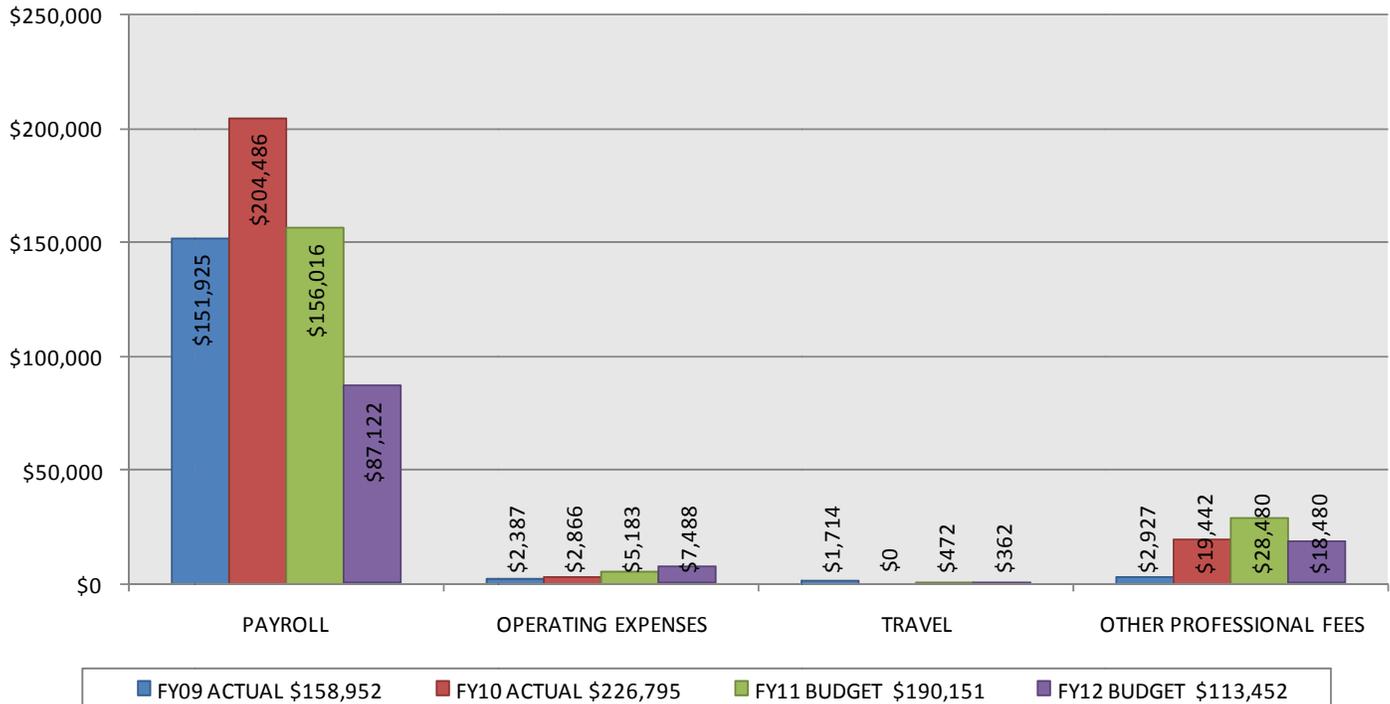
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Planning & Zoning Division total budget of \$113,452 which shows that Payroll is the largest expenditure for the Planning & Zoning Division consuming 77% of their budget:

2012 PLANNING & ZONING EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Planning & Zoning Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

PLANNING & ZONING EXPENDITURE HISTORICAL TRENDS

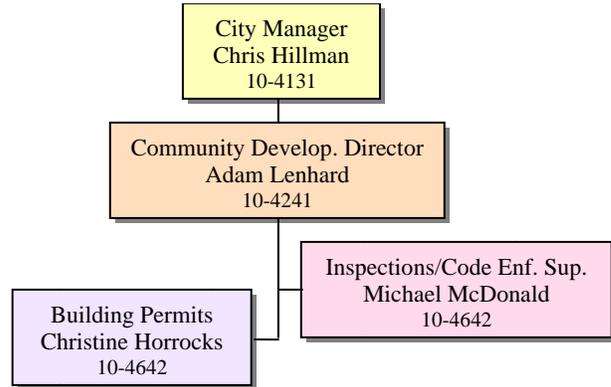


INSPECTIONS 10-4642

MISSION STATEMENT:

“It is the mission of the Inspections and Engineering Department to administer building, health and safety standards for the community through public information, plan checks, permits and inspection services with a knowledgeable, dedicated and creative team.”

As of July 1, 2011



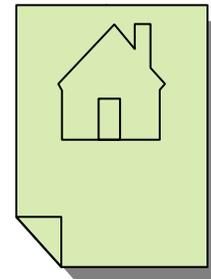
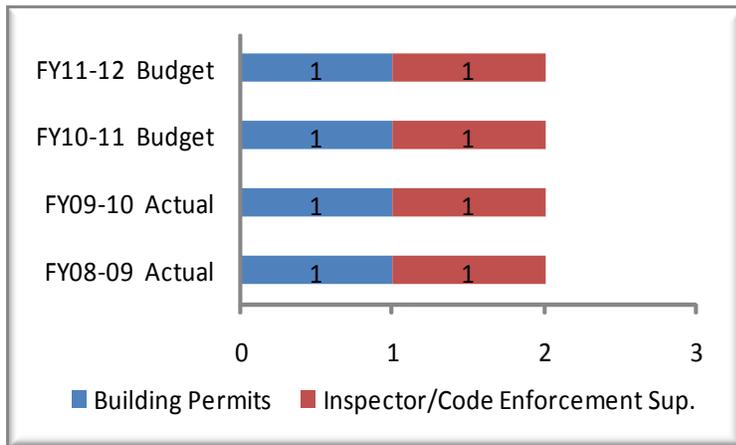
KEY WORKLOAD INDICATORS:

- Provide accurate and prompt plan reviews that ensure compliance with current building codes and adopted ordinances
- Provide over-the-counter plan and permit issuance services for those residents that would like a one-time stop-and-shop
- Conduct building inspections in a timely and professional manner

PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
General Fund				
Inspections				
Building Permits	1	1	1	1
Inspector/Code Enforcement Sup.	1	1	1	1
Total General Fund Inspections Personnel	2	2	2	2

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	Personnel strive to provide customer service in a professional manner	100%	100%
-	Construction Inspection	Continue to maintain knowledge of current building codes, regulations and construction techniques	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY11 % Proj.
-	Forms	Create new building forms to match changes to City Code	100%
-	Escrow Accounts	Streamline escrow process (setup, monitoring, and release)	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Issued 20 new single family permits and 1 new commercial permits
- Issued 251 miscellaneous permits

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes.

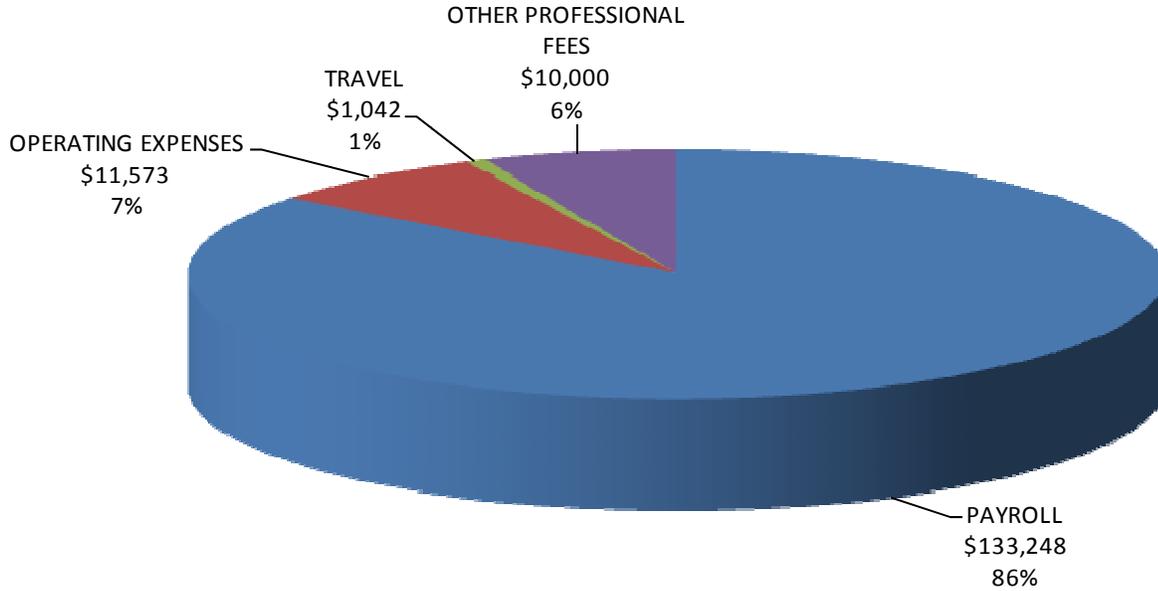
Other Professional Fees budget increased by \$3,000 for the expense of hiring an outside engineering firm for plan review. Other Professional Fees expenses are off-set by matching revenue in plan check fees.

INSPECTIONS 10-4642

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENFITS						
611101	PERMANENT EMPLOYEES	\$94,746	\$94,462	\$94,737	\$95,027	\$290 0.3%
611201	OVERTIME	\$170	\$0	\$0	\$400	\$400 100.0%
613101	F.I.C.A.	\$6,957	\$6,960	\$7,247	\$7,300	\$53 0.7%
613201	UTAH RETIREMENT SYSTEMS	\$12,230	\$12,579	\$13,110	\$13,306	\$196 1.5%
613202	401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613203	457 RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613301	HEALTH INSURANCE	\$11,020	\$12,832	\$13,059	\$13,226	\$166 1.3%
613302	DENTAL INSURANCE	\$2,084	\$1,953	\$2,093	\$1,676	(\$417) (19.9%)
613303	LIFE INSURANCE	\$398	\$400	\$396	\$298	(\$98) (24.7%)
613304	VISION INSURANCE	\$62	\$64	\$62	\$62	\$0 0.0%
613401	WORKER'S COMPENSATION	\$980	\$918	\$978	\$971	(\$7) (0.7%)
613601	LONG TERM DISABILITY	\$658	\$660	\$871	\$880	\$9 1.0%
613701	EMPLOYEE ASSISTANCE PROGR	\$72	\$77	\$72	\$72	\$0 0.0%
613801	ADMINISTRATION FEE	\$30	\$31	\$30	\$30	\$0 0.0%
614101	CLOTHING ALLOWANCE – FT	\$0	\$0	\$0	\$0	\$0 0.0%
614201	CAR ALLOWANCE	\$0	\$0	\$0	\$0	\$0 0.0%
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$81	\$360	\$100	\$675	\$575 575.0%
621201	MEMBERSHIP DUES	\$190	\$401	\$916	\$558	(\$358) (39.1%)
621301	TRAINING & REGISTRATION	\$905	\$515	\$1,250	\$775	(\$475) (32.0%)
624001	OFFICE SUPPLIES	\$871	\$1,040	\$750	\$500	(\$250) (33.4%)
624003	SMALL OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0 0.0%
625001	EQUIP. MAINT. & SUPPLIES	\$0	\$0	\$0	\$0	\$0 0.0%
625002	EQUIPMENT PURCHASES	\$0	\$19	\$200	\$0	(\$200) (100%)
625201	TIRES/BRAKES	\$137	\$139	\$500	\$550	\$50 10.0%
625202	FUEL/OIL	\$2,381	\$2,479	\$3,100	\$4,100	\$1,000 32.2%
625203	FLEET REPAIR	\$254	\$512	\$600	\$1,000	\$400 66.7%
625204	FLEET LEASE	\$8,229	\$5,593	\$4,216	\$3,415	(\$801) (19.0%)
TRAVEL						
623101	IN-STATE LODGING	\$776	\$120	\$950	\$540	(\$410) (43.2%)
623102	IN-STATE MEALS	\$429	\$300	\$429	\$342	(\$87) (20.3%)
623103	IN-STATE TRANSPORTATION	\$134	\$55	\$290	\$160	(\$130) (44.8%)
623501	OUT-OF-STATE LODGING	\$0	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-SATE MEALS	\$0	\$0	\$0	\$0	\$0 0.0%
623503	OUT-OF-STATE TRANSPORT	\$0	\$0	\$0	\$0	\$0 0.0%
623505	OUT-OF-STATE MISC.	\$0	\$0	\$0	\$0	\$0 0.0%
OTHER PROFESSIONAL FEES						
631006	OTHER PROFESSIONAL FEES	\$19,592	\$6,730	\$7,000	\$10,000	\$3,000 42.9%
	TOTAL INSPECTIONS/ENGINEERING	\$163,385	\$149,201	\$152,957	\$155,863	\$2,906 1.9%
FUNCTIONAL SUMMARY						
	SALARIES & BENEFITS	\$129,407	\$130,935	\$132,656	\$133,248	\$592 0.4%
	OPERATING EXPENSES	\$33,978	\$18,266	\$20,301	\$22,615	\$2,314 11.4%
	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0 0.0%
	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0 0.0%
	TOTAL FUNCTIONAL SUMMARIES	\$163,385	\$149,201	\$152,957	\$155,863	\$2,906 1.9%

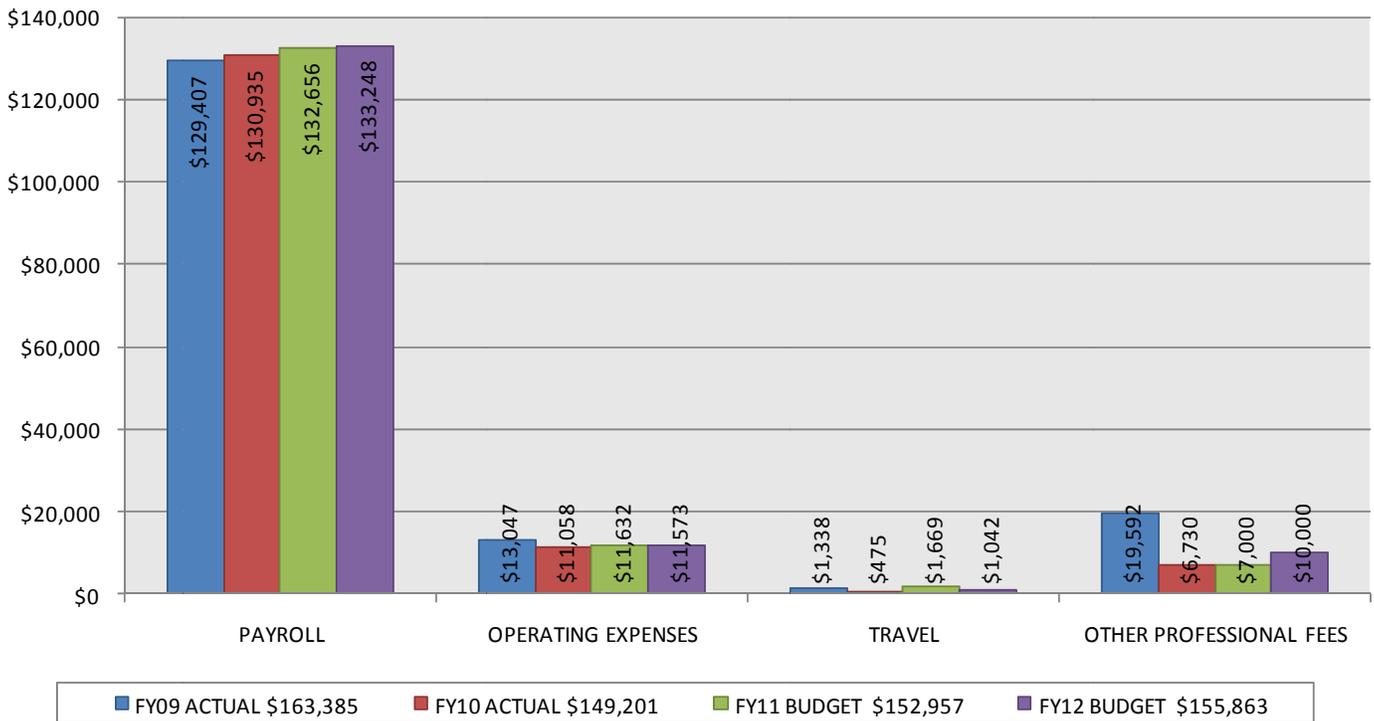
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Inspections Division total budget of \$155,863 which shows that Payroll is the largest expenditure for the Inspections Division consuming 86% of their budget:

2012 INSPECTIONS EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Inspections Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

INSPECTIONS EXPENDITURE HISTORICAL TRENDS



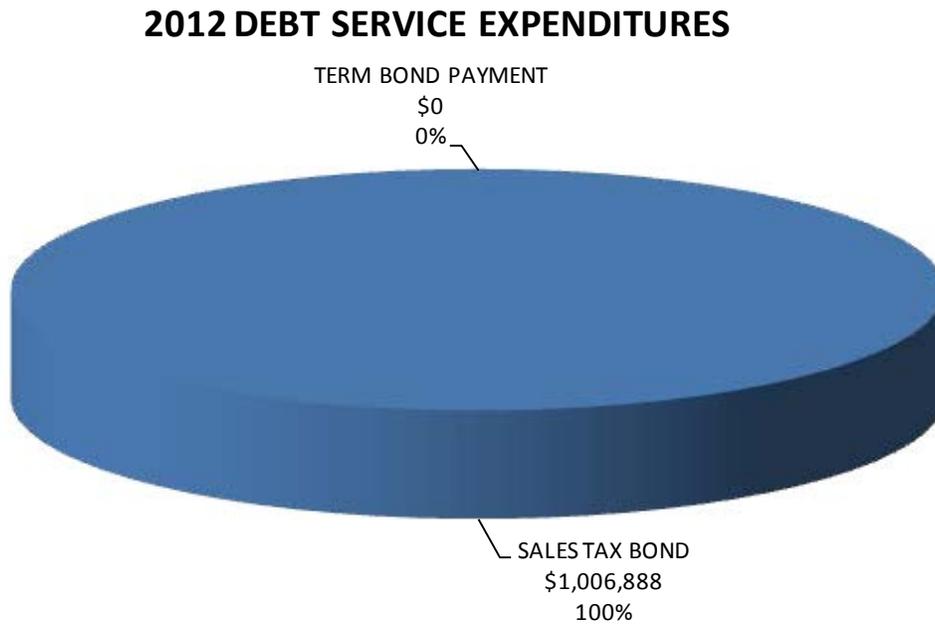
The Debt Service Department expenditures makes up 7% of the Total General Fund Budget with \$1,006,888 in expenditures. The Debt Service Department is made up by the following divisions:

- General Government – Debt Service
 - 4711 – Sales Tax Bond
 - 4712 – Term Bond Payment

Following is a summary table showing the Debt Service Department expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actuals	Actuals	Budget	Budget	From FY11	(Dec)
DEBT SERVICE									
4700	4710	4711	SALES TAX BOND	\$997,919	\$995,004	\$968,333	\$1,006,888	\$38,554	4.0%
		4712	TERM BOND PAYMENT	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL DEBT SERVICE EXPENDITURES				\$997,919	\$995,044	\$968,333	\$1,006,888	\$38,554	4.0%

Following is a graph showing the percentage each division makes up of the Debt Service budget:



In the following Debt Service section, each division is broken out separately, so since the Sales Tax Bond is the only expenditure division, it will be the only division included. The Sales Tax Bond division will include a division budget, pie chart of budgeted expenditures by category, and historical trends chart by expenditure category.

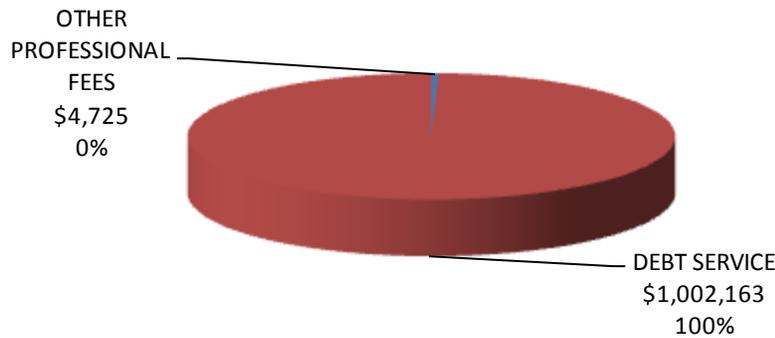
SALES TAX BOND 10-4711

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OTHER PROFESSIONAL FEES						
631004 BANK PROFESSIONAL FEES	\$2,475	\$4,225	\$3,225	\$4,725	\$1,500	46.5%
DEBT SERVICE						
681001 DEBT SERVICE-PRINCIPAL	\$440,000	\$450,000	\$470,000	\$505,000	\$35,000	7.4%
681002 DEBT SERVICES-INTEREST	\$555,444	\$540,819	\$495,108	\$497,163	\$2,054	0.4%
TOTAL SALES TAX BOND	\$997,919	\$995,044	\$968,333	\$1,006,888	\$38,554	4.0%

FUNCTIONAL SUMMARY						
OPERATING EXPENSES	\$2,475	\$4,225	\$3,225	\$4,725	\$1,500	46.5%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$995,444	\$990,819	\$965,108	\$1,002,163	\$37,054	3.8%
TOTAL FUNCTIONAL SUMMARIES	\$997,919	\$995,044	\$968,333	\$1,006,888	\$38,554	4.0%

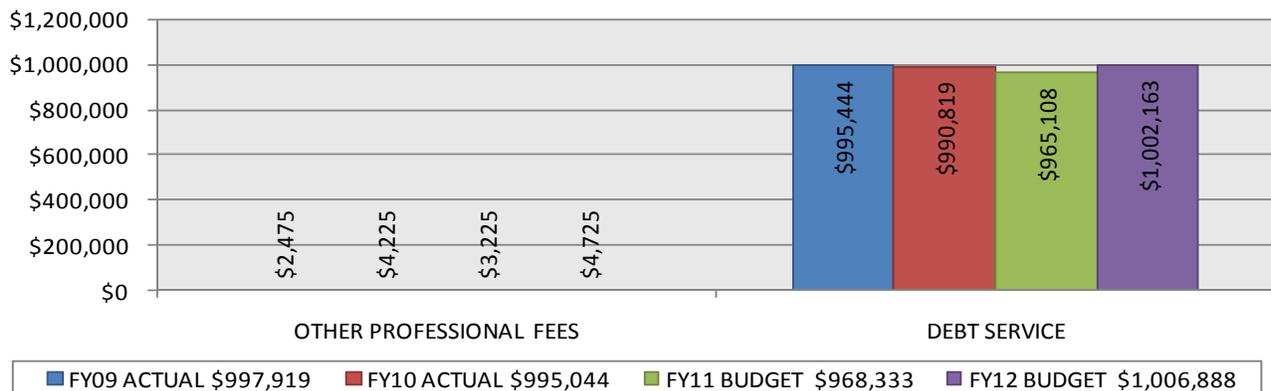
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Sales Tax Bond total budget of \$1,006,888 which shows that Debt Service is the largest expenditure for the Sales Tax Bond Division consuming 100% of their budget:

2012 SALES TAX BOND EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Sales Tax Bond Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

SALES TAX BOND EXPENDITURE HISTORICAL TRENDS



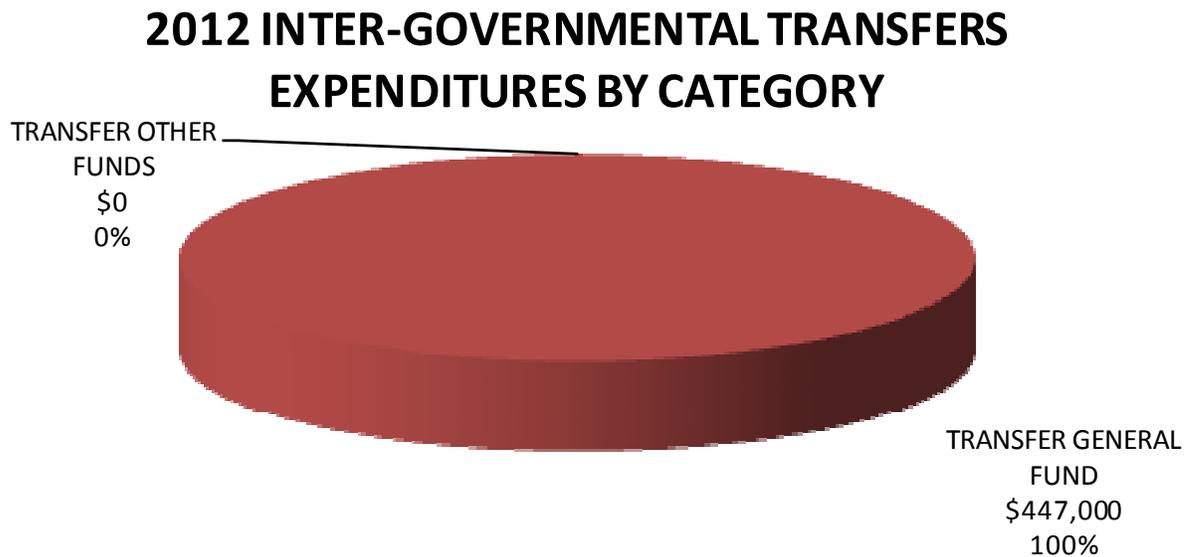
The Inter-Governmental Transfers expenditures make up 3% of the Total General Fund Budget with \$447,000 in Transfers. The Inter-Governmental Transfers is made up by the following divisions:

- General Government – Inter-Governmental Transfers
 - 4811 – Transfers to Other Funds
 - 4831 – Contribution to Other Funds

Following is a summary table showing the Inter-Governmental Transfers broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actuals	Actuals	Budget	Budget	From FY11	(Dec)
TRANSFERS									
4800	4810	4811	TRANSFERS TO OTHER FUNDS	\$532,008	\$565,415	\$499,669	\$447,000	(\$52,669)	(10.5%)
		4831	CONTRIBUTION TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL DEBT SERVICE EXPENDITURES				\$532,008	\$565,415	\$499,669	\$447,000	(\$52,669)	(10.5%)

Following is a graph showing the percentage each division makes up of the Inter-Governmental Transfer budget:

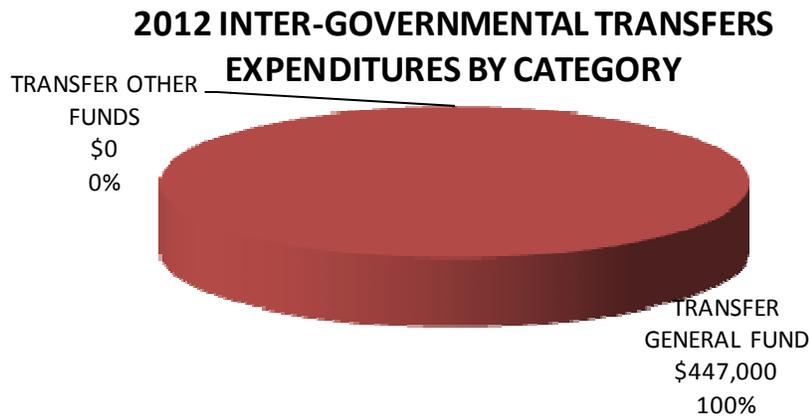


In the following Inter-Governmental Transfer section, each division is broken out separately, so since the Transfers to Other Funds is the only expenditure division, it will be the only division included. The Transfer to Other Funds division will include a division budget, pie chart of budgeted expenditures by category, and historical trends chart by expenditure category.

TRANSFERS TO OTHER FUNDS 10-4811

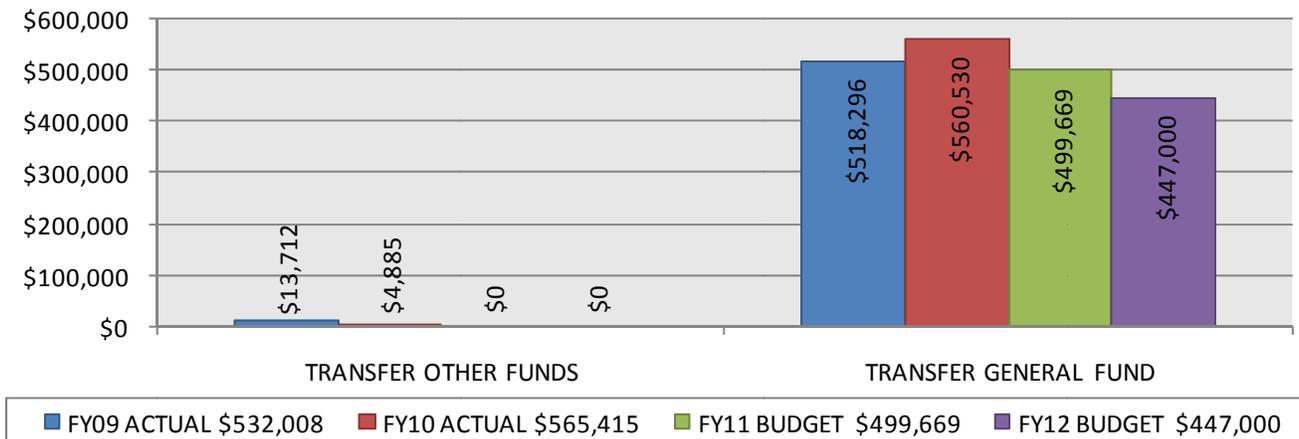
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
TRANSFERS						
691001 TRANSFER OTHER FUNDS	\$13,712	\$4,885	\$0	\$0	\$0	0.0%
691004 TRANSFER GF	\$518,296	\$560,530	\$499,669	\$447,000	(\$52,669)	(10.5%)
TOTAL TRANSFERS TO OTHER FUND	\$532,008	\$565,415	\$499,669	\$447,000	(\$52,669)	(10.5%)
FUNCTIONAL SUMMARY						
OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
TRANSFERS	\$532,008	\$565,415	\$499,669	\$447,000	(\$52,669)	(10.5%)
TOTAL FUNCTIONAL SUMMARIES	\$532,008	\$565,415	\$499,669	\$447,000	(\$52,669)	(10.5%)

Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Transfers to Other Funds budget of \$447,000 which shows that Transfers General Fund is the largest expenditure for the Transfers to Other Funds consuming 100% of their budget:



Following is a historical trends graph of the functional summaries for the Transfer to Other Funds expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

TRANSFER TO OTHER FUNDS EXPENDITURE HISTORICAL TRENDS



The Community Development Renewal Agency (CDRA) expenditures make up 8% of the Total City-wide Budget with \$2,406,113 in expenditures. The Redevelopment Agency Fund consists of the following divisions:

Community Development

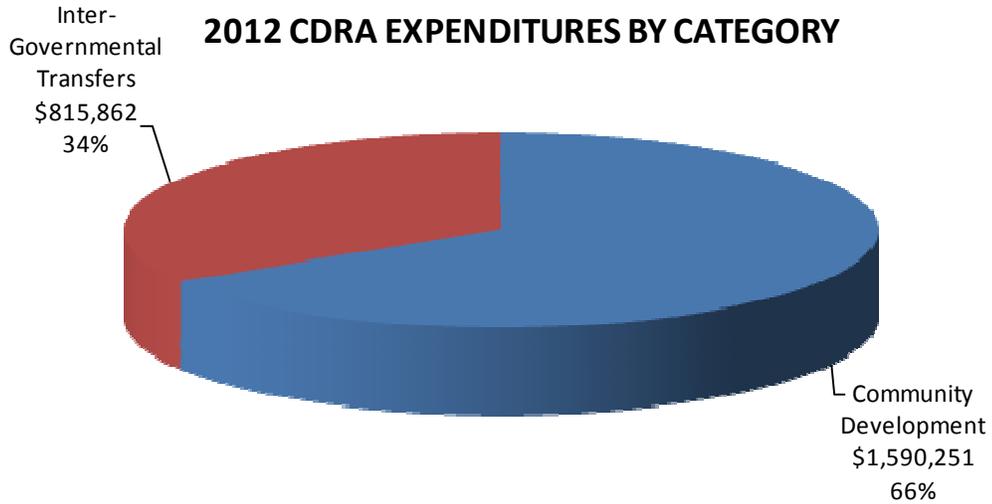
- 4611 – CED Administration
- 4615 – Redevelopment Area #9 (RDA #9)
- 4616 – Redevelopment Area #6 (RDA #6)
- 4617 – Redevelopment Area #7 (RDA #7)
- 4618 – Redevelopment Area #8 (RDA #8)
- 4619 – Redevelopment Area #10 (RDA #10)
- 4621 – Economic Development Area #1 (EDA #1)

Following is a Rollup Summary of the Community Development Renewal Agency (CDRA) – Fund 20 Expenditures totaled by Function which is the highest rollup level consisting of Community Development:

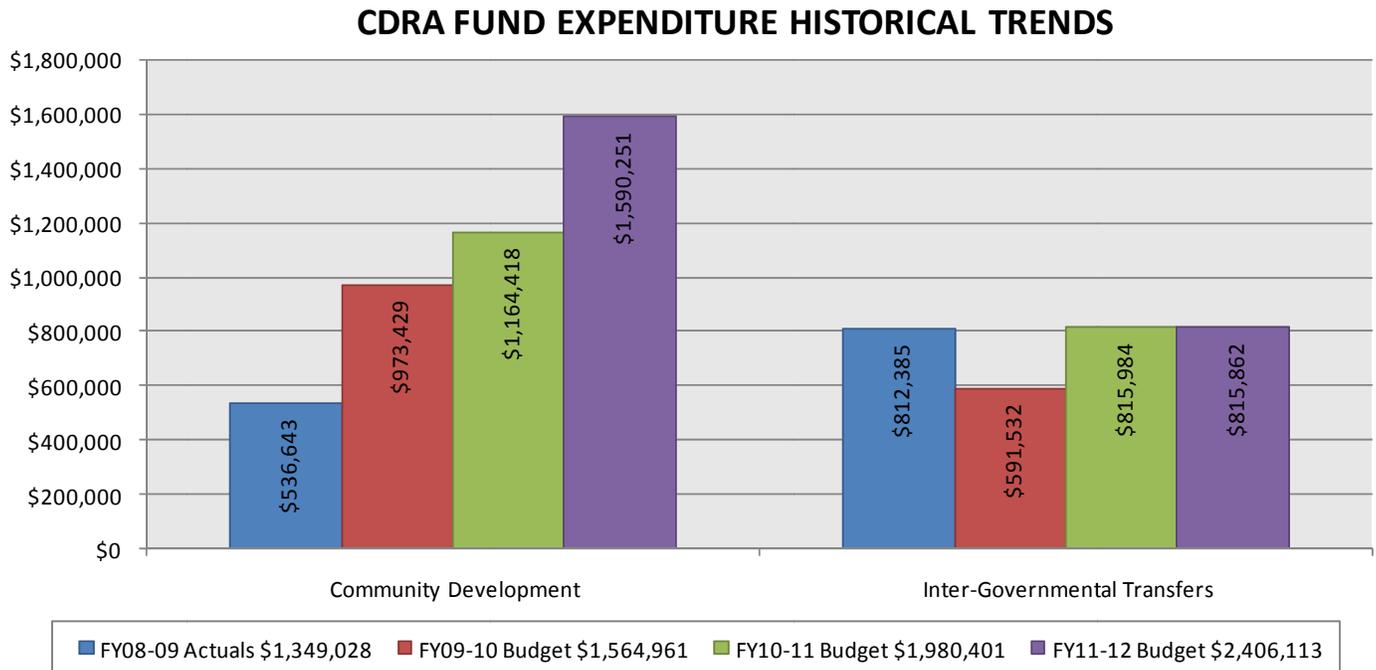
REDEVELOPMENT AGENCY OVERVIEW OF EXPENDITURES BY FUNCTION

Dept.	Div.		FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Budget	Variance From FY11	% Inc/ (Dec)
COMMUNITY DEVELOPMENT								
4600	4610	4611 CED ADMINISTRATION	\$73,950	\$81,036	\$536,198	\$1,224,177	\$687,979	128.3%
		4615 RDA #9	\$36,095	\$36,095	\$36,095	\$0	(\$36,095)	(100%)
		4616 RDA #6	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
		4617 RDA #7	\$155,922	\$465,131	\$235,623	\$173,371	(\$62,252)	(26.4%)
		4618 RDA #8	\$182,645	\$170,855	\$171,503	\$162,703	(\$8,800)	(5.1%)
		4619 RDA #10	\$46,002	\$190,312	\$154,998	\$0	(154,998)	(100%)
		4621 EDA #1	\$12,029	\$0	\$0	\$0	\$0	0.0%
INTER-GOVERNMENTAL TRANSFERS								
4800	4810	4811 TRANSFERS TO OTHER FUNDS	\$812,385	\$591,532	\$815,984	\$815,862	(\$122)	(0.0%)
TOTAL FUND 20 EXPENDITURES BY FUNCTION			\$1,349,028	\$1,564,961	\$1,980,401	\$2,406,113	\$425,712	21.5%
RDA FUND EXPENDITURES BY FUNCTION TOTALS								
COMMUNITY DEVELOPMENT			\$536,643	\$973,429	\$1,164,417	\$1,590,251	\$425,834	36.6%
TRANSFERS			\$812,385	\$591,532	\$815,984	\$815,862	(\$122)	(0.0%)
TOTAL RDA FUND EXPENDITURES BY FUNCTION			\$1,349,028	\$1,564,961	\$1,980,401	\$2,406,113	\$425,712	21.5%

Within the Redevelopment Agency – Fund 20 overall budget, Overall expenditures for the RDA are split equally between Inter-governmental Transfers and Community Development. Following is a graph which shows the percentages each function makes up of the Redevelopment Agency’s total fiscal year 2011-2012 budget of \$2,406,113:



Following is a graph showing the historical trends of the Redevelopment Agency Fund by each Function from fiscal year 2009 actual expenditures to fiscal year 2012 budget:



The Community Development expenditures make up 66% of the Total Redevelopment Agency Budget with \$1,590,251 in expenditures and is made up by the following divisions:

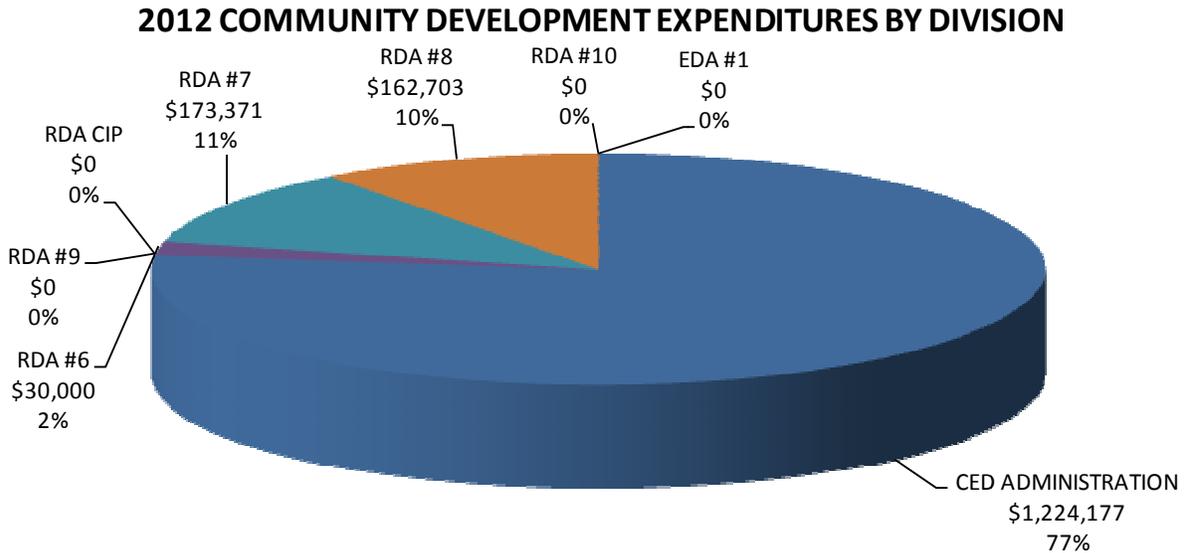
- Community Development
 - 4611 – Community Development Administration
 - 4612 – RDA Capital Projects
 - 4615 – RDA #9
 - 4616 – RDA #6
 - 4617 – RDA #7
 - 4618 – RDA #8
 - 4619 – RDA #10
 - 4621 – EDA #1

Following is a summary table showing the Community Development expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actual	Actual	Budget	Budget	From FY11	(Dec)
COMMUNITY DEVELOPMENT									
4600	4610	4611	CED ADMINISTRATION	\$73,950	\$81,036	\$536,198	\$1,224,177	\$687,979	128.3%
		4612	RDA CAPITAL PROJECTS**	\$0	\$0	\$0	\$0	\$0	0.0%
		4615	RDA #9	\$36,095	\$36,095	\$36,095	\$0	(\$36,095)	(100%)
		4616	RDA #6	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
		4617	RDA #7	\$155,922	\$465,131	\$235,623	\$173,371	(\$62,252)	(26.4%)
		4618	RDA #8	\$182,645	\$170,855	\$171,503	\$162,703	9\$8,800)	(5.1%)
		4619	RDA #10	\$46,002	\$190,312	\$154,998	\$0	(\$154,998)	(100%)
		4621	EDA #1	\$12,029	\$0	\$0	\$0	\$0	0.0%
TOTAL COMMUNITY DEVELOP. EXPENDITURES				\$536,643	\$973,429	\$1,164,417	\$1,590,251	\$425,834	36.6%

**** RDA Capital Projects 20-4612 are included in the Five Year Capital Improvements Plan**

Following is a graph showing the percentage each division makes up of the Community Development budget:



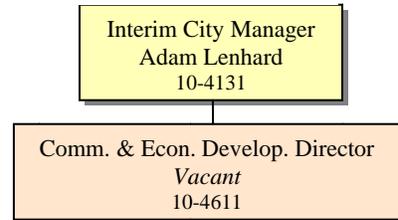
In the remaining Community Development section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

CDRA COMMUNITY DEVELOPMENT ADMINISTRATION 20-4611

MISSION STATEMENT:

“The Clearfield City Community Development Department is dedicated to fostering a safe, highly desirable natural and built environment that enhances the quality of life for our residents. We strive to provide the highest-quality current and long-range planning, zoning, code enforcement, and building construction services to the community. The Department takes pride in providing friendly and efficient public service. The provision of public information and the processing of applications will be completed in an accurate and consistent manner, and in compliance with the City’s General Plan, City Code, State, and Federal Laws.”

As of July 1, 2011



KEY WORKLOAD INDICATORS:

- Continue advancement of downtown master plan
- Increase local Sure Sites and add to State’s database

PERSONNEL HISTORICAL TRENDS:

There are no budgeted personnel in the CDRA Community Development Administration Division. Personnel are included in the General Fund – Fund 10 Community Development Administration Division 10-4611.

PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
EE2.	City's Image	Continue to improve Clearfield City's overall image as a premiere destination area for office, shopping, dining and entertainment options	100%	100%
EE2.Di.	UTA Commuter Rail TOD	Complete market study and site design	100%	100%
EE2.Bi.	Downtown Redevelopment	Finalize site plan for new County Health Department Administration Building	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
EE, SE, LG	Strategic Marketing Campaign	Develop a Strategic Marketing Campaign to “Get the word out about Clearfield”	100%
EE2.Ai	RDA Properties	Acquire additional downtown property for redevelopment	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Retain Randy Sant to maintain project areas
- Responded to 2 RFI’s for EDCU
- New city logo in conjunction with marketing campaign



SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

Other Professional Fees budget increased by \$38,400 for the first of a three year allocation of the marketing campaign.

Special Department Allowance budget increased from a zero budget to \$1,000 for economic development meeting and conference expenditures.

Appropriated Increase in Fund Balance budget increased by \$250,311 to account for the anticipated increase in fund balance of revenues in excess of expenditures in fiscal year 2012.

Capital Projects budget increased from a zero budget to \$196,000 which includes \$75,000 to bury the power lines on Main Street, and \$121,000 to landscape the southeast and northeast sides of the Center Street Bridge.

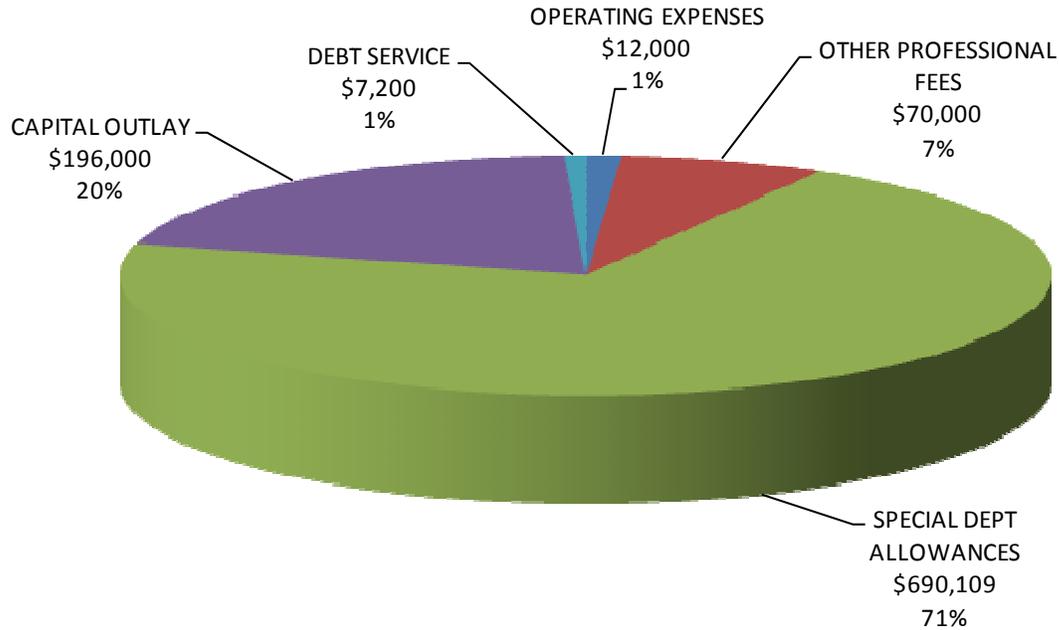
Transfer to General Fund (GF) budget increased by \$203,868 to account for the operating and administration fee charged from the General Fund to the CDRA in order to administer their funds.

CDRA ADMINISTRATION 20-4611

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
621201 MEMBERSHIP DUES	\$8,500	\$8,500	\$8,600	\$8,500	(\$100)	(1.2%)
624001 OFFICE SUPPLIES	\$21	\$0	\$0	\$0	\$0	0.0%
626001 BUILDING MAINTENANCE	\$1,698	\$2,446	\$5,000	\$3,500	(\$1,500)	(30.0%)
627002 QUESTAR	\$25	\$0	\$0	\$0	\$0	0.0%
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$15,882	\$16,422	\$31,600	\$70,000	\$38,400	121.5%
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$0	\$0	\$0	\$1,000	\$1,000	100.0%
648801 APPR. INCREASE FUND BAL	\$0	\$0	\$438,798	\$689,109	\$250,311	57.0%
CAPITAL OUTLAY						
673001 CAPITAL PROJECTS	\$0	\$0	\$0	\$196,000	\$196,000	100.0%
DEBT SERVICE						
681002 DEBT SERVICES-INTEREST	\$47,824	\$8,668	\$7,200	\$7,200	\$0	0.0%
INTER-GOVERNMENTAL TRANSFERS						
691004 TRANSFER TO GF	\$0	\$45,000	\$45,000	\$248,868	\$203,868	453.0%
TOTAL CDRA CED ADMIN.	\$73,950	\$81,036	\$536,198	\$1,224,177	\$687,979	128.3%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$26,126	\$27,368	\$483,998	\$772,109	\$288,111	59.5%
CAPITAL OUTLAY	\$0	\$0	\$0	\$196,000	\$196,000	100.0%
DEBT SERVICE	\$47,824	\$8,668	\$7,200	\$7,200	\$0	0.0%
INTER-GOVT TRANSFERS	\$0	\$45,000	\$45,000	\$248,868	\$203,868	453.0%
TOTAL FUNCTIONAL SUMMARIES	\$73,950	\$81,036	\$536,198	\$1,224,177	\$687,979	128.3%

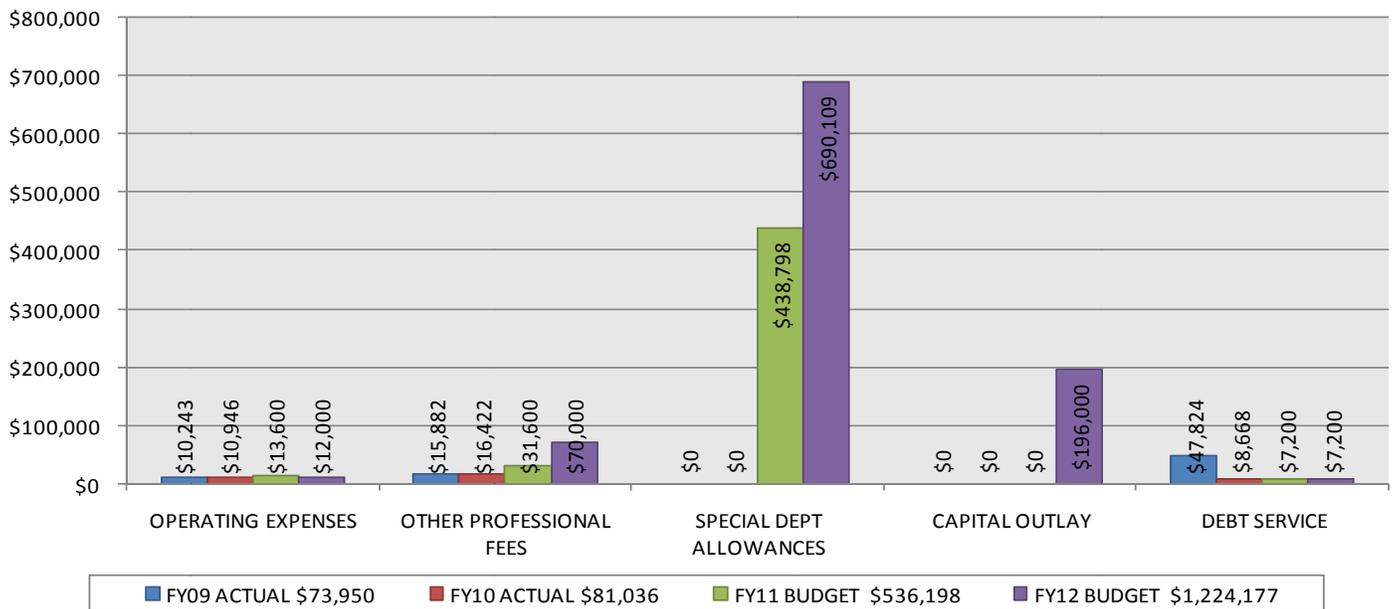
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the CDRA Community Development Administration budget of \$1,224,177 which shows that Special Department Allowances is the largest expenditure for the CDRA Community Development Administration consuming 71% of their budget:

2012 CDRA COMMUNITY DEVELOPMENT ADMINISTRATION EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the RDA Community Development Administration expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

CDRA COMMUNITY DEVELOPMENT ADMINISTRATION EXPENDITURE HISTORICAL TRENDS



RDA #9 20-4615

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
DEBT SERVICE						
681001 DEBT SERVICE-PRINCIPAL	\$29,881	\$31,824	\$33,892	\$0	(\$33,892)	(100%)
681002 DEBT SERVICES-INTEREST	\$6,214	\$4,272	\$2,203	\$0	(\$2,203)	(100%)
TOTAL RDA #9	\$36,095	\$36,095	\$36,095	\$0	(\$36,095)	(100%)
FUNCTIONAL SUMMARY						
OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$36,095	\$36,095	\$36,095	\$0	(\$36,095)	(100%)
TOTAL FUNCTIONAL SUMMARIES	\$36,095	\$36,095	\$36,095	\$0	(\$36,095)	(100%)

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

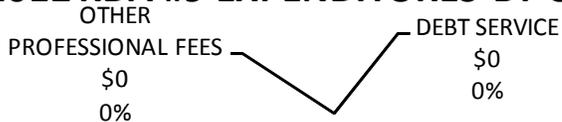
There are no budgeted personnel in RDA #9. RDA #9 debt was paid-in-full in fiscal year 2011 which accounts for the decrease to zero budgets for principal and interest expenditures.

RDA #9 – *South Central Business District* - Runs down the 700 South corridor from East to West, mainly on the South side of 700 South to the Freeport Center boundary.



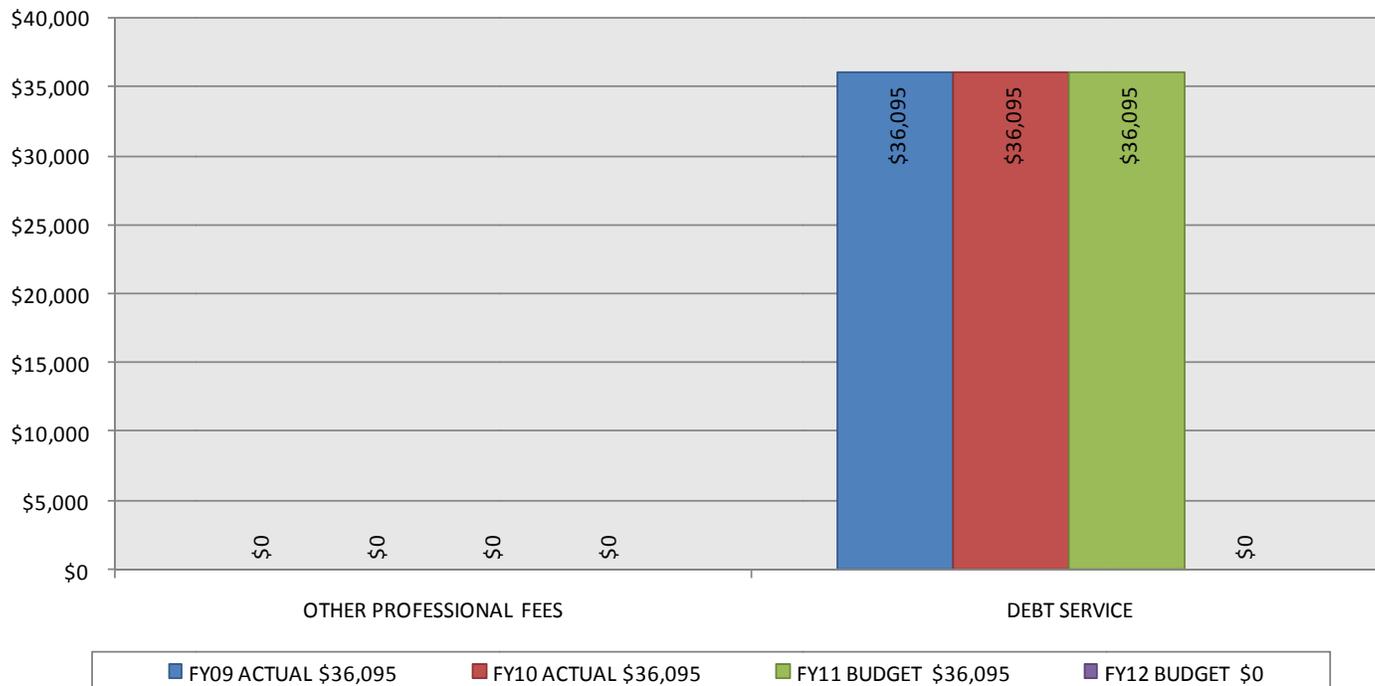
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the RDA #9 budget of \$0 which shows that RDA #9 has a zero budget for fiscal year 2012:

2012 RDA #9 EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the RDA #9 expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

RDA #9 EXPENDITURE HISTORICAL TRENDS



RDA #6 20-4616

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE*						
681001 DEBT SERVICES-PRINCIPAL	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
681002 DEBT SERVICES-INTEREST	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL RDA #6	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%

FUNCTIONAL SUMMARY

SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%

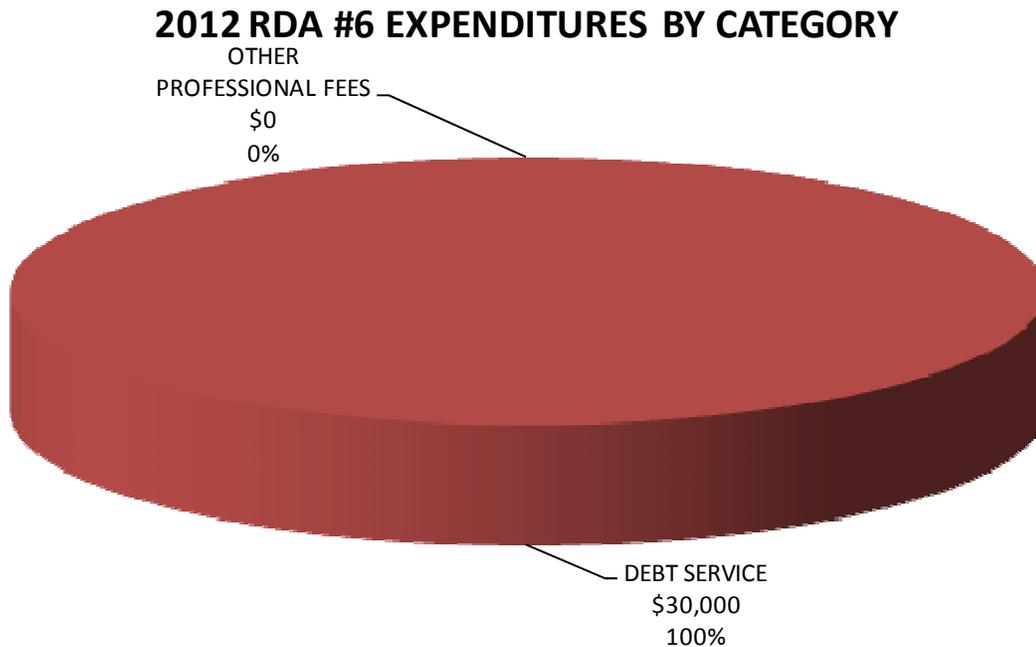
SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There are no budgeted personnel in RDA #6. *In 2003, RDA #6 entered into an agreement with Freeport Center to repay \$300,000 for the infrastructure along 200 South at \$30,000 a year for 10 years. The final payment is scheduled for 2013. Freeport Center is not charging RDA #6 any interest on their agreement; therefore, there is not budgeted interest expense for debt service.

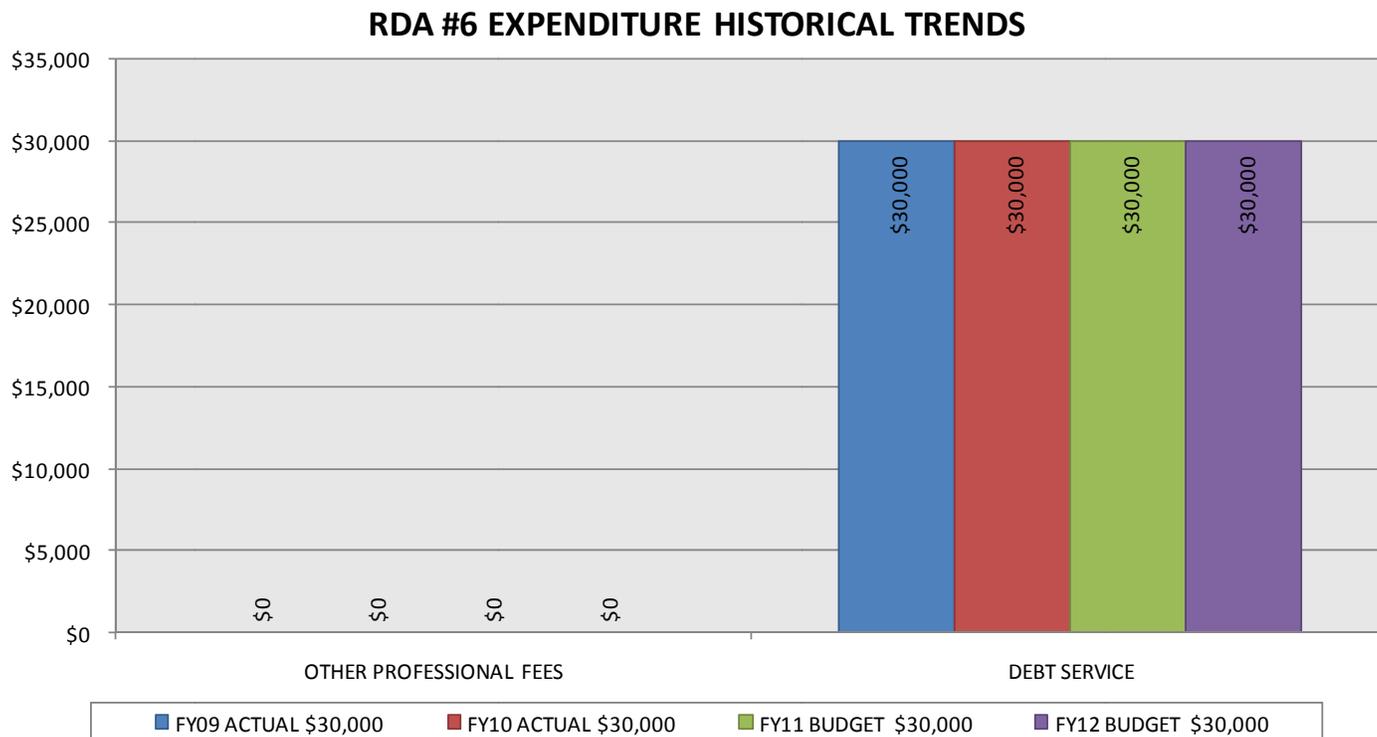
RDA #6 – North Freeport Center Expansion Area - Runs down the West Center Street and 200 South Corridor east to West starting at South Pacific Street and ending at the West City Border line of 1000 West. It mainly consists of the expansion of Freeport Center.



Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the RDA #6 budget of \$30,000 which shows that Debt Service is the largest expenditure for the RDA #6 consuming 100% of their budget:



Following is a historical trends graph of the functional summaries for the RDA #6 expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:



RDA #7 20-4617

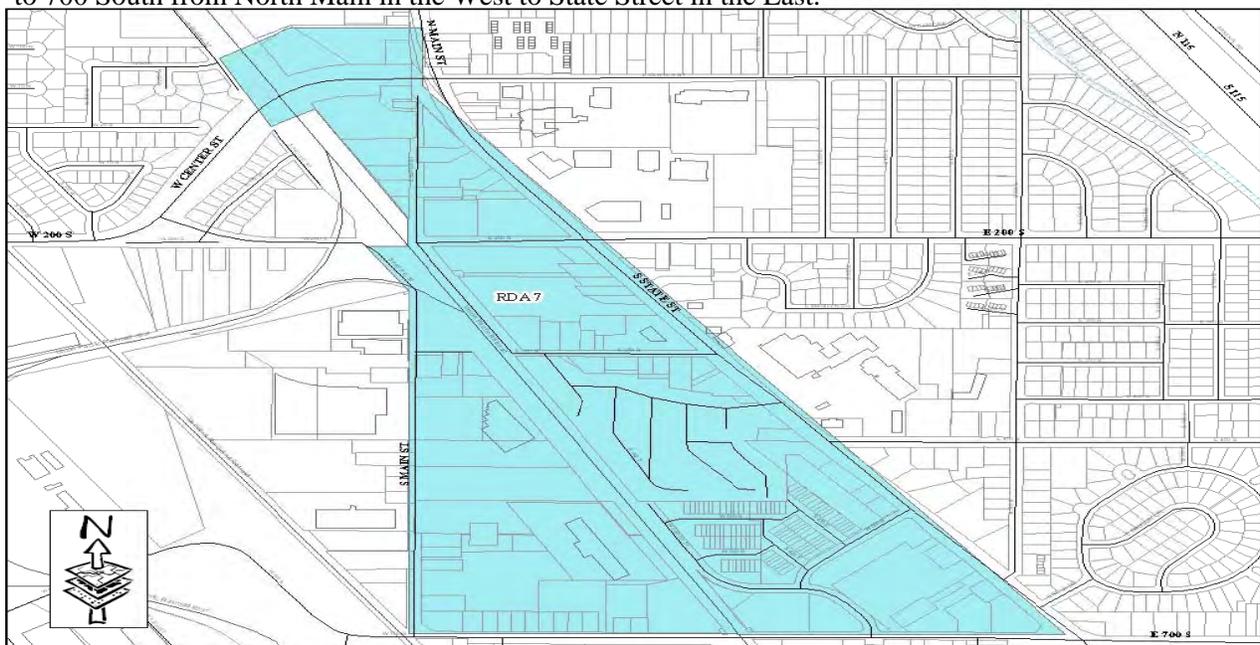
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OTHER PROFESSIONAL FEES						
631004 BANK PROFESSIONAL FEES	\$4,630	\$4,630	\$4,630	\$4,630	\$0	0.0%
631006 OTHER PROFESSIONAL FEES	\$0	\$5,272	\$65,000	\$0	(\$65,000)	(100%)
MISCELLANEOUS EXPENSES						
663001 CONTINGENCY FUND	\$0	\$209,940	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY						
673001 CP - PROJECT	(\$12,030)	\$81,723	\$0	\$0	\$0	0.0%
DEBT SERVICE						
681001 DEBT SERVICES-PRINCIPAL*	\$136,000	\$145,000	\$155,000	\$165,000	\$10,000	6.5%
681002 DEBT SERVICES-INTEREST**	\$27,322	\$18,517	\$10,993	\$3,741	(\$7,252)	(66.0%)
TOTAL RDA #7	\$155,922	\$465,131	\$235,623	\$173,371	(\$62,252)	(26.4%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$4,630	\$219,891	\$69,630	\$4,630	(\$65,000)	(93.4%)
CAPITAL OUTLAY	(\$12,030)	\$81,723	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$163,322	\$163,517	\$165,993	\$168,741	\$2,748	1.7%
TOTAL FUNCTIONAL SUMMARIES	\$155,922	\$465,131	\$235,623	\$173,371	(\$62,252)	(26.4%)

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

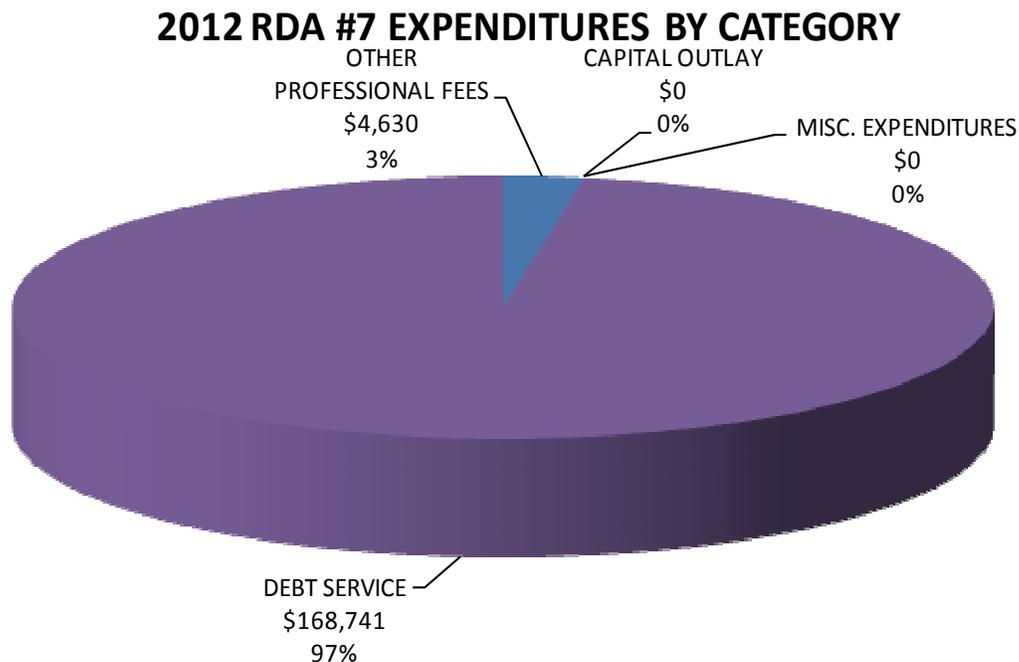
There are no budgeted personnel in RDA #7. Payment for 1996 B Revenue Refunding Bonds end on 8/1/11 with a starting balance of \$1,290,000, and 1996 A Revenue Refunding Bonds ending 8/1/11 with a starting balance of \$985,000.

Other Professional Fees budget increased from a zero budget by \$65,000 for the expense of landscaping the South East portion of the 200 South Overpass.

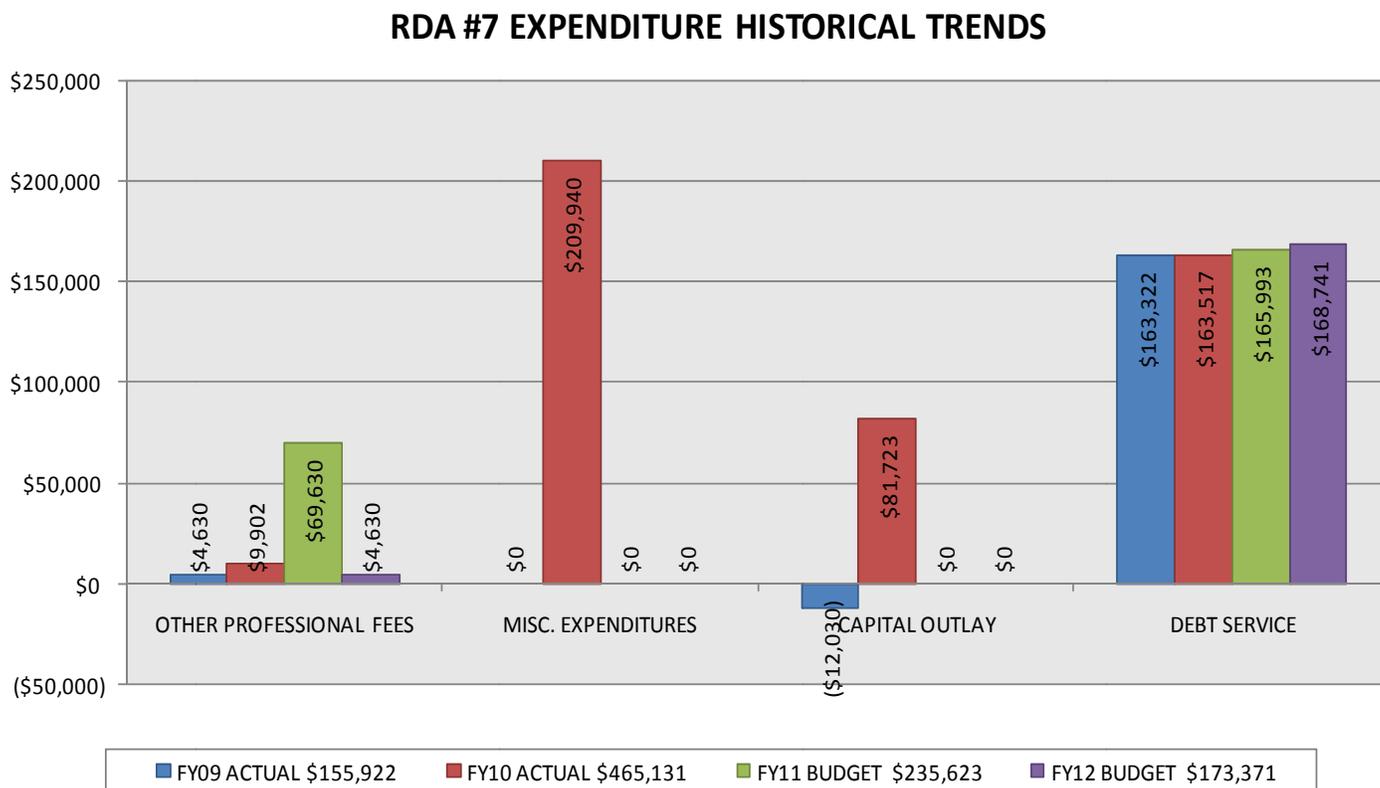
RDA #7 – West Side Central Business District - Runs North and South starting at approximately 50 North to 700 South from North Main in the West to State Street in the East.



Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the RDA #7 budget of \$173,371 which shows that Debt Service is the largest expenditure for the RDA #7 consuming 97% of their budget:



Following is a historical trends graph of the functional summaries for the RDA #7 expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:



RDA #8 20-4618

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OTHER PROFESSIONAL FEES						
631004 BANK PROFESSIONAL FEES	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.0%
MISCELLANEOUS EXPENSES						
663001 CONTINGENCY FUND	\$11,899	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE						
681001 DEBT SERVICES-PRINCIPAL	\$134,000	\$139,000	\$145,000	\$142,000	(\$3,000)	(2.1%)
681002 DEBT SERVICES-INTEREST	\$34,746	\$29,855	\$24,503	\$18,703	(\$5,800)	(23.7%)
TOTAL RDA #8	\$182,645	\$170,855	\$171,503	\$162,703	(\$8,800)	(5.1%)

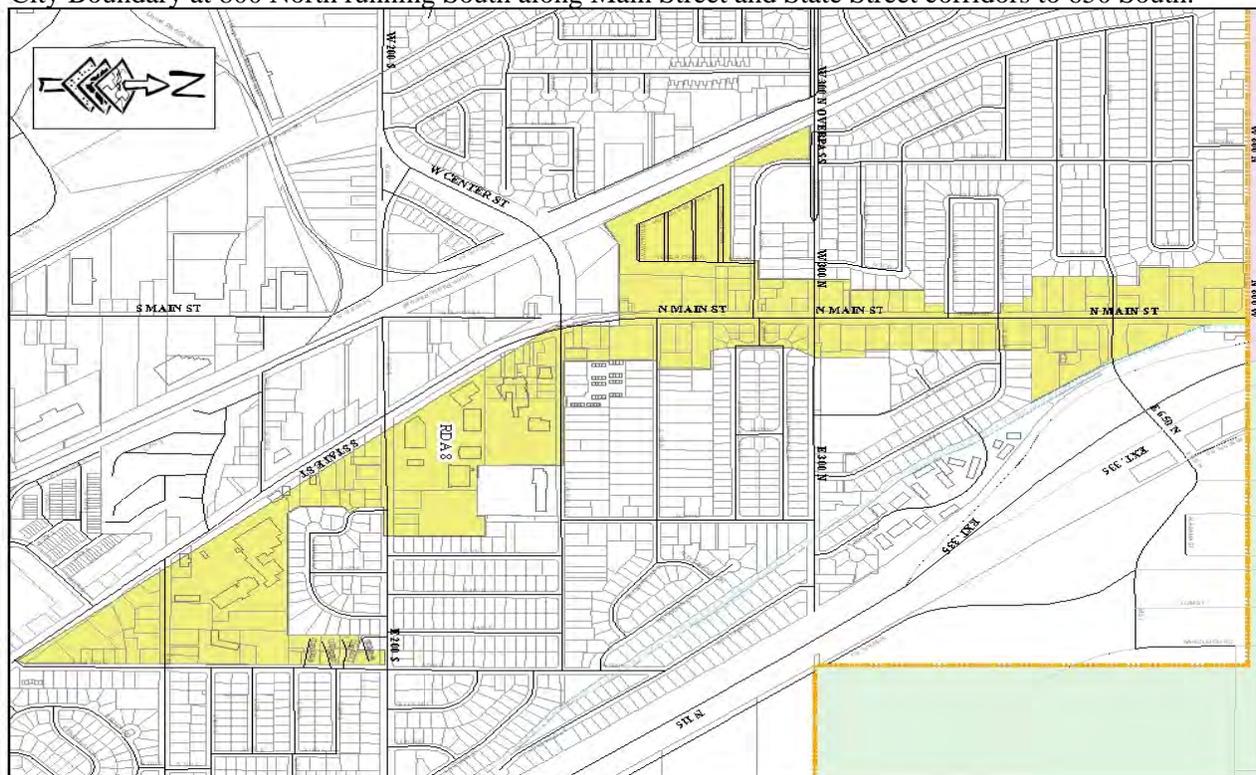
FUNCTIONAL SUMMARY

SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$13,899	\$2,000	\$2,000	\$2,000	\$0	0.0%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$168,746	\$168,855	\$169,503	\$160,703	(\$8,800)	(5.2%)
TOTAL FUNCTIONAL SUMMARIES	\$182,645	\$170,855	\$171,503	\$162,703	(\$8,800)	(5.1%)

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

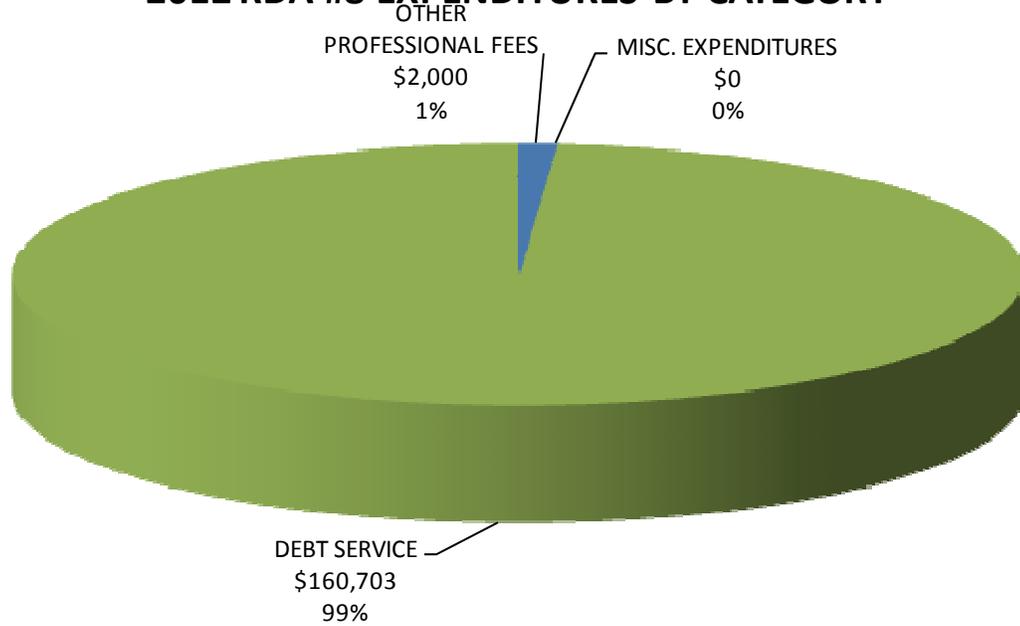
There are no budgeted personnel in RDA #8. Payment for Series 2004 Tax Increment Revenue Refunding Bonds used to refinance the Series 2000 Revenue Bonds with a starting balance of \$1,399,000 and an ending date of 5/15/2014.

RDA #8 – North Gate East Side Central Business District - Consists of the parcel starting at the North City Boundary at 800 North running South along Main Street and State Street corridors to 650 South.



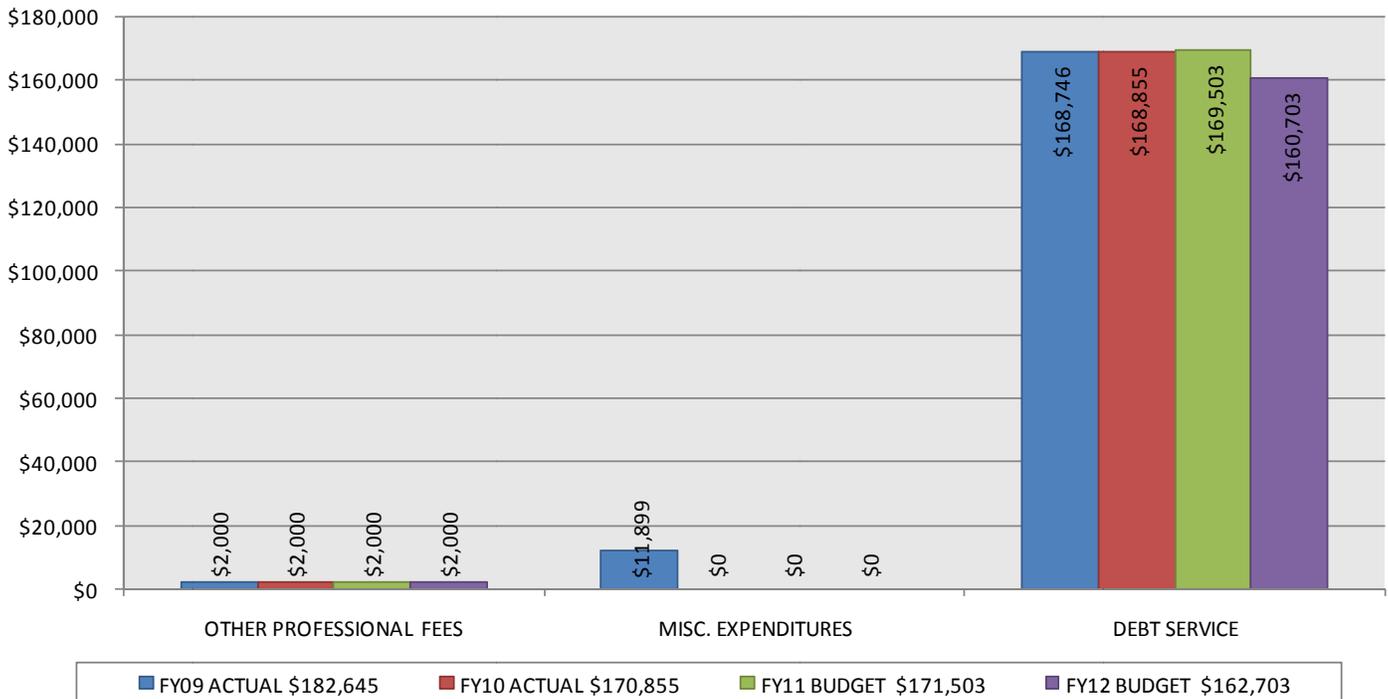
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the RDA #8 budget of \$162,703 which shows that Debt Service is the largest expenditure for the RDA #8 consuming 99% of their budget:

2012 RDA #8 EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the RDA #8 expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

RDA #8 EXPENDITURE HISTORICAL TRENDS



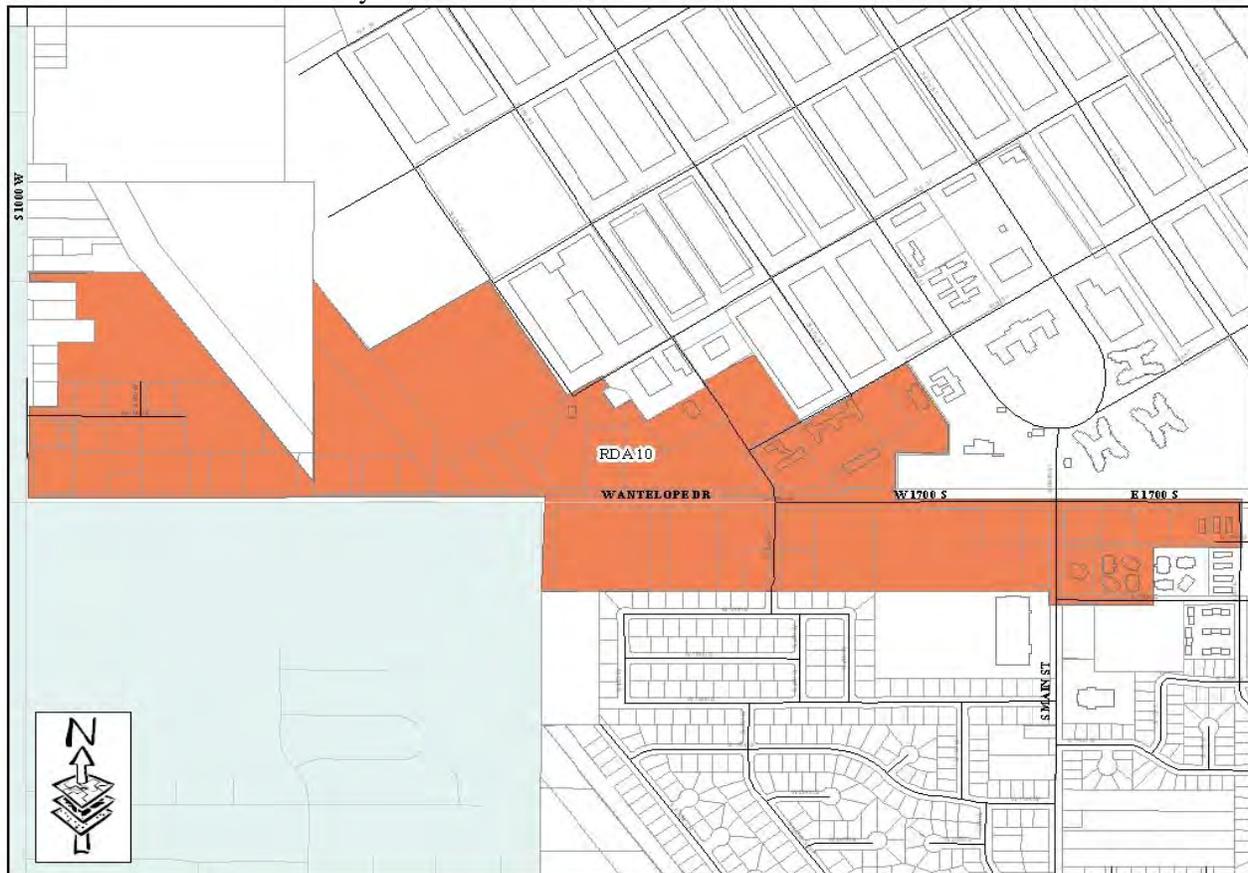
RDA #10 20-4619

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
DEBT SERVICE						
681001 DEBT SERVICES-PRINCIPAL	\$12,562	\$165,457	\$140,456	\$0	(\$140,456)	(100%)
681002 DEBT SERVICES-INTEREST	\$33,440	\$24,854	\$14,542	\$0	(\$14,542)	(100%)
TOTAL RDA #10	\$46,002	\$190,312	\$154,998	\$0	(\$154,998)	(100%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$46,002	\$190,312	\$154,998	\$0	(\$154,998)	(100%)
TOTAL FUNCTIONAL SUMMARIES	\$46,002	\$190,312	\$154,998	\$0	(\$154,998)	(100%)

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

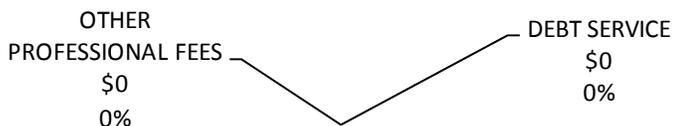
There are no budgeted personnel in RDA #10. Payment for Wilcox Farms Reimbursement Agreement was to terminate on 4/10/2021. However, the City is projected and made the final payment in fiscal year 2011.

RDA #10 – *Southwest Freeport* Neighborhood - Runs down the 700 South corridor from East to West from 200 East to the West City border at 1000 West.



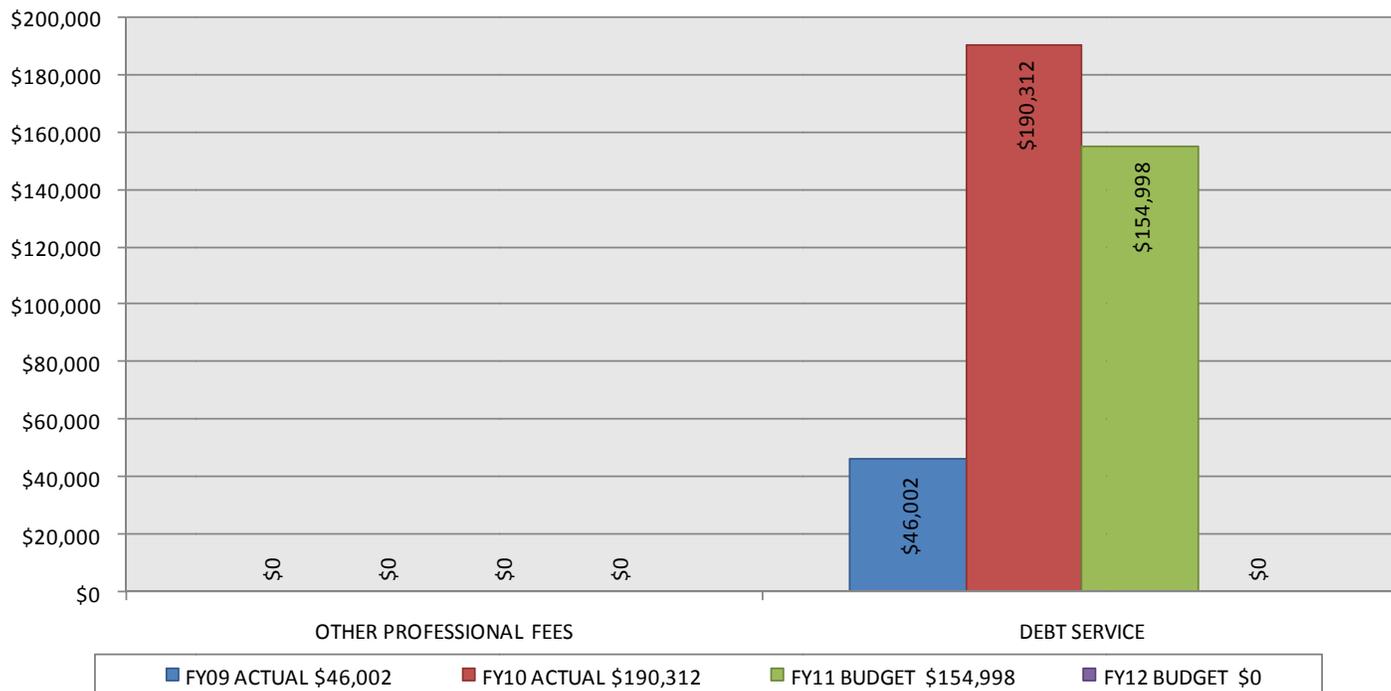
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the RDA #10 zero budget which shows that RDA #10 does not have any budgeted expenditures in fiscal year 2012:

2012 RDA #10 EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the RDA #10 expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

RDA #10 EXPENDITURE HISTORICAL TRENDS



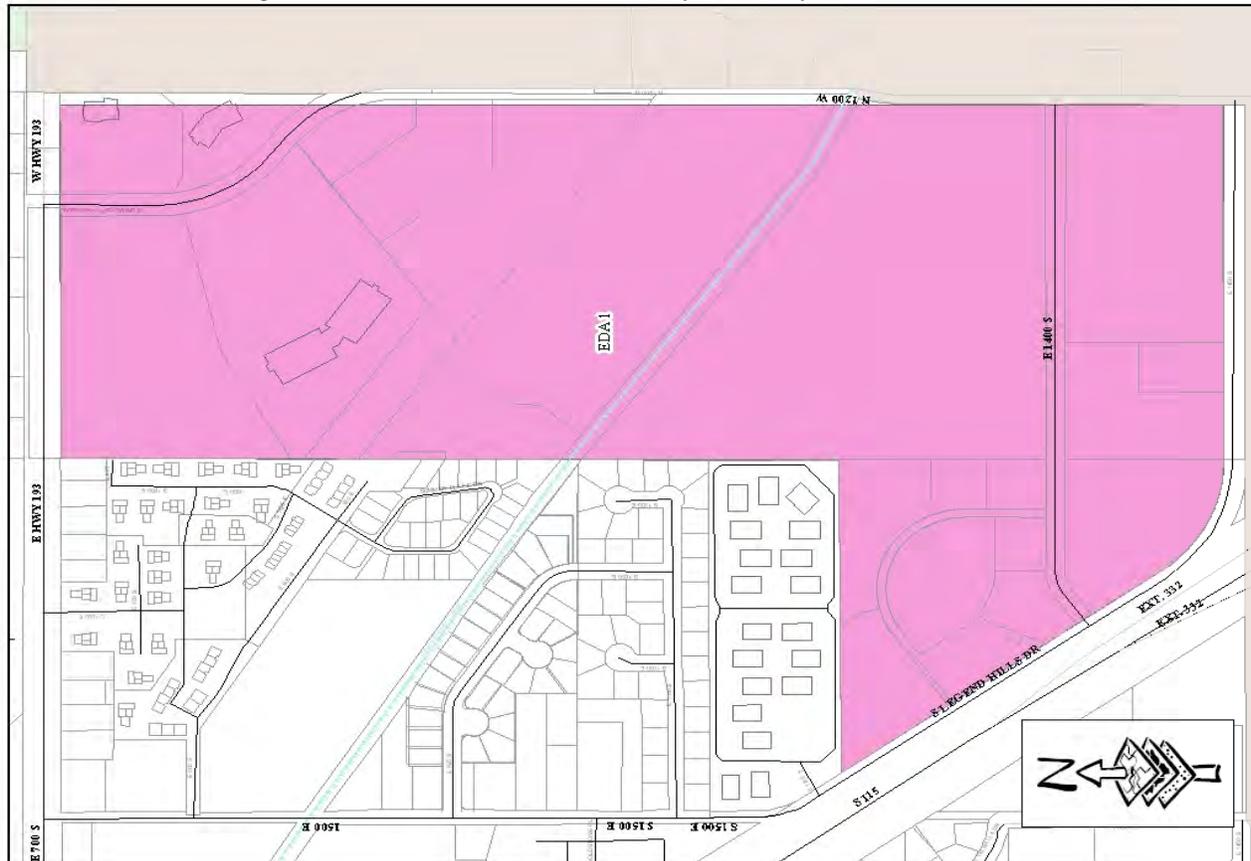
ECONOMIC DEVELOPMENT AGENCY (EDA) #1 20-4621

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OTHER PROFESSIONAL FEES						
631006 OTHER PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY						
673001 CAPITAL OUTLAY	\$12,029	\$0	\$0	\$0	\$0	0.0%
TOTAL EDA #1	\$12,029	\$0	\$0	\$0	\$0	0.0%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY	\$12,029	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$12,029	\$0	\$0	\$0	\$0	0.0%

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There are no budgeted personnel in EDA #1 and there were no significant expenditure changes.

EDA #1 – Cowley Adams Economic Development Area – Runs South from SR193 to 1450 South and runs East from the Legend Hills Drive area to the East City boundary of 1200 West.



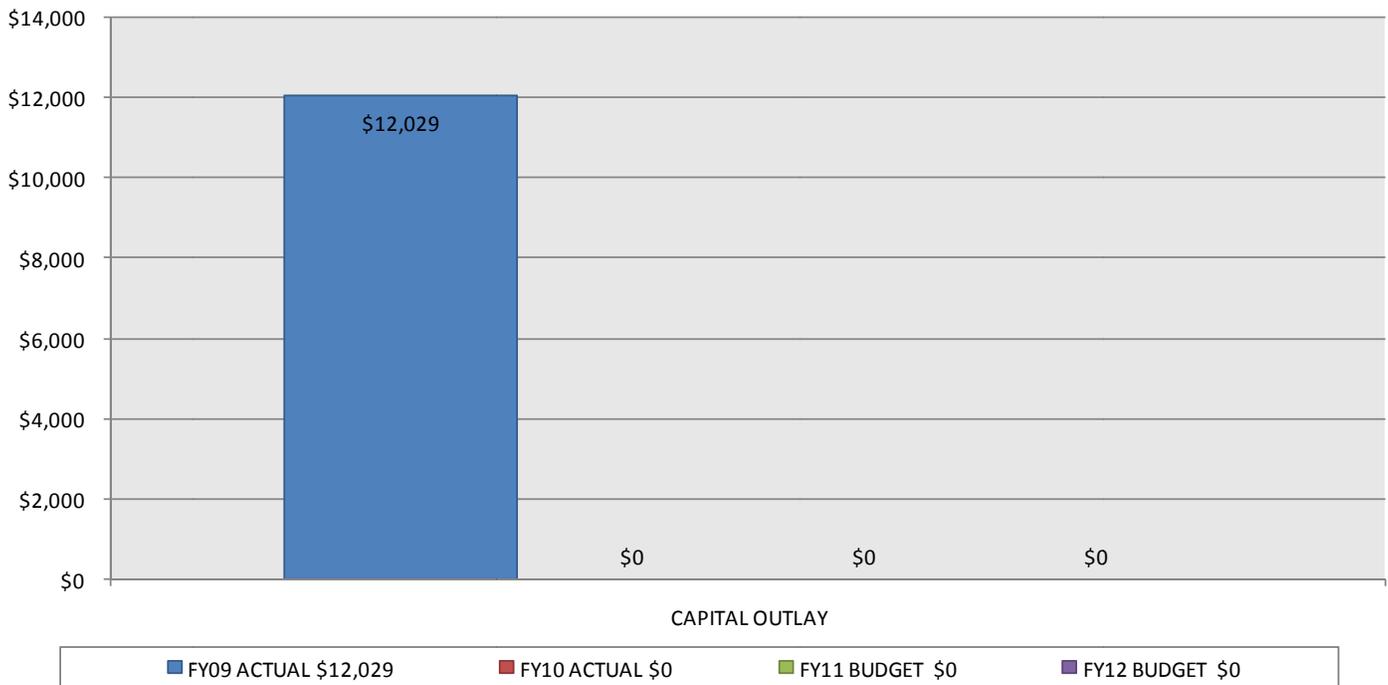
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the EDA #1 budget of Zero which shows that there is no budgeted expenditures for the EDA #1:

2012 EDA #1 EXPENDITURES BY CATEGORY

CAPITAL OUTLAY
 \$0
 0%

Following is a historical trends graph of the functional summaries for the EDA #1 expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

EDA #1 EXPENDITURE HISTORICAL TRENDS



The Inter-Governmental Transfers expenditures make up 41% of the Total Redevelopment Agency Budget with \$815,984 in expenditures and is made up by the following divisions:

Community Development
4811 – Transfers to Other Funds

Following is a summary table showing the Inter-Governmental Transfers expenditures broken down by each division:

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 10-11 Budget	Variance From FY11	% Inc/ (Dec)
INTER-GOVERNMENTAL TRANSFERS						
4800 4810 4811 TRANSFERS TO OTHER FUNDS	\$812,385	\$591,532	\$815,984	\$815,862	(\$122)	(0.0%)
TOTAL INTER-GOVT TRANSFERS EXPENDITURES	\$812,385	\$591,532	\$815,984	\$815,862	(\$122)	(0.0%)

Following is a graph showing the percentage each division makes up of the Inter-Governmental Transfers budget:

2012 INTER-GOVERNMENTAL TRANSFERS EXPENDITURES BY CATEGORY

INTER-GOVT
TRANSFERS
\$815,862
100%

In the remaining Inter-Governmental Transfers section, each division is broken out separately. Inter-Governmental Transfers includes personnel historical trends, significant expenditure and staffing changes, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

CDRA INTER-GOVERNMENTAL TRANSFERS 20-4811

PERSONNEL HISTORICAL TRENDS:

There are no budgeted personnel in the RDA Inter-Governmental Transfers Division since the only budgets are transfers to other funds.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

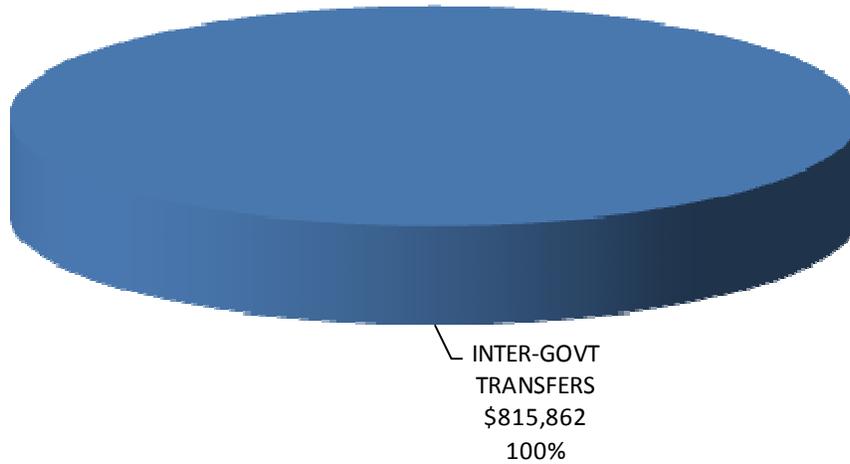
Transfers to the General Fund budget decreased by \$122 based on expenditure historical trends and the RDA's 81.41% of the Sales Tax Bond Payment for construction of the Aquatic Center and 200 South Overpass.

CDRA INTER-GOVERNMENTAL TRANSFERS 20-4811

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
INTER-GOVERNMENTAL TRANSFERS						
691001 TRANSFER OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	0.0%
691002 TRANSFER RDS SALES TAX BOND	\$0	\$0	\$0	\$0	\$0	0.0%
691003 TRANSFER EF SALES TAX BOND	\$0	\$0	\$0	\$0	\$0	0.0%
691004 TRANSFER TO GF	\$812,385	\$591,532	\$815,984	\$815,862	(\$122)	(0.0%)
691005 TRANSFER TO EF	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CDRA CED ADMIN.	\$812,385	\$591,532	\$815,984	\$815,862	9(\$122)	(0.0%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
INTER-GOVT TRANSFERS	\$812,385	\$591,532	\$815,984	\$815,862	(\$122)	(0.0%)
TOTAL FUNCTIONAL SUMMARIES	\$812,385	\$591,532	\$815,984	\$815,862	(\$122)	(0.0%)

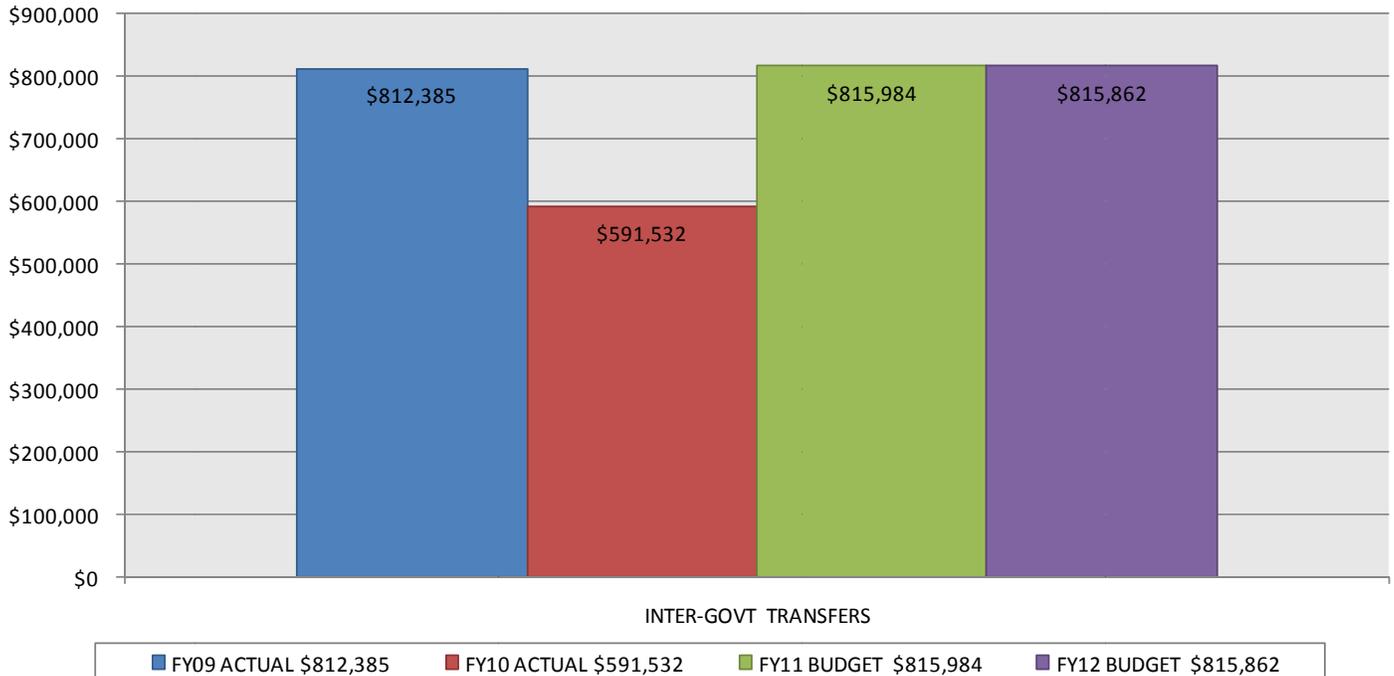
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the RDA Inter-Governmental Transfers budget of \$915,862 which shows that Transfers to the General Fund is the largest expenditure for the RDA Inter-Governmental Transfers consuming 100% of their budget:

2012 INTER-GOVERNMENTAL TRANSFERS EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the RDA Inter-Governmental Transfers expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

INTER-GOVERNMENTAL TRANSFERS EXPENDITURE HISTORICAL TRENDS



The Municipal Building Authority Sales Tax Bond expenditures make up 0% of the Total City-wide Budget with zero expenditures and is made up by the following divisions:

MBA Sales Tax Bonds
4711 – MBA Sales Tax Bond

Following is a summary table showing the MBA Sales Tax Bond expenditures broken down by each division:

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Budget	Variance From FY11	% Inc/ (Dec)
MBA SALES TAX BOND						
4700 4710 4711 MBA SALES TAX BONDS	\$63,121	\$62,824	\$63,315	\$0	(\$63,315)	(100%)
TOTAL INTER-GOVT TRANSFERS EXPENDITURES	\$63,121	\$62,824	\$63,315	\$0	(\$63,315)	(100%)

Following is a graph showing the percentage each division makes up of the MBA Sales Tax Bond budget:

2012 MBA SALES TAX BOND EXPENDITURES BY DIVISION

MBA Sales Tax Bonds
\$0
0%

In the remaining MBA Sales Tax Bond section, each division is broken out separately. MBA Sales Tax Bond includes personnel historical trends, significant expenditure and staffing changes, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

MBA SALES TAX BONDS 21-4711

PERSONNEL HISTORICAL TRENDS:

There are no budgeted personnel in the MBA Sales Tax Bond Division since the only budgets are transfers to other funds.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant expenditure changes.

*Debt Service – In 2000, the Municipal Building Authority issued refunding bonds in the amount of \$791,000 to remodel the old City building. The bonds have a final payment scheduled for 11/15/2010. Interest is based on the principal amount still owing on the outstanding bonds. The MBA bonds were completed in fiscal year 2011 therefore the MBA does not have budgeted expenditures in fiscal year 2012.

Bank Professional Fees – Contain the Bank Trustee Fees for the Refunding Bond Debt.

MBA SALES TAX BONDS 21-4711

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OTHER PROFESSIONAL FEES						
631004 BANK PROFESSIONAL FEES	\$1,500	\$1,500	\$1,500	\$0	(\$1,500)	(100%)
DEBT SERVICE*						
681001 DEBT SERVICE-PRINCIPAL	\$53,000	\$56,000	\$60,000	\$0	(\$60,000)	(100%)
681002 DEBT SERVICES-INTEREST	\$8,621	\$5,324	\$1,1815	\$0	(\$1,815)	(100%)
TOTAL MBA SALES TAX BONDS	\$63,121	\$62,824	\$63,315	\$0	(\$63,315)	(100%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$1,500	\$1,500	\$1,500	\$0	(\$1,500)	(100%)
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$61,621	\$61,324	\$61,815	\$0	(\$61,815)	(100%)
TOTAL FUNCTIONAL SUMMARIES	\$63,121	\$62,824	\$63,315	\$0	(\$63,315)	(100%)

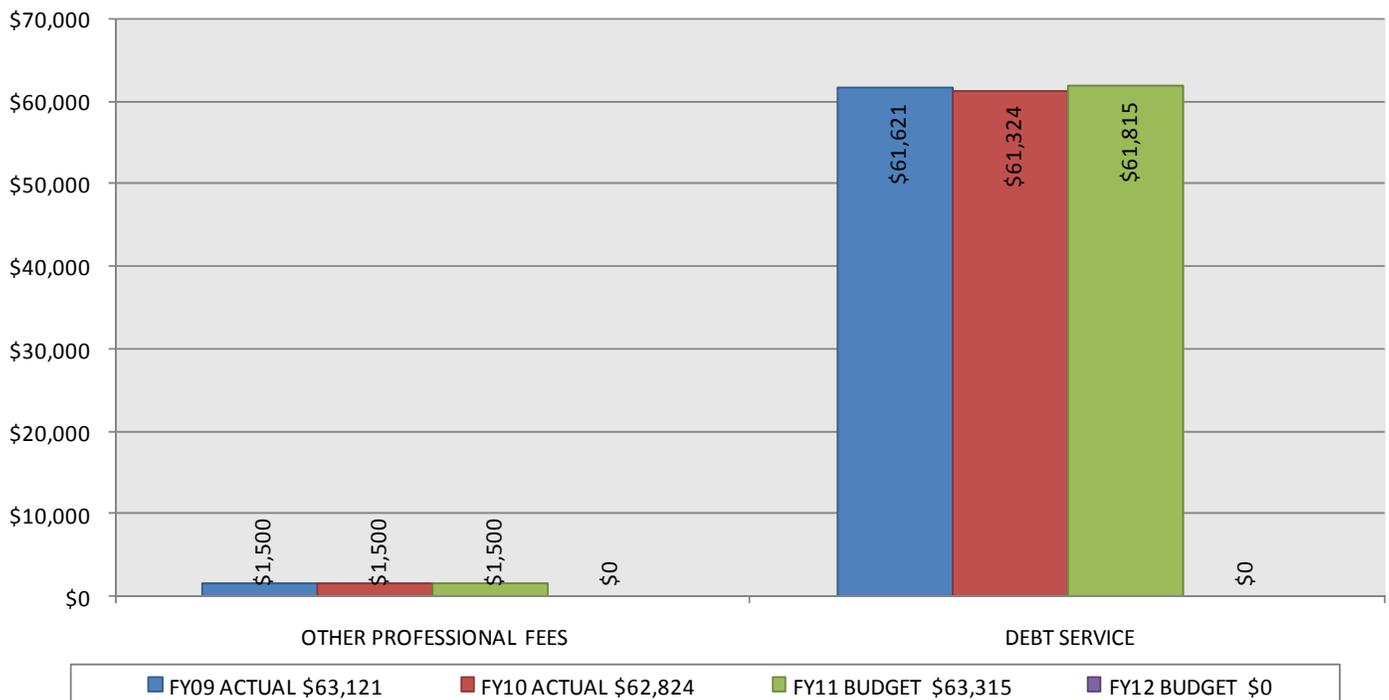
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the MBA Sales Tax Bond zero budget and shows that the MBA Sales Tax Bond does not have a budget in fiscal year 2012 since their debt service portion was completed in fiscal year 2011:

2012 MBA SALES TAX BOND EXPENDITURES BY CATEGORY

DEBT SERVICE	OTHER PROFESSIONAL FEES
\$0	\$0
0%	0%

Following is a historical trends graph of the functional summaries for the MBA Sales Tax Bond expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

MBA SALES TAX BOND EXPENDITURE HISTORICAL TRENDS



The General Obligation Bond expenditures make up 4% of the Total City-wide Budget with \$1,096,200 in expenditures and is made up by the following divisions:

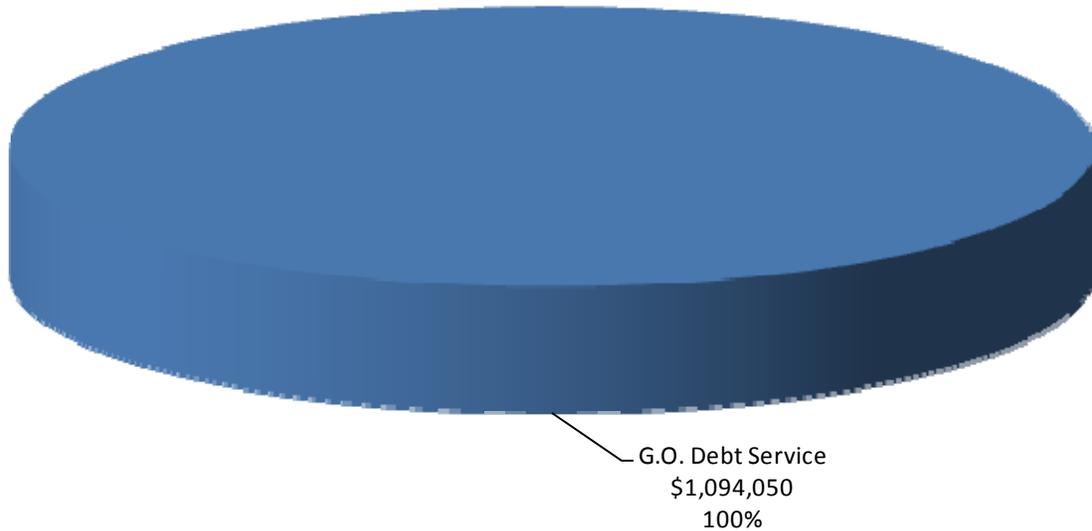
G.O. Debt Service
4711 – General Obligation Bond

Following is a summary table showing the G.O. Debt Service expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actual	Actual	Budget	Budget	From FY11	(Dec)
G.O. DEBT SERVICE									
4700	4710	4711	G.O. SERIAL BOND	\$1,090,188	\$1,088,210	\$1,094,300	\$1,096,200	\$1,900	0.2%
TOTAL G.O. DEBT SERVICE EXPENDITURES				\$1,090,188	\$1,088,210	\$1,094,300	\$1,096,200	\$1,900	0.2%

Following is a graph showing the percentage each division makes up of the G.O. Debt Service budget:

2012 G.O. DEBT SERVICE EXPENITURES BY DIVISION



In the remaining G.O. Debt Service section, each division is broken out separately. The G.O. Debt Service includes significant expenditure changes, division budget, a pie chart of budgeted expenditures by category, and a historical trends chart by expenditure category.

GENERAL OBLIGATION BONDS 31-4711

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant expenditure changes.

*Debt Service – In 1998, the City issued \$2,300,000 in General Obligation Bonds with the final payment scheduled for 2/1/09. Also included in the debt, the City refinanced Series 2005 General Obligation Bonds for \$10,025,000 with a final payment scheduled for 2/1/21. The General Obligation Bonds were issued to construct the new City Office Building and the construction of the 200 South Overpass.

Bank Professional Fees – Contains the Bank Trustee Fees for the Bond Debt.

GENERAL OBLIGATIONS BONDS 31-4711

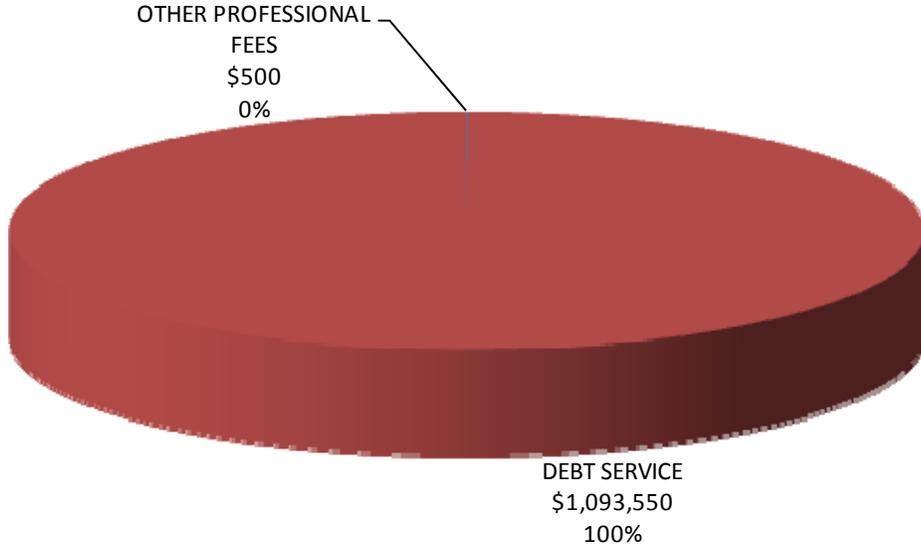
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
OTHER PROFESSIONAL FEES						
631004 BANK PROFESSIONAL FEES	\$800	\$500	\$250	\$500	\$250	50.0%
DEBT SERVICE*						
681001 DEBT SERVICE-PRINCIPAL	\$625,000	\$660,000	\$685,000	\$710,000	\$25,000	3.6%
681002 DEBT SERVICES-INTEREST	\$462,410	\$434,050	\$410,950	\$383,550	(\$27,400)	(6.7%)
TOTAL G.O. BONDS	\$1,088,210	\$1,094,550	\$1,096,200	\$1,094,050	(\$2,150)	(0.2%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$800	\$500	\$250	\$500	\$250	50%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$1,087,410	\$1,094,050	\$1,095,950	\$1,093,550	(\$2,400)	(0.2%)
TOTAL FUNCTIONAL SUMMARIES	\$1,088,210	\$1,094,550	\$1,096,200	\$1,094,050	(\$2,150)	(0.2%)



200 South Overpass

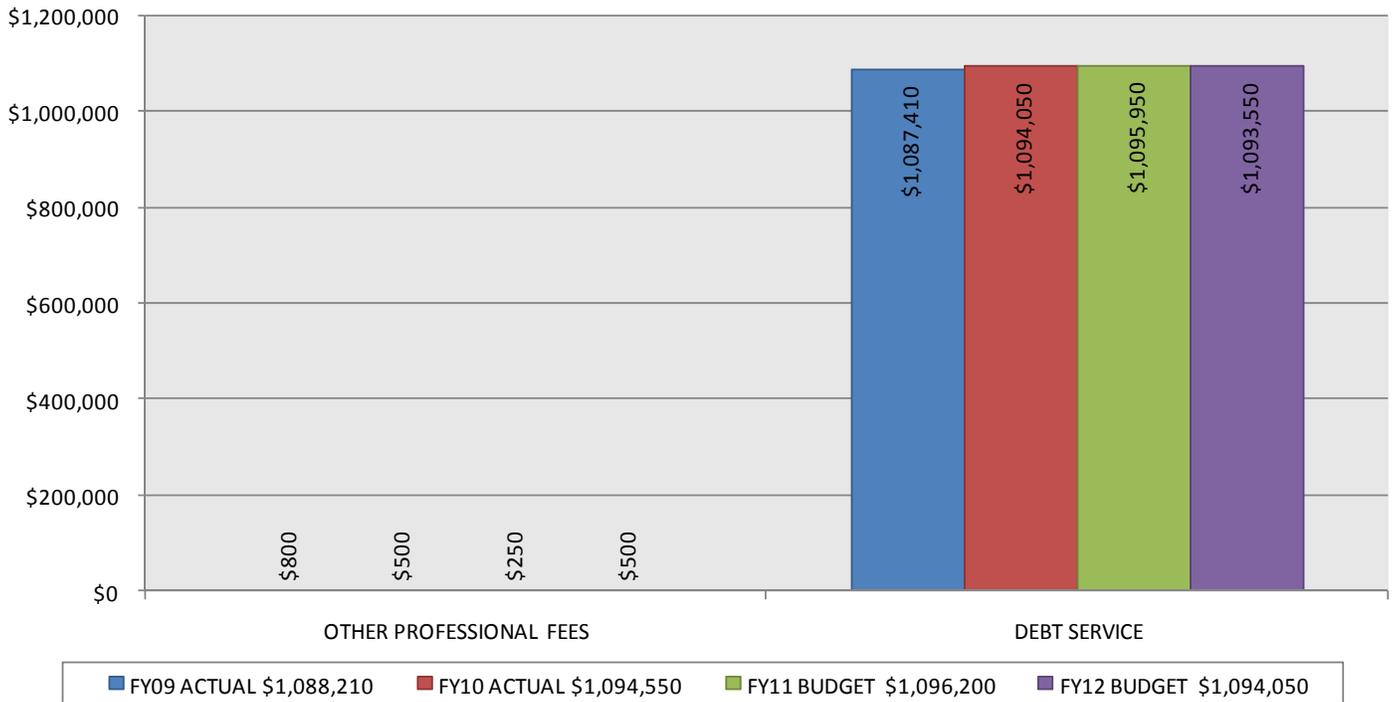
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the G.O. Serial Bond budget of \$1,094,050 which shows that Debt Service is the largest expenditure for the G.O. Serial Bond consuming 100% of their budget:

2012 G.O. SERIAL BOND EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the G.O. Serial Bond expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

G.O. SERIAL BOND EXPENDITURE HISTORICAL TRENDS



The Utility expenditures make up 1% of the Total City-wide Budget with \$295,349 in expenditures and is made up by the following divisions:

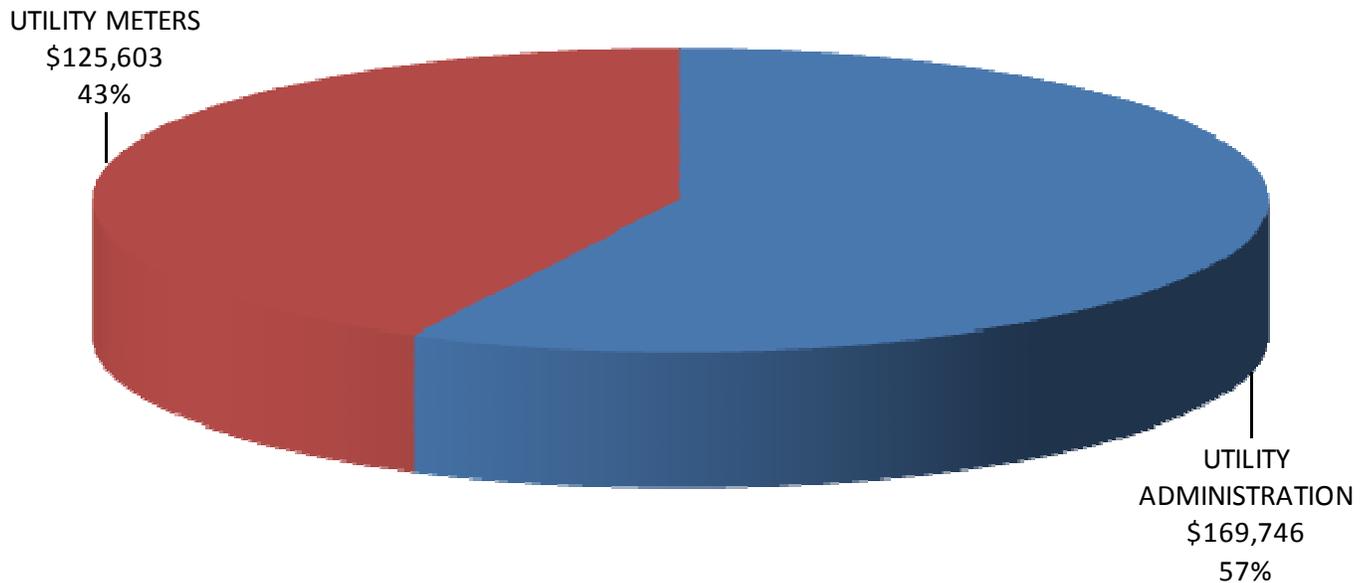
- Utility
 - 5011 – Utility Administration
 - 5012 – Utility Meters

Following is a summary table showing the Utility expenditures broken down by each division:

				FY 08-08	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/	
				Actual	Actual	Budget	Budget	From FY11	(Dec)	
UTILITY										
5000	5050	5011	UTILITY ADMINISTRATION	\$177,999	\$185,244	\$196,389	\$169,746	(\$26,643)	(13.6%)	
		5012	UTILITY METERS	\$108,152	\$73,270	\$130,915	\$125,603	(\$5,312)	(4.1%)	
TOTAL UTILITY EXPENDITURES				\$286,151	\$258,514	\$327,304	\$295,349	(\$31,955)	(9.8%)	

Following is a graph showing the percentage each division makes up of the Utility budget:

2012 UTILITY EXPENDITURES BY DIVISION



In the remaining Utility section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

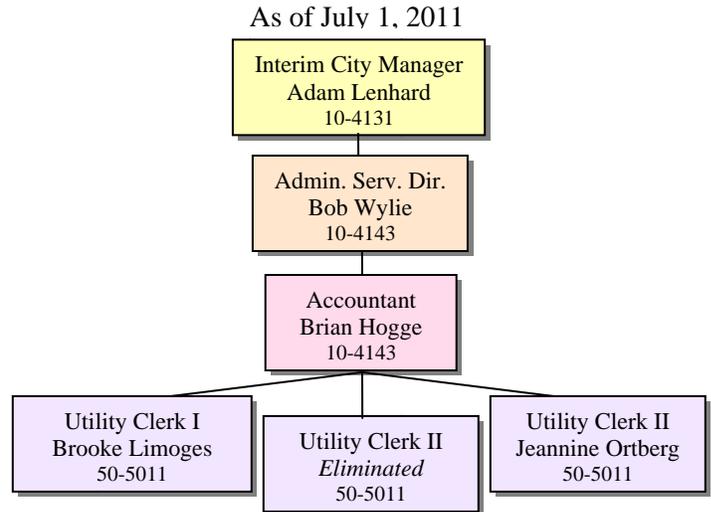
UTILITY ADMINISTRATION 50-5011

MISSION STATEMENT:

“It is the mission of the Utility Administration Division to provide support and quality service to the Residents, Customers, and Employees of Clearfield City.”

KEY WORKLOAD INDICATORS:

- Bill approximately 79,200 Utility Accounts (annually)
- Prepared and calculated annual utility billings totaling approximately \$7,792,000
- Maintain and bill approximately 7,000 Utility Accounts (monthly)
- Received \$13,705,000 in 83,300 receipts (including \$1,256,000 in 10,700 receipts in the CORIS/court system)
- Prepared approximately 2,500 Work Orders (annually)
- Prepared approximately 13,000 late notices with related fees (annually - \$130,000)
- Prepared approximately 1,500 shut-off notices (annually - \$37,500)
- Prepared approximately 1,050 customer account adjustments
- Processed 470 new utility accounts
- Processed 460 terminated accounts

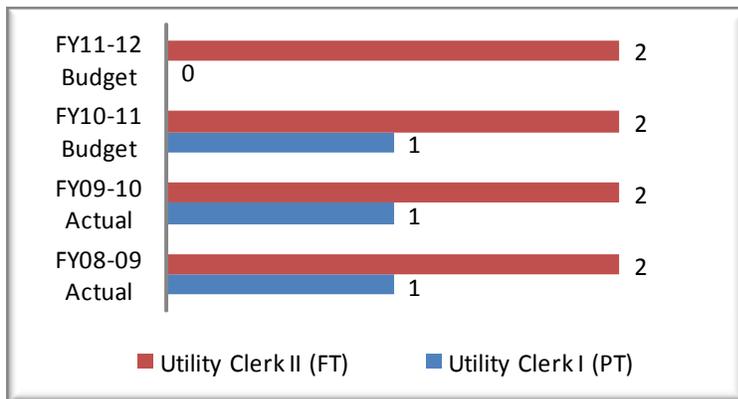


PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
Enterprise Fund				
Utility Administration				
Utility Clerk I (PT)	1	1	1	0
Utility Clerk II (FT)	2	2	2	2
Total Enterprise Fund Utility Admin. Personnel	3	3	3	2

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Billing	Prepare and distribute customer utility bills accurately and consistently on a timely basis	100%	100%
-	Cash Receipting	Receipt all monies received upon delivery and have funds bank ready on a daily basis	100%	100%
-	Customer Service	Respond in a courteous, cordial manner to all inquiries upon receipt	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
-	Services	Research and provide new payment options to customers	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Reduction in staffing hours due to the retirement of a full-time utility clerk. The duties of the clerk were absorb by the remaining staff.
- Converted cash receipting for the courts over to CORIS
- Upgraded billing and cash receipting software

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

The significant staffing changes occurred with the retirement of a full-time utility clerk. The part-time utility clerk increased their hours therefore a full-time utility clerk position was eliminated. The remaining personnel absorbed the eliminated utility clerk position duties. This will account for the decrease in payroll expenses of \$36,159.

The increase in copying/printing budget of \$2,390 accounts for the increase in postage used in mailing monthly utility bills.

Annual Maintenance & Support budget increased from a zero budget to a budget of \$7,800 since the IT department allocated the annual maintenance and support charges for the utility billing and cash receipting software to the utility administration department.

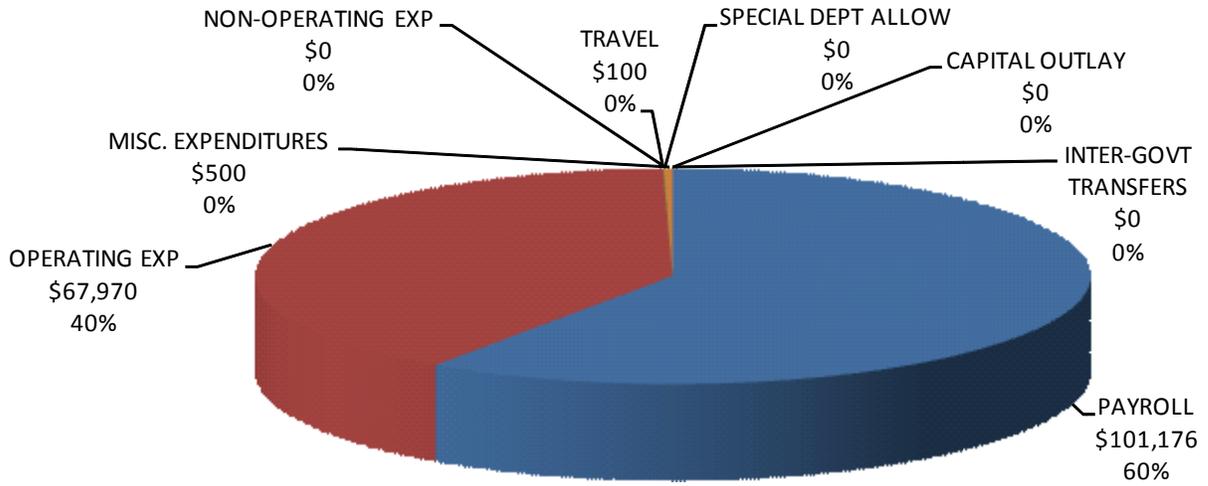
UTILITY ADMINISTRATION 50-5011

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$69,315	\$75,414	\$73,499	\$66,116	(\$7,384)	(10%)
611201 OVERTIME	\$0	\$242	\$0	\$0	\$0	0.0%
611501 PART-TIME	\$25,230	\$26,238	\$29,518	\$8,805	(\$20,712)	(70.2%)
613101 F.I.C.A.	\$7,423	\$7,434	\$7,881	\$5,731	(\$2,149)	(27.3%)
613201 UTAH RETIREMENT SYSTEMS	\$9,586	\$9,796	\$10,163	\$9,176	(\$987)	(9.7%)
613301 HEALTH INSURANCE	\$11,020	\$12,515	\$13,181	\$8,260	(\$4,921)	(37.3%)
613302 DENTAL INSURANCE	\$1,590	\$1,457	\$1,597	\$1,851	\$254	15.9%
613303 LIFE INSURANCE	\$372	\$376	\$372	\$316	(\$56)	(15.1%)
613304 VISION INSURANCE	\$222	\$221	\$222	\$89	(\$133)	(60%)
613401 WORKER'S COMPENSATION	\$186	\$142	\$155	\$121	(\$34)	(21.9%)
613601 LONG TERM DISABILITY	\$493	\$517	\$675	\$610	(\$66)	(9.8%)
613701 EMPLOYEE ASSISTANCE PROGR	\$72	\$77	\$72	\$72	\$0	0.0%
613801 ADMINISTRATION FEE	\$0	\$1	\$0	\$30	\$30	100%
OPERATING EXPENSES						
621201 MEMBERSHIP DUES	\$15	\$15	\$0	\$0	\$0	0.0%
621301 TRAINING & REGISTRATION F	\$425	\$0	\$900	\$900	\$0	0.0%
624001 OFFICE SUPPLIES	\$2,102	\$3,061	\$5,000	\$5,000	\$0	0.0%
624003 SMALL OFFICE EQUIPMENT	\$151	\$0	\$500	\$500	\$0	0.0%
624004 MISCELLANEOUS SUPPLIES	\$399	\$59	\$1,000	\$1,000	\$0	0.0%
624005 COPYING / PRINTING	\$40,273	\$39,563	\$45,000	\$47,390	\$2,390	5.3%
624006 POSTAGE/MAILING	\$3,448	\$3,581	\$5,380	\$5,380	\$0	0.0%
624204 ANNUAL MAINT & SUPPORT	\$0	\$0	\$0	\$7,800	\$7,800	100%
TRAVEL						
623102 IN-STATE MEALS	\$0	\$0	\$0	\$0	\$0	0.0%
623103 IN-STATE TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	0.0%
623104 IN-STATE MILEAGE REIMBURSEMENT	\$45	\$0	\$100	\$100	\$0	0.0%
623105 IN-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	0.0%
623501 OUT-OF-STATE LODGING	\$618	\$0	\$0	\$0	\$0	0.0%
623502 OUT-OF-SATE MEALS	\$256	\$0	\$0	\$0	\$0	0.0%
623503 OUT-OF-STATE TRANSPORT	\$325	\$0	\$0	\$0	\$0	0.0%
623505 OUT-OF-STATE MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	0.0%
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$0	\$131	\$0	\$0	\$0	0.0%
NON-OPERATING EXPENDITURES						
651502 BAD DEBT EXPENSE	\$254	\$223	\$250	\$0	(\$250)	(100%)
MISCELLANEOUS EXPENSES						
661001 MISCELLANEOUS SUPPLIES	\$0	(\$2)	\$0	\$0	\$0	0.0%
662001 MISCELLANEOUS SERVICES	\$189	\$194	\$680	\$500	(\$180)	(26.5%)
CAPITAL OUTLAY						
674002 VEHICLE REPLACEMENT	\$3,990	\$3,990	\$0	\$0	\$0	0.0%
INTERGOVERNMENTAL TRANSFERS						
691004 TRANSFER GF	\$0	\$0	\$244	\$0	(\$244)	(100%)
TOTAL UTILITY ADMINISTRATION	\$177,999	\$185,244	\$196,389	\$169,746	(\$26,643)	(13.6%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$125,509	\$134,428	\$137,335	\$101,176	(\$36,159)	(26.3%)
OPERATING EXPENSES	\$48,500	\$46,826	\$58,810	\$68,570	\$9,760	16.6%
CAPITAL OUTLAY	\$3,990	\$3,990	\$0	\$0	\$0	0%
INTERGOVT TRANSFERS	\$0	\$0	\$244	\$0	(\$244)	(100%)
TOTAL FUNCTIONAL SUMMARIES	\$177,999	\$185,244	\$96,389	\$169,746	(\$26,643)	(13.6%)



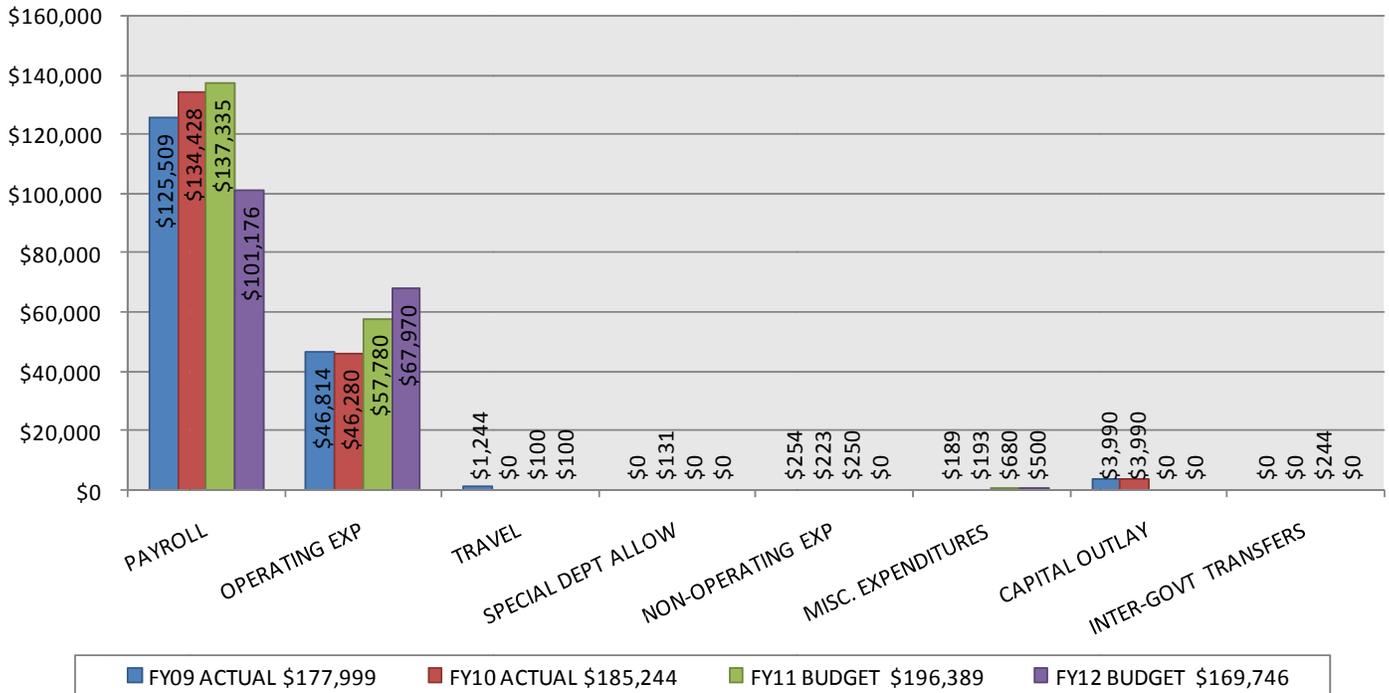
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Utility Administration Divisions total budget of \$169,746 which shows that payroll is the largest expenditure for the Utility Administration Division consuming 60% of their budget:

2012 UTILITY ADMINISTRATION EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Utility Administration Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

UTILITY ADMINISTRATION EXPENDITURE HISTORICAL TRENDS



UTILITY METERS 50-5012

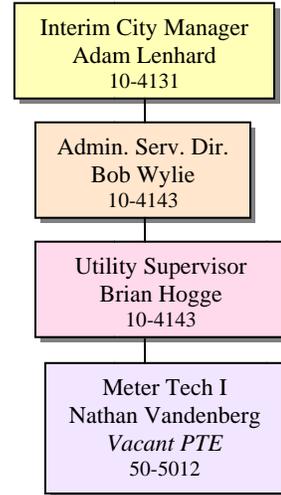
MISSION STATEMENT:

“It is the mission of the Utility Division to provide support and quality service to the Residents, Customers, and Employees of Clearfield City.”

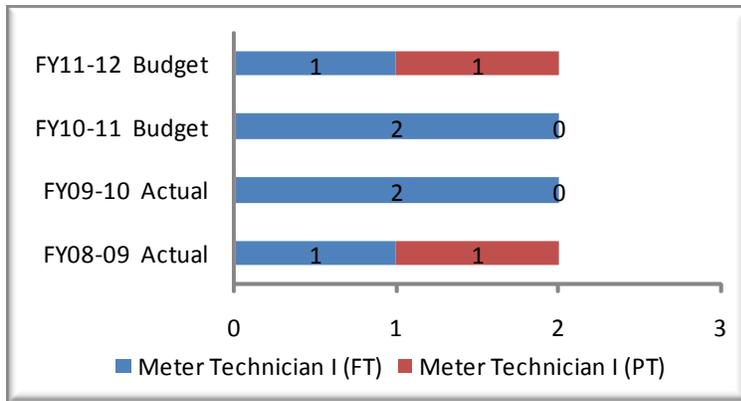
KEY WORKLOAD INDICATORS:

- Read approximately 78,900 Water Meters (annually)
- Replace approximately 300 water meters (annually – including transponders/registers)
- Complete approximately 1,300 work orders (annually)
- Verify approximately 1,300 vacant properties (annually)
- Deliver approximately 11,200 late notices (annually)
- Tested 15 fire hydrants

As of July 1, 2011



PERSONNEL HISTORICAL TRENDS:



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
Enterprise Fund				
Utility Meters				
Meter Technician I (FT)	1	2	2	1
Meter Technician I (PT)	1	0	0	1
Total Enterprise Fund Utility Admin. Personnel	2	2	2	2

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
LG1.Bi.	Water Meters	Replace/repair broken meters and upgrade transponders as needed	100%	100%
-	Reading Meters	Read all meters monthly per billing requirements	100%	100%
EE, SE, LG	Work Orders/Customer Service	Respond in a courteous, cordial manner to all customer service inquiries upon receipt and accurately complete all work orders within 24 hours of receipt	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
-	Technology	Research and implement (as necessary) new water meter technology	100%
LG4.Ai.	Staff Development	Obtain appropriate water meter certifications for division staff	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Shut Off/On approximately 1,500 Utility Customers for non-payment

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There were no significant staffing changes.

Training and Registration budget increased by \$375 to take advantage of local training in an effort to keep the Utility Meter Technician's certifications current.

Office Supplies budget increased from a zero budget by \$250 for office supplies used by the meter technicians (such as pencils, pens, paper, etc.)

Fuel/Oil budget increased by \$1,150 based on historical usage and estimated costs of fuel for the City.

Fleet Lease budget decreased by \$801 based on the allocation charged to each fund and the number of vehicles each division has participating in the City fleet program.

All in-state travel expenses decreased to zero budgets due to training being offered locally which does not require the meter technicians to stay away from home while attending training.

Equipment purchases decreased by \$5,000 to a zero budget since the City is not anticipating purchasing new meter reading equipment in fiscal year 2012.

The Utility Meters section is continuing the replacement of water meters throughout the City. In Fiscal Year 2012, over 500 meters have been budgeted for replacements. The life expectancy of these new meters is 10-15 years.

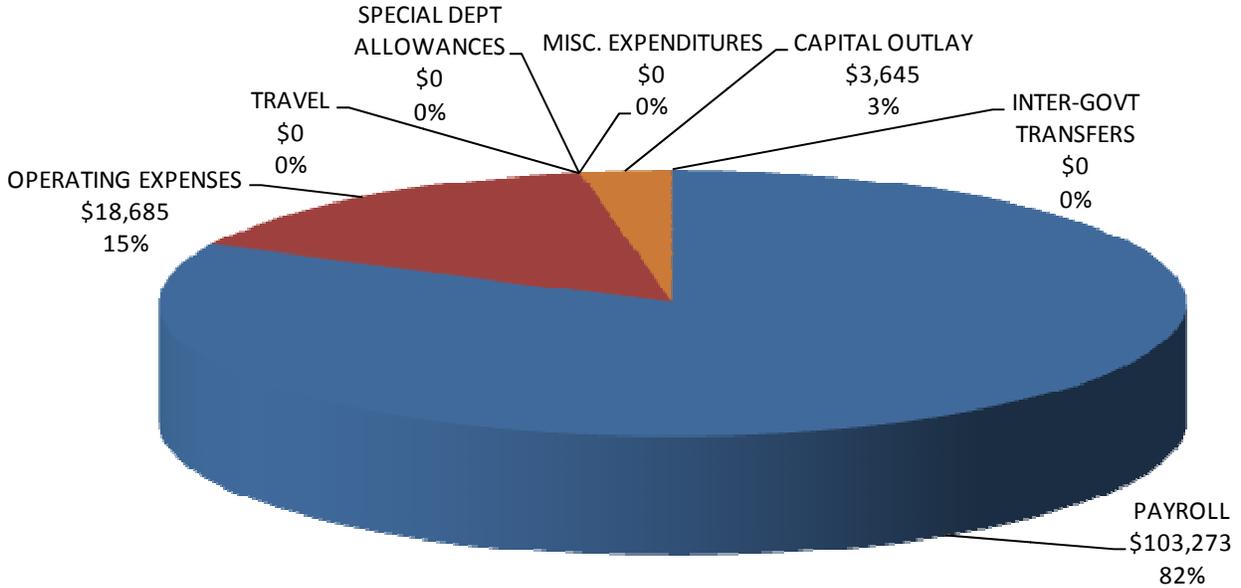
UTILITY METERS 50-5012

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$65,077	\$32,351	\$65,836	\$60,195	(\$5,641) (8.6%)
611201	OVERTIME	\$539	\$2,315	\$250	\$3,000	\$2,750 110%
611501	PART-TIME	\$2,871	\$469	\$1,039	\$1,001	(\$38) (3.7%)
613101	F.I.C.A.	\$5,177	\$2,557	\$5,135	\$4,911	(\$224) (4.4%)
613201	UTAH RETIREMENT SYSTEMS	\$6,523	\$8,921	\$9,150	\$8,847	(\$302) (3.3%)
613202	401 (K) RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613203	457 RETIREMENT	\$0	\$0	\$0	\$0	\$0 0.0%
613301	HEALTH INSURANCE	\$9,231	\$9,449	\$16,953	\$19,913	\$2,960 17.5%
613302	DENTAL INSURANCE	\$908	\$976	\$1,763	\$1,851	\$88 5.0%
613303	LIFE INSURANCE	\$231	\$200	\$396	\$316	(\$80) (20.2%)
613304	VISION INSURANCE	\$151	\$165	\$279	\$160	(\$89) (35.7%)
613401	WORKER'S COMPENSATION	\$1,036	\$511	\$1,021	\$918	(\$103) (10.1%)
613601	LONG TERM DISABILITY	\$345	\$242	\$300	\$560	\$260 87.0%
613701	EMPLOYEE ASSISTANCE PROGR	\$45	\$3	\$0	\$72	\$72 100%
614101	CLOTHING ALLOW - FT	\$1,037	\$218	\$1,200	\$750	(\$450) (37.5%)
614102	CLOTHING ALLOW - PT	\$0	\$0	\$0	\$750	\$750 100.0%
OPERATING EXPENSES						
621201	MEMBERSHIP DUES	\$0	\$0	\$0	\$0	\$0 0.0%
621301	TRAINING & REGISTRATION F	\$0	\$0	\$595	\$970	\$375 63.0%
624001	OFFICE SUPPLIES	\$57	\$0	\$0	\$250	\$250 100%
624003	SMALL OFFICE EQUIPMENT	\$0	\$400	\$500	\$500	\$0 0.0%
624004	MISCELLANEOUS SUPPLIES	\$0	\$20	\$500	\$500	\$0 0.0%
624101	CLAIMS & DAMAGES	\$1,235	\$0	\$0	\$0	\$0 0.0%
624204	ANNUAL MAINT. & SUPPORT	\$3,316	\$4,494	\$6,250	\$6,000	(\$250) (40.0%)
625002	EQUIPMENT PURCHASES	\$75	\$834	\$0	\$0	\$0 0.0%
625201	TIRES/BRAKES	\$39	\$335	\$600	\$650	\$50 8.3%
625202	FUEL/OIL	\$3,439	\$2,845	\$4,250	\$5,400	\$1,150 27.1%
625203	REPAIR	\$819	\$276	\$1,000	\$1,000	\$0 0.0%
625204	FLEET LEASE	\$5,486	\$5,594	\$4,216	\$3,415	(\$801) (19.0%)
TRAVEL						
623101	IN-STATE LODGING	\$0	\$0	\$360	\$0	(\$360) (100%)
623102	IN-STATE MEALS	\$0	\$0	\$156	\$0	(\$156) (100%)
623103	IN-STATE TRANSPORTATION	\$0	\$0	\$85	\$0	(\$85) (100%)
623501	OUT-OF-STATE LODGING	\$0	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-SATE MEALS	\$0	\$0	\$0	\$0	\$0 0.0%
623503	OUT-OF-STATE TRANSPORT	\$0	\$0	\$0	\$0	\$0 0.0%
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$155	\$0	\$0	\$0	\$0 0.0%
MISCELLANEOUS EXPENSES						
662002	UNIFORM SERVICES	\$360	\$0	\$0	\$0	\$0 0.0%
CAPITAL OUTLAY						
674001	EQUIPMENT PURCHASES	\$0	\$0	\$5,000	\$0	(\$5,000) (100%)
674003	VEHICLE REPLACEMENT	\$0	\$0	\$3,990	\$3,645	(\$345) (8.6%)
INTER-GOVERNMENTAL TRANSFERS						
691004	TRANSFER GF	\$0	\$0	\$122	\$0	(\$122) (100%)
TOTAL UTILITY METERS		\$108,152	\$73,270	\$130,915	\$125,603	(\$5,312) (4.1%)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS		\$93,171	\$58,377	\$103,291	\$103,273	(\$18) (0.0%)
OPERATING EXPENSES		\$14,981	\$14,893	\$18,512	\$18,685	\$173 0.9%
CAPITAL OUTLAY		\$0	\$0	\$8,990	\$3,645	(\$5,345) (59.5%)
INTER-GOVT TRANSFERS		\$0	\$0	\$122	\$0	(\$122) (100%)
TOTAL FUNCTIONAL SUMMARIES		\$108,152	\$73,270	\$130,915	\$125,603	(\$5,312) (4.1%)



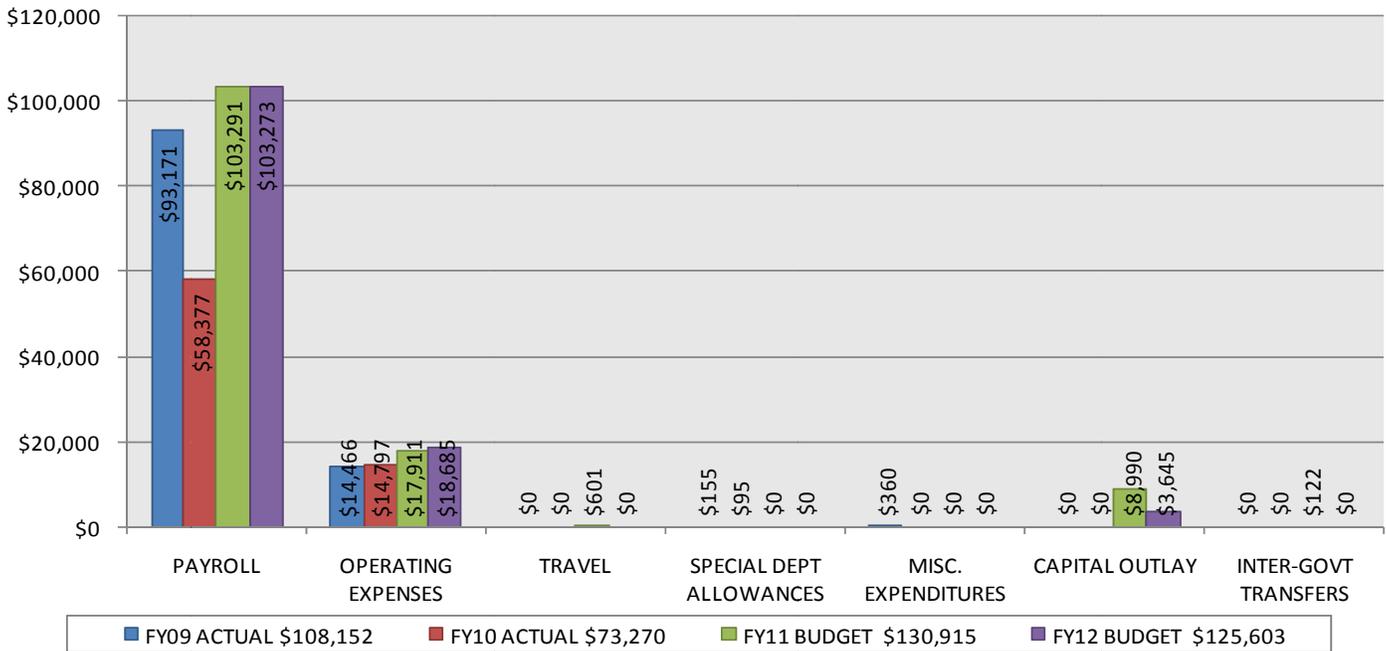
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Utility Meters Divisions total budget of \$125,603 which shows that payroll is the largest expenditure for the Utility Meters Division consuming 82% of their budget:

2012 UTILITY METERS EXPENDITURE BY CATEGORY



Following is a historical trends graph of the functional summaries for the Utility Meters Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

UTILITY METERS EXPENDITURE HISTORICAL TRENDS



The Water expenditures make up 14% of the Total City-wide Budget with \$4,222,035 in expenditures and is made up by the following divisions:

Public Utility

5101 – Water

5110 – Water Capital Projects*

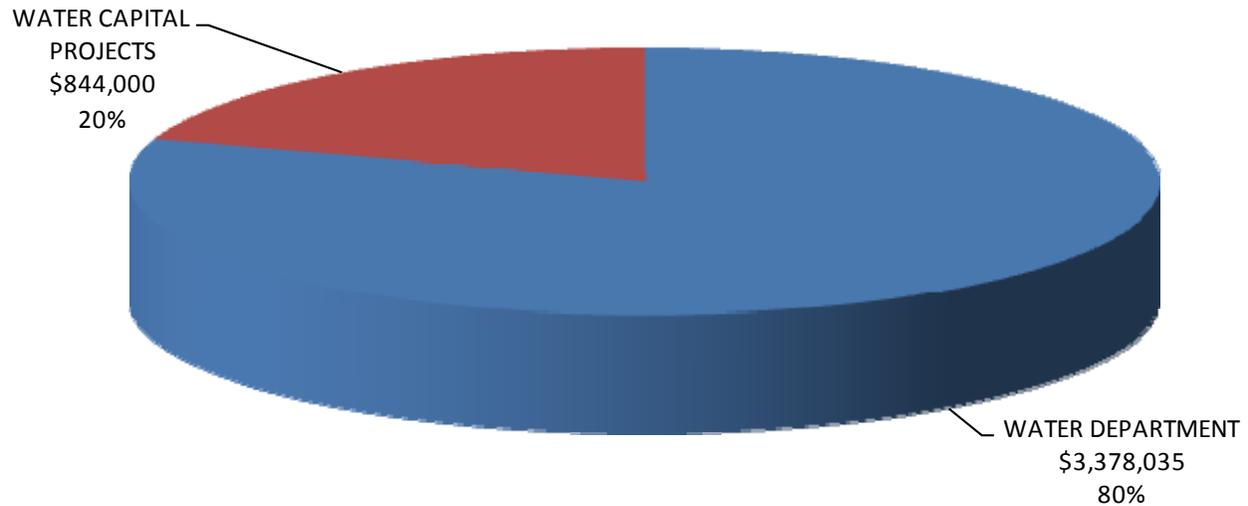
*Water Capital Projects are shown in Five Year Capital Improvements Plan Section

Following is a summary table showing the Water expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actual	Actual	Budget	Budget	From FY11	(Dec)
WATER									
5000	5100	5101	WATER	\$3,503,968	\$3,297,021	\$3,515,844	\$3,378,035	(\$137,809)	(3.9%)
		5110	WATER CAPITAL PROJECTS*	\$0	\$0	\$515,000	\$844,000	\$329,000	63.9%
TOTAL WATER EXPENDITURES				\$3,503,968	\$3,297,021	\$4,030,844	\$4,222,035	\$191,191	4.7%

Following is a graph showing the percentage each division makes up of the Water budget:

2012 WATER EXPENDITURES BY DIVISION



In the remaining Water section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

WATER 51-5101

MISSION STATEMENT:

“It is the mission of the Public Works Water Division to provide the City with potable water in quality and quantity for a comfortable lifestyle. To maintain existing lines and provide timely response to Emergency, Staff and Citizen requests. To provide water that is in compliance with Federal, State and County regulations and to participate in ongoing activities to improve the way water is distributed City-wide that will improve and meet the expected needs for existing conditions and future growth.”

KEY WORKLOAD INDICATORS:

- Maintain and repair the current 120 miles of water lines within Clearfield and plan for existing and future growth
- Maintain Compliance with State, County and Federal Agencies for Water Distribution
- Provide accurate information and timely responses to the Citizens, City Staff, Contractors and Vendors

As of July 1, 2011

Interim City Manager
Adam Lenhard
10-4131

Public Works Director
Scott Hodge
10-4411

Public Works Manager
Kim Dabb
10-4411

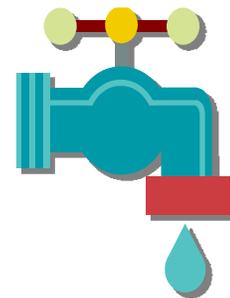
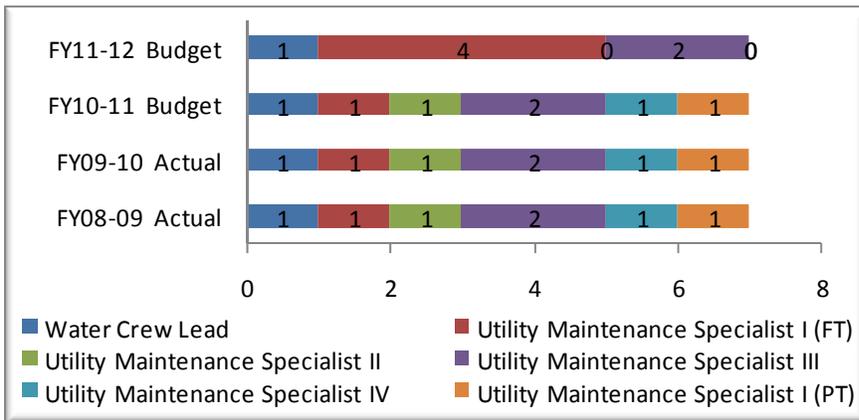
Water Crew
Thadd Layton
Robert Hines
Ryan Hodson
Mike Marchese
Alec Naylor
Branden Quinney
Vacant FTE
51-5101

PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
Enterprise Fund				
Water				
Water Crew Lead	1	1	1	1
Utility Maintenance Specialist I (FT)	1	1	1	4
Utility Maintenance Specialist II	1	1	1	0
Utility Maintenance Specialist III	2	2	2	2
Utility Maintenance Specialist IV	1	1	1	0
Utility Maintenance Specialist I (PT)	1	1	1	0
Total Enterprise Fund Water Personnel	7	7	7	7

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	Strive to provide timely and accurate services in a professional manner	100%	100%
-	Safety Training	Maintain up to date Safety Training for Water crew	100%	100%
-	Response Time	Strive to maintain timely response to Emergency Calls, Staff, Vendors and Contractors	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
LG1.Bi.	Infrastructure	Strive to prepare an infrastructure replacement program with anticipated costs	100%
LG1.Bi.	Capital Projects	Prepare a five and ten-year capital project implementation plan for the replacement of water lines throughout the City	100%
LG1.Bi.	Water Reservoir Maintenance	Establish a maintenance program to have the water reservoirs cleaned by divers to eliminate water contamination	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Mark Baird was made Water Superintendent.
- New Water mains were installed on Vickie land, 550 North, 400 North, 350 North, and 75 West.
- New water main was installed under the Railroad beds at 300 North.
- Updated source protection plan.
- Updated water conservation plan.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

In fiscal year 2011 budget, Mark Baird was promoted to Water Superintendent.

Administration Fee budget decreased by \$92,612 since it was reallocated to Administration Fee Overhead and accounts for the increase in Administration Fee Overhead budget of \$186,976.

Training and Registration budget increased by \$5,035 since the City is taking advantage of local training at a discounted price and eliminated all out-of-state travel except to department heads.

Fuel/Oil Budget increased by \$5,100 based on prior year historical trends and fiscal year 2011 final projections of usage of Fuel/oil by the vehicles used in the fleet for the Water crews.

Fleet repair budget increased by \$5,000 based on prior year historical trends and fiscal year 2011 final projections for the vehicles in the fleet used by the water crews.

Bank professional fees budget increased by \$4,800 based on prior year historical trends and projected bank fees allocated to the water fund from utility accounts paying with credit cards.

Special Department Allowance budget decreased by \$14,200 based on prior year historical trends to maintain the water lines.

Miscellaneous Services budget increased by \$19,000 for the anticipated increase by Weber Basin Water.

Transfer from General Fund budget decreased by \$5,366 to a zero budget to account for the water funds one-time portion (1/5) of the Arc GIS Server and the water fund's portion of the wellness incentive program.

WATER 51-5101

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$272,877	\$315,895	\$318,044	\$301,753	(\$16,291) (5.1%)
611201	OVERTIME	\$21,271	\$22,120	\$26,000	\$24,000	(\$2,000) (7.7%)
611501	PART-TIME	\$21,801	\$17,503	\$20,202	\$2,694	(\$17,508) (86.7%)
611801	ADMINISTRATION FEE	\$78,278	\$72,086	\$69,620	\$69,472	(\$148) (0.2%)
613101	F.I.C.A.	\$24,790	\$27,306	\$28,553	\$25,280	(\$3,273) (11.5%)
613201	UTAH RETIREMENT SYSTEMS	\$38,764	\$45,158	\$48,424	\$42,839	(\$5,585) (11.5%)
613301	HEALTH INSURANCE	\$28,139	\$34,214	\$34,877	\$39,726	\$4,849 13.9%
613302	DENTAL INSURANCE	\$2,632	\$2,733	\$2,930	\$5,851	\$2,921 99.7%
613303	LIFE INSURANCE	\$570	\$655	\$649	\$975	\$325 50.1%
613304	VISION INSURANCE	\$320	\$436	\$417	\$632	\$215 51.6%
613401	WORKER'S COMPENSATION	\$3,920	\$3,842	\$3,894	\$2,789	(\$1,105) (28.3%)
613601	LONG TERM DISABILITY	\$1,938	\$1,924	\$2,928	\$2,796	(\$132) (4.5%)
613701	EMPLOYEE ASSISTANCE PROGR	\$216	\$253	\$238	\$279	\$41 17.2%
613801	ADMINISTRATION FEE	\$167,677	\$201,249	\$36	\$66	\$30 83.3%
613901	ADMINISTRATION OVERHEAD FEE	\$0	\$0	\$279,588	\$186,976	(\$92,612) (33.1%)
614101	CLOTHING ALLOW - FT	\$3,022	\$2,172	\$4,150	\$11,150	\$7,000 168.6%
614102	CLOTHING ALLOW - PT	\$0	\$240	\$600	\$0	(\$600) (100%)
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$300	\$200	(\$100) (33.3%)
621201	MEMBERSHIP DUES	\$2,002	\$2,357	\$2,655	\$2,655	\$0 0.0%
621301	TRAINING & REGISTRATION	\$2,067	\$2,364	\$3,000	\$8,035	\$5,035 167.8%
624001	OFFICE SUPPLIES	\$487	\$333	\$350	\$400	\$50 14.3%
624004	MISCELLANEOUS SUPPLIES	\$512	\$49	\$3,925	\$2,700	(\$1,225) (31.2%)
624006	POSTAGE/MAILING	\$0	\$0	\$0	\$0	\$0 0.0%
624101	CLAIMS & DAMAGES	\$1,837	\$4,581	\$10,000	\$10,000	\$0 0.0%
624204	ANNUAL MAINT. & SUPPORT	\$920	\$0	\$0	\$0	\$0 0.0%
625001	EQUIP. MAINT. & SUPPLIES	\$2,710	\$2,142	\$6,600	\$4,900	(\$1,700) (25.8%)
625002	EQUIPMENT PURCHASES	\$2,198	\$0	\$9,000	\$9,000	\$0 0.0%
625201	TIRES/BRAKES	\$499	\$1,646	\$1,900	\$2,000	\$100 5.3%
625202	FUEL/OIL	\$15,076	\$14,453	\$17,800	\$22,900	\$5,100 28.7%
625203	REPAIR	\$13,162	\$17,012	\$10,000	\$15,000	\$5,000 50.0%
625204	FLEET LEASE	\$53,495	\$54,547	\$42,461	\$35,425	(\$7,036) (16.6%)
626001	BUILDING MAINTENANCE	\$18,270	\$23,450	\$19,050	\$22,873	\$3,823 20.1%
626003	MUNICIPAL BUILDING RENT	\$116,537	\$110,616	\$109,221	\$110,011	\$791 0.7%
627001	ELECTRIC	\$134,710	\$104,235	\$176,000	\$176,000	\$0 0.0%
TRAVEL						
623101	IN-STATE LODGING	\$615	\$0	\$380	\$720	\$340 89.5%
623102	IN-STATE MEALS	\$234	\$0	\$156	\$368	\$212 135.9%
623103	IN-STATE TRANSPORTATION	\$0	\$0	\$85	\$220	\$135 158.8%
623501	OUT-OF-STATE LODGING	\$0	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-SATE MEALS	\$0	\$0	\$0	\$0	\$0 0.0%
623503	OUT-OF-STATE TRANSPORT	\$221	\$0	\$0	\$0	\$0 0.0%
OTHER PROFESSIONAL FEES						
631004	BANK PROFESSIONAL FEES	\$21,835	\$28,827	\$23,300	\$28,100	\$4,800 20.6%
631006	OTHER PROFESSIONAL FEES	\$7,687	\$16,802	\$30,800	\$30,600	(\$200) (0.6%)
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$25,539	\$46,952	\$65,000	\$50,800	(\$14,200) (21.8%)
648801	APPR. INCREASE FUND BAL	\$0	\$0	\$0	\$0	\$0 0.0%
NON-OPERATING EXPENSES						
651501	DEPRECIATION	\$794,856	\$756,983	\$705,159	\$686,184	(\$18,975) (2.7%)
651502	BAD DEBT EXPENSE	\$4,205	(\$646)	\$4,210	\$4,210	\$0 0.0%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$697	\$1,304	\$400	\$1,500	\$1,100 275.0%
662001	MISCELLANEOUS SERVICES	\$1,081,642	\$889,686	\$960,000	\$979,000	\$19,000 1.2%
662002	UNIFORM SERVICES	\$2,799	\$3,032	\$3,600	\$892	(\$2,708) (75.2%)
663001	CONTINGENCY FUND	\$0	\$0	\$0	\$0	\$0 0.0%

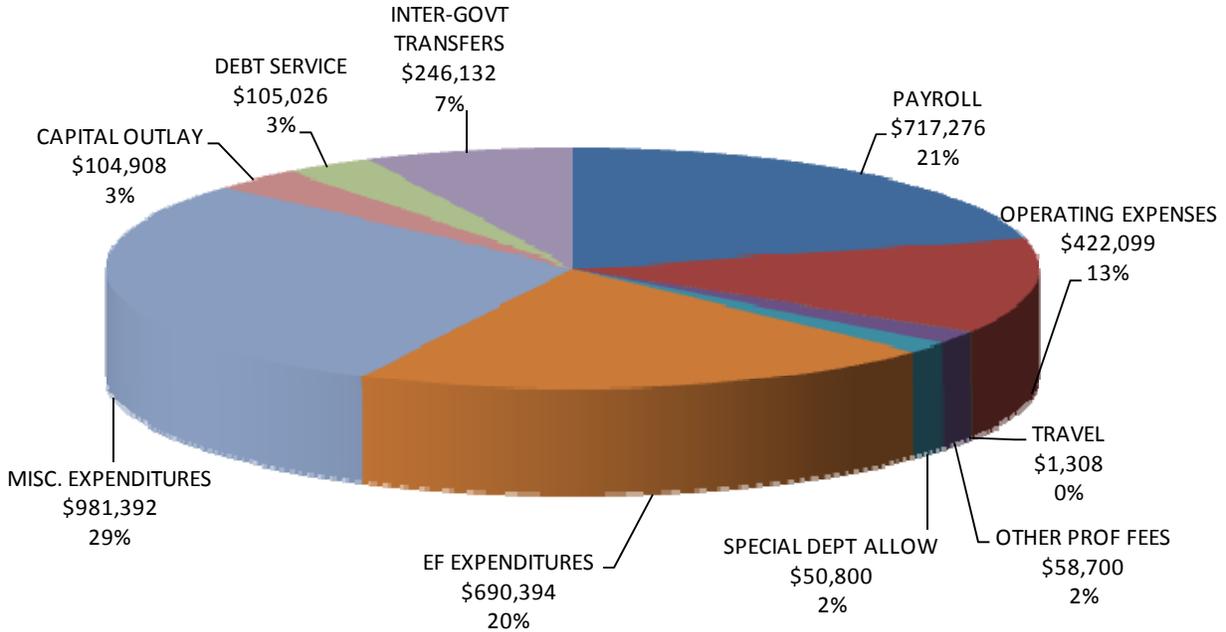
WATER BUDGET CONTINUED ON NEXT PAGE

WATER 51-5101 CONTINUED

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
CAPITAL OUTLAY						
673001 CAPITAL PROJECTS	\$0	\$0	\$515,000	\$844,000	\$329,000	63.9%
674001 EQUIPMENT PURCHASES	\$958	\$0	\$0	\$0	\$0	0.0%
674002 EQUIPMENT REPLACEMENTS	\$10,924	\$0	\$8,715	\$9,528	\$813	9.4%
674003 VEHICLE REPLACEMENT	\$50,592	\$65,126	\$60,880	\$60,880	\$0	0.0%
675001 MATERIALS/SUPPLIES	\$7,927	\$18,429	\$17,000	\$25,000	\$8,000	47.1%
675002 PROFESSIONAL SERVICES	\$18,659	\$2,889	\$8,200	\$9,500	\$1,300	15.9%
DEBT SERVICE						
681001 DEBT SERVICE-PRINCIPAL	\$0	\$0	\$0	\$0	\$0	0.0%
681002 DEBT SERVICES-INTEREST	\$142,444	\$113,344	\$108,200	\$105,026	(\$3,174)	(2.9%)
INTERGOVERNMENTAL CHARGES						
691001 TRNF OTHER FUNDS	\$261,623	\$150,196	\$93,784	\$90,854	(\$2,930)	(3.1%)
691003 TRNF EF SALES TAX BOND	\$39,816	\$28,992	\$39,992	\$39,986	(\$6)	(0.0%)
691004 TRNF GF	\$0	\$0	\$5,366	\$0	(\$5,366)	(100%)
691005 TRNF EF	\$0	\$89,528	\$127,206	\$115,292	(\$11,914)	(9.4%)
TOTAL ENTERPRISE WATER FUND	\$3,503,968	\$3,297,021	\$4,030,844	\$4,222,035	\$191,191	4.7%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$666,213	\$747,787	\$841,150	\$717,276	(\$123,873)	(14.7%)
OPERATING EXPENSES	\$2,304,812	\$2,080,730	\$2,205,351	\$2,204,503	(\$848)	(0.0%)
CAPITAL OUTLAY	\$89,060	\$86,444	\$609,795	\$948,908	\$339,113	55.6%
DEBT SERVICE	\$142,444	\$113,344	\$108,200	\$105,216	(\$3,174)	(2.9%)
INTER-GOVT CHARGES	\$301,439	\$268,716	\$266,348	\$246,132	(\$20,215)	(7.6%)
TOTAL FUNCTIONAL SUMMARIES	\$3,503,968	\$3,297,021	\$4,030,844	\$4,222,035	\$191,191	4.7%

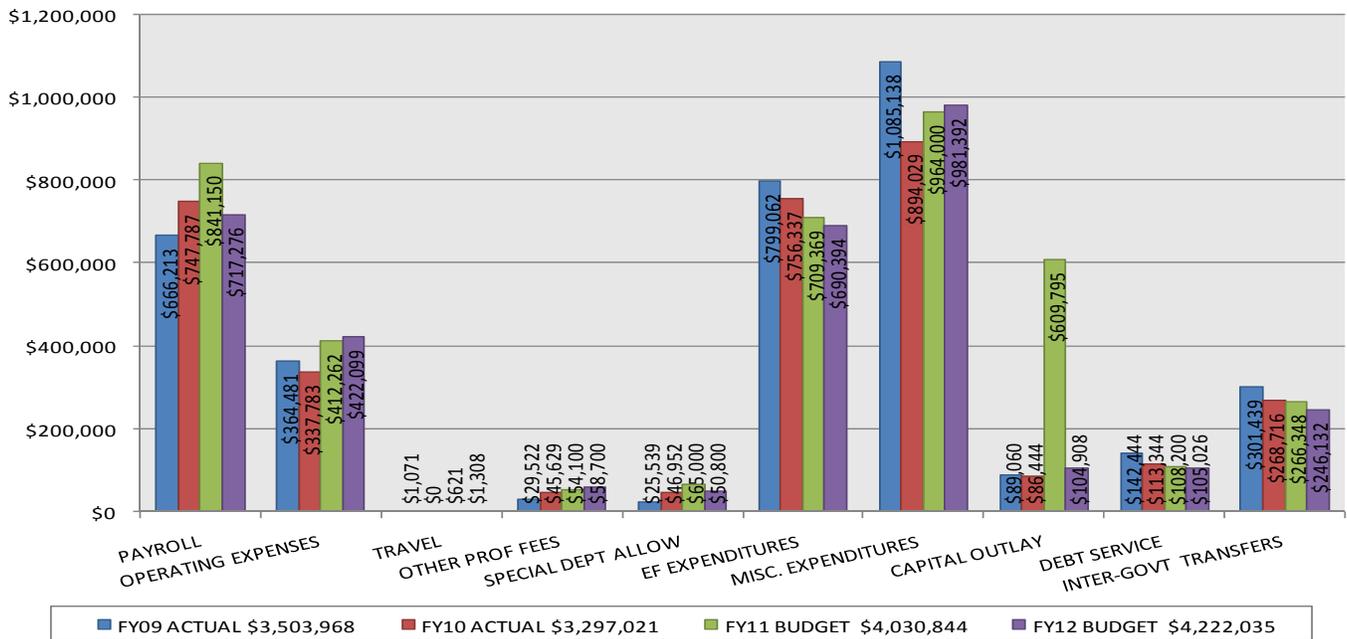
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Water Division total budget of \$4,222,035 which shows that miscellaneous expenditures is the largest expenditure for the Water Division consuming 29% of their budget:

2012 WATER EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Water Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

WATER EXPENDITURE HISTORICAL TRENDS



The Sewer expenditures make up 10% of the Total City-wide Budget with \$2,987,338 in expenditures and is made up by the following divisions:

Public Utility

5201 – Sewer

5210 – Sewer Capital Projects*

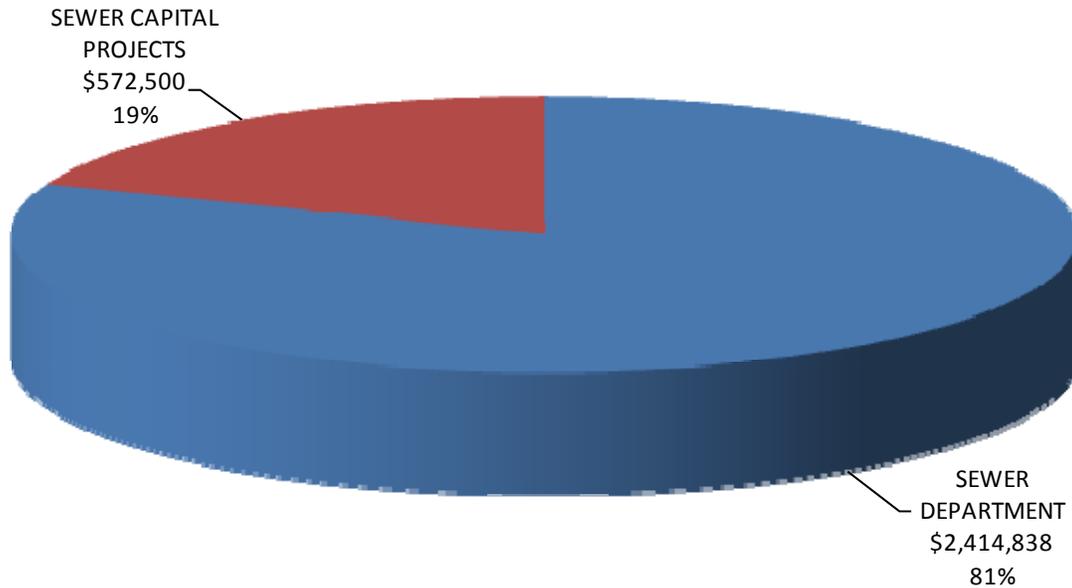
*Sewer Capital Projects are shown in Section H – Five Year Capital Improvements Plan

Following is a summary table showing the Sewer expenditures broken down by each division:

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Budget	Variance From FY11	% Inc/ (Dec)
SEWER						
5000 5200 5210 SEWER	\$2,126,232	\$2,378,354	\$2,518,428	\$2,414,838	(\$103,590)	(4.1%)
5210 SEWER CAPITAL PROJECTS	\$0	\$0	\$640,000	\$572,500	(\$67,500)	(10.5%)
TOTAL SEWER EXPENDITURES	\$2,126,232	\$2,378,354	\$3,158,428	\$2,987,338	(\$171,090)	(5.4%)

Following is a graph showing the percentage each division makes up of the Sewer budget:

2012 SEWER EXPENDITURES BY DIVISION



In the remaining Sewer section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

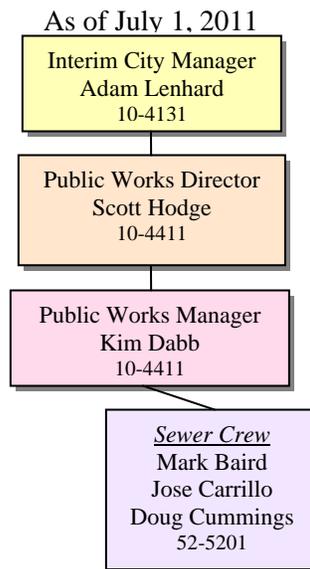
SEWER 52-5201

MISSION STATEMENT:

“It is the mission of the Public Works Sewer Division to provide a reliable means to discharge by products from the City to the North Davis Sewer Treatment Facility. To provide system maintenance and repairs by Contractors and Staff for Emergencies and preventative measure to maintain expected functionality of the system.”

KEY WORKLOAD INDICATORS:

- Maintain and repair the current 113 miles of sewer lines within Clearfield and plan for existing and future growth
- Maintain Compliance with State, County and Federal Agencies for discharge of sewer.
- Provide accurate information and timely responses to the Citizens, City Staff, Contractors and Vendors

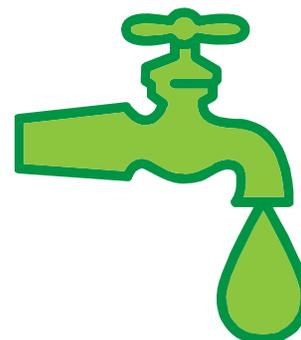
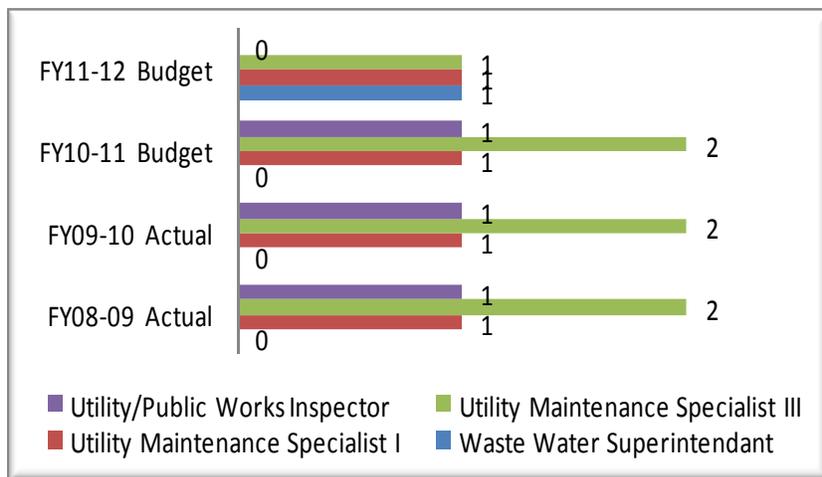


PERSONNEL REPORT:

Department/Position	FY08-09	FY09-10	FY10-11	FY11-12
	Actual	Actual	Budget	Budget
Enterprise Fund				
Sewer				
Waste Water Superintendant	0	0	0	1
Utility Maintenance Specialist I	1	1	1	1
Utility Maintenance Specialist III	2	2	2	1
Utility/Public Works Inspector	1	1	1	0
Total Enterprise Fund Sewer Personnel	4	4	4	3

**A Part-time person is one who works less than 35 hours a week and/or does not receive benefits

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	Strive to provide timely and accurate services in a professional manner	100%	100%
-	Safety Training	Maintain up to date Safety Training for Sewer crew	100%	100%
-	Response Time	Strive to maintain timely response to Emergency Calls, Staff, Vendors and Contractors	100%	100%
-	Working Attire	Maintain to provide safe and quality equipment for City Employees to assist them in completing daily tasks	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
LG1.Bi.	Infrastructure	Strive to prepare an infrastructure replacement program with anticipated costs	100%
LG	Capital Projects	Prepare a five and ten-year capital project implementation plan for the replacement of sewer lines throughout the City	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Significant reduction in claims due to maintenance program
- Slip lined and repaired sewer under I-15 at 1100 South
- Began camera program to identify deteriorating sewer lines
- Worked with Futura Industries to begin cleaning of impacted Freeport sewer lines
- Design of replacement of sewer on 200 South

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

The only significant personnel change occurred with the retirement of the Utility Public Works Inspector in fiscal year 2011. The Utility Public Works Inspector position was filled and moved into another Utility Enterprise Fund. This accounts for the \$107,351 decrease in the fiscal year 2012 personnel budget.

Miscellaneous Services budget increased by \$26,380 for the anticipated increase in fees by the North Davis Sewer District.

Professional Services Budget decreased by \$19,000 for the installation of new sewer lines at the City Shops Facility which occurred in fiscal year 2011.

Transfer to General Fund budget decreased by \$5,366 for the Sewer Funds 1/5 portion of the Arc GIS system and the wellness incentive program to the General Fund that was reallocated to the correct expenditure accounts in fiscal year 2012.

Capital Projects budget decreased by \$67,500. Fiscal Year 2012 Capital projects include \$160,000 for the 100 North CDBG project, \$12,500 for ¼ of the expense of the public works facility assessment, \$175,000 for the 500 East – Center Street to 200 South replacement project, and \$225,000 for the 1450 South – 1500 East to State Street upgrade project.

SEWER 52-5201

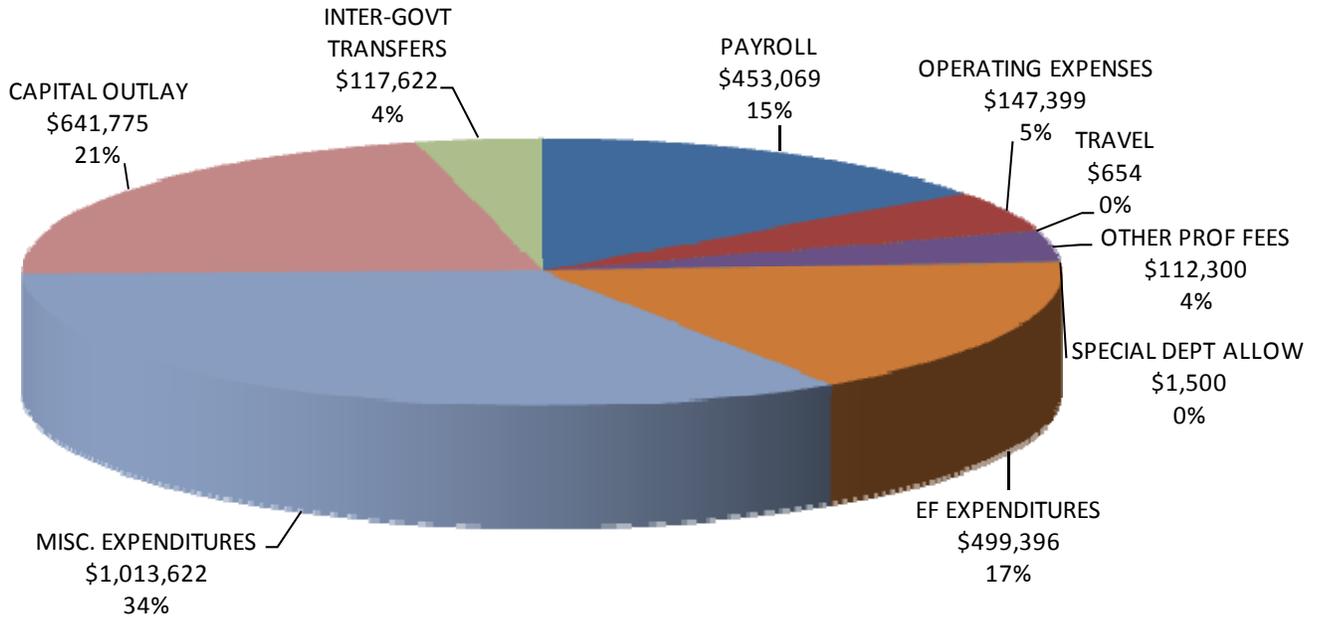
	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101	PERMANENT EMPLOYEES	\$178,236	\$217,355	\$219,901	\$183,208	(\$36,693) (16.7%)
611201	OVERTIME	\$4,395	\$6,524	\$7,000	\$7,000	\$0 0.0%
611801	ADMINISTRATION FEE	\$52,792	\$48,616	\$46,953	\$46,853	(\$100) (0.2%)
613101	F.I.C.A.	\$13,453	\$16,712	\$17,358	\$14,795	9\$2,563 (14.8%)
613201	UTAH RETIREMENT SYSTEMS	\$24,591	\$30,646	\$31,477	\$26,597	(\$4,879) (15.5%)
613301	HEALTH INSURANCE	\$26,477	\$36,370	\$36,970	\$34,251	9\$2,719 (7.4%)
613302	DENTAL INSURANCE	\$3,231	\$3,614	\$3,811	\$35,97	(\$215) (5.6%)
613303	LIFE INSURANCE	\$789	\$879	\$871	\$37	(\$334) (38.3%)
613304	VISION INSURANCE	\$261	\$338	\$285	\$249	(\$36) (12.6%)
613401	WORKER'S COMPENSATION	\$2,640	\$2,931	\$3,058	\$2,619	(\$439) (14.4%)
613601	LONG TERM DISABILITY	\$1,318	\$1,236	\$2,025	\$1,699	(\$327) (16.1%)
613701	EMPLOYEE ASSISTANCE PROGR	\$144	\$176	\$166	\$134	(\$31) (18.7%)
613801	ADMINISTRATION FEE	\$113,094	\$135,738	\$36	\$36	\$0 0.0%
613901	ADMINISTRATION OVERHEAD FEE	\$0	\$0	\$188,559	\$126,100	(\$62,459) (33.1%)
614101	CLOTHING ALLOW - FT	\$51	\$344	\$1,950	\$2,700	50\$ 38.5%
OPERATING EXPENSES						
621301	TRAINING & REGISTRATION F	\$310	\$664	\$1,045	\$3,220	\$2,175 208.1%
624001	OFFICE SUPPLIES	\$241	\$74	\$400	\$400	\$0 0.0%
624004	MISCELLANEOUS SUPPLIES	\$551	\$0	\$900	\$600	(\$300) (33.4%)
624101	CLAIMS & DAMAGES	\$0	\$165	\$10,000	\$10,000	\$0 0.0%
625201	TIRES/BRAKES	\$155	\$519	\$1,900	\$2,000	\$100 5.3%
625202	FUEL/OIL	\$4,562	\$5,859	\$6,300	\$8,100	\$1,800 28.6%
625203	REPAIR	\$4,637	\$8,096	\$2,000	\$10,000	\$8,000 400.0%
625204	FLEET LEASE	\$23,126	\$23,580	\$23,489	\$23,898	\$409 1.7%
626001	BUILDING MAINTENANCE	\$11,810	\$12,372	\$12,409	\$14,988	\$2,578 20.8%
626003	MUNICIPAL BUILDING RENT	\$78,594	\$74,601	\$73,660	\$74,194	\$533 0.7%
TRAVEL						
623101	IN-STATE LODGING	\$0	\$0	\$380	\$360	(\$20) (5.3%)
623102	IN-STATE MEALS	\$0	\$0	\$156	\$184	\$28 17.9%
623103	IN-STATE TRANSPORTATION	\$0	\$0	\$85	\$110	\$25 29.4%
623501	OUT-OF-STATE LODGING	\$332	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-STATE MEALS	\$192	\$0	\$0	\$0	\$0 0.0%
623503	OUT-OF-STATE TRANSPORTATION	\$145	\$0	\$0	\$0	\$0 0.0%
OTHER PROFESSIONAL FEES						
631004	BANK PROFESSIONAL FEES	\$10,155	\$15,679	\$14,900	\$12,900	(\$2,000) (13.4%)
631006	OTHER PROFESSIONAL FEES	\$86,776	\$84,276	\$99,600	\$99,400	(\$200) (0.2%)
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$1,685	\$68	\$9,700	\$1,500	(\$8,200) (84.5%)
NON-OPERATING EXPENSES						
651501	DEPRECIATION	\$465,382	\$472,160	\$497,910	\$496,806	(\$1,104) (0.2%)
651502	BAD DEBT EXPENSE	\$2,588	\$183	\$2,590	\$2,590	\$0 0.0%
MISCELLANEOUS EXPENSES						
662001	MISCELLANEOUS SERVICES	\$841,121	\$990,173	\$986,350	\$1,012,730	\$26,380 2.7%
662002	UNIFORM SERVICES	\$1,911	\$1,556	\$2,400	\$892	(\$1,508) (62.8%)
CAPITAL OUTLAY						
673001	CAPITAL PROJECTS	\$0	\$0	\$640,000	\$572,500	(\$67,500) (10.5%)
674001	EQUIPMENT PURCHASES	\$0	\$1,326	\$0	\$3,000	\$3,000 100.0%
674003	VEHICLE REPLACEMENT	\$24,573	\$35,486	\$43,793	\$44,325	\$532 1.2%
675001	MATERIALS/SUPPLIES	\$307	\$830	\$2,475	\$1,950	(\$525) (21.2%)
675002	PROFESSIONAL SERVICES	\$1,800	\$0	\$39,000	\$20,000	(\$19,000) (48.7%)
INTERGOVERNMENTAL CHARGES						
691001	TRNF OTHER FUNDS	\$107,784	\$112,647	\$70,338	\$68,141	(\$2,197) (3.1%)
691003	TRNF EF SALES TAX BOND	\$36,024	\$26,231	\$36,184	\$36,178	(\$6) (0.0%)
691004	TRNF GF	\$0	\$0	\$5,366	\$0	(\$5,366) (100.0%)
691005	TRNF EF	\$0	\$10,329	\$14,678	\$13,303	(\$1,375) (9.4%)
TOTAL ENTERPRISE SEWER FUND						
		\$2,126,232	\$2,378,354	\$3,158,428	\$2,987,338	(\$171,090) (5.4%)

SEWER BUDGET CONTINUED ON NEXT PAGE

SEWER - CONTINUED	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$421,472	\$501,479	\$560,420	\$453,069	(\$107,351)	(19.2%)
OPERATING EXPENSES	\$1,534,272	\$1,690,026	\$1,746,176	\$1,774,872	\$28,696	1.6%
CAPITAL OUTLAY	\$26,680	\$37,642	\$725,268	\$641,775	(\$83,493)	(11.5%)
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
INTERGOVT CHARGES	\$143,808	\$149,207	\$126,565	\$117,622	(\$8,943)	(60.9%)
TOTAL FUNCTIONAL SUMMARIES	\$2,126,232	\$2,378,354	\$3,158,428	\$2,987,338	(\$171,090)	(5.4%)

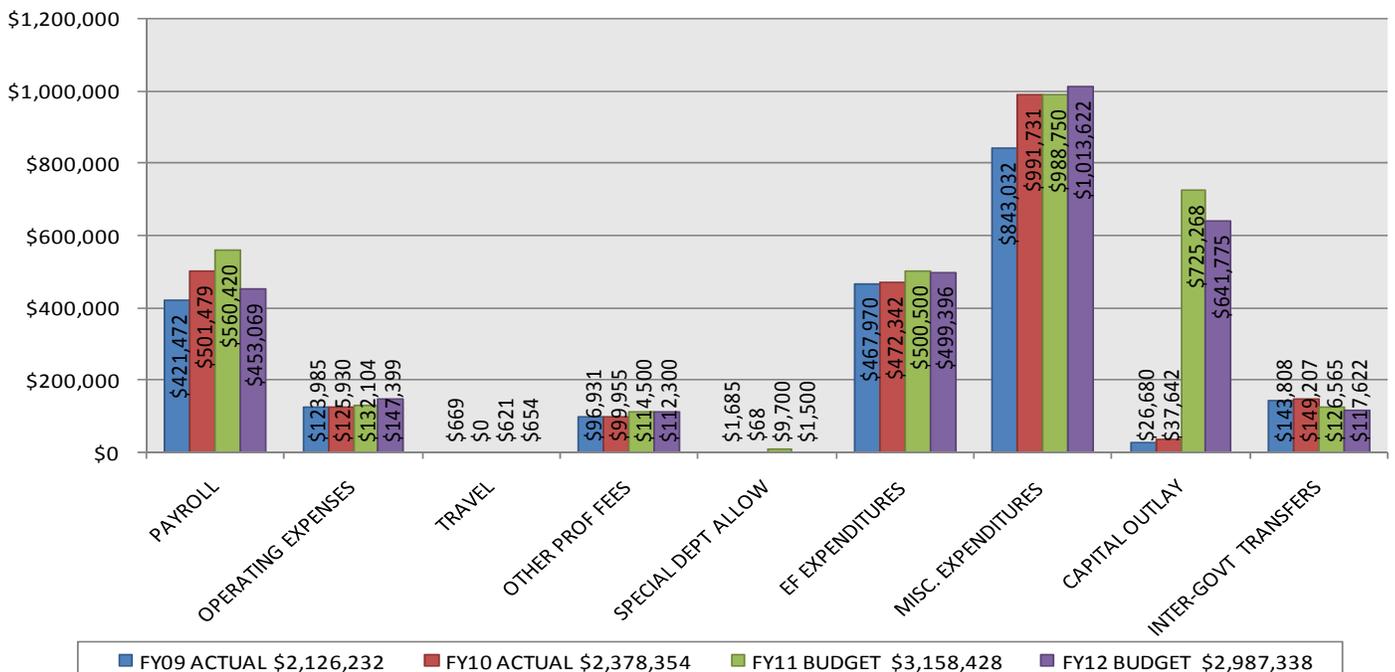
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Sewer Division total budget of \$2,987,338 which shows that Miscellaneous Expenditures is the largest expenditure for the Sewer Division consuming 34% of their budget:

2012 SEWER EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Sewer Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

SEWER EXPENDITURE HISTORICAL TRENDS



The Storm Sewer expenditures make up 5% of the Total City-wide Budget with \$1,556,946 in expenditures and is made up by the following divisions:

Public Utility

5301 – Storm Sewer

5310 – Storm Sewer Capital Projects*

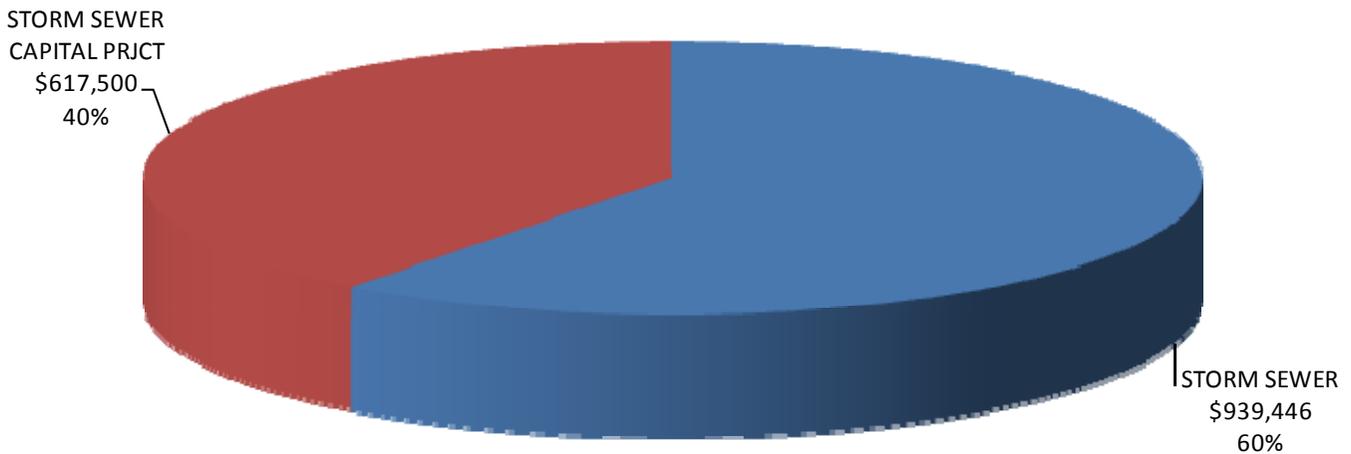
*Storm Sewer Capital Projects are shown in Section H – Five Year Capital Improvements Plan

Following is a summary table showing the Storm Sewer expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actual	Actual	Budget	Budget	From FY11	(Dec)
STORM SEWER									
5000	5300	5310	STORM SEWER	\$799,071	\$847,037	\$954,701	\$939,446	(\$15,254)	(1.6%)
		5310	STORM SEWER CAPITAL PROJECTS	\$0	\$0	\$500,000	\$617,500	\$117,500	23.5%
TOTAL STORM SEWER EXPENDITURES				\$799,071	\$847,037	\$1,454,701	\$1,556,946	\$102,245	7.0%

Following is a graph showing the percentage each division makes up of the Storm Sewer budget:

2012 STORM SEWER EXPENDITURES BY DIVISION



In the remaining Storm Sewer section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

STORM SEWER 53-5301

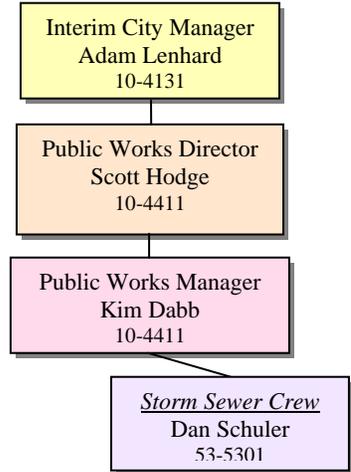
MISSION STATEMENT:

“It is the mission of the Public Works Storm Sewer Division to provide a means throughout the City to remove and discharge Storm and Nuisance Water to approved locations that will minimally impact Citizens, Properties and Roadways in the City. To provide maintenance and repairs by Contractors and Staff that will provide an effective functioning system.”

KEY WORKLOAD INDICATORS:

- Maintain and repair the current 70.25 miles of storm sewer lines within Clearfield and plan for existing and future growth
- Maintain Compliance with State, County and Federal Agencies for discharge of storm sewer.
- Provide accurate information and timely responses to the Citizens, City Staff, Contractors and Vendors

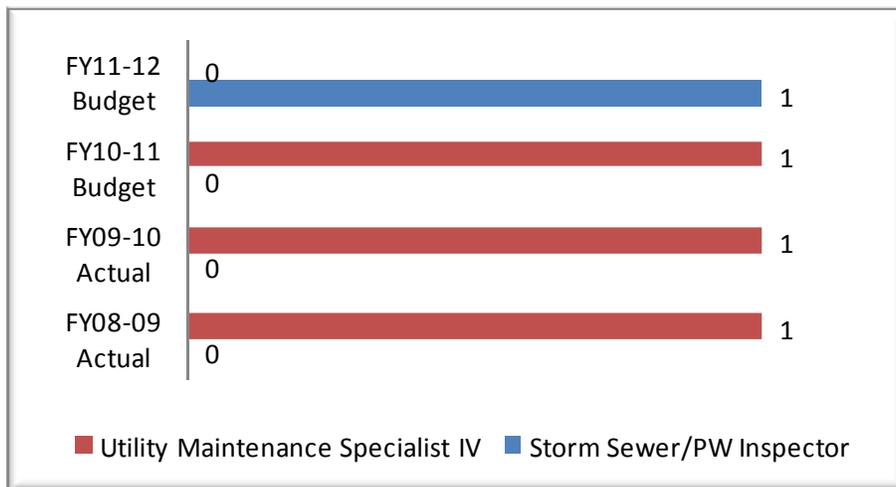
As of July 1, 2011



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
Enterprise Fund				
Storm Sewer				
Storm Water/PW Inspector	0	0	0	1
Utility Maintenance Specialist IV	1	1	1	0
Total Enterprise Fund Storm Sewer Personnel	1	1	1	1

PERSONNEL HISTORICAL TRENDS:



PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	Strive to provide timely and accurate services in a professional manner	100%	100%
-	Safety Training	Maintain up to date Safety Training for Storm Sewer crew	100%	100%
-	Response Time	Strive to maintain timely response to Emergency Calls, Staff, Vendors and Contractors	100%	100%
-	Working Attire	Maintain to provide safe and quality equipment for City Employees to assist them in completing daily tasks	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
LG1.Bi.	Infrastructure	Strive to prepare an infrastructure replacement program with anticipated costs	100%
LG1.Bi.	Capital Projects	Prepare a five and ten-year capital project implementation plan for the replacement of Storm Sewer lines throughout the City	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Aggressive cleaning of Storm Sewer lines
- Dan Schuler as new Storm Water Manager
- Established Storm Sewer plan for City Shops
- State registered City Storm Sewer system as a conveyor of Storm Water
- Worked with Utah State and Federal agencies to clean up three (3) industrial spills
- Scott and Kim completed class and obtained certification as Storm Water Inspectors to comply with Utah State regulations
- Completed and registered storm water management plan

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

The Utility Maintenance Specialist IV retired and was replaced by a Storm Sewer/PW inspector position.

Training and Registration budget increased by \$2,425 for training costs of the Storm Sewer/PW Inspector.

Fleet repair budget increased by \$8,000 based on fiscal year 2011 year-to-date actual expenditures.

Other Professional Fees budget decreased by \$6,200 based on the storm sewer maintenance program historical trends.

Special Department Allowance budget decreased by \$5,200 since the disposal of waste materials was moved to the water fund – fund 51.

Transfer from General Fund budget decreased by \$5,000 to a zero budget to account for the transfer from Storm Sewer to the General Fund in fiscal year 2011 for the Storm Sewer's portion of the Arc GIS server.

Capital Projects budget increased by \$117,500 and includes: \$80,000 for the Ann Street project, \$240,000 for the 100 North CDBG project, \$12,500 for ¼ portion of the public works facility assessment, \$240,000 for the North Barlow Street project, and \$45,000 for the 200 S inlet boxes and piping.

STORM SEWER 53-5301

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$55,689	\$97,496	\$96,182	\$101,461	\$5,279	5.5%
611201 OVERTIME	\$349	\$1,010	\$1,000	\$1,000	\$0	0.0%
611801 ADMINISTRATION FEE	\$14,563	\$13,411	\$2,953	\$12,925	(\$28)	(0.2%)
613101 F.I.C.A.	\$4,483	\$7,678	\$7,664	\$8,082	\$418	5.5%
613201 UTAH RETIREMENT SYSTEMS	\$7,551	\$13,192	\$13,517	\$17,449	\$3,932	29.1%
613301 HEALTH INSURANCE	\$3,000	\$5,843	\$5,925	\$14,761	\$8,836	149.1%
613302 DENTAL INSURANCE	\$0	\$267	\$286	\$1,400	\$1,113	389.2%
613303 LIFE INSURANCE	\$0	\$80	\$79	\$221	\$142	179.7%
613304 VISION INSURANCE	\$62	\$93	\$97	\$249	\$151	155.7%
613401 WORKER'S COMPENSATION	\$616	\$949	\$995	\$1,509	\$515	51.8%
613601 LONG TERM DISABILITY	\$381	\$377	\$888	\$933	\$45	5.1%
613701 EMPLOYEE ASSISTANCE PROGR	\$36	\$61	\$58	\$62	\$5	8.6%
613801 ADMINISTRATION FEE	\$31,190	\$37,441	\$6	\$36	\$30	500.0%
613901 ADMINISTRATION OVERHEAD FEE	\$0	\$0	\$52,016	\$34,786	(\$17,230)	(33.1%)
614101 CLOTHING ALLOW - FT	\$0	\$0	\$650	\$900	\$250	38.5%
OPERATING EXPENSES						
621101 BOOKS & SUBSCRIPTIONS	\$0	\$0	\$100	\$100	\$0	0.0%
621201 MEMBERSHIP DUES	\$0	\$325	\$0	\$0	\$0	0.0%
621301 TRAINING & REGISTRATION F	\$429	\$400	\$575	\$3,000	\$2,425	421.7%
624001 OFFICE SUPPLIES	\$0	\$0	\$0	\$300	\$300	100.0%
624101 CLAIMS & DAMAGES	\$0	\$2,318	\$1,500	\$1,500	\$0	0.0%
625001 EQUIP. MAINT. & SUPPLIES	\$3,287	\$0	\$1,100	\$1,000	(\$100)	(9.1%)
625201 TIRES/BRAKES	\$745	\$339	\$1,900	\$2,000	\$100	5.3%
625202 FUEL/OIL	\$1,754	\$1,934	\$2,400	\$3,100	\$700	29.2%
625203 REPAIR	\$3,256	\$5,831	\$4,000	\$12,000	\$8,000	200.0%
625204 FLEET LEASE	\$7,802	\$7,955	\$6,249	\$6,748	\$499	8.0%
625501 EQUIPMENT REPAIRS	\$0	\$0	\$1,500	\$2,000	\$500	33.3%
626001 BUILDING MAINTENANCE	\$3,258	\$3,413	\$3,423	\$4,135	\$711	20.8%
626003 MUNICIPAL BUILDING RENT	\$21,681	\$20,580	\$20,320	\$20,467	\$147	0.7%
TRAVEL						
623101 IN-STATE LODGING	\$833	\$456	\$540	\$630	\$90	16.7%
623102 IN-STATE MEALS	\$117	\$78	\$234	\$322	\$88	37.6%
623103 IN-STATE TRANSPORTATION	\$0	\$212	\$170	\$220	\$50	29.4%
623501 OUT-OF-STATE LODGING	\$764	\$0	\$0	\$0	\$0	0.0%
623502 OUT-OF-STATE MEALS	\$196	\$0	\$0	\$0	\$0	0.0%
623503 OUT-OF-STATE TRANSPORT	\$482	\$0	\$0	\$0	\$0	0.0%
623505 OUT-OF-STATE MISC.	\$40	\$0	\$0	\$0	\$0	0.0%
OTHER PROFESSIONAL FEES						
631004 BANK PROFESSIONAL FEES	\$3,981	\$5,840	\$5,400	\$4,910	(\$490)	(9.1%)
631006 OTHER PROFESSIONAL FEES	\$38,902	\$7,967	\$72,100	\$65,900	(\$6,200)	(8.6%)
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$7,588	\$8,543	\$13,100	\$7,900	(\$5,200)	(39.7%)
648801 APPR. INCREASE FUND BAL	\$0	\$0	\$0	\$0	\$0	0.0%
NON-OPERATING EXPENSES						
651501 DEPRECIATION	\$540,983	\$547,038	\$567,483	\$551,152	(\$16,331)	(2.9%)
651502 BAD DEBT EXPENSE	\$1,003	\$110	\$1,000	\$1,000	\$0	0.0%
MISCELLANEOUS EXPENSES						
662001 MISCELLANEOUS SERVICES	\$69	\$19	\$0	\$0	\$0	0.0%
662002 UNIFORM SERVICES	\$1,556	\$793	\$700	\$892	\$192	27.4%
663001 CONTINGENCY FUND	\$0	\$0	\$5,000	\$5,000	\$0	0.0%
CAPITAL OUTLAY						
673001 CAPITAL PROJECTS	\$0	\$0	\$500,000	\$617,500	\$117,500	23.5%
674003 VEHICLE REPLACEMENT	\$14,000	\$18,292	\$14,000	\$14,000	\$0	0.0%
675001 MATERIALS/SUPPLIES	\$2,851	\$83	\$3,500	\$3,500	\$0	0.0%
675002 PROFESSIONAL SERVICES	\$960	\$0	\$0	\$0	\$0	0.0%

STORM SEWER BUDGET CONTINUED ON NEXT PAGE



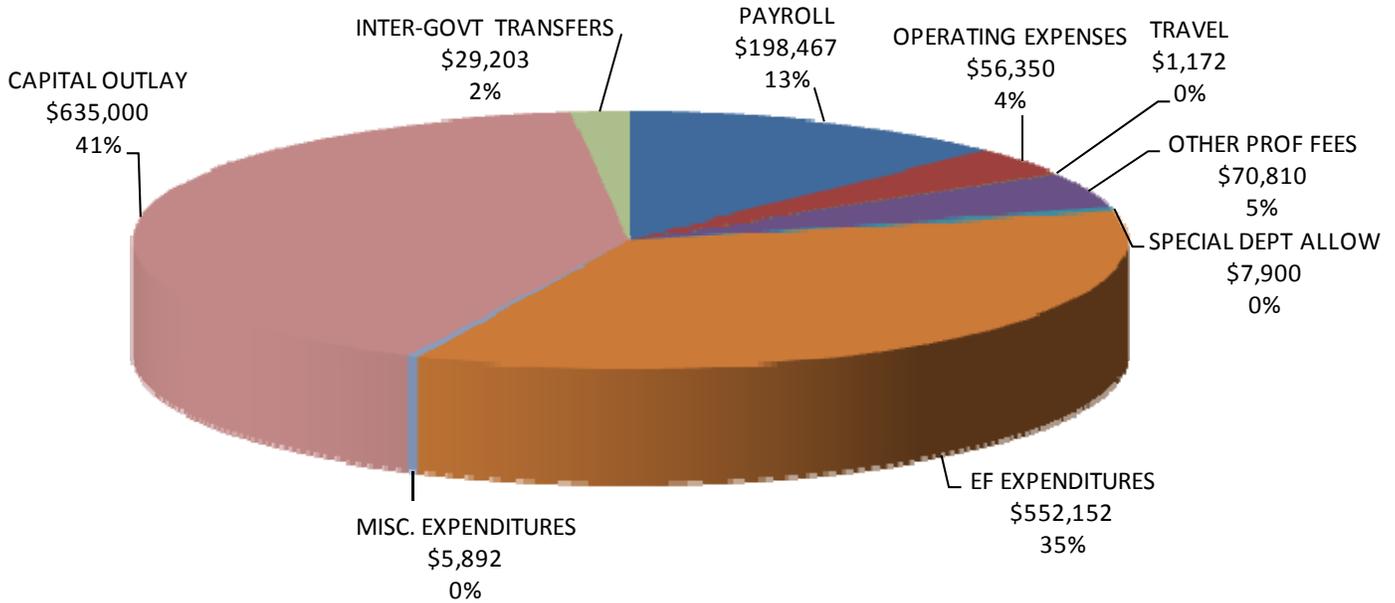
STORM SEWER

STORM SEWER 53-5301 CONTINUED

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
INTERGOVERNMENTAL CHARGES						
691001 TRNF OTHER FUNDS	\$24,613	\$26,284	\$16,412	\$15,900	(\$512)	(3.1%)
691004 TRNF GF	\$0	\$0	\$5,000	\$0	(\$5,000)	(100.0%)
691005 TRNF EF	\$0	\$10,329	\$14,678	\$13,303	(\$1,375)	(9.4%)
TOTAL ENTERPRISE STORM SEWER FUND	\$799,071	\$847,037	\$1,454,701	\$1,556,946	\$102,245	7.0%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$117,921	\$177,899	\$192,317	\$198,467	\$6,151	3.2%
OPERATING EXPENSES	\$638,726	\$614,150	\$708,794	\$694,276	(\$14,518)	(2.1%)
CAPITAL OUTLAY	\$17,811	\$18,375	\$517,500	\$635,000	\$117,500	22.7%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
INTERGOVT CHARGES	\$24,613	\$36,613	\$36,090	\$29,203	(\$6,887)	(19.1%)
TOTAL FUNCTIONAL SUMMARIES	\$799,071	\$847,037	\$1,454,701	\$1,556,946	\$102,245	7.0%

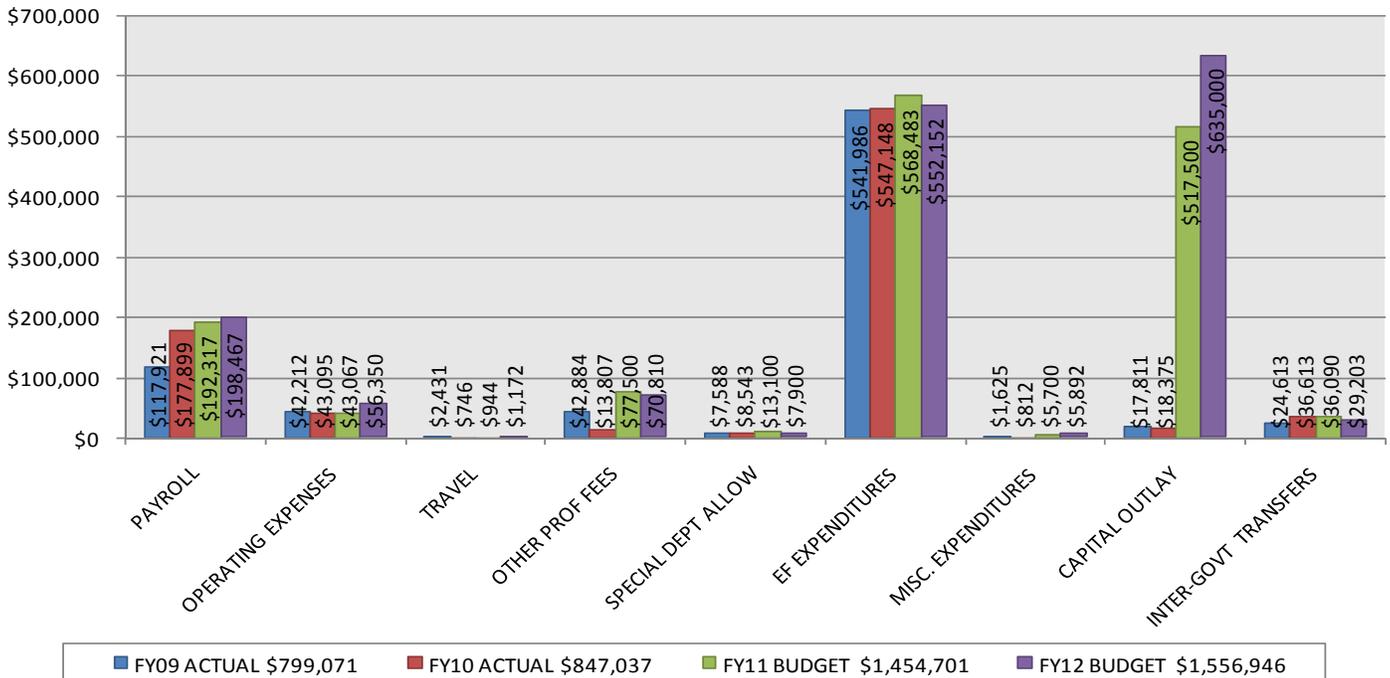
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Storm Sewer Division total budget of \$1,556,946 which shows that Capital Outlay is the largest expenditure for the Storm Sewer Division consuming 41% of their budget:

2012 STORM SEWER EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Storm Sewer Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

STORM SEWER EXPENDITURE HISTORICAL TRENDS



The Solid Waste expenditures make up 4% of the Total City-wide Budget with \$1,221,642 in expenditures and is made up by the following divisions:

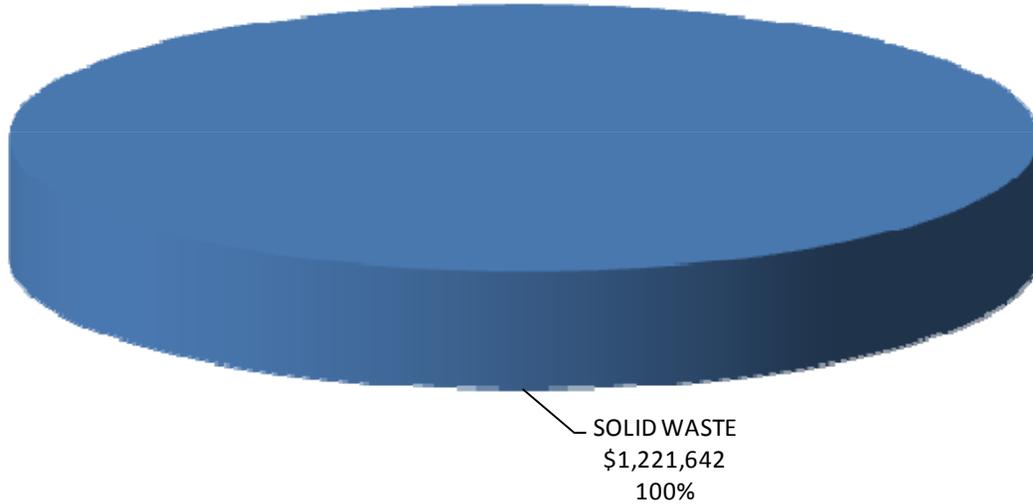
Public Utility
5501 – Solid Waste

Following is a summary table showing the Solid Waste expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actual	Actual	Budget	Budget	From FY11	(Dec)
STORM SEWER									
5000	5500	5501	SOLID WASTE	\$1,081,916	\$1,159,516	\$1,220,760	\$1,221,642	\$882	0.1%
TOTAL SOLID WASTE EXPENDITURES				\$1,081,916	\$1,159,516	\$1,220,760	\$1,221,642	\$882	0.1%

Following is a graph showing the percentage each division makes up of the Solid Waste budget:

2012 SOLID WASTE EXPENDITURES BY CATEGORY



In the remaining Solid Waste section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

SOLID WASTE 54-5501

The disposal of solid waste is a contracted service the City provides to its residents through a contracted bid reviewed and renewed every three years. In 2010, the contract was re-signed with Waste Management for an additional three years to provide solid waste disposal services to the citizens of Clearfield.

PERFORMANCE AND DELIVERY GOALS:

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	Strive to provide timely and accurate services in a professional manner	100%	100%
-	Safety Training	Maintain up to date Safety Training for Storm Sewer crew	100%	100%
-	Response Time	Strive to maintain timely response to Emergency Calls, Staff, Vendors and Contractors	100%	100%
-	Working Attire	Maintain to provide safe and quality equipment for City Employees to assist them in completing daily tasks	100%	100%

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

There are no staff budgeted for in the Solid Waste division except for the employee costs associated with fall and spring cleanup as well as a portion of the Public Works administrative division for the overseeing of the Solid Waste division.

Other Professional Fees budget increased by \$34,513 to cover an anticipated increase in Waste Management per can dumping fees from fiscal year 2011.

Appropriated Increase in Fund Balance budget increased by \$2,408 based on the projected revenues compared to anticipated expenditures.

Capital Projects is a new expenditure item for the solid waste division in fiscal year 2012. The \$12,500 budget is the solid wastes ¼ portion of the public works facility plan.

Transfer to EF fund budget was a new budget item in fiscal year 2010 to cover overhead costs for the Utility Division for helping oversee the Solid Waste Division.

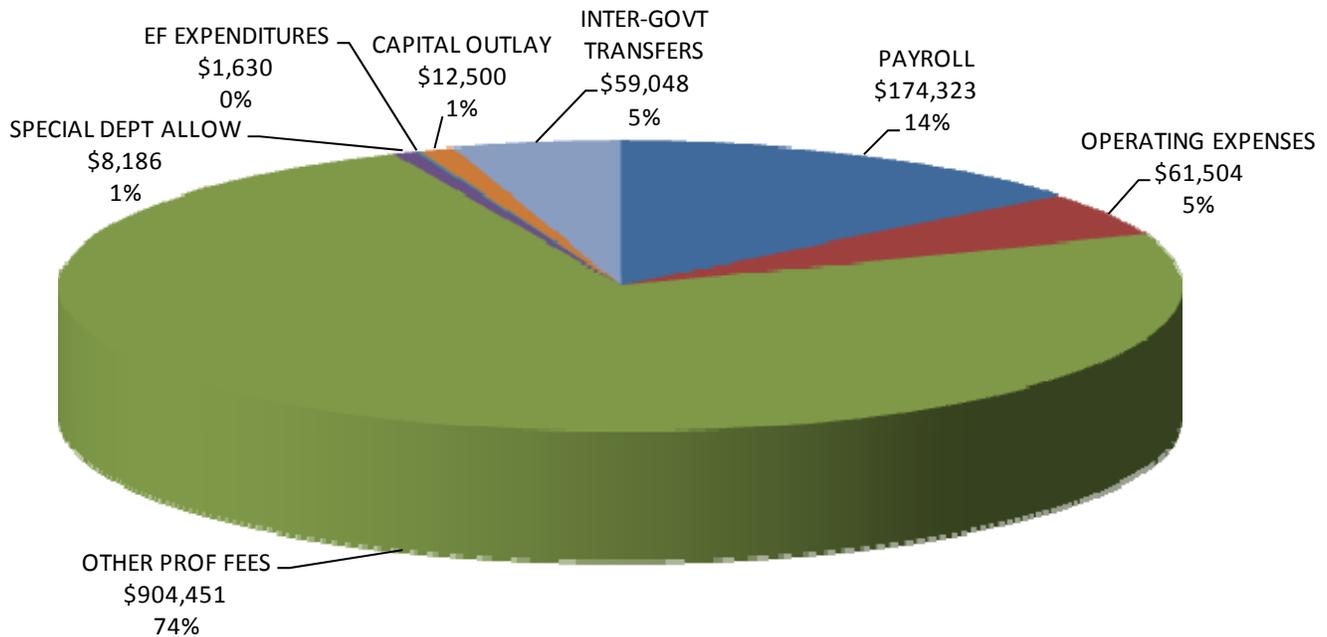


SOLID WASTE 54-5501

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SALARIES & BENEFITS						
611101 PERMANENT EMPLOYEES	\$0	\$42,401	\$41,700	\$34,905	(\$6,794)	(16.3%)
611201 OVERTIME	\$4,379	\$3,991	\$5,000	\$5,000	\$0	0.0%
611801 ADMINISTRATION FEE	\$36,408	\$33,528	\$32,381	\$32,312	(\$69)	(0.2%)
613101 F.I.C.A.	\$323	\$3,519	\$3,573	\$3,259	(\$314)	(8.8%)
613201 UTAH RETIREMENT SYSTEM	\$0	\$5,639	\$5,844	\$4,831	(\$1,013)	(17.3%)
613301 HEALTH INSURANCE	\$0	\$2,794	\$2,925	\$3,093	\$168	5.7%
613302 DENTAL INSURANCE	\$0	\$267	\$286	\$301	\$14	4.9%
613303 LIFE INSURANCE	\$0	\$80	\$79	\$63	(\$16)	(20.3%)
613304 VISION INSURANCE	\$0	\$37	\$36	\$36	\$0	0.0%
613401 WORKER'S COMPENSATION	\$40	\$543	\$540	\$22	(\$18)	(3.33%)
613501 UNEMPLOYMENT	\$0	\$0	\$0	\$0	\$0	0.0%
613601 LONG TERM DISABILITY	\$0	\$0	\$388	\$321	(\$67)	(17.3%)
613701 EMPLOYEE ASSISTANCE PROGRAM	\$0	\$23	\$22	\$14	(\$7)	(31.8%)
613801 ADMINISTRATION FEE	\$77,975	\$93,593	\$6	\$6	\$0	0.0%
613901 ADMINISTRATION OH FEE	\$0	\$0	\$130,041	\$86,966	(\$43,075)	(33.1%)
OPERATING EXPENSES						
624001 OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	0.0%
626001 BUILDING MAINTENANCE	\$8,145	\$8,532	\$8,558	\$10,336	\$1,778	20.8%
626003 MUNICIPAL BUILDING RENT	\$54,203	\$51,449	\$50,800	\$51,168	\$368	0.7%
TRAVEL						
623101 IN-STATE LODGING	\$0	\$0	\$0	\$0	\$0	0.0%
OTHER PROFESSIONAL FEES						
631004 BANK PROFESSIONAL FEES	\$5,488	\$8,731	\$7,896	\$7,110	(\$786)	(10.0%)
631006 OTHER PROFESSIONAL FEES	\$806,267	\$813,222	\$862,828	\$897,341	\$34,513	4.0%
SPECIAL DEPARTMENT ALLOWANCES						
645001 SPECIAL DEPARTMENT ALLOW	\$0	\$0	\$0	\$0	\$0	0.0%
648801 APPR. INCREASE FUND BAL	\$0	\$0	\$5,778	\$8,166	\$2,408	41.7%
NON-OPERATING EXPENSES						
651501 DEPRECIATION	\$0	\$0	\$0	\$0	\$0	0.0%
651502 BAD DEBT EXPENSE	\$1,629	\$214	\$1,630	\$1,630	\$0	0.0%
MISCELLANEOUS EXPENSES						
662001 MISCELLANEOUS SERVICES	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL OUTLAY						
673001 CP - PROJECT	\$0	\$0	\$0	\$12,500	\$12,500	100.0%
674001 EQUIPMENT PURCHASES	\$0	\$0	\$0	\$0	\$0	0.0%
INTERGOVERNMENTAL CHARGES						
691001 TRNF OTHER FUNDS	\$87,060	\$86,363	\$53,926	\$53,136	(\$790)	(1.5%)
691005 TRNF EF	\$0	\$4,591	\$6,523	\$5,912	(\$611)	(9.4%)
TOTAL ENTERPRISE SOLID WASTE FUND	\$1,081,916	\$1,159,516	\$1,220,760	\$1,221,642	\$882	0.1%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$119,125	\$186,414	\$222,820	\$174,323	(\$48,498)	(21.8%)
OPERATING EXPENSES	\$875,731	\$882,148	\$937,491	\$975,771	\$38,280	4.1%
CAPITAL OUTLAY	\$0	\$0	\$0	\$12,500	\$12,500	100.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
INTER-GOVT CHARGES	\$87,060	\$90,954	\$60,449	\$59,048	(\$1,401)	(2.3%)
TOTAL FUNCTIONAL SUMMARIES	\$1,081,916	\$1,159,516	\$1,220,760	\$1,221,642	\$882	0.1%

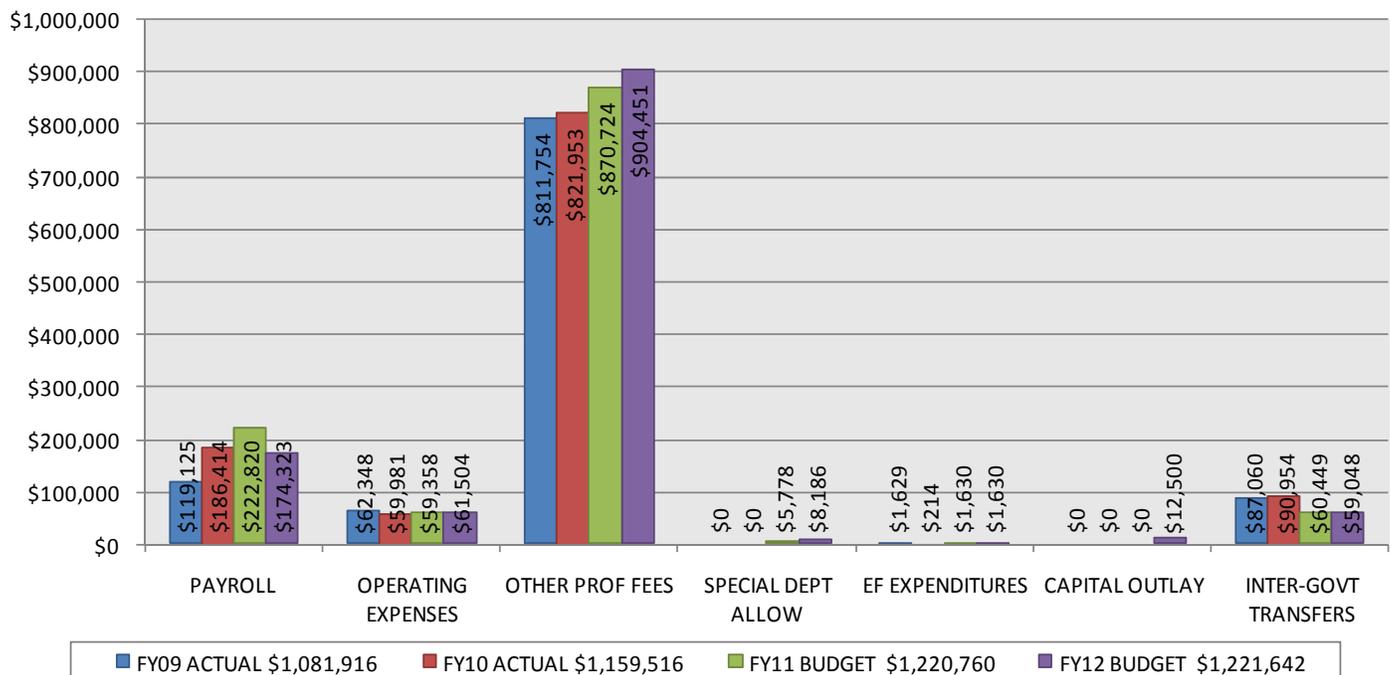
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Solid Waste Division total budget of \$1,221,642 which shows that Other Professional Fees is the largest expenditure for the Solid Waste Division consuming 74% of their budget:

2012 SOLID WASTE EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Solid Waste Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

SOLID WASTE EXPENDITURE HISTORICAL TRENDS



The ISF Fleet expenditures make up 3% of the Total City-wide Budget with \$867,682 in expenditures and is made up by the following divisions:

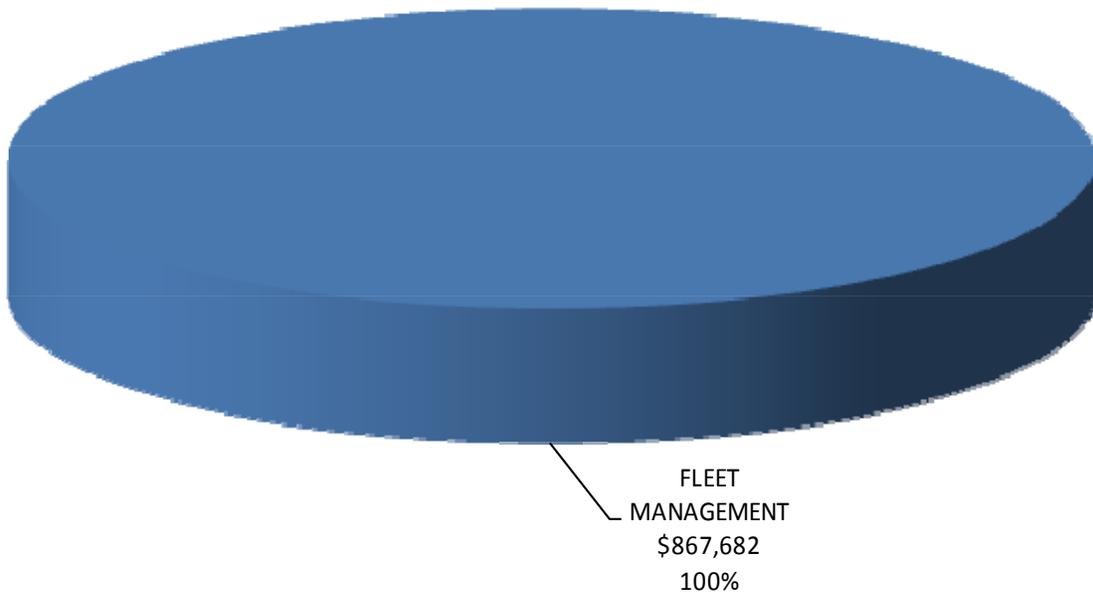
Public Works
4441 – Fleet

Following is a summary table showing the ISF Fleet expenditures broken down by each division:

				FY 08-09	FY 09-10	FY 10-11	FY 11-12	Variance	% Inc/
				Actual	Actual	Budget	Budget	From FY11	(Dec)
INTERNAL SERVICE FUND – FLEET									
6	6600	4441	FLEET MANAGEMENT	\$820,479	\$749,729	\$824,510	\$867,682	\$43,172	5.2%
TOTAL ISF – FLEET EXPENDITURES				\$820,479	\$749,729	\$824,510	\$867,682	\$43,172	5.2%

Following is a graph showing the percentage each division makes up of the ISF - Fleet budget:

2012 ISF - FLEET EXPENDITURES BY DIVISION



In the remaining ISF - Fleet section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

FLEET 61-4441

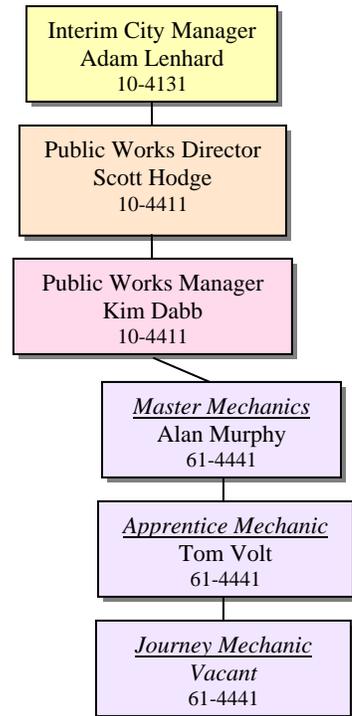
MISSION STATEMENT:

“It is the mission of the Public Works Fleet Division to provide quality and timely service to the City fleet vehicles to ensure minimal costs to maintain efficient and safe transportation and equipment to serve staff and community needs.”

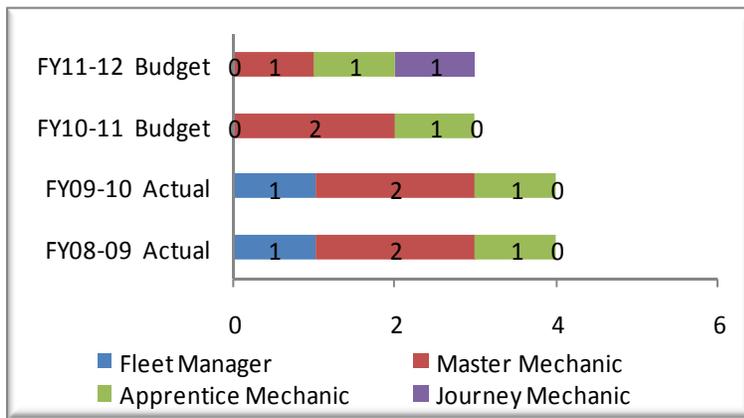
KEY WORKLOAD INDICATORS:

- Provide timely submittals of invoices for payment
- Purchase and retire equipment as needed
- Maintain fuel for the City Fleet and Outside Service vehicles
- Comply with State and County requirements on emissions, testing, etc.
- Provide accurate information and timely responses to the City Staff and Vendors

As of July 1, 2011



PERSONNEL HISTORICAL TRENDS:



PERSONNEL REPORT:

Department/Position	FY08-09 Actual	FY09-10 Actual	FY10-11 Budget	FY11-12 Budget
Internal Service Fund				
Fleet				
Fleet Manager	1	1	0	0
Master Mechanic	2	2	2	1
Apprentice Mechanic	1	1	1	1
Journey Mechanic	0	0	0	1
Total ISF - Fleet Personnel	4	4	3	3

PERFORMANCE AND DELIVERY GOALS:*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY11 % Comp.	FY12 % Proj.
-	Customer Service	Strive to provide timely and accurate services in a professional manner	100%	100%
-	Safety Training	Maintain up to date Safety Training for Storm Sewer crew	100%	100%
-	Response Time	Strive to maintain timely response to Emergency Calls, Staff, Vendors and Contractors	100%	100%
-	Working Attire	Maintain to provide safe and quality equipment for City Employees to assist them in completing daily tasks	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY12 % Proj.
LG	Vehicle/Equipment Replacement Program	Implement a new vehicle replacement program to purchase replacement vehicles and equipment	100%
-	Rotation Schedule	Create a new equipment and vehicle rotation schedule to ensure the most useful life is received out of equipment and vehicles	100%

FISCAL YEAR 2010 – 2011 ACCOMPLISHMENTS:

- Completed Fleet Assessment
- Reviewed and purchased fleet software
- Purchased 1 Ford Fusion, 4 Black & White Patrol Cars, 1 Ford Ranger pickup for Utility Meters Division, 1 ¾ ton Pickup for Parks, and a sander box for Parks.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

In fiscal year 2010, the Fleet Manager retired and the position was absorbed by the Master and Apprentice Mechanics.

Membership Dues budget decreased by \$300 to a zero budget since there is no longer a Fleet Manager.

Software budget increased by \$3,500 from a zero budget to purchase new fleet software.

Appropriated Increase in Fund Balance budget increased by \$32,383 since the ISF – Fleet fund is anticipating more revenues than expenditures therefore accounting for the increase in fund balance.

Transfer to General Fund in a new expense in fiscal year 2011 for the ISF – Fleet fund of \$366 since to transfer the ISF – Fleet’s portion of the wellness program to the General Fund.

FLEET 61-4441

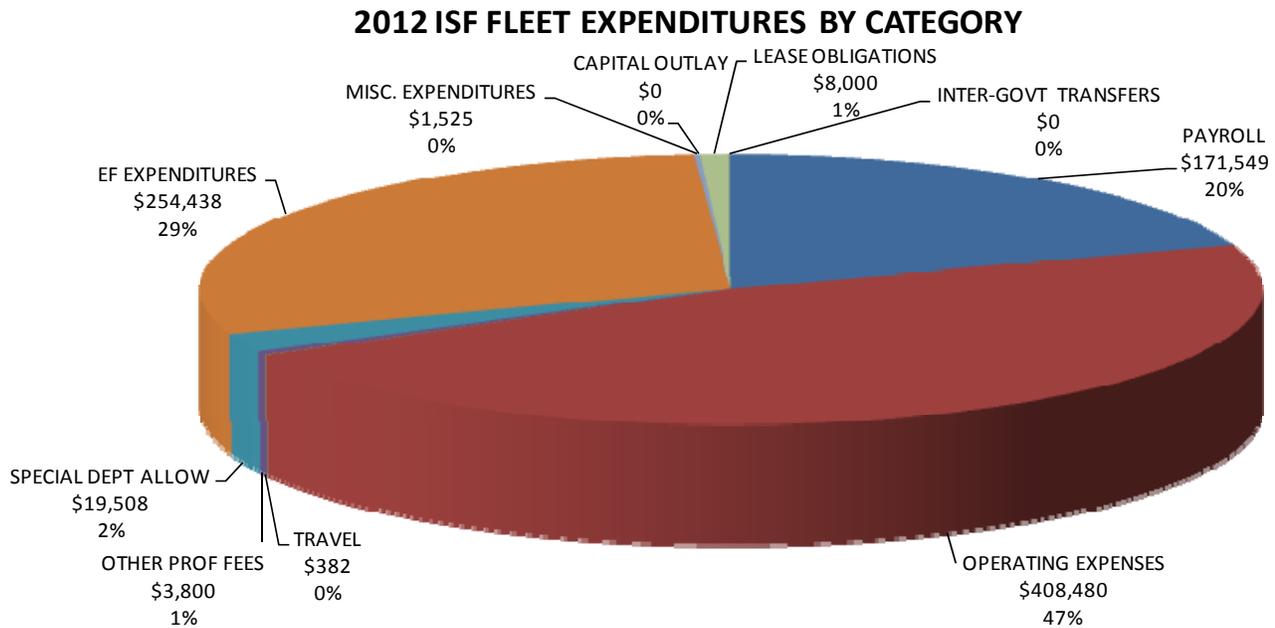
	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 10-11 Adopted Budget	Variance From FY10	% Inc/ (Dec)
SALARIES & EXPENSES						
611101	PERMANENT EMPLOYEES	\$185,752	\$157,322	\$122,050	\$111,254	(\$10,797) (8.9%)
611201	OVERTIME	\$1,502	\$606	\$2,000	\$2,000	\$0 0.0%
613101	F.I.C.A.	\$13,969	\$11,441	\$9,490	\$8,664	(\$826) (8.7%)
613201	UTAH RETIREMENT SYSTEMS	\$24,187	\$17,484	\$17,161	\$15,775	(\$1,386) (8.1%)
613301	HEALTH INSURANCE	\$22,090	\$22,662	\$22,952	\$24,878	\$1,926 8.4%
613302	DENTAL INSURANCE	\$2,310	\$2,466	\$2,643	\$2,775	\$132 5.0%
613303	LIFE INSURANCE	\$452	\$575	\$570	\$456	(\$114) (20.0%)
613304	VISION INSURANCE	\$320	\$165	\$160	\$160	\$0 0.0%
613401	WORKER'S COMPENSATION	\$2,838	\$2,284	\$1,861	\$1,661	(\$200) (10.7%)
613601	LONG TERM DISABILITY	\$1,303	\$883	\$1,121	\$1,029	(\$92) (8.2%)
613701	EMPLOYEE ASSISTANCE PROGR	\$135	\$118	\$08	\$08	\$0 0.0%
613801	ADMINISTRATION FEE	\$76	\$32	\$30	\$90	\$60 200.0%
614101	CLOTHING ALLOW - FT	\$469	\$582	\$1,350	\$2,700	\$1,350 100.0%
OPERATING EXPENSES						
621101	BOOKS & SUBSCRIPTIONS	\$3,193	\$1,695	\$2,580	\$2,580	\$0 0.0%
621201	MEMBERSHIP DUES	\$210	\$0	\$0	\$0	\$0 0.0%
621301	TRAINING & REGISTRATION F	\$1,893	\$1,681	\$1,530	\$1,250	(\$280) (18.3%)
624001	OFFICE SUPPLIES	\$869	\$542	\$1,000	\$1,000	\$0 0.0%
624101	CLAIMS & DAMAGES	\$34,511	\$923	\$10,000	\$10,000	\$0 0.0%
624201	SOFTWARE	\$0	\$0	\$3,500	\$0	(\$3,500) (100.0%)
625001	EQUIP. MAINT. & SUPPLIES	\$2,685	\$6,423	\$6,800	\$6,950	\$150 2.2%
625002	EQUIPMENT PURCHASES	\$21,515	\$0	\$0	\$0	\$0 0.0%
625201	TIRES/BRAKES	\$18,192	\$18,623	\$21,100	\$24,150	\$3,050 14.5%
625202	FUEL/OIL	\$137,985	\$136,763	\$185,150	\$236,400	\$51,250 27.7%
625203	FLEET REPAIR	\$80,265	\$104,252	\$66,100	\$120,500	\$54,400 82.3%
625501	EQUIPMENT REPAIRS	\$0	\$180	\$500	\$500	\$0 0.0%
626001	BUILDING MAINTENANCE	\$3,039	\$861	\$3,500	\$3,500	\$0 0.0%
628002	LANDLINES	\$0	\$0	\$0	\$800	\$800 100.0%
TRAVEL						
623101	IN-STATE LODGING	\$0	\$0	\$0	\$180	\$180 100.0%
623102	IN-STATE MEALS	\$0	\$0	\$0	\$92	\$92 100.0%
623103	IN-STATE TRANSPORTATION	\$0	\$0	\$0	\$110	\$110 100.0%
623501	OUT-OF-STATE LODGING	\$531	\$0	\$0	\$0	\$0 0.0%
623502	OUT-OF-SATE MEALS	\$448	\$0	\$0	\$0	\$0 0.0%
OTHER PROFESSIONAL FEES						
631006	OTHER PROFESSIONAL FEES	\$3,632	\$11,720	\$4,800	\$3,800	(\$1,000) (20.8%)
SPECIAL DEPARTMENT ALLOWANCES						
645001	SPECIAL DEPARTMENT ALLOW	\$765	\$1,527	\$2,000	\$2,000	\$0 0.0%
648801	APPROP. INCREASE IN FUND BAL	\$0	\$0	\$67,003	\$17,508	(\$49,495) (73.9%)
NON-OPERATING EXPENSES						
651501	DEPRECIATION	\$242,144	\$234,530	\$247,310	\$254,438	\$7,128 2.9%
MISCELLANEOUS EXPENSES						
661001	MISCELLANEOUS SUPPLIES	\$189	\$1,112	\$500	\$500	\$0 0.0%
662001	MISCELLANEOUS SERVICES	\$2,157	\$1,640	\$400	\$400	\$0 0.0%
662002	UNIFORM SERVICES	\$2,850	\$2,078	\$1,875	\$625	(\$1,250) (66.7%)
662003	LATE FEES	\$4	\$0	\$0	\$0	\$0 0.0%
CAPITAL OUTLAY						
674001	EQUIPMENT PURCHASES	\$0	\$560	\$0	\$0	\$0 0.0%
LEASE OBLIGATIONS						
681003	BACKHOE LEASE OBLIGATIONS	\$8,000	\$8,000	\$17,000	\$8,000	(\$9,000) (52.9%)
INTERGOVT TRANSFERS						
691004	TRNF GF	\$0	\$0	\$366	\$0	(\$366) (100%)
	TOTAL FLEET	\$820,479	\$749,729	\$824,510	\$867,682	\$43,172 5.2%

FLEET BUDGET CONTINUED ON NEXT PAGE

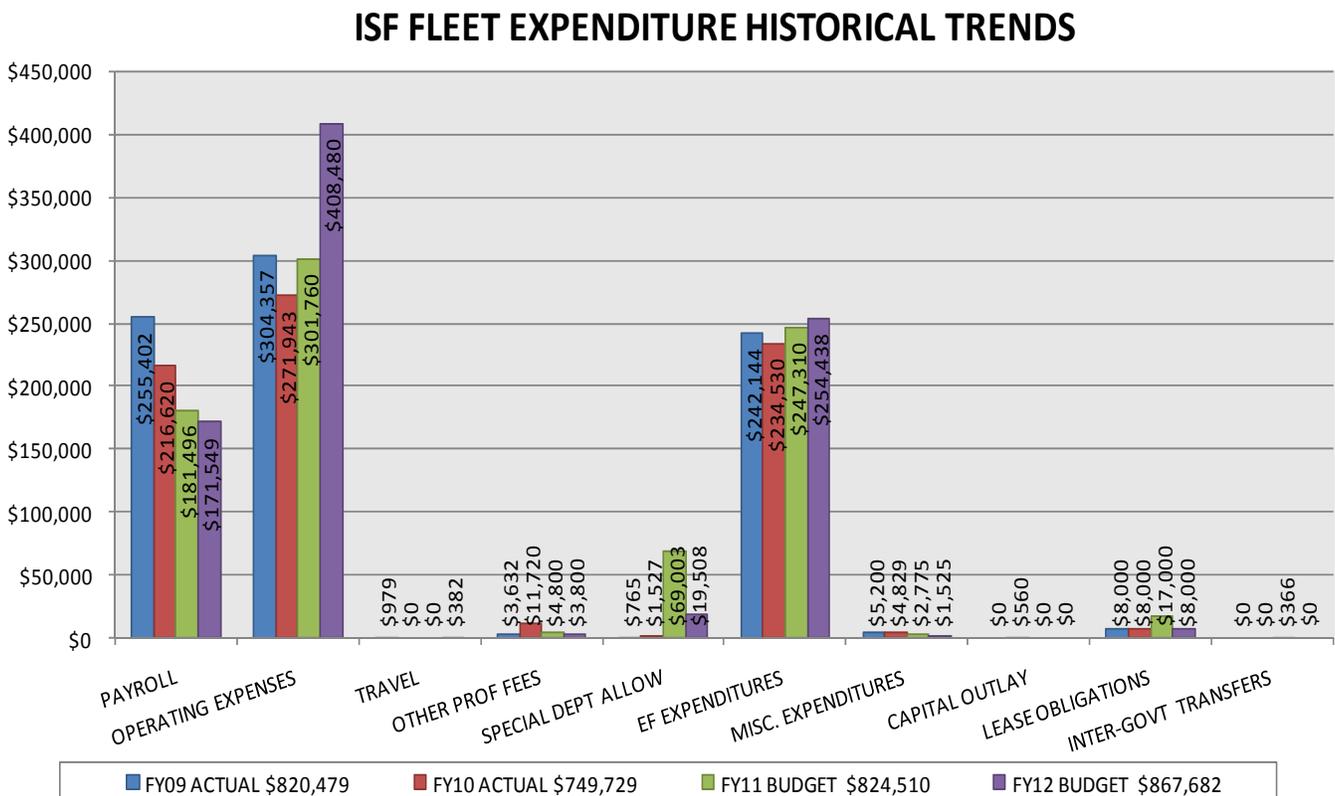


ISF - FLEET CONTINUED	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$255,402	\$216,620	\$181,496	\$171,549	(\$9,947)	(5.5%)
OPERATING EXPENSES	\$557,077	\$524,549	\$625,648	\$688,133	\$62,485	10.0%
CAPITAL OUTLAY	\$0	\$560	\$0	\$0	\$0	0.0%
LEASE OBLIGATIONS	\$8,000	\$8,000	\$17,000	\$8,000	(\$9,000)	(52.9%)
INTER-GOVT TRANSFERS	\$0	\$0	\$366	\$0	(\$366)	(100%)
TOTAL FUNCTIONAL SUMMARIES	\$820,479	\$749,729	\$824,510	\$867,682	\$43,172	5.2%

Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the ISF Fleet Division total budget of \$867,682 which shows that Operating Expenses are the largest expenditure for the ISF Fleet Division consuming 47% of their budget:



Following is a historical trends graph of the functional summaries for the ISF Fleet Division expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:



The Cemetery expenditures make up less than 1% of the Total City-wide Budget with \$9,475 in expenditures and is made up by the following divisions:

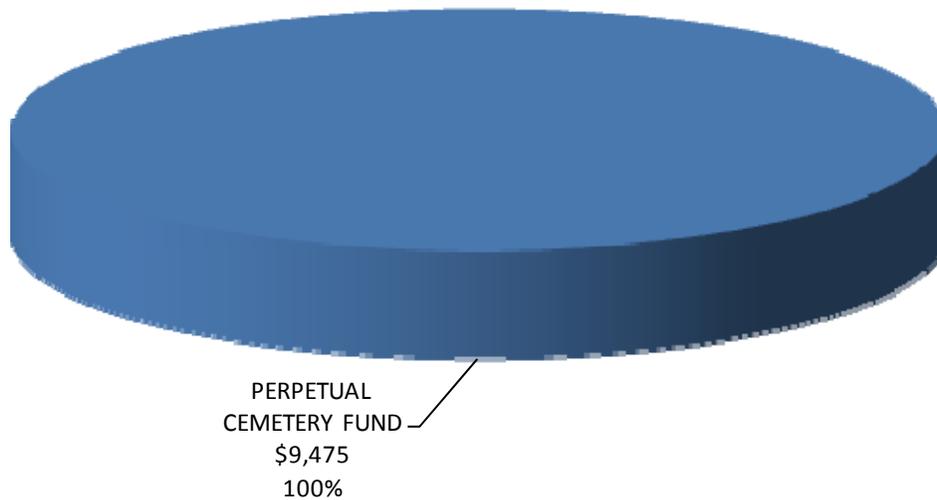
Perpetual Cemetery

Following is a summary table showing the Perpetual Cemetery expenditures broken down by each division:

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Budget	Variance From FY11	% Inc/ (Dec)
PERPETUAL CEMTERY						
7 PERPETUAL CEMETERY	\$0	\$0	\$6,550	\$9,475	\$2,925	44.7%
TOTAL PERPETUAL CEMETERY EXPENDITURES	\$0	\$0	\$6,550	\$9,475	\$2,925	44.7%

Following is a graph showing the percentage each division makes up of the Perpetual Cemetery budget:

2012 PERPETUAL CEMETERY EXPENDITURES BY DIVISION



In the remaining Perpetual Cemetery section, each division is broken out separately. Perpetual Cemetery includes significant expenditure and staffing changes, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category.

PERPETUAL CEMETERY – FUND 70

PERSONNEL HISTORICAL TRENDS:

There are no budgeted personnel in the Perpetual Cemetery Fund since the only budgets are appropriated increases in fund balance.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES:

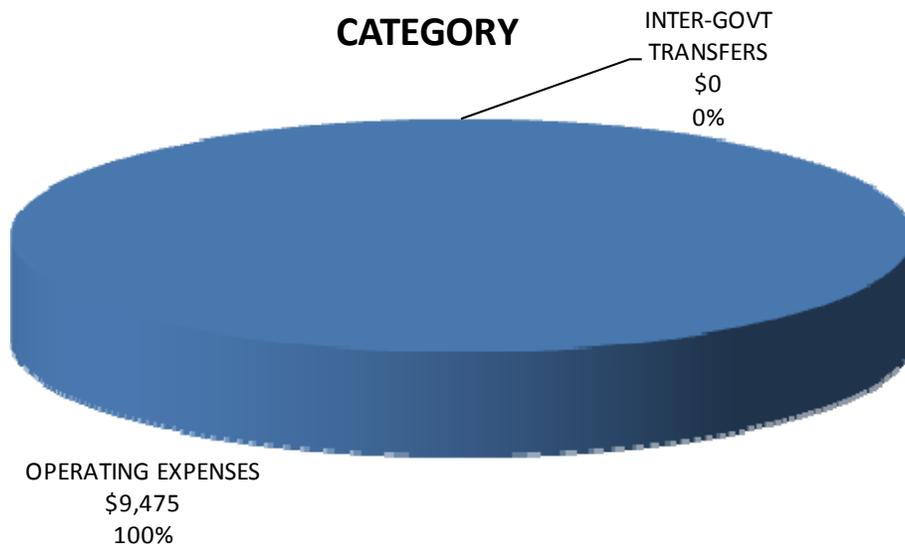
There were no significant expenditure changes.

Appropriated increased in Fund Balance budget increased by \$9,475 based on historical trends for fees collected over the past two years as well as interest earned on the restricted perpetual cemetery funds. Perpetual Cemetery Fund 70 only holds the dollars collected, interest earned, and expenses associated with the Cemetery.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 11-12 Adopted Budget	Variance From FY11	% Inc/ (Dec)
SPECIAL DEPARTMENT ALLOWANCES						
648801 APPR. INCREASE FUND BAL	\$0	\$0	\$6,550	\$9,475	\$2,925	44.7%
INTERGOVERNMENTAL CHARGES						
691007 TRNF FROM FUND 70	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL PERPETUAL CEMETERY	\$0	\$0	\$6,550	\$9,475	\$2,925	44.7%
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0	0.0%
OPERATING EXPENSES	\$0	\$0	\$6,550	\$9,475	\$2,925	44.7%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.0%
INTERGOVERNMENTAL CHARGES	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	\$0	\$0	\$6,550	\$9,475	\$2,925	44.7%

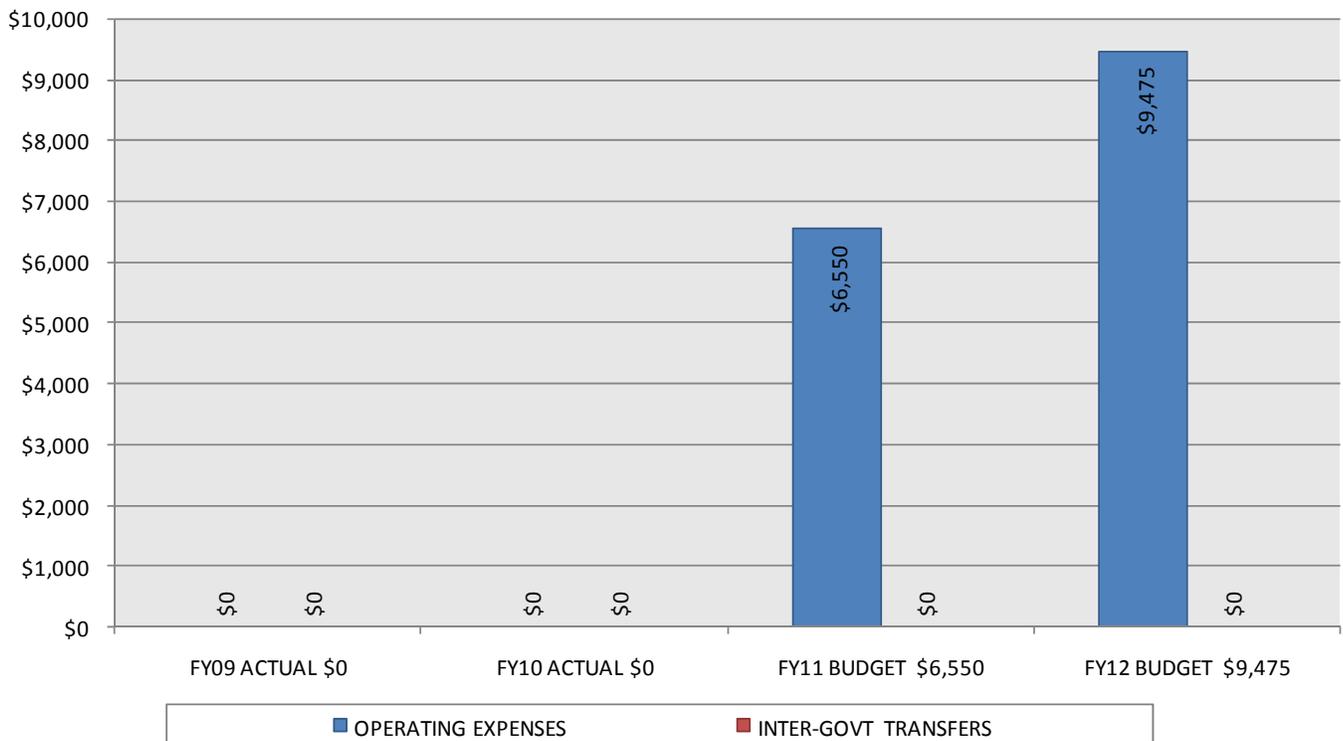
Following is a graph showing fiscal year 2012 functional summaries and the percentages they make of the Perpetual Cemetery Fund total budget of \$9,475 which shows that Operating Expenses are the largest expenditure for the Perpetual Cemetery Fund consuming 100% of their budget:

2012 PERPETUAL CEMETERY EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Perpetual Cemetery Fund expenditures which include fiscal year 2009 actual expenditures up through and including fiscal year 2012 budgeted expenditures:

PERPETUAL CEMETERY EXPENDITURE HISTORICAL TRENDS





2011 – 2012
Five-Year Capital
Improvement Plan

CAPITAL IMPROVEMENTS MISSION STATEMENT:

“Enhance, provide and maintain the City’s infrastructure including roadways, waterways, storm drainage, public facilities, and street lighting through capital projects process which allows funding to be carried from one year to another without interruption or additional council approval.”

CLEARFIELD’S “VISION 2020”

In January 2009, Clearfield City Management decided to start a “Vision 2020” strategic planning process in an effort to plan the purchase of capital equipment and/or capital projects for a ten year period starting in fiscal year 2010 and ending in fiscal year 2020. Clearfield City Completed and the City Council adopted the “Vision 2020” strategic plan. The Vision 2020 strategic plan is broken down into three main areas of emphasis of Economic, Social, and Local Government. Upon completion of the Vision 2020 strategic plan, the City has outlined the following goals for fiscal year 2010 through 2020:

FISCAL YEAR 2011 – 2012 CAPITAL IMPROVEMENT GOALS:

The purpose of the Capital Improvement Program is to organize and schedule repairs, replace, and acquire capital equipment and/or projects to meet the needs of Clearfield City. The goals for fiscal year 2011-2012 are:

- Δ Make Clearfield a destination city through Economic Development and attract businesses to Clearfield
- Δ Enhance, Provide, and Maintain the City’s infrastructure including roadways, waterways, storm drainage, public facilities, and street lighting
- Δ Plan for and incorporate a Long-Range Financial Planning Policy
- Δ Improve Clearfield’s Zoning ordinances and enhance Community Development
- Δ Improve Public Safety and Preparedness
- Δ Improve the Code Enforcement process and procedures
- Δ Improve the vibrance and quality of life for the Citizens of Clearfield City by enhancing established recreation programs and City Parks

INTRODUCTION:

City Capital Improvement purchases are divided into two parts: items under \$20,000 are included in the Operation and Maintenance Budget and items over \$20,000 make up the Capital Improvement Program.

All projects, whatever the nature, will be evaluated on which is most effective or needed in accomplishing the overall mission of the City and the goals and strategic plans set by the City Council. Each service, activity, or function of the City shall have equal opportunity to the available resources and to demonstrate a need. Enterprise type activities shall be funded from their own resources and not from the General resources of the City. Capital Improvement Projects will include all construction projects \$20,000 or greater with a life expectancy of five (5) or more years or any project that is budgeted over more than one budget year. All equipment purchases \$50,000 or greater for a single apparatus which have a depreciation

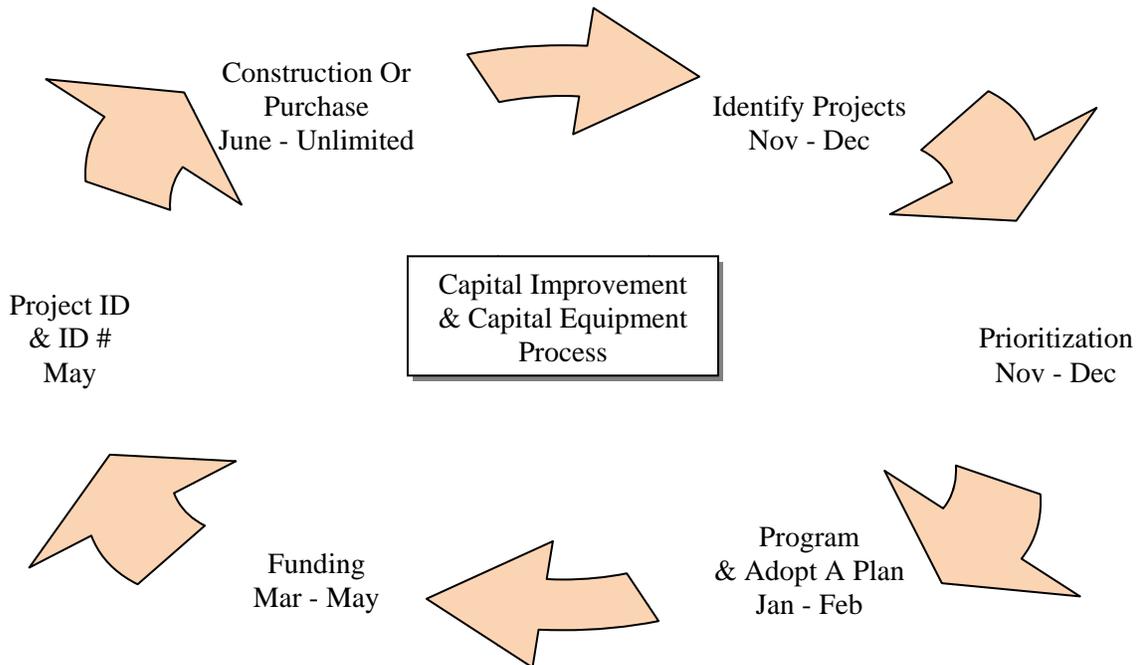
life of five (5) or more years and are not part of the vehicle/equipment replacement plan, or any other item of lesser value which the City Manager wants to include for future planning purposes.

OVERVIEW:

The purpose of the Capital Improvement Program (CIP) is to organize and schedule repair, replacement, and acquisition of capital equipment and/or projects to meet the needs of Clearfield City.

The CIP is a continuous program which is divided into two component parts: vehicles and equipment, and infrastructure. Each year the Capital Improvement Program for infrastructure is developed through the Strategic Planning process. The Capital Improvement Program for vehicles and equipment is developed by the Fleet Maintenance Division based on age and maintenance records of each piece of equipment. The Fleet Maintenance Division then takes their recommendations to the Fleet Board who decides which equipment and vehicles will be purchased in each given budget year. Infrastructure is budgeted in each individual impact fee fund.

The process for the determination of the selection for capital improvement projects will be as follows:



- I. **Identify Projects:** Each year in November and December, prior to beginning the operations budget cycle, Department Heads will identify projects for five (5) years and add them to the projects already identified in the capital projects plan.

- II. **Prioritize:** Each year in November and December and after the projects have been identified, the projects will be reviewed by the Staff and prioritized according to the general philosophy as well as identifying the current need within the community, whether each project would provide Health, Safety, Welfare, or Maintenance, and identify the level of risk to the City as a liability, legal, political, or other. Requests may be rejected if they do not fit in the five (5) year time frame or if there are too many requests to reasonably consider.

- III. **Program and Adopt a Plan:** Staff will present recommendations to the City Council. The City Council will concur or modify the prioritization and adopt a plan. The plan shall be flexible and is not intended to be a hard and fast program that cannot be changed when circumstances require modification. The plan can then be used as a basis to make other plans and decisions.
- IV. **Funding:** The committee will identify and prioritize the projects according to fund(s) (i.e. General Fund, RDA's, or Enterprise Funds) and all possible funding sources that could be used to complete the project within the individual fund. Grants, loans, or any special way of funding or financing the project should be identified. Because the funding source has been identified does not mean that the City currently has the funding from the sources. During the process of adoption an operations budget, Staff and City Council will determine the amount and methods of funding for the Capital Improvement Plan. Projects may be funded in phases or in full. Projects may begin without being fully funded when the project will span more than one year and when the City Council is committed to complete the funding in subsequent years. Bonding may be considered when appropriate.
- V. **Project Setup and ID Number:** The proposed project is then setup in the Fund Accounting and project software. Each proposed project will be assigned a project number (ID #) for ease of tracking the projects in the Capital Improvement Plan (CIP). The first alpha digits will indicate the department the project will enhance and the numerical portion of the account number is the next chronological project number for the department.
- VI. **Construction or Purchase:** Upon adoption, appropriation of funds and the project setup in the Fund Accounting and Project ledgers, the project(s) or purchase can proceed in the year of appropriation. Appropriated funds will be committed for the length of the project and will not terminate at the end of each fiscal year. Left over funds will be returned to an un-appropriated status in the CIP fund balance and may be appropriated for other projects. The City Council may also return surplus funds from the capital improvement projects fund back to the general fund.

In Fiscal Year 2008 a new Internal Service Fleet (ISF) Fund (Fund 61) was created for the acquisition, replacement, and maintenance of City owned and operated vehicles and equipment. In prior years, the General Fund and Enterprise Funds have contributed towards the fleet expenditures which were kept within the General Fund. Starting in fiscal year 2008-2009, the General Fund and Enterprise Funds will continue to contribute into the Internal Service Fund for their consumable expenses (gas, tires, oil, etc), depreciation expenses, and an overhead allocation determined to cover the Internal Service Fund's overhead for mechanics and supervisor expenses.

In fiscal year 2008-2009, the City broke out and started a new capital projects fund – fund 40 for fenced funds used only for Park Improvements. The revenue source is any park impact fees collected.

The City has chosen to fund the majority of capital projects through the individual funds, not the CIP (Fund 45) and are as follows:

- Fund 20 – Redevelopment Agency
- Fund 40 – Parks Capital Improvements
- Fund 45 – Capital Improvement Program
- Fund 61 – Internal Service Fleet Fund
- Fund 51 – Water Capital Projects
- Fund 52 – Sewer Capital Projects
- Fund 53 – Storm Sewer Capital Projects

CURRENT PROJECTS BY DIVISION**Community & Economic Development Program**

Year	Description of Project	Status	Construction Schedule	Funding	Account
2011-2012	Burying Power Lines		April 2011	\$75,000	CDRA
	Center Street Bridge Landscaping		April 2011	\$121,000	CDRA

Streets Development Schedule

Year	Description of Project	Status	Construction Schedule	Funding	Account
2008-2009	PW0037 – Street Overlay Projects	Construction	June 2009	\$300,000	General Fund
2011-2012	200 S – 1000 W to 1500 W	Design	June 2012	\$300,000	Road Bonds
	800 N Bridge Fence	Construction	April 2012	\$16,500	General Fund
	Street Seal Coat	Construction	May 2012	\$300,000	GF Fund Balance

Parks Development Schedule

Year	Description of Project	Status	Construction Schedule	Funding	Account
2008-2009	CS0016 – Steed Pond Development	Construction	June 2009	\$54,705	General Fund

Community Development Block Grant (CDBG) Schedule

Year	Description of Project	Status	Construction Schedule	Funding	Account
2010-2011	100 N Street – State Street to 300 East	Construction	April 2012	\$147,000	CDBG Funding

Water Development Schedule

Year	Description of Project	Status	Construction Schedule	Funding	Account
2007-2008	PW0056 - 550 East State to 1000 South	Design	July 2007	\$110,000	Water Impact Fees
	PW0057 - 200 South State Street-1000 E-700 S	Construction	July 2007	\$490,987	Water Impact Fees
	PW0057 - 200 South State Street-1000 E-700 S	Construction	July 2007	\$40,000	Water Impact Fees
	PW0057 - 200 South State Street-1000 E-700 S	Construction	July 2007	\$986,413	Water Impact Fees
	PW0039 – Refurbish Freeport North Well	Design	July 2007	\$65,000	Fund Balance
	PW0060 - 16" Water Line 700 South to Canal	Cancelled	July 2007	\$225,500	Bond Proceeds
2008-2009	PW0040 – Freeport Water Upgrade	Design	June 2009	\$100,000	Bond Proceeds

<i>Water Development Schedule Continued</i>					
Year	Description of Project	Status	Construction Schedule	Funding	Account
	PW0057 – 200 South State Street – 1000 E-700 S	Construction	June 2009	\$21,632	Bond Proceeds
	PW0084 – 16” Transmission Line 800 East to Frontage Road	Cancelled	June 2009	\$200,000	Bond Proceeds
	PW0084 – 16” Transmission Line 800 East to Frontage Road	Cancelled	June 2009	\$22,100	Fund Balance
	PW0084 – 16” Transmission Line 800 East to Frontage Road	Cancelled	June 2009	\$210,000	Water Impact Fees
	PW0086 – Meter Vault @ Job Corp	Design	June 2009	\$15,800	Fund Balance
	PW0087 – 18” Transmission Line South Side of City	Cancelled	June 2009	\$500,000	Bond Proceeds
	PW0087 – 18” Transmission Line South Side of City	Cancelled	June 2009	\$519,300	Fund Balance
2009-2010	PW0039 – Reconstruct Freeport North Well	Design	June 2011	\$415,000	Water Fees
	PW0040 – Freeport Water Upgrade	Design	June 2011	\$100,000	Water Impact Fees
	PW0040 – Freeport Water Upgrade	Design	June 2011	\$200,000	FY11 Water Impact Fees
	PW0055 – 700 S – 1000 W to 1350 W Replacement	Design	June 2011	\$265,000	Water Impact Fees
	PW0056 – 550 E – State St to 1000 S	Design	June 2011	\$60,000	Water Impact Fees
	PW0089 – Jamarl Acres Subdivision	Construction	June 2011	\$295,800	Water Impact Fees
	PW0089 – Jamarl Acres Subdivision	Construction	June 2011	\$1,678,700	Bond Proceeds
2010-2011	PW0097 – Ann Street – 300 N to 750 N	Construction	June 2011	\$315,000	Bond Proceeds
2011-2012	PW0110 – 1450 S 1500 E to State Street 16” Transmission line	Design	June 2012	\$300,000	Water Impact Fees
	PW0111 – 1450 S 1500 E to State Street 8” Line	Design	June 2012	\$150,000	Water Fees
	PW0112 – 200 S 800 W PRV Replacement	Construction	June 2012	\$56,500	Water Fees
	PW0113 – 700 S Well Replacement Motor	Construction	June 2012	\$70,000	Water Fees
	PW0114 – 700 S Well Transformer	Construction	June 2012	\$70,000	Water Fees
	PW0115 – Install Meter on Freeport Building Service Line	Construction	June 2012	\$75,000	Water Fees
	PW0116 – SCADA Plan for Water System	Design	June 2012	\$10,000	Water Fees
	PW0117 – 100 N CDBG Project	Design	June 2012	\$100,000	Water Fees
	PW0120 – Public Works Facility Assessment	Design	June 2012	\$12,500	Water Fees

Sewer Development Schedule

Year	Description of Project	Status	Construction Schedule	Funding	Account
2007-2008	PW0012 - 550 East State to 1000 South	Design	July 2007	\$93,750	Impact Fees
	PW0012 - 550 East State to 1000 South	Design	July 2007	\$64,000	Fund Balance
2008-2009	PW0063 – 200 South 500 West to 1000 West	Design	June 2009	\$480,000	Sewer Impact Fees
	PW0080 – Freeport Sewer Upgrade	Design	June 2011	\$35,847	Impact Fees
	PW0080 – Freeport Sewer Upgrade	Design	June 2011	\$64,153	Fund Balance
	PW0080 – Freeport Sewer Upgrade	Design	June 2011	\$50,000	Sewer Fees
2009-2010	PW0069 – Fern Drive Replacement	Design	June 2010	\$217,000	Sewer Fees
	PW0092 – 550 E – State Street to 1000 S	Design	June 2010	\$56,250	Sewer Fees
	PW0092 – 550 E – State Street to 1000 S	Design	June 2010	\$18,750	Sewer Impact Fees
2010-2011	PW0098 – Ann Street – 300 N to 750 N	Design	June 2011	\$4,000	Fund Balance
	PW0098 – Ann Street – 300 N to 750 N	Design	June 2011	\$291,000	Grant Portion
	PW101 – Bruce Street – Fern Connection Line	Design	June 2011	\$220,000	Fund Balance
2011-2012	PW0119 – 100 N CDBG Project	Design	June 2012	\$160,000	Fund Balance
	PW0122 – Public Works Facility Assessment	Design	June 2012	\$12,500	Sewer Fees
	PW012 – 500 E Center Street to 200 S Replacement	Construction	June 2012	\$175,000	Sewer Fees
	PW0126 – 1450 S, 1500 E to State St – Upgrade Line	Construction	June 2012	\$225,000	Sewer Impact Fees

Storm Sewer Development Schedule

Year	Description of Project	Status	Construction Schedule	Funding	Account
2008-2009	PW0064 – Freeport Storm Drain Upgrade	Design	June 2009	\$75,000	Fund Balance
	PW0064 – Freeport Storm Drain Upgrade	Design	June 2009	\$25,000	Storm Sewer Impact Fees
2009-2010	PW0067 – 550 E – State to 1000 S	Design	June 2010	\$75,000	Storm Sewer Impact Fees
2010-2011	PW0099 – Ann Street – 300 N to 750 N	Design	June 2011	\$140,000	Fund Balance
	PW0099 – Ann Street – 300 N to 750 N	Design	June 2011	\$35,000	New Fund Balance
	PW0102 – 300 E – Center Street to 100 N	Cancelled	June 2011	\$225,000	Fund Balance
2011-2012	PW0099 – Ann Street Project	Design	June 2012	\$80,000	Fund Balance
	PW0118 – 100 N CDBG Project	Design	June 2012	\$240,000	Fund Balance
	PW0121 – Public Works Facility Assessment	Design	June 2012	\$12,500	Storm Sewer Fees
	PW0123 – North Barlow Street – Install Storm Drain	Design	June 2012	\$240,000	Storm Sewer Fees
	PW0124 – 200 S Inlet Boxes	Design	June 2012	\$45,000	Storm Sewer

COMPLETED PROJECTS DURING FISCAL YEAR 2010 - 2011**Community & Economic Development**

Year	Description of Project	Status	Construction Schedule	Funding	Account
2007-2008	Legend Hills 200 East Payback	Complete	-	\$40,000	CDRA

Streets

Year	Description of Project	Status	Construction Schedule	Funding	Account
2008-2009	GRNT0032 – 1000 East Sidewalk	Complete	April 2011	\$71,500	Grant Funds
	GRNT0032 – 1000 East Sidewalk	Complete	April 2011	\$10,000	General Fund
2010-2011	Maple Street – Street Overlay	Complete	June 2011	\$8,647	Road Bonds

Community Development Block Grant (CDBG)

Year	Description of Project	Status	Construction Schedule	Funding	Account
2010-2011	Maple Street	Complete	April 2011	\$42,896	CDBG Addtl Funding
	Maple Street	Complete	April 2011	\$258,000	CDBG FY10 Funds
	Maple Street	Complete	April 2011	\$135,458	CDBG FY11 Funds

Water

Year	Description of Project	Status	Construction Schedule	Funding	Account
2010-2011					

Sewer

Year	Description of Project	Status	Construction Schedule	Funding	Account
2010-2011	PW0095 – Maple Street	Complete	April 2011	\$75,000	Fund Balance

Storm Sewer

Year	Description of Project	Status	Construction Schedule	Funding	Account
2009-2010	PW0093 – 1000 W Steed Pond to 300 N	Complete	April 2011	\$290,000	Storm Sewer Fees
2010-2011	PW0103 – 500 W, 200 S to 25 N	Complete	June 2011	\$100,000	Storm Sewer Fund Balance

Clearfield City
Capital Improvements Projects Expenditure Summary – By Department
Fiscal Year 2011 – 2011

Department	Project	Page Reference	Project Request	Funding Source
CDRA	Burying Power Lines	357	\$75,000	CDRA
	Center Street Bridge Landscaping	358	\$121,000	CDRA
CDBG	CDBG022 – 100 N St, State St to 300 E	359	\$147,000	CDBG Funds
Streets	PW0037 – Street Overlay Projects	340	\$300,000	General Fund
	PW0106 – 200 S, 1000 W to 1500 W	360	\$300,000	Road Bonds
	PW0107 – 800 N Bridge Fence	361	\$16,500	General Fund
	PW0108 – Street Seal Coat	362	\$300,000	GF Fund Balance
Parks	CS0016 – Steed Pond Development	336	\$54,705	General Fund
Water	PW0056 – 550 East – State to 1000 South	344	\$103,669	Water Impact Fees
	PW0057 – 200 S – State St – 1000 E - 700 S	345	\$733,196	Impact Fees & BP
	PW0039 – Refurbish Freeport North Well	341	\$65,000	Fund Balance
	PW0060 – 16” Water Line 700 South to Canal	347	\$225,500	Bond Proceeds
	PW0040 – Freeport Water Upgrade	342	\$179,777	Bond Proceeds & FB
	PW0097 – Ann Street – 300 N to 750 N	337	\$315,000	Bond Proceeds
	PW0086 – Meter Vault # Job Corp	351	\$15,800	Fund Balance
	PW0089 – Jamarl Acres Subdivision	352	\$1,874,500	Bond Proceeds & IF
	PW0055 – 700 S, 1000 W to 1350 W	363	\$265,000	Water Impact Fees
	PW0110 – 1450 S, 1500 E to State St 16” Transmission Line	364	\$300,000	Water Impact Fees
	PW0111 – 1450 S, 1500 E to State St 8” Line	365	\$150,000	Fund Balance
	PW0112 – 200 S 800 W PRV Replacement	366	\$56,500	Fund Balance
	PW0113 – 700 S Well Motor Replacement	367	\$70,000	Fund Balance
	PW0114 – 700 S Well Transformer	368	\$70,000	Fund Balance
	PW0115 – Install Meter on Freeport Serv. Line	369	\$75,000	Fund Balance
	PW0116 – SCADA Plan for Water System	370	\$10,000	Fund Balance
	PW0117 – 100 CDBG Project	359	\$100,000	Fund Balance
	PW0120 – Public Works Facility Assessment	371	\$12,500	Fund Balance
Sewer	PW0012 – 550 East State to 1000 South	338	\$157,750	Impact Fees & FB
	PW0063 – 200 South – 500 West to 1000 West	348	\$480,000	Impact Fees
	PW0080 – Freeport Sewer Upgrade	350	\$100,000	Impact Fees & FB
	PW0069 – Fern Drive	353	\$217,000	Sewer Fees
	PW0092 – 550 E – State St to 1000 South	354	\$75,000	Sewer Fees & IF
	PW0098 – Ann Street – 300 N to 750 N	339	\$295,000	Grant & FB
	PW0101 – Bruce Street – Fern Connection	343	\$220,000	Fund Balance
	PW0119 – 100 N CDBG Project	359	\$100,000	Fund Balance
	PW0122 – Public Works Facility Assessment	371	\$12,500	Fund Balance
	PW0125 – 500 E, Center St to 200 S Replace	372	\$175,000	Fund Balance
	PW0126 – 1450 S, 1500 E to State St Upgrade	373	\$225,000	Sewer IF

CAPITAL IMPROVEMENTS

Storm Sewer	PW0045 – Ross Drive	355	\$175,000	Storm Sewer Fees
	PW0067 – 550 E – State St to 1000 South	356	\$75,000	SS Fees & IF
	PW0099 – Ann Street – 300 N to 750 N	346	\$175,000	FB & New FB
	PW0103 – 500 W – 200 S to 25 N	349	\$100,000	SD Fund Balance
	PW0118 – 100 N CDBG Project	359	\$240,000	300 E Project
	PW0121 – Pubic Works Facility Assessment	371	\$12,500	SD Fund Balance
	PW0123 – North Barlow Street	374	\$240,000	SD Fund Balance
	PW0124 – 200 S Inlet Boxes & Piping	375	\$45,000	SD Fund Balance
Solid Waste	Public Works Facility Assessment	371	\$12,500	SW Fund Balance

Total Capital Projects:

\$9,067,897



PROJECT: Steed Pond Development

PROJECT NUMBER: CS0016

BUDGET SOURCE:

454521 – Parks Capital Projects

DESCRIPTION:

This project is to develop the existing Steed Pond into the connecting park. Steed Pond is a spring fed fishing haven for local residents and is stocked yearly by the Division of Wildlife with fish. The pond is also known as the home for rare jelly fish. The completion of the pond will enhance the recreational activities available to the residents and citizens who live or visit Clearfield.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$0	\$0	\$0
2009	\$54,705	\$0	\$54,705
2010	\$0	\$47,262	\$7,443
2011	\$0	\$7,443	\$0
2012	\$0	\$0	\$0
TOTAL	\$54,705	\$54,705	\$0

PROPOSED SOURCES OF FUNDING:

	Amount	Beyond 2011
2009 Transfer from the General Fund	\$54,705	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2009 budget, a transfer from the general fund was budgeted in the amount of \$54,705 to fund the development of Steed Pond. In fiscal year 2010, a majority of the development of Steed Pond was completed. In fiscal year 2011, the development of Steed Pond should be completed.

PROJECT: Ann Street Water – 300 n to 750 N

PROJECT NUMBER: PW0097

BUDGET SOURCE:

515110 – Water Capital Project

DESCRIPTION:

The Ann Street Water project is to install new water lines along Ann Street. Ann Street is the final remaining street needing to be completed in order to finish out the entire Jamarl Acres water project. In addition to water, Ann Street project includes installing and upgrading sanitary sewer lines (PW0098) and upgrading to new storm drain sewer lines (PW0099).



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2009	\$0	\$0	\$0
2010	\$0	\$0	\$0
2011	\$315,000	\$315,000	\$0
2012	\$0	\$0	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
TOTAL	\$315,000	\$315,000	\$0

PROPOSED SOURCES OF FUNDING:

	2011	Beyond 2011
2011 Water Bond Proceeds	\$315,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

The City has budgeted in fiscal year 2011 to use Water Bond Proceeds to complete the water portion of the Ann Street Project. The Water Bond Proceeds are the matching portion to a Federal Earmark Grant Allocation for Sanitary Sewer. The entire Ann Street project with water, sanitary sewer, and storm drain is estimated as having a total cost of \$785,000 with \$291,000 consisting of sanitary sewer grant funds.

PROJECT: 550 East Sewer - State to 1000 South

PROJECT NUMBER: PW0012

BUDGET SOURCE:

525210 – Enterprise Fund – Sewer Capital Projects

DESCRIPTION:

The 550 East Sewer project is to repair the sewer lines on 550 East running North from State Street to 1000 South.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$157,750	\$0	\$157,750
2008	\$0	\$0	\$157,750
2009	\$0	\$0	\$157,750
2010	\$0	\$0	\$157,750
2011	\$0	\$157,750	\$0
2012	\$0	\$0	\$0
TOTAL	\$157,750	\$157,750	\$0

PROPOSED SOURCES OF FUNDING:

	2007	Beyond 2007
2007 Sewer Impact Fees	\$93,750	\$0
2007 Fund Balance Appropriation	\$64,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

The funds for the 550 East Sewer project were budgeted and approved in fiscal year 2006-2007 but were never expensed; therefore, they rolled into the Fund Balance for later use. It is estimated that this project for the replacement of sewer lines along 550 East from State Street to 1000 South will be completed in fiscal year 2011. If not completed, the remaining funds will continue to be in Fund Balance and will roll over to fiscal year 2012 for expense or until the project is completed.

PROJECT: Ann Street Sewer – 300 N to 750 N

PROJECT NUMBER: PW0098

BUDGET SOURCE:

525210 – Sewer Capital Projects

DESCRIPTION:

The Ann Street Water project is to install new sewer lines along Ann Street. Ann Street is the final remaining street needing to be completed in order to finish out the entire Jamarl Acres project. In addition to sewer, Ann Street project includes installing and upgrading new water lines (PW0097) and upgrading to new storm drain sewer lines (PW0099).



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2009	\$0	\$0	\$0
2010	\$0	\$0	\$0
2011	\$295,000	\$295,000	\$0
2012	\$0	\$0	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
TOTAL	\$295,000	\$295,000	\$0

PROPOSED SOURCES OF FUNDING:

	2011	Beyond 2011
Sanitary Sewer Fund Balance	\$4,000	\$0
Grant Portion	\$291,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

The City has budgeted in fiscal year 2011 to use sanitary sewer fund balance in conjunction with the earmark federal grant to complete the sanitary sewer portion of the Ann Street Project. Water Bond Proceeds (project PW0097) are the matching portion to a Federal Earmark Grant Allocation for Sanitary Sewer as well as the small portion of sanitary sewer fund balance. The entire Ann Street project with water, sanitary sewer, and storm drain is estimated as having a total cost of \$785,000 with \$291,000 consisting of sanitary sewer grant.

PROJECT: Street Overlay Projects

PROJECT NUMBER: PW0037

BUDGET SOURCE:

454410 – Streets Capital Projects

DESCRIPTION:

This project is to overlay streets indicated through the street analysis program as being top priority for overlay.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$81,363	\$0	\$81,363
2009	\$468,636	\$468,636	\$81,363
2010	\$0	\$0	\$81,363
2011	\$0	\$81,363	\$0
2012	\$0	\$0	\$0
TOTAL	\$549,999	\$549,999	\$0

PROPOSED SOURCES OF FUNDING:

	2009	Beyond 2009
Transfer from the General Fund	\$250,000	\$0
Transfer from Facilities Development	\$218,636	\$0
Fund Balance Appropriation	\$81,363	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2008, there was a transfer to capital projects in the amount of \$81,363. The Streets Overlay Capital Project budget is being transferred from the General Fund in the amount of \$250,000 in fiscal year 2009. A transfer from the Facilities Development fund for road impact fees collected were transferred in the amount of \$218,636.

PROJECT: Refurbish Freeport North Well

PROJECT NUMBER: PW0039

BUDGET SOURCE:

515110 – Enterprise Fund – Water Capital Projects

DESCRIPTION:

This project is to refurbish an existing well located by Freeport Center.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$65,000	\$0	\$65,000
2009	\$0	\$647	\$64,353
2010	\$415,000	\$53,034	\$426,319
2011	\$0	\$426,319	\$0
2012	\$0	\$0	\$0
TOTAL	\$480,000	\$480,000	\$0

PROPOSED SOURCES OF FUNDING:

	<u>2009</u>	<u>Beyond 2009</u>
Fund Balance Appropriation	\$65,000	\$0
Water Fees FY10 (Additional Funds)	\$415,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

The funds were budgeted and approved in fiscal year 2007-2008 but were never expensed; therefore, they rolled into the Fund Balance for later use and will remain in fund balance until the project is completed or the funds are re-allocated to a different project. In fiscal year 2010, additional funds were allocated to the Refurbishing of the Freeport North Well in the amount of \$415,000. The funds were not spent in fiscal year 2010; therefore the funds rolled into the water fund balance and were allocated for later use towards this project.

PROJECT: Freeport Water Upgrade

PROJECT NUMBER: PW0040

BUDGET SOURCE:

515110 – Enterprise Fund – Water Capital Project

DESCRIPTION:

This project is to install and upgrade the water lines running into and through Freeport Center. With the Freeport Center growing, there is a greater need for additional water lines which provide greater pressure to the larger demand being created by the manufacturing companies located within Freeport.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2008	\$200,000	\$20,223	\$179,777
2009	\$100,000	\$0	\$279,777
2010	\$100,000	\$0	\$379,777
2011	\$200,000	\$579,777	\$0
2012	\$0	\$0	\$0
2013	\$0	\$0	\$0
TOTAL	\$600,000	\$600,000	\$0

PROPOSED SOURCES OF FUNDING:

	2011	Beyond 2011
Transfer from Facilities Development	\$200,000	\$0
Water Bond Proceeds	\$100,000	\$0
Water Fund	\$100,000	\$0
Water Fund	\$200,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

An additional \$200,000 is budgeted in fiscal year 2011 towards the Freeport Water Upgrade. In order to maintain the level of water service available to the Freeport Center and surrounding areas, it is important that the Freeport Water Upgrade be completed. It is estimated that the additional \$200,000 budgeted in fiscal year 2011 should complete the Freeport Water Upgrade project in fiscal year 2012.

PROJECT: Bruce Street Sewer – Fern Connection

PROJECT NUMBER: PW0101

BUDGET SOURCE:

525210 – Enterprise Fund – Sewer Capital Project

DESCRIPTION:

The Bruce Street Sewer project is to install new sanitary sewer line connections along Fern street. The new sewer line connection will run between to existing homes and require the disruption of existing landscaping in order to upgrade to a new sanitary sewer line.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2009	\$0	\$0	\$0
2010	\$0	\$0	\$0
2011	\$220,000	\$220,000	\$0
2012	\$0	\$0	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
TOTAL	\$220,000	\$220,000	\$0

PROPOSED SOURCES OF FUNDING:

	2011	Beyond 2011
Sewer Fund Balance	\$220,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2011, \$220,000 was budgeted using sewer fees collected in order to fund the Bruce Street Sewer Fern Connection project. If allocated funds are not expensed in fiscal year 2011, the funds will roll in the sewer fund balance and earmarked for expense against the Bruce Street – Fern connection project.

PROJECT: 550 East - State to 1000 South

PROJECT NUMBER: PW0056

BUDGET SOURCE:

515110 – Enterprise Fund – Water Capital Project

DESCRIPTION:

This project is to repair the water lines on 550 East running North from State Street to 1000 South.



ESTIMATED PROJECT COST:

Year	City Share	Non-City Share	Total
2007	\$0	\$0	\$0
2008	\$110,000	\$0	\$110,000
2009	\$0	\$1,596	\$108,404
2010	\$60,000	\$0	\$168,404
2011	\$0	\$168,404	\$0
2012	\$0	\$0	\$0
TOTAL	\$170,000	\$170,000	\$0

PROPOSED SOURCES OF FUNDING:

	<u>2009</u>	<u>Beyond 2009</u>
Fund Balance - Water Impact Fees	\$110,000	\$0
Water Fund – Fund Balance	\$60,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

There is no impact on the fiscal year 2011 budget since the entire budget for the 550 East project was not completed in fiscal year 2008 and the remaining funds rolled over into fiscal year 2009 Fund Balance where they are ear-marked for project completion. In fiscal year 2010, an additional \$60,000 was budgeted for the 550 East project in an effort to have enough funding to complete the project in fiscal year 2011.

PROJECT: 200 South State – 1000 East to 700 South

PROJECT NUMBER: PW0057

BUDGET SOURCE:

515110 – Enterprise Fund – Water Capital Project

DESCRIPTION:

This project is to replace the water lines along 200 South State from 1000 East to 700 South. Sewer and Storm Sewer lines will be replaced the same time since the construction requires the road surface to be torn up.



ESTIMATED PROJECT COST:

Year	City Share	Non-City Share	Total
2007	\$40,000	\$5,275	\$34,725
2008	\$1,477,400	\$778,929	\$733,196
2009	\$0	\$693,359	\$39,837
2010	\$0	\$39,837	\$0
2011	\$0	\$0	\$0
2012	\$0	\$0	\$0
TOTAL	\$1,517,400	\$1,517,400	\$0

PROPOSED SOURCES OF FUNDING:

	2009	Beyond 2009
Fund Balance - Water Impact Fees	\$733,196	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

There is no impact on the fiscal year 2011 budget since the entire budget for the 550 East project was not completed in fiscal year 2008 and the remaining funds rolled over into fiscal year 2009 Fund Balance where they are ear-marked for project completion. Originally this project was a priority on the project list and received funding from the water revenue bonds for construction. It is estimated the final inspection and completion of the 200 South State Street project will be within fiscal year 2011 with no associated expenditures that will impact the fiscal year 2011 budget.

PROJECT: Ann Street Storm Sewer – 300 N to 750 N

PROJECT NUMBER: PW0099

BUDGET SOURCE:

535310 – Enterprise Fund – Storm Sewer Capital Project

DESCRIPTION:

The Ann Street Storm Sewer project is to install new storm sewer lines along Ann Street. Ann Street is the final remaining street needing to be completed in order to finish out the entire Jamarl Acres project. In addition to storm sewer, Ann Street project includes installing and upgrading new water lines (PW0097) and upgrading to new sanitary sewer lines (PW0098).



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2009	\$0	\$0	\$0
2010	\$0	\$0	\$0
2011	\$175,000	\$175,000	\$0
2012	\$0	\$0	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
TOTAL	\$175,000	\$175,000	\$0

PROPOSED SOURCES OF FUNDING:

	2011	Beyond 2011
Steed Pond Additional Fund Appropriation	\$140,000	\$0
Storm Sewer Fund Balance	\$35,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In a prior fiscal year the City budgeted and allocated funds towards the Steed Pond project. However, all the allocated funds were not expensed; therefore, the remaining funds were reallocated towards the Ann Street project. Prior projects came in under budget therefore adding to the amount of funds which could be reallocated to new projects. It is estimated that there will be no impact on the fiscal year 2011 budget since all the funds for the Ann Street Storm Sewer project were from prior years and remain in the Storm Sewer fund balance.

PROJECT: 16” Line from 700 South to Canal

PROJECT NUMBER: PW0060

BUDGET SOURCE:

515110 – Enterprise Fund – Water Capital Project

DESCRIPTION:

This project is to install a 16” water line from the well located on 700 South West to the Canal.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Balance
2007	\$225,500	\$0	\$225,500
2008	\$0	\$0	\$225,500
2009	\$0	\$0	\$225,500
2010	\$0	\$0	\$225,500
2011	\$0	\$225,500	\$0
2012	\$0	\$0	\$0
TOTAL	\$225,500	\$225,500	\$0

PROPOSED SOURCES OF FUNDING:

	2009	Beyond 2009
Fund Balance - Water Bond Proceeds	\$225,500	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

The Enterprise Water Fund released water revenue bonds to cover costs of specified capital projects. This project was a priority on the project list and received funding from the water revenue bonds for construction. It is estimated that this project will begin sometime in the late spring of 2011.

PROJECT: 200 South – 500 West to 1000 West

PROJECT NUMBER: PW0063

BUDGET SOURCE:

525210 – Enterprise Fund – Sewer Capital Project

DESCRIPTION:

This project is to upgrade the Sewer lines along 200 South from 500 West to 1000 West.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$0	\$0	\$0
2009	\$480,000	\$4,156	\$475,844
2010	\$0	\$1,845	\$473,999
2011	\$0	\$473,999	\$0
2012	\$0	\$0	\$0
TOTAL	\$480,000	\$480,000	\$0

PROPOSED SOURCES OF FUNDING:

	<u>2009</u>	<u>Beyond 2009</u>
Sewer Impact Fees	\$480,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

This project budget was funded through the anticipation of using Sewer Impact Fees in the amount of \$480,000 in fiscal year 2009. However, all the funds were not expensed in fiscal year 2009 so the remaining funds were moved into the sewer fund balance and earmarked for use towards the completion of the 200 South – 500 West to 1000 West sewer project. No additional funds are anticipated to complete the project so there is no recognized impact on the fiscal year 2011 budget.

PROJECT: 500 W Storm Drain – 200 S to 25 N

PROJECT NUMBER: PW0103

BUDGET SOURCE:

535310 – Enterprise Fund – Storm Sewer

DESCRIPTION:

The 500 West Storm Drain project is the replace and upgrade the existing storm drain lines along 500 West from approximately 200 South to 25 North.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2009	\$0	\$0	\$0
2010	\$0	\$0	\$0
2011	\$100,000	\$100,000	\$0
2012	\$0	\$0	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
TOTAL	\$100,000	\$100,000	\$0

PROPOSED SOURCES OF FUNDING:

	2011	Beyond 2011
Storm Sewer Fees Collected	\$100,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2011, the City has allocated \$100,000 of Storm Sewer fees collected toward the 500 West Storm Drain project. It is anticipated the project will come in under budget and will not have an impact on the fiscal year 2011 budget or any future year budgets.

PROJECT: Freeport Sewer Upgrade

PROJECT NUMBER: PW0080

BUDGET SOURCE:

525210 – Sewer Capital Projects

DESCRIPTION:

This project is to replace and install new sewer lines within the Freeport Center. The Freeport Center is expanding and in need of additional sewer lines installed to accommodate the growth of the center.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$0	\$0	\$0
2009	\$100,000	\$0	\$100,000
2010	\$0	\$0	\$100,000
2011	\$50,000	\$0	\$150,000
2012	\$0	\$0	\$0
TOTAL	\$150,000	\$0	\$150,000

PROPOSED SOURCES OF FUNDING:

	2011	Beyond 2011
Fiscal Year 2009 Sewer Impact Fees	\$35,847	\$0
Fiscal Year 2009 Sewer Fund Balance	\$64,153	\$0
Fiscal Year 2011 Sewer Impact Fees	\$50,000	

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2009 budget, \$35,847 was budgeted from sewer impact fees and the additional \$64,153 being funded out of the sewer fund balance. With the increase in prices to install new sewer lines, it is estimated that the original budget of \$100,000 will not cover the costs to replace the Freeport Sewer Upgrade; therefore, the funds will remain in fund balance until additional funding is received or until the funds are re-allocated to a different project. In fiscal year 2011, an additional \$50,000 was budgeted in Sewer impact fees towards the Freeport Sewer Upgrade and it is unknown when additional funds will be allocated for the completion of the project.

PROJECT: Meter Vault @ Job Corp

PROJECT NUMBER: PW0086

BUDGET SOURCE:

515110 – Water Capital Projects

DESCRIPTION:

This project is to install a new meter vault located within the Freeport Center. The meter vault houses the electronic water meters used within the Freeport Center.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$0	\$0	\$0
2009	\$15,800	\$0	\$15,800
2010	\$0	\$0	\$15,800
2011	\$0	\$0	\$15,800
2012	\$0	\$0	\$0
TOTAL	\$15,800	\$0	\$15,800

PROPOSED SOURCES OF FUNDING:

	2009	Beyond 2009
Water Fund Balance	\$15,800	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2009 budget, \$15,800 was budgeted to come from the water fund balance to fund this project. However, the project was not started in fiscal year 2009 or 2010; therefore the project funding will roll over to fiscal year 2011 until the project is started by the end of fiscal year 2011 or carried over to the next fiscal year.

PROJECT: Jamarl Acres Subdivision

PROJECT NUMBER: PW0089

BUDGET SOURCE:

515110 – Water Capital Projects

DESCRIPTION:

This project is to fund the water line replacement within the Jamarl Acres Subdivision. The project will replace old water lines with upgraded lines that can better serve the residents within the subdivision. The current lines are old and aren't able to withstand the demand for water to the current residents.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$0	\$0	\$0
2009	\$0	\$0	\$0
2010	\$1,974,500	\$1,712,283	\$262,217
2011	\$0	\$262,217	\$0
2012	\$0	\$0	\$0
TOTAL	\$1,974,500	\$1,974,500	\$0

PROPOSED SOURCES OF FUNDING:

	2010	Beyond 2010
Water Bond Proceeds	\$1,678,700	\$0
Water Impact Fees	\$295,800	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2010 budget, \$1,678,700 was budgeted from the water bond proceeds to fund the Jamarl Acres Subdivision and the remaining \$175,000 coming from water impact fees collected. It is estimated the Jamarl Acres Subdivision water line replacement should be completed by the end of fiscal year 2010 budget year. If the project is not entirely complete, un-spent funds will roll over to the next fiscal year until the project is complete. Since the entire project was not completed in fiscal year 2010, it is estimated the project will be completed within fiscal year 2011 using fund balance funds budgeted in previous years and will not have a direct impact on the fiscal year 2011 budget.

PROJECT: Fern Drive Replacement

PROJECT NUMBER: PW0069

BUDGET SOURCE:

525210 - Sewer Capital Projects

DESCRIPTION:

This project is to replace the sewer lines located in the street of Fern Drive from 300 North to approximately 500 North. The sewer lines located on Fern Drive are part of the existing old infrastructure within the City that has been placed as a priority to be replaced to keep up with the demand of residents.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$0	\$0	\$0
2009	\$0	\$0	\$0
2010	\$217,000	\$0	\$217,000
2011	\$0	\$217,000	\$0
2012	\$0	\$0	\$0
TOTAL	\$217,000	\$217,000	\$0

PROPOSED SOURCES OF FUNDING:

	2010	Beyond 2010
Sewer Fees Collected	\$217,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2010 budget, the \$217,000 funding of the Fern Drive Replacement project will come from sewer fees collected in excess of expenditures paid within the sewer fund. The Fern Drive project was not completed by the end of fiscal year 2010 so the allocated funds rolled into the Sewer fund balance and earmarked for future expense on the Fern Drive project.

PROJECT: 550 East – State Street to 1000 South

PROJECT NUMBER: PW0092

BUDGET SOURCE:

525210 - Sewer Capital Projects

DESCRIPTION:

This project is to replace the sewer lines along 550 East from State Street to 1000 South. The sewer lines located on 550 East are part of the existing old infrastructure within the City that has been placed as a priority to be replaced in an effort to keep up with the demand of residents.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$0	\$0	\$0
2009	\$0	\$0	\$0
2010	\$75,000	\$0	\$75,000
2011	\$0	\$75,000	\$0
2012	\$0	\$0	\$0
TOTAL	\$75,000	\$75,000	\$0

PROPOSED SOURCES OF FUNDING:

	<u>2010</u>	<u>Beyond 2010</u>
Sewer Fees Collected	\$56,250	\$0
Sewer Impact Fees Collected	\$18,750	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2010 budget, \$56,250 of funding was funded to come from sewer fees collected in excess of expenditures of the sewer fund. The remaining \$18,750 to fund the 550 East project was budgeted to come from sewer impact fees collected on new home constructions in fiscal year 2010. However, the project was not started by the end of fiscal year 2010 budget year so the funds rolled into the sewer fund balance and will remain earmarked for future use towards the 550 East sewer project or reallocated towards a new project.

PROJECT: Ross Drive

PROJECT NUMBER: PW0045

BUDGET SOURCE:

535310 – Storm Sewer Capital Projects

DESCRIPTION:

This project is to replace the storm sewer lines along Ross Drive and State Street. The storm sewer lines located on Ross Drive does not keep up with the storm sewer demands when a large storm hits or large amounts of storm water run down the street. The storm water pools at the intersection of Ross Drive and State Street which creates a hazard for passing cars to get through.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$0	\$0	\$0
2009	\$0	\$0	\$0
2010	\$175,000	\$0	\$175,000
2011	\$0	\$175,000	\$0
2012	\$0	\$0	\$0
TOTAL	\$175,000	\$175,000	\$0

PROPOSED SOURCES OF FUNDING:

	2010	Beyond 2010
Storm Sewer Fees Collected	\$175,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2010 budget, \$175,000 of funding will come from storm sewer fees collected in excess of expenditures of the storm sewer fund. However, it was previously estimated the Ross Drive project would be started by the end of fiscal year 2010 budget year of which it did not occur. Therefore, the allocated funds will roll into the storm sewer fund balance and remain earmarked for the Ross Drive project for completion or for reallocation to a new project.

PROJECT: 550 East – State Street to 1000 South

PROJECT NUMBER: PW0067

BUDGET SOURCE:

535310 – Storm Sewer Capital Projects

DESCRIPTION:

This project is to replace the Storm sewer lines along 550 East from State Street to 1000 South. The Storm sewer lines located on 550 East are old infrastructure and do not keep up with the demands of discarding storm sewer water collected during large storms or by storm sewer water running down the street.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2007	\$0	\$0	\$0
2008	\$0	\$0	\$0
2009	\$0	\$0	\$0
2010	\$75,000	\$0	\$75,000
2011	\$0	\$75,000	\$0
2012	\$0	\$0	\$0
TOTAL	\$75,000	\$75,000	\$0

PROPOSED SOURCES OF FUNDING:

	<u>2010</u>	<u>Beyond 2010</u>
Storm Sewer Fees Collected	\$56,250	\$0
Storm Sewer Impact Fees Collected	\$18,750	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2010 budget, \$56,250 of was funded to come from storm sewer fees collected in excess of expenditures of the storm sewer fund. The remaining \$18,750 to fund the 550 East project was funded to come from storm sewer impact fees collected on new home constructions. However, the 550 East Storm Sewer project was not completed by the end of fiscal year 2010 so the allocated funds will roll into the storm sewer fund balance and remain earmarked for the 550 East Storm Sewer project or unless reallocated to a different project.

PROJECT: Burying Power Lines

PROJECT NUMBER: CDRA

BUDGET SOURCE:

204611 – Community Development Renewal Agency Capital Projects

DESCRIPTION:

This project is to bury the power lines that have recently been relocated.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$75,000	\$75,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$75,000	\$75,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
CDRA Fund Balance	\$75,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$75,000 is funded to come from the Community Economic Development Agency (CDRA) – Fund 20 Fund Balance.

PROJECT: Center Street Bridge Landscaping

PROJECT NUMBER: CDRA

BUDGET SOURCE:

204611 – CDRA Capital Projects

DESCRIPTION:

This project is to landscape the southeast and northeast quadrants of the Center Street Bridge. The Davis County Health Building has been completed and has now requested that the City landscape the sides of the overpass that borders their property.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$121,000	\$121,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$121,000	\$121,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
CDRA Fund Balance	\$121,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$121,000 of the funding is to coming from the Community Development Renewal Agency (CDRA) – Fund 20 Fund Balance and the 2012 revenues being collected for property taxes.

PROJECT: 100 North – State Street to 300 East

PROJECT NUMBER: CDBG022

BUDGET SOURCE:

454632 – Community Development Block Grant (CDBG) Capital Projects.

DESCRIPTION:

This project is to replace the water, sewer, and storm sewer lines on 100 North from State Street to 300 East.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$587,000	\$587,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$587,000	\$587,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
CDBG Grant Funds	\$121,000	\$0
Water Fund – Water Fund Balance	\$100,000	\$0
Sewer Fund – Sewer Fund Balance	\$100,000	\$0
Storm Sewer – Storm Sewer Fund Balance	\$240,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$121,000 of the 100 North Project will come from Community Development Block Grant (CDBG), \$100,000 will come from the Water Fund – Fund 51 Fund Balance from prior revenue collected, \$100,000 from the Sewer Fund – Fund 52 Fund Balance from prior revenue collected, and the remaining \$240,000 will come from Storm Sewer – Fund 53 Fund Balance. The City is not anticipating this project to cost more than the \$587,000 already allocated towards the project.

PROJECT: 200 South – 1000 West to 1500 West

PROJECT NUMBER: PW0106

BUDGET SOURCE:

454410 – Streets Capital Projects

DESCRIPTION:

This project is to replace the street overlay on 200 South from 1000 West to 1500 West. 200 South is under great needs for repair and with the realignment of SR-193, the City will replace the roadway on 200 South after the construction is complete.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$300,000	\$300,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$300,000	\$300,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Road Bonds	\$300,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$300,000 to complete the 200 South project will come from Road Bonds that have already been earmarked for this project.

PROJECT: 800 North Bridge – Fence Installation

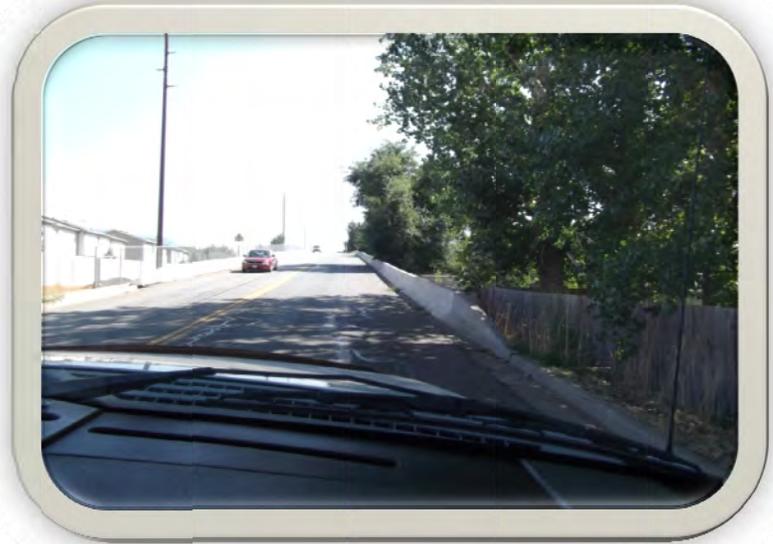
PROJECT NUMBER: PW0107

BUDGET SOURCE:

454410 – Streets Capital Projects

DESCRIPTION:

This project is to install a fence along the top of the barricades on the Southwest side of the 800 North Bridge. The 800 North Bridge is greatly used with residents and children using the bridge to cross the tracks that are below.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$16,500	\$16,500	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$16,500	\$16,500	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
General Fund - Fund Balance	\$16,500	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$16,500 of the funding will come from the General Fund’s Fund Balance in Capital Projects. It is anticipated the 800 North Bridge Fence will be installed and the project completed within fiscal year 2012 budget year and it is not anticipated to cost any additional funding than the \$16,500 that is already allocated towards the project.

PROJECT: Street Seal Coat

PROJECT NUMBER: PW0108

BUDGET SOURCE:

454410 – Streets Capital Projects

DESCRIPTION:

This project is to overlay streets indicated through the street analysis program as being top priority for street seal coat.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$300,000	\$300,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$300,000	\$300,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
General Fund – Fund Balance	\$300,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012, the Street Seal Coat Capital Project budget is being transferred from the General Fund in the amount of \$300,000 in fiscal year 2012 from the fiscal year 2011 overage from the maximum fund balance reserves.

PROJECT: 700 South – 1000 West to 1350 West

PROJECT NUMBER: PW0055

BUDGET SOURCE:

515110 – Water Capital Projects

DESCRIPTION:

This project is to replace the water line on 700 South from 1000 West to 1350 West. Due to budget constraints and the level of importance on the water capital projects list, the City has placed this project on hold in order to complete more needed projects.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2010	\$265,000	\$0	\$265,000
2011	\$0	\$0	\$265,000
2012	\$0	\$0	\$265,000
2013	\$0	\$0	\$265,000
2014	\$0	\$265,000	\$0
2015	\$0	\$0	\$0
TOTAL	\$265,000	\$265,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Water Impact Fees	\$265,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2010 budget, \$265,000 was budgeted to come from water impact fees collected. This project was placed on hold in an effort for the city to focus their attention on more needed projects.

PROJECT: 1450 South – 1500 East to State

PROJECT NUMBER: PW0110

BUDGET SOURCE:

515110 – Water Capital Projects

DESCRIPTION:

This project is to install a new 16” transmission line on 1450 South from State Street to 1500 East.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$300,000	\$300,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$300,000	\$300,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Water Impact Fees	\$300,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$300,000 was budgeted to come from water impact fees collected. It is anticipated that the City will complete the installation of a 16” water transmission line on 1450 South from 1500 East to State Street in the spring of 2012.

PROJECT: 1450 South – 1500 East to State

PROJECT NUMBER: PW0111

BUDGET SOURCE:

515110 – Water Capital Projects

DESCRIPTION:

This project is to install a new 8” water line on 1450 South from State Street to 1500 East.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$150,000	\$150,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$150,000	\$150,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Water Fund – Fund Balance	\$150,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$150,000 was budgeted to come from the water fund – fund balance. It is anticipated that the City will complete the installation of a 8” water line on 1450 South from 1500 East to State Street in the spring of 2012.

PROJECT: 200 South – 800 West PRV Replacement

PROJECT NUMBER: PW0112

BUDGET SOURCE:

515110 – Water Capital Projects

DESCRIPTION:

This project is to install a replacement pressure regulating valves (PRV) on the water line under 200 South.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$56,500	\$56,500	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$56,500	\$56,500	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Water Fund Balance	\$56,500	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$56,500 was budgeted to come from the water fund – fund balance. With the current construction along 200 South taking place it is estimated the PRV replacement should be completed within the 2011-2012 budget year.

PROJECT: 700 South Well – Motor Replacement

PROJECT NUMBER: PW0113

BUDGET SOURCE:

515110 – Water Capital Projects

DESCRIPTION:

This project is to replace the motor at the 700 South well. The 700 South well has the capacity to hold 1,000,000 gallons of water.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$70,000	\$70,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$70,000	\$70,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Water Fund Balance	\$70,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$70,000 is budgeted to come from the water fund – fund balance to fund the replacement of the 700 South Well Motor.

PROJECT: 700 South Well – Transformer

PROJECT NUMBER: PW0114

BUDGET SOURCE:

515110 – Water Capital Projects

DESCRIPTION:

This project is to replace the transformer at the 700 South well. The 700 South well has the capacity to hold 1,000,000 gallons of water.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$70,000	\$70,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$70,000	\$70,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Water Fund Balance	\$70,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$70,000 is budgeted to come from the water fund – fund balance to fund the replacement of the 700 South Well transformer.

PROJECT: Install Meter on Freeport Service Line

PROJECT NUMBER: PW0115

BUDGET SOURCE:

515110 – Water Capital Projects

DESCRIPTION:

This project is to install a water meter on the main water line that provides water to the Freeport Center. The meter will be installed in the water man hole located on the farthest east street of Freeport.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$75,000	\$75,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$75,000	\$75,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Water Fund Balance	\$75,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$75,000 is budgeted to come from the water fund – fund balance to fund the installation of a water meter on the water line that provides water to the Freeport Center.

PROJECT: SCADA Plan for Water System

PROJECT NUMBER: PW0116

BUDGET SOURCE:

515110 – Water Capital Projects

DESCRIPTION:

This project is to prepare a Supervisory Control and Data Acquisition (SCADA) plan for the water system of Clearfield City.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$10,000	\$10,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$10,000	\$10,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Water Fund Balance	\$10,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$10,000 is budgeted to come from the water fund – fund balance to fund the preparation of a SCADA plan for the water system of Clearfield City.

PROJECT: Public Works Facility Assessment **PROJECT NUMBER:** PW0120, 121, & 122

BUDGET SOURCE:

- 515110 – Water Capital Projects
- 525210 – Sewer Capital Projects
- 535310 – Storm Sewer Capital Projects
- 545510 – Solid Waste

DESCRIPTION:

This project is to prepare a Facility Assessment of Clearfield City’s Public Works Facility. The current facility is over 50 years old; therefore, the City is preparing a facility assessment to determine the best plans for construction of a new Public Works Facility.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$50,000	\$50,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$50,000	\$50,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Water Fund Balance	\$50,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$12,500 is budgeted to come from the Water Fund - Fund Balance, \$12,500 from the Sewer Fund - Fund Balance, \$12,500 from the Storm Sewer Fund – Fund Balance, and \$12,500 from the Solid Waste Fund – Fund Balance. Each Enterprise Fund is contributing the same amount because all four enterprise funds personnel and supplies are housed at the public works facility.

PROJECT: 500 East – Center Street to 200 South

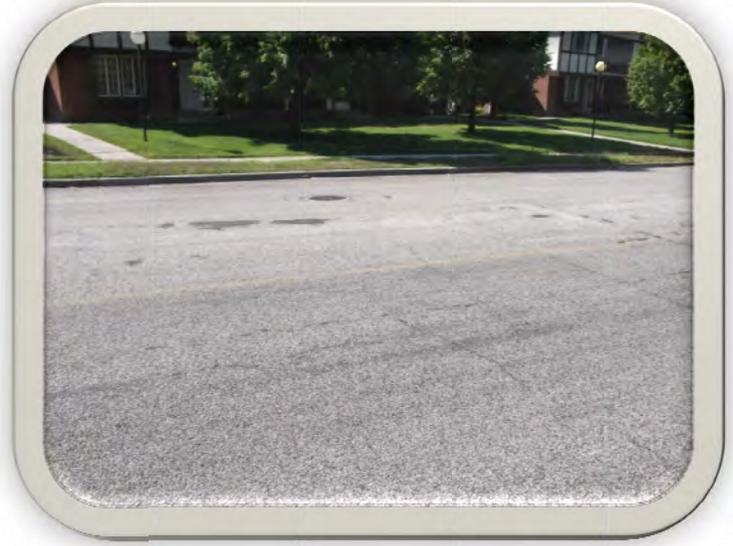
PROJECT NUMBER: PW0125

BUDGET SOURCE:

525210 - Sewer Capital Projects

DESCRIPTION:

This project is to replace the sewer lines on 500 East from Center Street to 200 South. The current lines are old deteriorating lines that are known to cause frequent sewer backups.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$175,000	\$175,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$175,000	\$175,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Sewer Fund Balance	\$175,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$175,000 is budgeted to come from the sewer fund – fund balance to fund the replacement of sewer lines on 500 East from Center Street to 200 South.

PROJECT: 1450 South – 1500 East to State Street

PROJECT NUMBER: PW0126

BUDGET SOURCE:

525210 - Sewer Capital Projects

DESCRIPTION:

This project is to replace the sewer lines on 1450 South from 1500 East to State Street. The current lines are old deteriorating lines that are known to cause frequent sewer backups.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$225,000	\$225,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$225,000	\$225,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Sewer Impact Fees	\$225,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$225,000 is budgeted to come from sewer impact fees collected to replace the sewer lines on 1450 South from 1500 East to State Street.

PROJECT: North Barlow Street – Storm Sewer

PROJECT NUMBER: PW0123

BUDGET SOURCE:

535310 – Storm Sewer Capital Projects

DESCRIPTION:

This project is to replace the storm sewer lines on North Barlow Street. North Barlow Street storm sewer lines are known to backup when there are large amounts of rain water or snow collected on the street.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$240,000	\$240,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$240,000	\$240,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Storm Sewer Fund – Fund Balance	\$240,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$240,000 is budgeted to come from storm sewer fund – fund balance to replace the storm sewer lines on North Barlow Street.

PROJECT: 200 S Inlet Boxes & Piping

PROJECT NUMBER: PW0124

BUDGET SOURCE:

535310 - Storm Sewer Capital Projects

DESCRIPTION:

This project is to replace the storm sewer inlet boxes and piping on one of the main storm sewer collection boxes on 200 South. This particular storm drain box is known to flood and backup when large rain/snow storms occur.



ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	\$45,000	\$45,000	\$0
2013	\$0	\$0	\$0
2014	\$0	\$0	\$0
2015	\$0	\$0	\$0
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
TOTAL	\$45,000	\$45,000	\$0

PROPOSED SOURCES OF FUNDING:

	2012	Beyond 2012
Storm Sewer Fund – Fund Balance	\$45,000	\$0

IMPACT OF PROJECT ON OPERATING BUDGET:

In fiscal year 2012 budget, \$45,000 is budgeted to come from storm sewer fund – fund balance to replace the storm sewer inlet boxes and piping on 200 South.

PROJECT: Capital Equipment – 674001 Expenditures

DESCRIPTION:

The project provides for the purchase of large ticket item equipment. It allows for proper tracking of expense budget requests and allows tracking of the equipment once it is purchased and becomes a fixed asset. Funds for the replacement equipment are budgeted out of their associated fund.

ESTIMATED EQUIPMENT COSTS:

**Clearfield City
Capital Equipment Expenditure Summary – By Department
Fiscal Year 2011 – 2012**

Department	Project	Project Request	Funding Source
Information Technologies	Disaster Recover (DR SAN) Software	\$30,000	General Fund
	Enterprise Wireless Gear – City Building	\$3,000	General Fund
	Security Upgrades VLAN Seperation	\$7,600	General Fund
Police	Pole Cameras	\$425,000	GF & Grant
Dispatch	Replace 3 Chairs in Dispatch Center	\$2,400	E-911 Funds/GF
	Replace Floor Tiles in Dispatch Center	\$17,000	E-911 Funds/GF
	Replace Security Monitors in Dispatch	\$5,000	E-911 Funds/GF
	Spillman Paging Module	\$30,000	E-911 Funds/GF
Aquatic Center	10 Elliptical Trainers	\$50,000	GF/CAC Reg. Fee
	Step Mill	\$5,000	GF/CAC Reg. Fee
Sewer	Washer & Dryer for Soiled Clothing	\$3,000	Sewer Fund

Total Capital Equipment – 674001 Expenditures: \$578,000

IMPACT OF EQUIPMENT ON OPERATING BUDGET:

The purchase of Capital Equipment – 674001 are included in each fund as expenditures. They are just categorized as capital equipment to aid the City in identifying and tracking large equipment purchases that become fixed assets.

PROJECT: Equipment Replacement – 674002 Expenditures

DESCRIPTION:

The project provides for the replacement of worn out equipment such as radios, servers, water meters, water meter transponders, etc. This was a newly created account in fiscal year 2008 to maintain the equipment in proper condition and to accurately budget for the purchase of replacement equipment. Funds for the replacement equipment are budgeted out of their associated fund.

ESTIMATED EQUIPMENT COSTS:

**Clearfield City
Equipment Replacement Expenditure Summary – By Department
Fiscal Year 2011 – 2012**

Department	Project	Project Request	Funding Source
Information Tech. (IT)	Cognos 8 Software	\$18,000	General Fund
	(11) Laptop Replacements & Software	\$22,000	General Fund
	Laptop Replacements & Software	\$16,000	General Fund
	Printer Replacements	\$32,000	General Fund
	Scanner for Community Development	\$8,000	General Fund
Water	Meter Replacements	\$105,120	Water – EF
	Bolts & Nuts	\$165	Water – EF
	B-5018 Water Meter Lids	\$1,500	Water – EF
	B-5024 Water Meter Lids	\$2,750	Water – EF
	Expanders	\$3,200	Water – EF
	Gaskets	\$1,100	Water – EF
	L-2240 Water Meter Lids	\$813	Water – EF
Total Equipment Replacements – 674002 Expenditures:		\$210,648	

IMPACT OF EQUIPMENT REPLACEMENTS ON OPERATING BUDGET:

None

PROJECT: Fleet Capital Equipment – 674003 Expenditures

DESCRIPTION:

This year the CIP will replace approximately 4 police cars, communication and light bar packages for the 4 new cars, and renew the backhoe leases. The Fleet Capital Equipment program is administered by the Fleet Division. A strict maintenance criterion is followed to determine the order of replacement. By following this schedule, high maintenance costs are kept to a minimum.

ESTIMATED EQUIPMENT COSTS:

Clearfield City
Fleet Capital Equipment Expenditure Summary – By Department
Fiscal Year 2011 – 2012

Department	Project	Project Request	Funding Source
Patrol & Investigations	1 – Ford Fusion	\$27,600	ISF Fleet
	2 – Patrol Sedans	\$71,500	ISF Fleet
	2 – Patrol Utility Vehicles	\$75,000	ISF Fleet
Roadways	Backhoe Lease Program	\$8,000	General Fund
Community Services	Ford 150 4X4 Crew Cab w/Toolbox Truck	\$28,000	ISF Fleet
	2 – Grasshopper Mowers	\$27,000	ISF Fleet
ISF Fleet	1 Bobtail Dump-truck w/Plow and Sander	\$160,000	ISF Fleet

Total Fleet Capital Equipment Replacements: \$397,100

IMPACT OF FLEET CAPITAL EQUIPMENT ON OPERATING BUDGET:

The General Fund budgeted \$175,000 in depreciation for a transfer the Fleet in order to maintain the fleet. The Enterprise Utility Meters budgeted \$3,645 for a transfer to the Fleet. The Enterprise Water Fund budgeted \$60,880 for a transfer to the Fleet for vehicle replacement. The Enterprise Sewer Fund budgeted \$44,325 for a transfer to the Fleet for vehicle replacement. The Enterprise Storm Sewer Fund budgeted \$14,000 for a transfer to the Fleet towards the vehicle replacement program.



2011 – 2012
Fund Balance

Clearfield City's fund balance policy describes a fund balance as the cumulative excess of revenues over expenses for a fund. Fund balances are broken into three major classifications: reserved, unreserved, and permanent funds and will not carry any negative fund balances.

FUND BALANCE POLICY

Clearfield City Fund Balance Policy:

Reserved fund balances contain funds that are legally obligated by parties outside of the City for specific purposes (i.e. bond proceeds, debt service by bond or loan documents, unspent revenues required by law to be used for specific purposes, grants received for a specific purpose, or refundable deposits by customers) and the City cannot change the intended use of the funds. The City will maintain in the fund's reserved fund balance, any reserves required meeting the specified legal requirements of any of the bond(s), or loan(s) recorded in the fund.

Unreserved fund balance is the remainder of the fund balance after the reserved fund balance and permanent fund balance are accounted for. The unreserved fund balance may be invested in capital assets, appropriated specifically by the City Council, or un-appropriated. Any unreserved un-appropriated fund balance will be considered for four (4) years as a reserve for future equipment needs and/or capital project needs. If applicable, the unreserved appropriated balance plus unreserved un-appropriated fund balances cannot exceed legal limits established by the State of Utah.

State Statute of Fund Balance:

The State of Utah has developed *Utah Code 10-6-116(1)* which states that Cities are permitted to accumulate retained earnings or fund balances in any fund. However, in the General Fund only, accumulated fund balances are restricted to the following purposes: 1) to provide working capital to finance expenditures from the beginning of the budget period until general property taxes, sales taxes, or other applicable revenues are collected, 2) to provide a resource to meet emergency expenditures, and 3) to cover a pending year-end excess of expenditures over revenues from an unavoidable shortfall in revenues.

Utah Code 10-6-116(2) through (4): Accumulation of fund balances in the General Fund shall not exceed 18% of the total estimated revenues of the General Fund. If the fund balance at the close of any fiscal period exceeds the amount permitted, the excess shall be appropriated in the manner provided in Section 10-6-117. Any fund balance in excess of a minimum of 5% of the total revenues of the General Fund may be utilized for budget purposes.

Operating Contingency:

A portion of the unreserved fund balance will be specifically appropriated to maintain a minimum reserve established by the City to meet the following years operating expenses budget.

Use of Fund Balance:

For the minimum unreserved appropriated fund balances, the City has set policy that funds will be used in the following order of importance:

- 1) The City will maintain unreserved appropriated capital projects from prior year balances to ensure funding is available to complete capital projects that the City has started.
- 2) The City will fund *unreserved appropriated matching funds* for any amounts required to match grants or to receive revenue that the City has applied for. If the minimum unreserved appropriated debt service or the minimum unreserved appropriated operating contingency is not funded, the grant award, or other revenue must equal or exceed the required match in order to be funded.
- 3) The City will appropriate into *unreserved appropriated debt service* available funds up to the following year's budgeted debt service payments not covered by transfers into a fund and budgeted transfers to other funds for debt service payments, if the debt does not have *reserved* fund balance requirements.

- 4) If unreserved fund balance is available after appropriating capital projects from prior year balances, matching funds and debt service payments the City will appropriate funds to maintain the minimum *unreserved appropriated operating contingency* established by the City for the fund.
- 5) After unreserved appropriated capital projects balance from prior year’s, matching funds, unreserved appropriated debt service, and unreserved appropriated operating contingency are funded. The City will appropriate specifically identified new capital projects or equipment from unreserved un-appropriated funds to *unreserved appropriated capital equipment* or *unreserved appropriated capital projects*.
- 6) If a fund does not have infrastructure or major capital facilities, a reduction in revenue sources for a fund will be considered for any unreserved fund balance remaining if a fund has unreserved un-appropriated fund balance for four years in a row.

Permanent Fund Balance:

Funds that are legally restricted to the extent of only earnings and not principal, may be appropriated for expenditures. The Perpetual Cemetery Fund is the only fund Clearfield City has that fits in this category.

Prioritizing and Reporting of Fund Balances:

Compliance with the fund balance police will be reported to the City Council quarterly at a regularly scheduled work session and within sixty (60) days after the end of the quarter.

The following table prioritizes the order in which fund balance will be maintained by Clearfield City and should be used as a guide in developing priorities for fund in the City budgets.

1	Reserved	Bond Proceeds, required Debt Reserves, unspent Impact Fees, unspent E-911 Funds, Grant Funds, and Refundable Deposits
2	Un-Reserved	Funds invested in Capital Assets
3	Un-Reserved	Appropriated funds for Capital Project balances to be brought forward from prior years
4	Un-Reserved	Appropriated Matching Funds
5	Un-Reserved	Appropriated funds for Debt Service Payments equal to the following year’s debt payment
6	Un-Reserved	Appropriated funds to maintain the Minimum Operating Contingency
7	Un-Reserved	Appropriated Capital Projects or Appropriated Equipment identified in the following year’s budget
8	Un-Reserved	Un-appropriated Capital Projects, Capital Equipment, and Additional Operating Contingency

Reserved fund balances contain funds that are legally obligated by parties outside of the City for specific purposes (i.e. bond proceeds, debt service by bond or loan documents, unspent revenues required by law to be used for specific purposes, grants received for a specific purpose, or refundable deposits by customers) and the City cannot change the intended use of the funds. The City will maintain in the fund’s reserved fund balance, any reserves required meeting the specified legal requirements of any of the bond(s), or loan(s) recorded in the fund.

Unreserved fund balance is the remainder of the fund balance after the reserved fund balance and permanent fund balance are accounted for. The unreserved fund balance may be invested in capital assets, appropriated specifically by the City Council, or un-appropriated. Any unreserved un-appropriated fund balance will be considered for four (4) years as a reserve for future equipment needs and/or capital project needs. If applicable, the unreserved appropriated balance plus unreserved un-appropriated fund balances cannot exceed legal limits established by the State of Utah.

Each fund within the City Budget must adhere to the fund balance policy set forth and each fund has specific fund balance policies that are true for the specific fund as described in each fund policy.



FUND BALANCE SUMMARY

Following is a fund balance summary sheet which provides a snapshot of all funds within the City budget for the fiscal year 2010-2011 Budget Year. The summary broken down by fund shows total fund balance, funds which are reserved, unreserved funds for capital assets, unreserved funds for appropriation, as well as unreserved and un-appropriated funds.

FUND BALANCE SUMMARY
All Funds

Clearfield City Fund Balance Summary as of 06/30/11

Fund	Fund Title	Fund Balance Total	Reserved Total	Unreserved			Perm. Total
				Invested in Cap. Assets	Unreserved Approp.	Unreserved Un-Approp.	
10	General Fund	\$4,677,710	\$1,740,251	\$0	\$2,500,859	\$436,600	\$0
20	CDRA	\$1,670,398	\$385,646	\$708,965	\$0	\$575,786	\$0
21	MBA	\$0	\$0	\$0	\$0	\$0	\$0
31	G.O. Debt Service	\$802	\$0	\$0	\$802	\$0	\$0
40	Park Capital Improve.	\$172,452	\$159,557	\$0	\$0	\$12,895	\$0
45	Capital Projects	\$875,433	\$732,530	\$0	\$142,904	\$0	\$0
50	Public Utility Admin.	\$137,774	\$62,625	\$0	\$75,149	\$0	\$0
51	Water	\$21,163,573	\$1,871,764	\$15,695,036	\$2,590,813	\$1,005,961	\$0
52	Sewer	\$13,310,602	\$432,799	\$10,661,892	\$1,778,306	\$437,604	\$0
53	Storm Sewer	\$15,651,320	\$240,099	\$13,811,838	\$1,154,187	\$445,197	\$0
54	Garbage	\$960,589	\$0	\$12,500	\$136,492	\$811,597	\$0
61	Fleet	\$519,293	\$0	\$745,843	(\$226,550)	\$0	\$0
70	Perpetual Cemetery	\$164,899	\$0	\$0	\$25,977	\$0	\$138,922
90	Inventory Fixed Assets	\$36,576,924	\$0	\$36,576,924	\$0	\$0	\$0
	Total	\$95,881,770	\$5,625,271	\$78,212,998	\$8,178,940	\$3,725,646	\$138,922

Inventory Fixed Assets include the value of infrastructure located throughout the city for water, sewer, and storm sewer lines as well as curb, gutter, and roadways.

Permanent total includes funds for the Perpetual Cemetery that are fenced funds which can never be touched and will remain in the fenced fund indefinitely.

Following are fund balances broken down by fund as well as their specific fund balance policy specific for each fund. Each worksheet assures that the fund balances are kept in compliance with State statutes on the allowable amount of fund balance reserves that must be kept on hand in order to comply as well as historical trends of the fund balance.

GENERAL FUND (10) – FUND BALANCE

The General Fund must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the General Fund must adhere to the following policy designed specifically for the General Fund as follows:

Fund Balance Policy Specifically for the General Fund – Fund 10

The General Fund is the only fund within Clearfield City budget that is restricted by State statute on the amount of reserve fund balance that cannot exceed Eighteen (18%) percent of the next year’s budgeted revenues excluding fund balance appropriations and transfers.

The specific General Fund Policy is as follows:

- 1) Reserved fund balance may contain unspent E-911 funds, unspent B&C road funds, unspent liquor fund allotment, unspent Federal or State grants, or required debt service funds.
- 2) The General Fund will not have any fund balance in unreserved invested in capital assets.
- 3) Unreserved appropriated capital projects will contain the following year’s budgeted capital projects being funded out of the General Fund. It will not have any current year’s capital projects since the current year capital projects will have the fund balance transferred to the fund where the capital project is being built.
- 4) The General Fund may have unreserved appropriated matching funds for grants.
- 5) Unreserved appropriated debt will be next year’s budgeted transfer to the Municipal Building Authority and the portion of the next year’s sales tax revenue bond payment that is not covered by transfers into the General Fund.
- 6) The minimum unreserved appropriated operating contingency will be 28 days (7.67 %) of the current year’s operating budget or when available 28 days (7.67%) of the following years adopted tentative operating budget. The maximum unreserved appropriated operating contingency will be 18% of the next year’s revenue budget without fund balance appropriations and transfers less the unreserved appropriated grant match and the unreserved appropriated debt service.
- 7) Due to the State limit outlined in *Utah Code 10-6-116* of an eighteen percent (18%) maximum limit on the fund balance, the General Fund will not have any unreserved un-appropriated capital projects or capital equipment balance.

FUND BALANCE COMPLIANCE WORKSHEET – GENERAL FUND

Fund Balance Compliance Worksheet with Historical Trends

Following is a Fund Balance Compliance Worksheet for the General Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	\$13,466,767	\$13,433,316	\$13,903,926	\$12,680,212
5% Floor - Minimum Reserves	\$673,338	\$671,666	\$695,196	\$634,011
18% Ceiling – Maximum Reserves	\$2,424,018	\$2,417,997	\$2,502,707	\$2,282,438
Fund Balance at Beginning of Year	\$3,812,364	\$4,309,987	\$4,331,974	\$4,677,710
Less Reserved Funds:				
Reserved – Debt Service	\$782,357	\$995,044	\$1,006,888	\$1,006,888
Unspent E-911 Funds	\$515,194	\$541,823	\$492,029	\$492,029
Unspent B&C Roads	\$0	\$0	\$241,334	\$241,334
Total Reserved Funds	\$1,297,551	\$1,431,249	\$1,740,251	\$1,740,251
Remaining Unreserved Fund Balance	\$3,012,436	\$4,331,974	\$2,591,723	\$2,937,459
% of Next Fiscal Year’s Revenues	22.43%	31.16%	20.44%	Unknown %



State Compliance with Fund Balance:

Fiscal Year Ending June 30, 2009: Clearfield City's General Fund Balance was above the 18% allowance based on the fiscal year 2010 budgeted revenues. However, the City came in compliance on the fund balance for fiscal year 2009 since the City allocated 4.50% overage amount of \$551,718 to one-time capital projects.

Fiscal Year Ending June 30, 2010: Clearfield City's General Fund balance is anticipated to be above the 18% allowance based on the fiscal year 2010 ending actual revenues. However, the City will come into compliance with the fund balance for fiscal year 2010 since the City is allocating 3.00% overage amount of \$125,000 in a one-time expenditure to the Davis County Health Clinic and \$136,434 to other one-time miscellaneous capital expenditures.

Fiscal Year Ending June 30, 2011: Clearfield City's General Fund balance is anticipated to be above the 18% allowance based on the fiscal year 2011 ending actual revenues. However, the City will come into compliance with the fund balance for fiscal year 2011 since the City is allocating \$300,000 towards one-time capital projects and the remaining overage to other one-time expenditures as outlined by the City Council.

Fiscal Year Ending June 30, 2012: Until fiscal year 2011, budgeted revenues are projected since it is unknown what amount the City's fund balance will end for fiscal year 2011 and if the fund balance will be within the Utah Code guidelines maintaining a minimum of 5% but not to exceed 18% of the next year's budgeted revenues. It is Clearfield City's intent to stay within the State Statute and not exceed the maximum of 18% when ending fiscal year 2012 budget year.

COMMUNITY DEVELOPMENT & RENEWAL AGENCY (20) – FUND BALANCE

The Community Development & Renewal Agency (CDRA) must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the CDRA must adhere to the following policy designed specifically for the CDRA as follows:

Fund Balance Policy Specifically for the Community Development & Renewal Agency – Fund 20

The specific Community Development & Renewal Agency Fund policy is as follows:

- 1) The Community Development & Renewal Agency fund is allowed to issue debt; therefore, the CDRA can have reserved fund balance for debt payments.
- 2) The Community Development & Renewal Agency will have unreserved invested in capital assets fund balance that is equal to land held for resale.
- 3) The Community Development & Renewal Agency may have unreserved appropriated capital projects balance if there is unreserved fund balance in excess of the land held for resale and unreserved appropriated debt service. It may contain prior year uncompleted development projects brought forward or specific development projects in the following year’s budget.
- 4) The only unreserved appropriated debt service the Community Development & Renewal Agency will have is the funds accumulating to cover the last two transfers to the General Fund for the Sales Tax Bond debt service in 2027 and 2028, and to repay the loan from the Enterprise Funds. All other debt service payments are funded out of the tax increment money as it is collected.
- 5) The Community Development & Renewal Agency will not have unreserved appropriated operating contingency funds.
- 6) Excess tax increment money received after unreserved appropriated debt service and unreserved appropriated capital projects are funded will be in unreserved fund balance which can be used to accelerate repayment of the loan from the Enterprise Fund or be held for future development projects.

FUND BALANCE COMPLIANCE WORKSHEET – CDRA

Fund Balance Compliance Worksheet with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Community Development & Renewal Agency which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	\$1,660,610	\$1,564,075	\$1,960,801	\$1,980,401
Fund Balance at Beginning of Year	\$1,059,268	\$1,370,850	\$1,369,963	\$1,769,561
Less:				
General Government	\$44,655	\$330,983	\$116,830	\$89,630
Capital Outlay	-	-	-	\$196,000
Debt Service	\$491,989	\$597,447	\$563,789	\$385,646
Excess Revenue Over (Under) Expenses	\$2,183,234	\$2,006,495	\$2,650,145	\$3,078,686
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	(\$812,384)	(\$636,532)	(\$880,584)	(\$1,064,730)
Total Other Financing Sources (Uses)	(\$812,384)	(\$636,532)	(\$880,584)	(\$1,064,730)
Fund Balance At End of Year	\$1,370,850	\$1,369,963	\$1,769,561	\$2,013,956

State Compliance with Fund Balance:

Community Development and Renewal Agencies are not restricted to the amount of fund balance that can be carried from year to year; therefore, Clearfield City is in compliance with all State statutes as described above.



MUNICIPAL BUILDING AUTHORITY (21) – FUND BALANCE

The Municipal Building Authority (MBA) must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the MBA must adhere to the following policy designed specifically for the MBA as follows:

Fund Balance Policy Specifically for the Municipal Building Authority – Fund 21

The specific Municipal Building Authority Fund policy is as follows:

- 1) The Municipal Building Authority is allowed to have debt; therefore, the Municipal Building Authority may have reserved fund balances to cover any debt incurred.
- 2) The Municipal Building Authority will not have an unreserved invested in capital assets fund balance.
- 3) The Municipal Building Authority will have no unreserved appropriated matching funds.
- 4) Since all of the Municipal Building Authority revenue for debt service is transferred from other funds, the Municipal Building Authority will need no unreserved appropriated debt service fund balance.
- 5) The Municipal Building Authority Fund may go into debt to construct Capital Projects; therefore, it may have an unreserved appropriated capital project fund balance.
- 6) The Municipal Building Authority may have a minimal unreserved un-appropriated fund balance.

FUND BALANCE COMPLIANCE WORKSHEET – MBA

Fund Balance Compliance Worksheet with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Municipal Building Authority which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	-	-	-	-
Fund Balance at Beginning of Year	\$9	\$9	\$9	\$9
Less:				
General Government	-	-	\$1,500	-
Capital Outlay	-	-	-	-
Debt Service	\$63,120	\$62,824	\$61,324	-
Excess Revenue Over (Under) Expenses	(\$63,111)	(\$62,824)	(\$63,315)	\$9
Other Financing Sources (Uses)				
Operating Transfers In	\$63,121	\$62,824	\$63,315	-
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	\$85,902	\$62,824	\$63,315	-
Fund Balance At End of Year	\$9	\$9	\$9	\$9

State Compliance with Fund Balance:

Municipal Building Authority Funds are not allowed to carry fund balances forward from year to year except for reserved debt service payments; therefore, Clearfield City is in compliance with all State statues as described above.



G.O. BOND DEBT SERVICE (31) – FUND BALANCE

The G.O. Bond Debt Service Fund must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the G.O. Bond Debt Service must adhere to the following policy designed specifically for the G.O. Bond Debt Service as follows:

Fund Balance Policy Specifically for the G.O. Bond Debt Service – Fund 31

The specific G.O. Bond Debt Service Fund policy is as follows:

- 1) Any unreserved appropriated debt service payment for a bond or loan is not required if there is a reserved debt service fund for the bond or loan.
- 2) There are no reserve fund requirements for the 1998 General Obligation Bonds or the 2005 Refunding General Obligation Bonds.
- 3) The G.O. Bond Fund does not have an unreserved invested in capital assets fund balance.
- 4) The G.O. Bond Fund does not have an unreserved appropriated capital projects balance.
- 5) The G.O. Bond Fund does not have unreserved appropriated matching funds.
- 6) The G.O. Bond Fund does not have unreserved appropriated debt service since the debt service is divided between property taxes and transfers from the Enterprise Funds. The Enterprise Funds will maintain unreserved appropriated debt service fund balance funds for their transfers to the G.O. Bond Debt Fund.
- 7) The G.O. Bond Fund has operating costs in the form of Bank Trustee Fees so it will have unreserved appropriated operating contingency funds equal to the following year’s Trustee Fees.
- 8) The G.O. Bond Fund will not have any unreserved appropriated or unreserved un-appropriated capital projects or equipment.

FUND BALANCE COMPLIANCE WORKSHEET – G.O. BOND DEBT SERVICE

Fund Balance Compliance Worksheet with Historical Trends

Following is a Fund Balance Compliance Worksheet for the G.O. Bond Debt Service Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	\$781,131	\$719,061	\$861,740	\$866,019
Fund Balance at Beginning of Year	\$801	\$801	\$802	\$802
Less:				
Bond Issue Costs	-	-	\$250	\$500
Principal Retirement	\$625,000	\$660,000	\$685,000	\$710,000
Interest and Fiscal Charges	\$463,209	\$434,550	\$410,950	\$383,550
Excess Revenue Over (Under) Expenses	(\$306,277)	(\$374,688)	(\$233,658)	(\$227,229)
Other Financing Sources (Uses)				
Operating Transfers In	\$307,078	\$375,490	\$234,460	\$228,031
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	\$307,078	\$375,490	\$234,460	\$228,031
Fund Balance At End of Year	\$801	\$802	\$802	\$802

State Compliance with Fund Balance:

General Obligation Bonds are not allowed to carry fund balances forward from year to year except for reserved debt service payments; therefore, Clearfield City is in compliance with all State statues as described above.



PARKS CAPITAL IMPROVEMENTS (40) – FUND BALANCE

The Parks Capital Improvements Fund must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the Parks Capital Improvements Fund must adhere to the following policy designed specifically for the Parks Capital Improvements Fund as follows:

Fund Balance Policy Specifically for the Parks Capital Projects Fund – Fund 40

The specific Parks Capital Improvements Fund policy is as follows:

- 1) Parks Capital Improvements Fund may have reserve fund balances for any unspent park impact fees collected.
- 2) Parks Capital Improvements Fund will not have any unreserved invested fund balances in capital assets.
- 3) Parks Capital Improvements may have unreserved appropriated match funds since the unreserved fund balance can be used as a source of matching funds.
- 4) There is no debt recorded in the Parks Capital Improvements fund; therefore, there is no need for any unreserved appropriated debt service fund balances.
- 5) There are no operating costs in Parks Capital Improvements; therefore, there is no need for any unreserved appropriated operating contingency of fund balance.
- 6) Parks Capital Improvement Fund can have unreserved appropriated capital projects for park capital projects identified in the following year’s budget.
- 7) Parks Capital Improvements Fund may have unreserved un-appropriated fund balance.

FUND BALANCE COMPLIANCE WORKSHEET – PARKS CAPITAL IMPROVEMENTS

Fund Balance Compliance Worksheet with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Parks Capital Improvements Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	\$46,097	\$42,505	\$10,236	\$7,373
Fund Balance at Beginning of Year	\$65,934	\$112,031	\$154,536	\$164,772
Less:				
General Government	-	-	-	\$15,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Excess Revenue Over (Under) Expenses	\$112,031	\$154,536	\$164,772	\$157,145
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Fund Balance At End of Year	\$112,031	\$154,536	\$164,772	\$157,145

State Compliance with Fund Balance:

Park Capital Improvement Funds are allowed to carry fund balances forward from year to year fund park capital improvement projects; therefore, Clearfield City is in compliance with all State statues as described above.



CAPITAL PROJECTS (45) – FUND BALANCE

The Capital Projects Fund must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the Capital Projects Fund must adhere to the following policy designed specifically for the Capital Projects Fund as follows:

Fund Balance Policy Specifically for the Capital Projects Fund – Fund 45

The specific Capital Projects Fund policy is as follows:

- 1) If any fund has fixed assets recorded, then part of the unreserved fund balance will include the cost of the assets less any accumulated depreciation and its portion of the fund balance will not be available for appropriation. Capital projects identified in the previous year, current year, or which can be forecasted up to five (5) years can be appropriated to use fund balance. Any capital project that is not finished by the end of the fiscal year will be brought forward to the next fiscal year. Also, portions of unreserved fund balance can be specifically budgeted for equipment purchases that are \$5,000 or greater. Any savings on capital equipment or capital projects should be returned to the unreserved un-appropriated fund balance. Any unused fund balance can be appropriated for one-time capital equipment purchases or these funds can become long term savings for replacement or repair of major capital facilities or infrastructure.
- 2) *Utah State Code 10-6-116(5)* states: Within a Capital Improvements fund, the City Council may, in any budget period, appropriate from estimated revenue or fund balance to a reserve for Capital Improvements for the purpose of financing future specific Capital Improvements, under a formal long-range capital plan adopted by the City Council. The reserves may accumulate from fiscal period to fiscal period until the accumulated total is sufficient to permit economical expenditure for the specified purposes. Disbursements from these reserves shall be made only by transfer to a revenue or transfer account within the Capital Improvements Fund, under a budget appropriation in a budget for the fund adopted.
- 3) The Capital Projects Fund will have a reserved fund balance since funding for capital projects may be funded from bond proceeds, grants, or other reserved revenue sources specifically designated to the capital projects fund. The unspent road impact fees are also part of the Capital Projects Reserved Fund Balance.
- 4) Since the Capital Projects Fund is only used during the construction of Capital Projects, the Capital Projects Fund will not have an unreserved invested in capital assets fund balance.
- 5) Since many capital projects take longer than one fiscal year to be completed or actually started construction at the end of a fiscal year and spanning over to the next fiscal year, the Capital Projects Fund will have unreserved appropriated capital project fund balance brought forward from prior years.
- 6) Since Capital Projects can span across multiple fiscal year budgets, they may have unreserved appropriated matching funds for the projects brought forward from prior year budgets if the matching funds were part of the original project budget.
- 7) Since the Capital Projects Fund does not have any debt, it will not be allowed to have any unreserved appropriated debt service fund balances.
- 8) The Capital Projects Fund does not have any operating expenses so it will not have any unreserved appropriated operating contingency fund balances.
- 9) The Capital Projects Fund may have unreserved appropriated capital projects fund balance for projects that are in the current year's budget if transfers for the projects into the Capital Projects Fund have already been made. Unreserved appropriated Capital Projects Fund Balance at the end of the year is carried forward into the next year as an addition to appropriated capital project balances brought forward from prior years.
- 10) The Capital Projects Fund will not have any unreserved un-appropriated fund balances.

FUND BALANCE COMPLIANCE WORKSHEET – CAPITAL PROJECTS

Fund Balance Compliance Worksheet with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Capital Projects Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

FUND BALANCE – CAPITAL PROJECTS

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	\$5,679	\$572	\$0	\$0
Fund Balance at Beginning of Year	\$1,270,792	\$959,176	\$948,580	\$939,933
Less:				
Capital Outlay	\$2,132,164	\$2,151,643	\$445,001	\$763,500
Debt Service	-	-	-	-
Excess Revenue Over (Under) Expenses	(\$855,693)	(\$1,191,895)	\$503,579	\$176,433
Other Financing Sources (Uses)				
Operating Transfers In	\$1,814,869	\$2,646,475	\$436,354	\$447,000
Operating Transfers (Out)	-	\$506,000	-	-
Total Other Financing Sources (Uses)	\$1,814,869	\$2,140,475	\$436,354	\$447,000
Fund Balance At End of Year	\$959,176	\$948,580	\$939,933	\$623,433

State Compliance with Fund Balance:

Capital Project Funds are allowed to carry fund balances forward from year to year to fund Capital Improvement Projects that aren't complete or that funding is being set aside to complete; therefore, Clearfield City is in compliance with all State statues as described above.

In fiscal year 2010, the City issued Series 2009 Road Bonds in the amount of \$2,300,000 to fund the Road Capital Projects and then refinanced the bonds in 2010 to lower interest rates.

PUBLIC UTILITY ADMINISTRATION FUND (50) – FUND BALANCE

The Public Utility Administration Fund must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the Public Utility Administration Fund must adhere to the following policy designed specifically for the Public Utility Administration Fund as follows:

Fund Balance Policy Specifically for the Public Utility Administration Fund – Fund 50

The specific Public Utility Administration Fund policy is as follows:

- 1) The Public Utility Administration Fund will have a reserved fund balance for utility deposits the City has collected.
- 2) The Public Utility Administration Fund will not have any unreserved invested in capital assets fund because the capital assets in the enterprise fund will be recorded in the Water, Sewer, or Storm Sewer funds.
- 3) The Public Utility Administration Fund will not have any unreserved appropriated capital project balances brought forward since the Public Utility Administration Fund is for overhead costs associated with the Enterprise Funds of Water, Sewer, Storm Sewer, and Solid Waste.
- 4) The Public Utility Administration Fund may have unreserved appropriated matching funds.
- 5) Since the Public Utility Administration Fund does not have any debt, it shall not have any unreserved appropriated debt service fund balances.
- 6) The Public Utility Administration Fund will have unreserved appropriated minimum operating contingency. The Public Utility Administration fund will maintain an unreserved appropriated minimum operating contingency of 15 days (4.00%) of the Public Utility Administration operating budget up to a maximum operating contingency equal to the following year’s Public Utility Administration’s operating budget.
- 7) The Public Utility Administration Fund may have unreserved appropriated capital projects or equipment for items identified in the following year’s Enterprise Fund budgets that are to be funded with a transfer from the Public Utility Administration Fund.
- 8) The Public Utility Administration Fund may have unreserved un-appropriated fund balance. Excess unreserved un-appropriated balance may be transferred and appropriated to the Water, Sewer, Storm Sewer, or Solid Waste Fund as needed.

FUND BALANCE COMPLIANCE WORKSHEET – PUBLIC UTILITY ADMINISTRATION

Fund Balance Compliance Worksheet with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Public Utility Administration Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Charges for Services	\$119,159	\$140,935	\$162,320	\$146,300
Net Assets at Beginning of Year	\$127,812	\$137,110	\$138,260	\$138,260
Operating Expenses				
Salaries and Wages	\$163,596	\$137,029	\$170,142	\$139,117
Employee Benefits	\$55,698	\$55,776	\$70,484	\$65,332
Maintenance and Supplies	\$69,273	\$65,707	\$86,678	\$90,900
Depreciation and Amortization	-	-	-	-
Excess Revenue Over (Under) Expenses	(\$41,596)	\$19,533	(\$26,724)	(\$10,789)



FUND BALANCE – PUBLIC UTILITY ADMINISTRATION

<i>Util. Admin. Fund Bal. Compliance Cont...</i>	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Non-Operating Revenues (Expenses)				
Gain/(Loss) on Capital Asset Disposal	-	-	-	-
Capital Outlay	-	-	-	-
Interest Revenue	\$3,426	\$3,950	\$1,900	\$1,240
Income/(Loss) before Transfers	(\$38,170)	\$23,483	(\$24,824)	(\$9,549)
Transfers In	\$175,281	\$114,777	\$163,084	\$147,810
Transfers (Out)	-	-	-	-
Net Assets At End of Year	\$137,110	\$138,260	\$138,260	\$138,260

State Compliance with Fund Balance:

Enterprise Funds are allowed to carry fund balances forward from year to year. They are allowed to experience profits or losses within the fund; therefore, Clearfield City is in compliance with all State statutes as described above.

WATER FUND (51) – FUND BALANCE

The Water Fund must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the Water Fund must adhere to the following policy designed specifically for the Water Fund as follows:

Fund Balance Policy Specifically for the Water Fund – Fund 51

The specific Water Fund policy is as follows:

- 1) The Water Fund will have reserved fund balances for unspent water impact fees, unspent water revenue bond proceeds, and required debt service reserves for water revenue bonds.
- 2) The Water Fund will have unreserved invested in capital assets.
- 3) The Water Fund may have unreserved appropriated capital project balances brought forward from prior years.
- 4) The Water Fund may have unreserved appropriated matching funds.
- 5) The Water Fund will have unreserved appropriated debt service for the amount that will be transferred to the G.O. Bond Debt Fund – Fund 31 for next year’s General Obligation Debt payment and to the General Fund - Fund 10 for next year’s Sales Tax Bond debt payment.
- 6) The Water Fund will maintain an unreserved appropriated minimum operating contingency of four (4) months of the current year’s operating budget up to a maximum operating contingency equal to the following year’s operating budget.
- 7) The Water Fund may have unreserved appropriated capital projects taken from the City’s Five-Year Capital Facilities Plan.
- 8) Until all of the City’s Water Capital Facilities included in the City’s Capital Facilities Plan are built, the Water Fund may have unreserved un-appropriated fund balance.

FUND BALANCE COMPLIANCE WORKSHEET – WATER FUND**Fund Balance Compliance Worksheet with Historical Trends**

Following is a Fund Balance Compliance Worksheet for the Water Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Charges for Services	\$2,941,440	\$2,869,716	\$3,131,815	\$3,297,305
Impact Fees	\$185,202	\$228,546	\$72,640	\$28,330
Miscellaneous	\$25,664	-	-	-
Net Assets at Beginning of Year	\$22,163,226	\$22,015,577	\$21,875,167	\$19,569,643
Operating Expenses				
Salaries and Wages	\$394,226	\$427,603	\$433,866	\$397,919
Employee Benefits	\$271,987	\$320,184	\$407,284	\$319,357
Maintenance and Supplies	\$1,565,879	\$1,404,364	\$1,594,987	\$1,623,417
Depreciation and Amortization	\$797,273	\$756,983	\$705,159	\$686,184
Excess Revenue Over (Under) Expenses	\$22,286,167	\$22,204,705	\$21,938,326	\$19,868,401
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	(\$515,000)	(\$844,000)
Gain/(Loss) on Capital Asset Disposal	(\$30,717)	-	-	-
Interest Expense	(\$143,810)	(\$113,343)	(\$108,200)	(\$105,026)
Interest Revenue	\$204,234	\$52,521	\$51,000	\$38,000
Income/(Loss) before Transfers	\$22,315,874	\$22,143,883	\$21,366,126	\$18,957,375

<i>Water Fund Balance Compliance Cont...</i>	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Transfers In	\$1,142	-	-	-
Transfers (Out)	(\$301,439)	(\$268,716)	(\$266,348)	(\$246,132)
Net Assets At End of Year	\$22,015,577	\$21,875,167	\$19,569,643	\$18,711,243

State Compliance with Fund Balance:

Enterprise Funds are allowed to carry fund balances forward from year to year. They are allowed to experience profits or losses within the fund; therefore, Clearfield City is in compliance with all State statutes as described above.

SEWER FUND (52) – FUND BALANCE

The Sewer Fund must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the Sewer Fund must adhere to the following policy designed specifically for the Sewer Fund as follows:

Fund Balance Policy Specifically for the Sewer Fund – Fund 52

The specific Sewer Fund policy is as follows:

- 1) The Sewer Fund will have reserved fund balances for any unspent sewer impact fees collected.
- 2) The Sewer Fund will have unreserved invested in capital assets.
- 3) The Sewer Fund may have unreserved appropriated capital project balances brought forward from prior years.
- 4) The Sewer Fund may have unreserved appropriated matching funds.
- 5) The Sewer Fund will have unreserved appropriated debt service for the amount that will be transferred to Fund 31 for next year's General Obligation Debt payment and to General Fund - Fund 10 for next year's Sales tax bond debt payment.
- 6) The Sewer Fund will maintain an unreserved appropriated minimum operating contingency of four (4) months of the current year's operating budget up to a maximum operating contingency equal to the following year's operating budget.
- 7) The Sewer Fund may have unreserved appropriated capital projects taken from the City's Five-Year Capital Facilities Plan.
- 8) Until all of the City's Sewer Capital Facilities included in the City's Capital Facilities Plan are built, the Sewer Fund may have unreserved un-appropriated fund balance.

FUND BALANCE COMPLIANCE WORKSHEET – SEWER FUND**Fund Balance Compliance Worksheet with Historical Trends**

Following is a Fund Balance Compliance Worksheet for the Sewer Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Charges for Services	\$1,934,614	\$2,101,417	\$2,222,200	\$2,371,930
Impact Fees	\$91,010	\$123,891	\$39,380	\$15,358
Miscellaneous	\$2,088	\$1,200	\$292,000	\$650
Net Assets at Beginning of Year	\$13,896,222	\$13,850,141	\$13,714,065	\$13,121,717
Operating Expenses				
Salaries and Wages	\$235,422	\$272,495	\$273,854	\$239,755
Employee Benefits	\$186,051	\$228,983	\$286,566	\$213,314
Maintenance and Supplies	\$1,095,568	\$1,255,508	\$1,333,533	\$1,347,341
Depreciation and Amortization	\$465,382	\$472,160	\$497,910	\$496,806
Excess Revenue Over (Under) Expenses	\$13,941,511	\$13,847,503	\$13,875,782	\$13,212,439
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	(\$640,000)	(\$572,500)
Gain/(Loss) on Capital Asset Disposal	-	-	-	-
Interest Expense	-	-	-	-
Interest Revenue	\$51,730	\$15,769	\$12,500	\$12,500
Income/(Loss) before Transfers	\$13,993,241	\$13,863,272	\$13,248,282	\$12,652,439

<i>Sewer Fund Balance Compliance Cont...</i>	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Transfers In	\$708	-	-	-
Transfers (Out)	(\$143,808)	(\$149,207)	(\$126,565)	(\$117,622)
Net Assets At End of Year	\$13,850,141	\$13,714,065	\$13,121,717	\$12,534,817

State Compliance with Fund Balance:

Enterprise Funds are allowed to carry fund balances forward from year to year. They are allowed to experience profits or losses within the fund; therefore, Clearfield City is in compliance with all State statutes as described above.

STORM SEWER FUND (53) – FUND BALANCE

The Storm Sewer Fund must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the Storm Sewer Fund must adhere to the following policy designed specifically for the Storm Sewer Fund as follows:

Fund Balance Policy Specifically for the Storm Sewer Fund – Fund 53

The specific Storm Sewer Fund policy is as follows:

- 1) The Storm Sewer Fund will have reserved fund balances for unspent Storm Sewer Impact Fees collected.
- 2) The Storm Sewer Fund will have unreserved invested in capital assets.
- 3) The Storm Sewer Fund may have unreserved appropriated capital project balances brought forward from prior years.
- 4) The Storm Sewer Fund may have unreserved appropriated matching funds.
- 5) The Storm Sewer Fund will have unreserved appropriated debt service fund for the amount that will be transferred to Fund 31 – General Obligation Debt for the next year’s debt payment.
- 6) The Storm Sewer Fund will maintain an unreserved-appropriated minimum operating contingency of four (4) months of the current year’s operating budget up to a maximum operating contingency equal to the following year’s operating budget.
- 7) The Storm Sewer Fund may have unreserved appropriated capital projects taken from the City’s Four (4) Year Capital Facilities Plan.
- 8) Until all of the City’s Storm Sewer Capital Facilities are built, the Storm Sewer Fund may have unreserved un-appropriated fund balance.

FUND BALANCE COMPLIANCE WORKSHEET – STORM SEWER FUND**Fund Balance Compliance Worksheet with Historical Trends**

Following is a Fund Balance Compliance Worksheet for the Storm Sewer Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Charges for Services	\$758,345	\$779,766	\$803,600	\$906,830
Impact Fees	\$86,719	\$121,528	\$27,220	\$10,616
Miscellaneous	\$1,700	-	-	-
Net Assets at Beginning of Year	\$15,687,280	\$15,758,557	\$15,822,041	\$15,205,860
Operating Expenses				
Salaries and Wages	\$70,602	\$111,918	\$110,135	\$118,080
Employee Benefits	\$47,319	\$65,981	\$82,182	\$80,387
Maintenance and Supplies	\$115,553	\$85,490	\$158,811	\$160,624
Depreciation and Amortization	\$540,983	\$547,038	\$567,483	\$551,152
Excess Revenue Over (Under) Expenses	\$15,759,588	\$15,849,424	\$15,734,250	\$15,213,063
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	(\$500,000)	(\$617,500)
Gain/(Loss) on Capital Asset Disposal	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interest Revenue	\$23,405	\$9,230	\$7,700	\$7,600
Income/(Loss) before Transfers	\$15,782,993	\$15,858,654	\$15,241,950	\$14,603,163

<i>Storm Sewer Fund Bal. Compliance Cont...</i>	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Transfers In	\$178	-	-	-
Transfers (Out)	(\$24,613)	(\$36,613)	(\$36,090)	(\$29,203)
Net Assets At End of Year	\$15,758,557	\$15,822,041	\$15,205,860	\$14,573,960

State Compliance with Fund Balance:

Enterprise Funds are allowed to carry fund balances forward from year to year. They are allowed to experience profits or losses within the fund; therefore, Clearfield City is in compliance with all State statutes as described above.

SOLID WASTE FUND (54) – FUND BALANCE

The Solid Waste Fund must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the Solid Waste Fund must adhere to the following policy designed specifically for the Solid Waste Fund as follows:

Fund Balance Policy Specifically for the Solid Waste Fund – Fund 54

The specific Solid Waste Fund policy is as follows:

- 1) The Solid Waste Fund will not have any reserved fund balances.
- 2) The Solid Waste Fund may have unreserved invested in capital assets. Since the City transferred ownership of the garbage cans to the Solid Waste provider, the fund no longer has any capital assets other than the trailers provided for the neighborhood cleanup.
- 3) The Solid Waste Fund will not have any unreserved appropriated capital project balances brought forward from prior years.
- 4) The Solid Waste Fund will not have unreserved appropriated matching funds.
- 5) The Solid Waste Fund will have unreserved appropriated debt service for the amount that will be transferred to the General Obligation Bond Fund 31 for the next year's debt payment.
- 6) The Solid Waste Fund will maintain an unreserved appropriated minimum operating contingency of four (4) month of the current year's operating budget up to a maximum operating contingency equal to the following year's operating budget.
- 7) The Solid Waste Fund will not have unreserved appropriated Capital projects.
- 8) The Solid Waste Fund may have unreserved un-appropriated fund balances.

FUND BALANCE COMPLIANCE WORKSHEET – SOLID WASTE FUND**Fund Balance Compliance Worksheet with Historical Trends**

Following is a Fund Balance Compliance Worksheet for the Solid Waste Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Charges for Services	\$1,208,019	\$1,215,655	\$1,215,000	\$1,217,000
Impact Fees	-	-	-	-
Miscellaneous	-	-	-	-
Net Assets at Beginning of Year	\$706,146	\$846,328	\$907,967	\$907,967
Operating Expenses				
Salaries and Wages	\$40,787	\$79,920	\$79,081	\$74,911
Employee Benefits	\$78,338	\$106,494	\$143,739	\$99,412
Maintenance and Supplies	\$875,731	\$882,149	\$937,491	\$988,271
Depreciation and Amortization	-	-	-	-
Excess Revenue Over (Under) Expenses	\$919,319	\$993,420	\$962,656	\$962,373
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	-	-
Gain/(Loss) on Capital Asset Disposal	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interest Revenue	\$14,079	\$5,500	\$5,760	\$4,642
Income/(Loss) before Transfers	\$933,388	\$998,920	\$968,416	\$967,015

<i>Solid Waste Fund Bal. Compliance Cont...</i>	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Transfers In	-	-	-	-
Transfers (Out)	(\$87,060)	(\$90,953)	(\$60,449)	(\$59,048)
Net Assets At End of Year	\$846,328	\$907,967	\$907,967	\$907,967

State Compliance with Fund Balance:

Enterprise Funds are allowed to carry fund balances forward from year to year. They are allowed to experience profits or losses within the fund; therefore, Clearfield City is in compliance with all State statutes as described above.

INTERNAL SERVICE FUND – FLEET FUND (61) – FUND BALANCE

The Internal Service Fund – Fleet (ISF) must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the ISF - Fleet Fund must adhere to the following policy designed specifically for the ISF - Fleet Fund as follows:

Fund Balance Policy Specifically for the ISF - Fleet Fund – Fund 61

The specific ISF - Fleet Fund policy is as follows:

- 1) The Fleet Fund may have reserved fund balances if outside financing is obtained for City vehicles.
- 2) The Fleet Fund will have unreserved invested in capital assets.
- 3) The Fleet Fund will not have unreserved appropriated capital project balances brought forward from prior years.
- 4) The Fleet Fund may have unreserved appropriated matching funds if grants are used to obtain vehicles.
- 5) The Fleet Fund may have unreserved appropriated debt service for equipment lease payments.
- 6) The Fleet Fund will not maintain an unreserved appropriated minimum operating contingency.
- 7) The Fleet Fund will not have unreserved appropriated capital projects.
- 8) The Fleet Fund may have unreserved un-appropriated fund balance for future vehicle replacements.

FUND BALANCE COMPLIANCE WORKSHEET – INTERNAL SERVICE FUND - FLEET**Fund Balance Compliance Worksheet with Historical Trends**

Following is a Fund Balance Compliance Worksheet for the Internal Service Fund – Fleet Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Charges for Services	\$846,022	\$848,912	\$824,510	\$857,682
Miscellaneous	\$16,182	\$951	-	-
Net Assets at Beginning of Year	\$493,239	\$553,831	\$662,949	\$662,949
Operating Expenses				
Salaries and Wages	\$187,253	\$157,928	\$124,050	\$113,254
Employee Benefits	\$68,149	\$58,692	\$57,446	\$58,295
Maintenance and Supplies	\$322,937	\$298,840	\$378,338	\$433,695
Depreciation and Amortization	\$242,144	\$234,272	\$247,310	\$254,438
Excess Revenue Over (Under) Expenses	\$534,960	\$653,962	\$680,315	\$660,949
Non-Operating Revenues (Expenses)				
Gain/(Loss) on Capital Asset Disposal	\$18,163	\$8,987	-	\$10,000
Lease Obligations	-	-	(\$17,000)	(\$8,000)
Income/(Loss) before Transfers	\$553,123	\$662,949	\$663,315	\$662,949
Contribution of Capital Assets	\$708	-	-	-
Transfers Out	-	-	(\$366)	-
Net Assets At End of Year	\$553,831	\$662,949	\$662,949	\$662,949

State Compliance with Fund Balance:

Internal Service Funds are the same as Enterprise Funds which are allowed to carry fund balances forward from year to year. They are allowed to experience profits or losses within the fund; therefore, Clearfield City is in compliance with all State statues as described above.

PERPETUAL CEMETERY FUND (70) – FUND BALANCE

The Perpetual Cemetery Fund must adhere to the Fund Balance policy set by the City as described under the Fund Balance Policy explained prior in this section. Additionally the Perpetual Cemetery Fund must adhere to the following policy designed specifically for the Perpetual Cemetery Fund as follows:

Fund Balance Policy Specifically for the Perpetual Cemetery Fund – Fund 70

The specific Perpetual Cemetery Fund policy is as follows:

- 1) The Perpetual Cemetery Fund has reserved fund balance in the form of donations to the cemetery fund.
- 2) The Perpetual Cemetery Fund will not have unreserved invested in capital assets.
- 3) The Perpetual Cemetery Fund will not have unreserved appropriated capital project balances brought forward from prior years.
- 4) The Perpetual Cemetery Fund may have unreserved appropriated matching funds.
- 5) The Perpetual Cemetery Fund will not have unreserved appropriated debt service.
- 6) The Perpetual Cemetery Fund will have unreserved appropriated minimum operating contingency for any unspent earnings in the fund.
- 7) The Perpetual Cemetery will not have unreserved appropriated capital projects.
- 8) The Perpetual Cemetery will not have unreserved un-appropriated fund balances.

FUND BALANCE COMPLIANCE WORKSHEET – PERPETUAL CEMETERY FUND

Fund Balance Compliance Worksheet with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Perpetual Cemetery Fund which includes fiscal year 2009 actual, 2010 actual, 2011 estimate, and fiscal year 2012 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Budgeted Revenue Reserves				
Interest	\$2,928	\$977	\$900	\$775
Intergovernmental	\$5,950	\$5,450	\$5,650	\$8,700
Fund Balance at Beginning of Year	\$137,799	\$146,677	\$153,104	\$159,654
Less:				
Bond Issue Costs	-	-	-	-
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Revenue Over (Under) Expenses	\$146,677	\$153,104	\$159,654	\$169,129
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Fund Balance At End of Year	\$146,677	\$153,104	\$159,654	\$169,129

State Compliance with Fund Balance:

The Perpetual Cemetery Fund is the same as an Enterprise Funds which are allowed to carry fund balances forward from year to year. They are allowed to experience profits or losses within the fund; therefore, Clearfield City is in compliance with all State statues as described above.



2011 – 2012
City Debt

The purpose of a Clearfield City's debt policy is to: 1) identify when and what kind of external debt is appropriate for the City to issue, 2) identify the required steps to issue debt, 3) ensure that legal and regulatory requirements associated with issuing debt are followed, and 4) to ensure the appropriate and timely administration of and repayment of all debt obligations.

DEBT POLICY

Clearfield City may issue bonds or other debt to finance essential major Capital Improvements, Economic Development, Public Safety, Public Health, Public Facilities, or other Infrastructure that is beyond the City's ability to fund the expenditure all at once by using current fund balances or revenues.

Kinds of Debt that may be Issued:

The kinds of debt the City may issue or enter into may include General Obligation Bonds, Revenue Bonds, Capital Leases, Reimbursement Agreements, Debt funded with Special Assessments, and Refunding or Restructuring of Debt. Specifically as follows:

- 1) Clearfield City may issue debt to fund Capital Improvements and Infrastructure only if they are included in the City's Capital Facilities Plan. Projects that are not included in the Capital Facilities Plan require a cost/benefit analysis be performed along with sources of recommended funds to cover all debt service requirements before they will be considered for funding. The time to repay the debt issued cannot exceed the estimated useful life of the capital improvement.
- 2) If a specific revenue stream or group of users who will benefit from the identified Capital Improvements will have revenue bonds or special assessments bonds issued which will be backed by the related revenue stream. The revenue stream should be available for the life of the debt to be issued and should be adjusted for future increases or decreases in operating costs associated with the Capital Improvement. Any new increase in revenue streams will be presented to the City Council to be considered before issuing the debt.
- 3) Debt will not be issued for Capital Improvements with a useful life of nine years or less or for Capital Equipment with a useful life of less than five years.
- 4) In an attempt to lower the amount of debt issued by the City, the City will apply for Federal, State, or Regional assistance in the forms of grants, gifts, or low interest loans from other governmental agencies to help finance the Capital Improvements.
- 5) Clearfield City will use any impact fees assessed on new development to help pay its fair share for Capital Improvements related to growth. Impact fees cannot be used as a revenue stream to finance debt.
- 6) Clearfield City will request voter authorization to issue any General Obligation Bonds. The amount used for public health or public safety has to be at least fifty percent (50%) of the amount of the bonds issued.
- 7) For the General Fund and Enterprise Funds, the City will not issue more debt related to these funds if the current annual debt service (Principal and Interest payments) in the fund exceeds fifteen percent (15%) of the current annual revenues in the fund.

Financial Advisor for Debt Issues:

Clearfield City will retain a firm as a financial advisor or firm through a request for proposal at least every five (5) years. The financial advisor will advise the City on debt issuance options, interest rates, issuance costs, and marketability of the City's debt issues.

The financial advisor or firm will be compensated by the City and cannot receive compensation by fee-splitting with other parties related to the issuance of City debt.

Bond Council:

Clearfield City will use legal counsel from firms with recognized expertise as bond attorneys to provide opinions on all bonds issued by the City. Bond Counsel for the issuance of bonds can be selected on the advice of the City's Financial Advisor and is subject to approval by the City Council.

Underwriter and Method of Sales for Securities:

General Obligation (G.O.) Bonds will be issued by the City through competitive sales with the sale being assisted by the City's contracted Financial Advisor.

Limited Obligation Revenue Bonds and Refunding Bonds of any type may be issued either through competitive sale or negotiated sale depending upon the issue size, complexity, credit quality, and market conditions as recommended by the City's contracted Financial Advisor.

Reimbursement agreements entered into by the City that do not include the issuance of securities will be negotiated with the other party by the Economic Development Director, City Manager, Finance Director, City Treasurer, and City Attorney at the approval of the City Council.

Rating Agency Applications and Continuing Disclosure:

Clearfield City will seek a rating from one or more rating agencies on all new issues of debt. These rating agencies include, but are not limited to Fitch Investors Service, Moody's Investor Service, and Standard and Poors. The Finance Division of the City will provide the rating agencies which maintain the City's rating on all City securities, material that has a pertinent bearing on the City Finances including a copy of the Comprehensive Annual Financial Report (CAFR), a copy of the adopted City budget, and other information requested by the agency. The Finance Division will provide all required disclosure documents for all bond issues annually and in a timely manner. The City will also have available adopted Comprehensive Annual Financial Reports (CAFR) and the adopted City budget posted on the City website.

Administration of Obligations:

Clearfield City will adhere to the following actions in Administration of any debt obligations incurred:

1. Proceeds from the issuance of debt and debt service reserve funds will not be commingled with investment funds for idle cash on hand and will be invested in a separate investment account.
2. The City will develop detailed draw schedules for each project to be funded with borrowed monies and the City will invest the proceeds of all borrowed monies in a manner that will ensure the availability of funds as described in the draw schedules.
3. All debt proceeds will be invested in accordance with the requirements of the Utah Money Management Act and any specific restrictions placed on the investment of the bond proceeds by the Rating Agencies or Bond Issuer.
4. The repayment of all debt obligations will be scheduled and budgeted in the City Budget each year in order to meet the debt service schedule for each issue of debt that is outstanding.
5. The City will have rebate computations performed to determine Arbitrage Compliance as required by the specific debt issued.

Community Development and Renewal Agency Debt (Fund 20):

The Community Development and Renewal Agency – Fund 20 may issue debt by using 1) tax increment financing, or 2) by reimbursement agreements.

Tax Increment debt may be used to fund infrastructure improvements or to assist Economic Development within established redevelopment areas. Reimbursement agreements may be entered into by the Community Development and Renewal Agency to reimburse individuals or entities for infrastructure improvements on City property, land or property acquisitions, or land leases.

Any agreements entered into shall be drafted by the Community Development Director, City Attorney, and the Administrative Services Director. All agreements are subject to the approval of the Community Development and Renewal Agency Board. No agreement shall exceed the life of the Redevelopment or Economic Development Area associated with the agreement. The repayment terms of all Community Development and Renewal Agency debt cannot exceed the projected tax increment funds that will be collected from all the redevelopment areas located within the City.

Conduit Securities:

Funding for debt may be obtained by using 1) other Government Entities, 2) Special Assessment Bonds, or 3) by issuing Private Activity Bonds.

1. Clearfield City may issue bonds for other government entities if it is in the interest of the City to finance the project and the City is able to obtain more favorable terms than the other government entity.
2. Clearfield City may issue special assessment bonds to help finance specific developments only if the private developer has secured separate financing for the rest of the development and the development contains a portion for public use.
3. Private activity bonds issued for developments within Clearfield City will require all securities to be issued with a complete official statement or other disclosure document. The documents shall clearly describe the limited source of repayment and lack of direct financial support from Clearfield City. If a component unit of Clearfield City has not adopted a debt policy, then Clearfield City's debt policy will apply to the component unit.

DEBT PAYMENT SUMMARY**Leases, Bonds, and Recurring Payments Summary:**

Following is a payment summary schedule for the amount of debt payments budgeted to be made in fiscal year 2011-2012. The payment summary is broken down by to whom the payment will be made, description of the debt payment, and the budgeted amount to be paid. In the following pages, there are detailed sheets of each debt which corresponds to the Worksheet below and can be referenced easily based on the Debt Reference Number.

Company	Description	Budgeted Payment
Clearfield City Debt Payments		
Pacificorp Lease	Barlow Park Annual Lease	\$325
U.S. Bank	Sales Tax Refunding 2006 Interest	\$391,169
U.S. Bank	Sales Tax Refunding 2006 Principal	\$45,000
U.S. Bank	Sales Tax Bonds Debt 2003 Service Principal	\$460,000
U.S. Bank	Sales Tax Bonds Debt 2003 Service Interest	\$105,994
U.S. Bank	Sales Tax Bonds 2010 Debt Service Prin. -Road	\$230,000
U.S. Bank	Sales Tax Bonds 2010 Debt Service Int.-Road	\$48,475
Zions Bank	Principal on G.O. Refunding Bond	\$710,000
Zions Bank	Interest on G.O. Refunding Bond	\$383,550
Wells Fargo	Principal Series 2007 Water Revenue Bonds	\$235,000
Wells Fargo	Interest Series 2007 Water Revenue Bonds	\$5,826
Wells Fargo	Interest Series 2007 Water Revenue Bonds	\$99,200
Total Debt Payments		<u>\$2,714,539</u>
Community Development Renewal Agency (CDRA) Debt Payments		
Freeport Center Associates	Reimbursement Agreement	\$30,000
Zions Bank	Principal on 1996 B Bonds	\$129,000
Zions Bank	Interest on 1996 B Bonds	\$3,066
Zions Bank	Principal on 1996 A Bonds	\$36,000
Zions Bank	Interest on 1996 A Bonds	\$675
Wells Fargo	Principal RDA Tax Increment Refunding 2004	\$142,000
Wells Fargo	Interest RDA Tax Increment Refunding 2004	\$18,703
Total CDRA Debt Payments		<u>\$359,444</u>
Total Clearfield City Fiscal Year 2011-2012 Debt Payments Including CDRA		<u><u>\$3,073,983</u></u>

DEBT SUMMARY

Following is a debt summary schedule which details the total outstanding debt for Clearfield City has as of June 30, 2011. The table gives the year of when the debt was issued, original amount of the debt issued as well as a total amount of debt issued, description of the type of debt issued, expected termination date of the debt issued, and a description of what project was funded due to the issue of the debt.

Clearfield City Bonds

Year Issued	Original Issue Amount	Type of Debt	Outstanding As of 30-Jun-11	Last Payment Scheduled For	Reason for Debt
2005	\$10,105,000	Refunding part of 1998 General Obligation Bonds	\$8,605,000	May 2021	City Building and 200 South Bridge
2010	\$2,210,000	Sales Tax Revenue Refunding Bonds – Road	\$2,210,000	July 2019	Road Projects
2003	\$14,650,000	Sales Tax Revenue Bonds	\$3,085,000	July 2017	Aquatic C., Water & Sewer Projects
2006		\$9,700,000 Ref. part of 2003 Sales Tax Rev. Bonds	\$9,575,000	July 2028	Aquatic C., Water & Sewer Projects
2007	\$3,330,000	Water Revenue Bonds	\$2,480,000	May 2020	Water System Replacement Projects
	<u>\$30,295,000</u>		<u>\$25,955,000</u>		

Clearfield City Community Development and Renewal Agency Bonds

Year Issued	Original Issue Amount	Type of Debt	Outstanding As of 30-Jun-11	Last Payment Scheduled For	Area of Debt
1996	\$985,000	Tax Increment Revenue Bonds Series A	\$36,000	August 2011	RDA area 7
1996	\$1,290,000	Tax Increment Revenue Bonds Series B	\$129,000	August 2011	RDA area 7
2003	\$300,000	Freeport Associated Agreement	\$30,000	June 2013	RDA area 6
2004	\$1,399,000	Clearfield RDA Revenue Refunding Bonds	\$445,000	May 2014	RDA area 8
	<u>\$3,974,000</u>		<u>\$640,000</u>		
Total	<u>\$34,269,000</u>		<u>\$26,595,000</u>		

DEBT REFERENCE

In the following pages, there are individual detailed sheets for each debt issued which includes the amount of debt issued, the date of issuance, interest rate of debt issued, Debt Service payment schedule which includes principal and interest payment dates, maturity information, and any other pertinent information related to the debt being issued. Each debt reference sheets can be found based on the following debt section reference page found below:

Debt Reference Page Table:

Company	Description	Reference Page #
Clearfield City Debt		
Pacificorp Lease	Barlow Park Annual Lease	426
U.S. Bank	Sales Tax Refunding 2006 Interest	415
U.S. Bank	Sales Tax Refunding 2006 Principal	415
U.S. Bank	Sales Tax Bonds Debt 2003 Service Principal	412
U.S. Bank	Sales Tax Bonds Debt 2003 Service Interest	412
U.S. Bank	Principal Sales Tax Bond Refunding 2010 –Road	426
U.S. Bank	Interest Sales Tax Bond Refunding 2010 - Road	426
Wells Fargo - PAID IN FULL FY11	Excise Tax Bonds Series 2008 Interest	N/A
Wells Fargo - PAID IN FULL FY11	Principal Municipal Building Authority	N/A
Wells Fargo - PAID IN FULL FY11	Interest Municipal Building Authority	N/A
Zions Bank	Principal on G.O. Refunding Bond	410
Zions Bank	Interest on G.O. Refunding Bond	410
Wells Fargo	Principal Series 2007 Water Revenue Bonds	418
Wells Fargo	Interest Series 2007 Water Revenue Bonds	418
Wells Fargo	Interest Series 2007 Water Revenue Bonds	418
Community Development Renewal Agency (CDRA) Debt		
DC Council of Govts – PAID IN FULL	Haycock Lowder Property 12/05	N/A
DC Council of Govts – PAID IN FULL	Haycock Lowder Property 12/05	N/A
Freeport Center Assoc – PAID IN FULL	Reimbursement Agreement	N/A
Zions Bank	Principal on 1996 B Bonds	422
Zions Bank	Interest on 1996 B Bonds	422
Zions Bank	Principal on 1996 A Bonds	420
Zions Bank	Interest on 1996 A Bonds	420
Wells Fargo	Principal RDA Tax Increment Refunding 2004	423
Wells Fargo	Interest RDA Tax Increment Refunding 2004	423
Wileox Farms – PAID IN FULL FY11	Principal Wileox Farms Agreement	N/A
Wileox Farms – PAID IN FULL FY11	Interest Wileox Farms Agreement	N/A

**GENERAL OBLIGATION REFUNDING BONDS
SERIES 2005**

ISSUING INFORMATION

Issue Date:	4/26/2005	Type of Issue:	General Obligation Bonds
Series:	Series 2005	Issued To:	Zions Bank
Issue Amount:	\$10,105,000		
Interest Rate:	Range from 3.00% to 5.00%	Maturity Date:	May 1, 2021
Par Amount of Issue:			\$10,105,000.00
Plus: Re-offering Premium:			\$286,621.95
Less Underwriter's Discount			(\$60,630.00)
Total Required Transfer from the Underwriter:			\$10,330,991.95

REASON FOR DEBT

The issue of General Obligation Bonds is to construct the Clearfield Aquatic Center and to construct the 200 South Overpass Bridge. The General Obligation Refunding Bonds issued in 2005 are to refinance the bonds and its terms.

ALLOCATION OF FUNDING

The funds will be used by the Trustees as follows:

- a. \$39,046.28 shall be deposited in an escrow account to purchase Ambac Bond Insurance;
- b. \$10,291,945.67 shall be deposited into escrow to defend the callable 1998 bonds;
- c. \$72,857.87 will be used to pay the costs of issuing the Series 2003 Bonds.

The City will use the funds received above on line item c to pay the costs of issuing the Bonds. The Trustee will deliver checks in the amounts shown below, upon receipt of an appropriate invoice:

Payee	Service	Amount
Ballard Spahr Andrews & Ingersoll	Bond & Disclosure Counsel	\$25,000.00
Lewis Young Robertson & Burningham, Inc.	Financial Advisor	\$29,584.87
Rose Printing	O.S. Printing & P.O.S. Posting	\$2,373.00
Grant Thorton	CPA Verification	\$2,500.00
Standard and Poor's	Rating Fee	\$9,500.00
Zions Bank	Paying Agent & Escrow Agent	\$3,900.00
Total		\$72,857.87

Following is the maturity schedule for Serial and Term Bond issued as well as the Payment Schedule and Miscellaneous Yield Statistics of the issued Series 2003 Sales Tax Revenue Bonds.

MATURITY SCHEDULE

Serial Bonds:

Year	Principal Amount	Coupon	Yield	Year	Principal Amount	Coupon	Yield
2006	\$ 80,000	3.00%	2.64%	2015	\$ 800,000	4.25%	3.93%
2008	25,000	3.25%	3.00%	2016	830,000	4.25%	4.07%*
2009	50,000	3.25%	3.15%	2017	870,000	5.00%	4.08%*
2010	660,000	3.50%	3.25%	2018	900,000	4.50%	4.25%*
2011	685,000	4.00%	3.41%	2019	950,000	4.50%	4.30%*
2012	710,000	4.00%	3.56%	2020	1,000,000	4.50%	4.38%*
2013	735,000	4.00%	3.70%	2021	1,040,000	5.00%	4.25%*
2014	770,000	4.25%	3.82%	-	-	-	-

PAYMENT SCHEDULE

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/26/2005	-	-	-	-	-
08/01/2005	-	-	115,818	115,818	-
02/01/2006	80,000	3.000%	219,444	299,444	415,261
08/01/2006	-	-	218,244	218,244	-
02/01/2007	-	-	218,244	218,244	436,488
08/01/2007	-	-	218,244	218,244	-
02/01/2008	25,000	3.250%	218,244	243,244	461,488
08/01/2008	-	-	217,838	217,838	-
02/01/2009	50,000	3.250%	217,838	267,838	485,675
08/01/2009	-	-	217,025	217,025	-
02/01/2010	660,000	3.500%	217,025	877,025	1,094,050
08/01/2010	-	-	205,475	205,475	-
02/01/2011	685,000	4.000%	205,475	890,475	1,095,950
08/01/2011	-	-	191,775	191,775	-
02/01/2012	710,000	4.000%	191,775	901,775	1,093,550
08/01/2012	-	-	177,575	177,575	-
02/01/2013	735,000	4.000%	177,575	912,575	1,090,150
08/01/2013	-	-	162,875	162,875	-
02/01/2014	770,000	4.250%	162,875	932,875	1,095,750
08/01/2014	-	-	146,513	146,513	-
02/01/2015	800,000	4.250%	146,513	946,513	1,093,025
08/01/2015	-	-	129,513	129,513	-
02/01/2016	830,000	4.250%	129,513	959,513	1,089,025
08/01/2016	-	-	111,875	111,875	-
02/01/2017	870,000	5.000%	111,875	981,875	1,093,750
08/01/2017	-	-	90,125	90,125	-
02/01/2018	900,000	4.500%	90,125	990,125	1,080,250
08/01/2018	-	-	69,875	69,875	-
02/01/2019	950,000	4.500%	69,875	1,019,875	1,089,750
08/01/2019	-	-	48,500	48,500	-
02/01/2020	1,000,000	4.500%	48,500	1,048,500	1,097,000
08/01/2020	-	-	26,000	26,000	-
02/01/2021	1,040,000	5.000%	26,000	1,066,000	1,092,000
Total	\$10,105,000	-	\$4,798,161	\$14,903,161	-

**SALES TAX REVENUE BONDS
SERIES 2003**

ISSUING INFORMATION

Issue Date:	4/24/2003	Type of Issue:	Sales Tax Revenue Bonds
Series:	Series 2003	Issued To:	U.S. Bank
Issue Amount:	\$14,650,000		
Interest Rate:	5.00%		
Term:	\$2,160,000 5.0% Term Bond	Maturity Date:	July 1, 2023
	\$4,395,000 5.0% Term Bond		July 1, 2028
Par Amount of Issue:			\$14,650,000.00
Plus: Re-offering Premium:			\$201,854.80
Less Underwriter's Discount			(\$76,619.50)
Total Required Transfer from the Purchaser:			\$14,775,235.30

REASON FOR DEBT

The issue of General Obligation Bonds is to construct the Clearfield Aquatic Center, complete some water system projects, complete some sewer system projects, and to repair the 200 South Overpass which is falling down since its original construction.

ALLOCATION OF FUNDING

The funds will be used by the Trustees as follows:

- a. \$11,059,600.41 will be deposited into the Recreation Project Construction Fund;
- b. \$1,395,000.00 will be deposited into the Water System Project Fund;
- c. \$1,063,000.00 will be deposited into the Sewer System Project Fund;
- d. \$1,000,000.00 will be deposited into the Overpass Repair Project Fund; and
- e. \$118,618.50 will be used to pay the costs of issuing the Series 2003 Bonds.

The City will use the funds received above on line item e to pay the costs of issuing the Bonds. The Trustee will deliver checks in the amounts shown below, upon receipt of an appropriate invoice:

Payee	Service	Amount
Ballard Spahr Andrews & Ingersoll	Bond & Disclosure Counsel	\$38,000.00
Lewis Young Robertson & Burningham, Inc.	Financial Advisor	\$47,612.50
Rose Printing	Printing Expenses	\$2,606.00
Fitch Ratings	Rating Fees	\$7,500.00
Arbitrage Compliance Specialists, Inc.	Arbitrage Calculation Services	\$8,200.00
Standard and Poor's	Rating Fee	\$12,000.00
U.S. Bank	Trustee Fees	\$2,700.00
Total		\$118,618.50

Following is the maturity schedule for Serial and Term Bond issued as well as the Payment Schedule and Miscellaneous Yield Statistics of the issued Series 2003 Sales Tax Revenue Bonds.

MATURITY SCHEDULE

Serial Bonds:

Year	Principal Amount	Coupon	Yield	Year	Principal Amount	Coupon	Yield
2004	\$365,000	2.000%	1.200%	2013	475,000	4.000%	3.860%
2005	370,000	2.000%	1.560%	2014	500,000	4.000%	3.960%
2006	375,000	2.000%	1.900%	2015	515,000	4.000%	4.080%
2007	400,000	2.500%	2.330%	2016	540,000	4.000%	4.170%
2008	400,000	3.000%	2.680%	2017	560,000	4.125%	4.270%
2009	410,000	3.500%	3.020%	2018	590,000	5.000%	4.310%
2010	425,000	3.750%	3.360%	2019	620,000	5.000%	4.410%
2011	440,000	3.750%	3.610%	2020	650,000	5.000%	4.510%
2012	460,000	4.000%	3.740%				

Term Bonds:

\$2,160,000.00 5.000% Term Bond Due July 1, 2023; Yield 4.780%; Price 101.750%
 \$4,395,000.00 5.000% Term Bond Due July 1, 2028; Yield 4.890%; Price 100.867%

YIELD STATISTICS

Bond Year Dollars.....	\$225,391.53
Average Life.....	15.385 Years
Average Coupon.....	4.7214900%
Net Interest Cost (NIC).....	4.6659265%
True Interest Cost (TIC).....	4.5789088%
Bond Yield for Arbitrage Purposes.....	4.6037019%
All Inclusive Cost (AIC).....	4.7612343%
IRS FORM 8038	
Net Interest Cost.....	4.5681710%
Weighted Average Maturity.....	15.388 Years

PAYMENT SCHEDULE

DEBT SERVICE SCHEDULE

Date	Principal	Coupon	Interest	Total P+I	FISCAL TOTAL
4/24/2003	-	-	-	-	-
1/01/2004	-	-	435,294.62	435,294.62	435,294.62
7/01/2004	365,000.00	2.000%	317,218.75	682,218.75	-
1/01/2005	-	-	313,568.75	313,568.75	995,787.50
7/01/2005	370,000.00	2.000%	313,568.75	683,568.75	-
1/01/2006	-	-	309,868.75	309,868.75	993,437.50
7/01/2006	375,000.00	2.000%	309,868.75	684,868.75	-
1/01/2007	-	-	306,118.75	306,118.75	990,987.50
7/01/2007	400,000.00	2.500%	306,118.75	706,118.75	-
1/01/2008	-	-	301,118.75	301,118.75	1,007,237.50
7/01/2008	400,000.00	3.000%	301,118.75	701,118.75	-
1/01/2009	-	-	295,118.75	295,118.75	996,237.50
7/01/2009	410,000.00	3.500%	295,118.75	705,118.75	-
1/01/2010	-	-	287,943.75	287,943.75	993,062.50
7/01/2010	425,000.00	3.750%	287,943.75	712,943.75	-
1/01/2011	-	-	279,975.00	279,975.00	992,918.75
7/01/2011	440,000.00	3.750%	279,975.00	719,975.00	-
1/01/2012	-	-	271,725.00	271,725.00	991,700.00
7/01/2012	460,000.00	4.000%	271,725.00	731,725.00	-
1/01/2013	-	-	262,525.00	262,525.00	994,250.00
7/01/2013	475,000.00	4.000%	262,525.00	737,525.00	-
1/01/2014	-	-	253,025.00	253,025.00	990,550.00
7/01/2014	500,000.00	4.000%	253,025.00	753,025.00	-
1/01/2015	-	-	243,025.00	243,025.00	996,050.00
7/01/2015	515,000.00	4.000%	243,025.00	758,025.00	-
1/01/2016	-	-	232,725.00	232,725.00	990,750.00
7/01/2016	540,000.00	4.000%	232,725.00	772,725.00	-
1/01/2017	-	-	221,925.00	221,925.00	994,650.00
7/01/2017	560,000.00	4.125%	221,925.00	781,925.00	-
1/01/2018	-	-	210,375.00	210,375.00	992,300.00
7/01/2018	590,000.00	5.000%	210,375.00	800,375.00	-
1/01/2019	-	-	195,625.00	195,625.00	996,000.00
7/01/2019	620,000.00	5.000%	195,625.00	815,625.00	-
1/01/2020	-	-	180,125.00	180,125.00	995,750.00
7/01/2020	650,000.00	5.000%	180,125.00	830,125.00	-
1/01/2021	-	-	163,875.00	163,875.00	994,000.00
7/01/2021	685,000.00	5.000%	163,875.00	848,875.00	-
1/01/2022	-	-	146,750.00	146,750.00	995,625.00
7/01/2022	720,000.00	5.000%	146,750.00	866,750.00	-
1/01/2023	-	-	128,750.00	128,750.00	995,500.00
7/01/2023	755,000.00	5.000%	128,750.00	883,750.00	-
1/01/2024	-	-	109,875.00	109,875.00	993,625.00
7/01/2024	795,000.00	5.000%	109,875.00	904,875.00	-
1/01/2025	-	-	90,000.00	90,000.00	994,875.00
7/01/2025	835,000.00	5.000%	90,000.00	925,000.00	-
1/01/2026	-	-	69,125.00	69,125.00	994,125.00
7/01/2026	875,000.00	5.000%	69,125.00	944,125.00	-
1/01/2027	-	-	47,250.00	47,250.00	991,375.00
7/01/2027	920,000.00	5.000%	47,250.00	967,250.00	-
1/01/2028	-	-	24,250.00	24,250.00	991,500.00
7/01/2028	970,000.00	5.000%	24,250.00	994,250.00	-
1/01/2029	-	-	-	-	994,250.00
Total	14,650,000.00	-	10,641,838.37	25,291,838.37	-

**SALES TAX REVENUE REFUNDING BONDS
SERIES 2006**

ISSUING INFORMATION

Issue Date:	12/19/2006	Type of Issue:	Sales Tax Revenue Bonds
Series:	Series 2006	Issued To:	U.S. Bank
Issue Amount:	\$9,700,000		
Interest Rate:	4.125%		
Term:	\$125,000 3.625% Term Bond	Maturity Date:	July 1, 2010
	\$185,000 3.750% Term Bond		July 1, 2014
	\$570,000 4.125% Term Bond		July 1, 2017
Par Amount of Issue:			\$9,700,000.00
Plus: Re-offering Premium:			\$31,569.45
Less: Re-offering Discount:			(\$55,625.85)
Less Underwriter's Discount:			(\$47,287.51)
Total Required Transfer from the Purchaser:			\$9,628,656.09

REASON FOR DEBT

The issue of Sales Tax Revenue Refunding Bonds in 2006 was to decrease the amount of interest being paid against the current Sales Tax Revenue Bonds Series 2003 bonds.

ALLOCATION OF FUNDING

The funds will be used by the Trustees as follows:

- \$9,198,389.19 to refund escrow account to refund portion of outstanding Series 2003 Bonds;
- \$285,000 will be deposited for Capital Projects;
- \$93,694.47 will be used to pay the costs of issuing the Series 2006 Bonds.

The City will use the funds received above on line item c to pay the costs of issuing the Bonds. The Trustee will deliver checks in the amounts shown below, upon receipt of an appropriate invoice:

Payee	Service	Amount
Ballard Spahr Andrews & Ingersoll, LLP	Bond & Disclosure Counsel	\$38,000.00
Lewis Young Robertson & Burningham, Inc.	Financial Advisor	\$29,100.00
Rose Printing	Printing Expenses	\$3,000.00*
Grant Thornton	CPA Verification	\$2,500.00
Standard and Poor's	Rating Fee	\$11,000.00
U.S. Bank	Trustee Fees	\$5,900.00
Clearfield City	Misc. out-of-pocket Expenses	\$4,194.47
Total		\$93,694.47

* Estimate, final invoice to be presented at closing.

Following is the maturity schedule for Serial and Term Bond issued as well as the Payment Schedule and Miscellaneous Yield Statistics of the issued Series 2006 Sales Tax Revenue Refunding Bonds.

MATURITY SCHEDULE

Serial Bonds:

Year	Principal Amount	Coupon	Yield	Year	Principal Amount	Coupon	Yield
2018	\$650,000	4.125%	3.950%*	2024	\$825,000	4.100%	4.150%
2019	675,000	4.125	3.990*	2025	865,000	4.125	4.180
2020	705,000	4.125	4.030*	2026	900,000	4.125	4.200
2021	735,000	4.000	4.060	2027	935,000	4.150	4.230
2022	765,000	4.050	4.100	2028	975,000	4.150	4.250
2023	790,000	4.100	4.125	-	-	-	-

Term Bonds:

\$125,000.00 3.625% Term Bond Due July 1, 2010; Yield 3.60%; Price 100.081%
 \$185,000.00 3.750% Term Bond Due July 1, 2014; Yield 3.75%; Price 100.00%
 \$570,000.00 4.125% Term Bond Due July 1, 2017; Yield 3.90%; Price 101.775%

YIELD STATISTICS

Bond Year Dollars	\$156,688.33
Average Life	16.153 Years
Average Coupon	4.1090959%
Net Interest Cost (NIC)	4.1546592%
True Interest Cost (TIC)	4.1710917%
Bond Yield for Arbitrage Purposes	4.1749099%
All Inclusive Cost (AIC)	4.2994360%
IRS Form 8038	
Net Interest Cost	4.1427217%
Weighted Average Maturity	16.122 Years

PAYMENT SCHEDULE

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/19/2006	-	-	-	-	-
07/01/2007	-	-	211,940.00	211,940.00	-
01/01/2008	-	-	198,693.75	198,693.75	410,633.75
07/01/2008	40,000.00	3.625%	198,693.75	238,693.75	-
01/01/2009	-	-	197,968.75	197,968.75	436,662.50
07/01/2009	40,000.00	3.625%	197,968.75	237,968.75	-
01/01/2010	-	-	197,243.75	197,243.75	435,212.50
07/01/2010	45,000.00	3.625%	197,243.75	242,243.75	-
01/01/2011	-	-	196,428.13	196,428.13	438,671.88
07/01/2011	45,000.00	3.750%	196,428.13	241,428.13	-
01/01/2012	-	-	195,584.38	195,584.38	437,012.51
07/01/2012	45,000.00	3.750%	195,584.38	240,584.38	-
01/01/2013	-	-	194,740.63	194,740.63	435,325.01
07/01/2013	45,000.00	3.750%	194,740.63	239,740.63	-
01/01/2014	-	-	193,896.88	193,896.88	433,637.51
07/01/2014	50,000.00	3.750%	193,896.88	243,896.88	-
01/01/2015	-	-	192,959.38	192,959.38	436,856.26
07/01/2015	50,000.00	4.125%	192,959.38	242,959.38	-
01/01/2016	-	-	191,928.13	191,928.13	434,887.51
07/01/2016	55,000.00	4.125%	191,928.13	246,928.13	-
01/01/2017	-	-	190,793.75	190,793.75	437,721.88
07/01/2017	465,000.00	4.125%	190,793.75	655,793.75	-
01/01/2018	-	-	181,203.13	181,203.13	836,996.88
07/01/2018	650,000.00	4.125%	181,203.13	831,203.13	-
01/01/2019	-	-	167,796.88	167,796.88	999,000.01
07/01/2019	675,000.00	4.125%	167,796.88	842,796.88	-
01/01/2020	-	-	153,875.00	153,875.00	996,671.88
07/01/2020	705,000.00	4.125%	153,875.00	858,875.00	-
01/01/2021	-	-	139,334.38	139,334.38	998,209.38
07/01/2021	735,000.00	4.000%	139,334.38	874,334.38	-
01/01/2022	-	-	124,634.38	124,634.38	998,968.76
07/01/2022	765,000.00	4.050%	124,634.38	889,634.38	-
01/01/2023	-	-	109,143.13	109,143.13	998,777.51
07/01/2023	790,000.00	4.100%	109,143.13	899,143.13	-
01/01/2024	-	-	92,948.13	92,948.13	992,091.26
07/01/2024	825,000.00	4.100%	92,948.13	917,948.13	-
01/01/2025	-	-	76,035.63	76,035.63	993,983.76
07/01/2025	865,000.00	4.125%	76,035.63	941,035.63	-
01/01/2026	-	-	58,195.00	58,195.00	999,230.63
07/01/2026	900,000.00	4.125%	58,195.00	958,195.00	-
01/01/2027	-	-	39,632.50	39,632.50	997,827.50
07/01/2027	935,000.00	4.150%	39,632.50	974,632.50	-
01/01/2028	-	-	20,231.25	20,231.25	994,863.75
07/01/2028	975,000.00	4.150%	20,231.25	995,231.25	-
01/01/2029	-	-	-	-	995,231.25
Total	\$9,700,000.00	-	\$6,438,473.88	\$16,138,473.88	-

**WATER REVENUE BONDS
SERIES 2007**

ISSUING INFORMATION

Issue Date:	5/15/2007	Type of Issue:	Sales Tax Revenue Bonds
Series:	Series 2007	Issued To:	U.S. Bank
Issue Amount:	\$3,330,000		
Interest Rate:	4.00%		
Term:	\$920,000 4.00% Term Bond	Maturity Date:	May 1, 2020
Par Amount of Issue:			\$3,330,000.00
Plus: Re-offering Premium:			\$26,293.10
Less Underwriter's Discount:			(\$17,482.50)
Total Required Transfer from the Purchaser:			\$3,338,810.60

REASON FOR DEBT

The issue of Water Revenue Bonds in 2007 is to fund some water capital projects.

ALLOCATION OF FUNDING

The funds will be used by the Trustees as follows:

- a. \$3,256,875.49 will be deposited in an escrow account to fund Water Capital Projects;
- b. \$58,247.30 will be used to pay the costs of issuing the Series 2007 Water Bonds.

The City will use the funds received above on line item b to pay the costs of issuing the Bonds. The Trustee will deliver checks in the amounts shown below, upon receipt of an appropriate invoice:

Payee	Service	Amount
Ballard Spahr Andrews & Ingersoll, LLP	Bond & Disclosure Counsel	\$28,500.00
Lewis Young Robertson & Burningham, Inc.	Financial Advisor	\$11,655.00
Lewis Young Robertson & Burningham, Inc.	Misc. out-of-pocket travel expenses	\$392.30
Rose Printing	Printing Expenses	\$2,500.00*
Standard and Poor's	Rating Fee	\$6,000.00
U.S. Bank	Trustee Fees	\$3,200.00
Fitch Ratings, Inc.	Rating Fee	\$6,000.00
Total		\$58,247.30

* Estimate, final invoice to be presented at closing.

Following is the maturity schedule for Serial and Term Bond issued as well as the Payment Schedule and Miscellaneous Yield Statistics of the issued Series 2007 Water Revenue Bonds.

MATURITY SCHEDULE

Serial Bonds:

Year	Principal Amount	Coupon	Yield	Year	Principal Amount	Coupon	Yield
2008	\$205,000	4.00%	3.60%	2013	\$245,000	4.00%	3.73%
2009	205,000	4.00%	3.63%	2014	255,000	4.00%	3.76%
2010	215,000	4.00%	3.65%	2015	265,000	4.00%	3.80%
2011	225,000	4.00%	3.71%	2016	275,000	4.00%	3.84%
2012	235,000	4.00%	3.72%	2017	285,000	4.00%	3.89%

Term Bonds:

\$920,000.00 4.00% Term Bond Due May 1, 2020; Yield 4.00%; Price 100.00%

YIELD STATISTICS

Bond Year Dollars	\$24,970.50
Average Life	7.499 Years
Average Coupon	4.0000000%
Net Interest Cost (NIC)	3.9647160%
True Interest Cost (TIC)	3.9577645%
Bond Yield for Arbitrage Purposes	3.9876527%
All Inclusive Cost (AIC)	4.3719362%
IRS Form 8038	
Net Interest Cost	3.8692379%
Weighted Average Maturity	7.489 Years

PAYMENT SCHEDULE

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/15/2007	-	-	-	-	-
11/01/2007	-	-	61,420.00	61,420.00	-
05/01/2008	205,000.00	4.000%	66,600.00	271,600.00	333,020.00
11/01/2008	-	-	62,500.00	62,500.00	-
05/01/2009	205,000.00	4.000%	62,500.00	267,500.00	330,000.00
11/01/2009	-	-	58,400.00	58,400.00	-
05/01/2010	215,000.00	4.000%	58,400.00	273,400.00	331,800.00
11/01/2010	-	-	54,100.00	54,100.00	-
05/01/2011	225,000.00	4.000%	54,100.00	279,100.00	333,200.00
11/01/2011	-	-	49,600.00	49,600.00	-
05/01/2012	235,000.00	4.000%	49,600.00	284,600.00	334,200.00
11/01/2012	-	-	44,900.00	44,900.00	-
05/01/2013	245,000.00	4.000%	44,900.00	289,900.00	334,800.00
11/01/2013	-	-	40,000.00	40,000.00	-
05/01/2014	255,000.00	4.000%	40,000.00	295,000.00	335,000.00
11/01/2014	-	-	34,900.00	34,900.00	-
05/01/2015	265,000.00	4.000%	34,900.00	299,900.00	334,800.00
11/01/2015	-	-	29,600.00	29,600.00	-
05/01/2016	275,000.00	4.000%	29,600.00	304,600.00	334,200.00
11/01/2016	-	-	24,100.00	24,100.00	-
05/01/2017	285,000.00	4.000%	24,100.00	309,100.00	333,200.00
11/01/2017	-	-	18,400.00	18,400.00	-
05/01/2018	295,000.00	4.000%	18,400.00	313,400.00	331,800.00
11/01/2018	-	-	12,500.00	12,500.00	-
05/01/2019	305,000.00	4.000%	12,500.00	317,500.00	330,000.00
11/01/2019	-	-	6,400.00	6,400.00	-
05/01/2020	320,000.00	4.000%	6,400.00	326,400.00	332,800.00
Total	\$3,330,000.00	-	\$998,820.00	\$4,328,820.00	-



**RDA TAX INCREMENT REVENUE BONDS
SERIES 1996A**

ISSUING INFORMATION

Issue Date:	4/20/1996	Type of Issue:	MBA Tax Increment Bonds
Series:	Series 1996A	Issued To:	Zions Bank
Issue Amount:	\$985,000		
Interest Rate:	Adj. Not to exceed 12.00%		
Term:	\$985,000 12.0% Term Bond	Maturity Date:	August 1, 2011
Par Amount of Issue:			\$985,000.00
Plus: Re-offering Premium:			\$0.00
Less Underwriter's Discount:			(\$0.00)
Total Required Transfer from the Purchaser:			\$985,000.00

REASON FOR DEBT

The issue of the Series 1996A RDA Tax Increment Revenue Bonds is to fund acquisition of property parcels to construct the proposed Municipal Building Facility.

ALLOCATION OF FUNDING

The funds will be used by the Trustees as follows:	
a.	All accrued interest, if any, on the Series 1996A Bonds shall be transferred to and deposited into the Bond Fund;
b.	\$85,000 shall be deposited into the Expense Fund and used to pay costs of issuance of the Series 1996A Bonds and the Senior Bonds as directed by the Agency;
c.	\$115,000 from the Agency's funds shall be deposited by the Trustee into the Reserve Fund;
d.	\$900,000 shall be transferred to the holders on the Unrelated Party Notes, to be used to prepay the Agency's obligation under the Unrelated Party Notes.

The City will use the funds received above on line item d to pay the costs of issuing the Bonds. The Trustee will deliver checks in the amounts shown below, upon receipt of an appropriate invoice:

Payee	Service	Amount
Shopping Center Land & Improvements	Parcel A, B, C, & D	\$400,000
Old Bank Building		\$100,000
Main Street	5 Acres (pro-ratable)	\$215,000
Smith Home #1		\$50,000
Smith Home #2		\$50,000
Bingham Home		\$50,000
Vasquez	Building	\$50,000
Vasquez	Land (pro-ratable)	\$15,000 per acre
Forbes	Pro-ratable	\$15,000 per acre
McCann		\$15,000 per acre
Thurgood		\$15,000 per acre
Total		\$900,000.00

*Property entitles Vasquez-Land and Forbes consists of nine acres total.



Following is the maturity schedule for Serial Bonds for the issued Series 1996A RDA Tax Increment Revenue Bonds.

MATURITY SCHEDULE

Serial Bonds:

Redemption Date	Principal Amounts
August 1, 1997	\$36,000
August 1, 1998	\$39,000
August 1, 1999	\$42,000
August 1, 2000	\$45,000
August 1, 2001	\$49,000
August 1, 2002	\$53,000
August 1, 2003	\$57,000
August 1, 2004	\$62,000
August 1, 2005	\$67,000
August 1, 2006	\$73,000
August 1, 2007	\$79,000
August 1, 2008	\$85,000
August 1, 2009	\$92,000
August 1, 2010	\$99,000
August 1, 2011	\$107,000

**RDA TAX INCREMENT REVENUE BONDS
SERIES 1996B**

ISSUING INFORMATION

Issue Date:	4/20/1996	Type of Issue:	MBA Tax Increment Bonds
Series:	Series 1996B	Issued To:	Zions Bank
Issue Amount:	\$1,290,000		
Interest Rate:	6.50%		
Term:	\$1,290,000 6.50% Term Bond	Maturity Date:	August 1, 2011
Par Amount of Issue:			\$1,290,000.00
Plus: Re-offering Premium:			\$0.00
Less Underwriter's Discount:			(\$0.00)
Total Required Transfer from the Purchaser:			\$1,290,000.00

REASON FOR DEBT

The issue of RDA 1996B Tax Increment Revenue Bonds is to fund the prepaying of City Obligations on the Series 1996A Tax Increment Revenue Bonds.

ALLOCATION OF FUNDING

The funds will be used by the Trustees as follows:
a. All accrued interest, if any, on the Series 1996B Bonds shall be transferred to and deposited into the Bond Fund;
b. \$129,000 (from Agency funds) will be deposited by the Trustee into the Reserve Fund;
c. \$1,290,000.00 shall be transferred to the City to be used to prepay the City Obligations.

Following is the maturity schedule for Serial Bonds for the issued Series 1996B RDA Tax Increment Revenue Bonds.

MATURITY SCHEDULE

Serial Bonds:

Redemption Date	Principal Amounts	Rate
August 1, 2006	\$719,000	6.50%
August 1, 2011	\$571,000	Initially 6.50%

**RDA TAX INCREMENT REFUNDING REVENUE BONDS
SERIES 2004**

ISSUING INFORMATION

Issue Date:	10/29/2004	Type of Issue:	Tax Increment Bonds
Series:	Series 2004	Issued To:	Wells Fargo Bank
Issue Amount:	\$1,399,000		
Interest Rate:	3.94%	Maturity Date:	May 15, 2014
Par Amount of Issue: \$1,399,000.00			
Plus: Re-offering Premium: \$0.00			
Less Purchaser's Fee: (\$6,000.00)			
Total Required Transfer from the Purchaser: <u>\$1,393,000.00</u>			

REASON FOR DEBT

The issue of RDA Tax Increment Refunding Revenue Bonds is to refund and retire the Series 2000 RDS Bonds of which they redeveloped the RDA #8 area.

ALLOCATION OF FUNDING

The funds will be used by the Trustees as follows:

- a. \$1,220,661.35 will be deposited into the Bon Fund of the Clearfield RDA Tax Increment Revenue Bonds;
- b. \$139,900.00 will be deposited into the Debt Service Reserve Fund;
- c. \$2,260.33 will be deposited to pay interest on the 2004 Bonds due November 15,2004;
- d. \$30,178.32 will be used to pay the costs of issuing the Series 2004 RDA Tax Increment Refunding Bonds.

The City will use the funds received above on line item d to pay the costs of issuing the Bonds. The Trustee will deliver checks in the amounts shown below, upon receipt of an appropriate invoice:

Payee	Service	Amount
Ballard Spahr Andrews & Ingersoll, LLP	Bond Counsel	\$14,500.00
Lewis Young Robertson & Burningham, Inc.	Financial Advisor	\$7,500.00
Wells Fargo	Trustee & Paying Agent	\$4,000.00
Clearfield City	Miscellaneous Cost Reimbursement	\$4,178.32
Total		<u>\$30,178.32</u>

Following is the maturity schedule for Serial Bond issued as well as the Payment Schedule and Miscellaneous Yield Statistics of the issued Series 2004 RDA Tax Increment Refunding Revenue Bonds.

MATURITY SCHEDULE

Serial Bonds:

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
May 15, 2005	\$150,000	2.55%
May 15, 2006	\$130,000	2.90%
May 15, 2007	\$126,000	3.20%
May 15, 2008	\$130,000	3.45%
May 15, 2009	\$134,000	3.65%
May 15, 2010	\$139,000	3.85%
May 15, 2011	\$145,000	4.00%
May 15, 2012	\$142,000	4.10%
May 15, 2013	\$148,000	4.20%
May 15, 2014	\$155,000	4.30%

YIELD STATISTICS

Bond Year Dollars	\$7,207.68
Average Life	5.152 Years
Average Coupon	3.9481035%

Net Interest Cost (NIC)	3.9481035%
True Interest Cost (TIC)	3.9320073%
Bond Yield for Arbitrage Purposes	3.9320073%
All Inclusive Cost (AIC)	4.5408350%

IRS Form 8038

Net Interest Cost	3.9481035%
Weighted Average Maturity	5.152 Years

PAYMENT SCHEDULE

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total P+I</u>	<u>Fiscal Total</u>
10/29/2004	-	-	-	-	-
11/15/2004	-	-	2,260.33	2,260.33	-
05/15/2005	150,000.00	2.550%	25,428.75	175,428.75	177,689.08
11/15/2005	-	-	23,516.25	23,516.25	-
05/15/2006	130,000.00	2.900%	23,516.25	153,516.25	177,032.50
11/15/2006	-	-	21,631.25	21,631.25	-
05/15/2007	126,000.00	3.200%	21,631.25	147,631.25	169,262.50
11/15/2007	-	-	19,615.25	19,615.25	-
05/15/2008	130,000.00	3.450%	19,615.25	149,615.25	169,230.50
11/15/2008	-	-	17,372.75	17,372.75	-
05/15/2009	134,000.00	3.650%	17,372.75	151,372.75	168,745.50
11/15/2009	-	-	14,927.25	14,927.25	-
05/15/2010	139,000.00	3.850%	14,927.25	153,927.25	168,854.50
11/15/2010	-	-	12,251.50	12,251.50	-
05/15/2011	145,000.00	4.000%	12,251.50	157,251.50	169,503.00
11/15/2011	-	-	9,351.50	9,351.50	-
05/15/2012	142,000.00	4.100%	9,351.50	151,351.50	160,703.00
11/15/2012	-	-	6,440.50	6,440.50	-
05/15/2013	148,000.00	4.200%	6,440.50	154,440.50	160,881.00
11/15/2013	-	-	3,332.50	3,332.50	-
05/15/2014	155,000.00	4.300%	3,332.50	158,332.50	161,665.00
Total	\$1,399,000.00	-	\$284,566.58	\$1,683,566.58	-

**SALES TAX REVENUE REFUNDING BONDS
SERIES 2010**

ISSUING INFORMATION

Issue Date:	4/1/2010	Type of Issue:	Sales Tax Refunding Bonds
Series:	Series 2010	Issued To:	Zions Bank
Issue Amount:	\$2,210,000	Maturity Date:	July 1, 2019
Interest Rate:	1.50%-3.25%		
Par Amount of Issue:			\$2,210,000.00
Plus: Re-offering Premium:			\$41,418.95
Less Underwriter's Discount:			(\$7,624.50)
Total Required Transfer from the Purchaser:			\$2,243,794.45

REASON FOR DEBT

The issue of Sales Tax Revenue Bonds in 2009 is to fund Road Capital Projects.

ALLOCATION OF FUNDING

The funds will be used by the Trustees as follows:
a. \$2,166,000.00 will be deposited in the Series 2009 Construction Account;
b. \$57,000.00 will be deposited into the Series 2009 Cost of Issuance Account and disbursed as follows:

The City will use the funds received above on line item b to pay the costs of issuing the Bonds. The Trustee will deliver checks in the amounts shown below, upon receipt of an appropriate invoice:

Payee	Service	Amount
Lewis Young Robertson & Burningham	Financial Advisor	\$20,000.00
Ballard Spahr Andrews & Ingersoll, LLC	Bond Counsel	\$19,000.00
Zions First National Bank	Purchaser Origination Fee	\$10,000.00
Miscellaneous*		\$5,000.00
US Bank, NA	Trustee	\$3,000.00
Total		\$57,000.00

Following is the maturity schedule for the Refunding of the Sales Tax Revenue 2010 Bond issued for the Series 2010 Sales Tax Refunding Revenue Bonds. A payment schedule was not available at the time of the gathering of debt information for the fiscal year 2010-2011 budget so once the payment schedule is received, it will be available for review.

MATURITY SCHEDULE

Serial Bonds:

Maturity	Principal Amount	Coupon*	Maturity	Principal Amount	Coupon*
2011	\$225,000	1.50%	2016	\$250,000	2.50%
2012	\$230,000	1.50%	2017	\$255,000	3.00%
2013	\$235,000	1.50%	2018	\$265,000	3.25%
2014	\$235,000	2.00%	2019	\$270,000	3.25%
2015	\$245,000	2.00%			



**PACIFICORP LEASE AGREEMENT
SERIES 2008**

ISSUING INFORMATION

Issue Date:	5/30/2008	Type of Issue:	Tax Increment
Series:	Series 2008	Issued To:	Pacificorp
Issue Amount:	\$975.00		
Interest Rate:	0.0%	Maturity Date:	May 31, 2011
Par Amount of Issue:			\$975.00
Plus: Re-offering Premium:			\$0.00
Less Borrower's Origination Fee (1.5%):			(\$0.00)
Total Required Transfer from the Purchaser:			\$975.00

REASON FOR DEBT

The agreement between Clearfield City and Pacificorp is to lease the 2.23 acre parcel of land for park and recreational use.

ALLOCATION OF FUNDING

The funds will be used by the Trustees as follows:
a. \$325.00 shall be transferred each year from the City to Pacificorp to satisfy the lease agreement.

Following is the payment schedule for the Pacificorp Lease Agreement.

PAYMENT SCHEDULE

Payment Date	Beginning Balance	Principal	Ending Balance
5/19/2009	\$975.00	\$325.00	\$650.00
5/19/2010	\$650.00	\$325.00	\$325.00
5/19/2011	\$325.00	\$325.00	\$0.00



2011 – 2012
Appendix

**Intergovernmental Transfers Between Funds – All Funds
Fiscal Year 2011 – 2012**

TRANSFERS IN				TRANSFERS OUT			
Fund	Rev Acct	Revenue Account Title	FY 11-12 Budget	Fund	Exp Acct	Expense Account Title	FY 11-12 Budget
10	381002	TRNF RDA SALES TAX BOND	\$815,862	10	691004	TRNF GF (45)	\$447,000
	381003	TRNF FROM EF	\$39,986		691001	TRNF OTHER FUNDS (21)	\$0
	382001	TRNF FROM RDA (20)	\$248,868	20	691004	TRNF GF (10)	\$815,862
	381003	TRNF FROM EF	\$36,178		691004	TRNF GF (10)	\$248,868
21	381001	TRNF OTHER FUNDS	\$0	50	691005	TRNF EF	\$0
	381004	TRNF FROM GF	\$0		691003	TRNF EF SALES TAX BOND	\$0
31	381001	TRNF OTHER FUNDS	\$0		691007	TRNF FROM FUND 70	\$0
	381005	TRNF FROM EF – WATER	\$90,854		691004	TRNF GF	\$0
	381005	TRNF FROM EF – SEWER	\$68,141		691001	TRNF OTHER FUNDS (21)	\$0
	381005	TRNF FROM EF – STORM SEWER	\$15,900	51	691005	TRNF EF – UTIL ADMIN (50)	\$115,292
	381005	TRNF FROM EF – SOLID WASTE	\$53,136		691004	TRNF GF (10)	\$39,986
45	381001	TRNF OTHER FUNDS	\$0		691001	TRNF OTHER FUNDS (31)	\$90,854
	381004	TRNF FROM GF	\$447,000	52	691005	TRNF EF – UTIL ADMIN (50)	\$13,303
	381005	TRNF FROM EF	\$0		691004	TRNF GF (10)	\$36,178
	381007	TRNF FROM FUND 70	\$0		691001	TRNF OTHER FUNDS (31)	\$68,141
50	381006	TRNF FROM EF – WATER	\$115,292	53	691005	TRNF EF – UTIL ADMIN (50)	\$13,303
	381006	TRNF FROM EF – SEWER	\$13,303		691004	TRNF GF (10)	\$0
	381006	TRNF FROM EF – STORM SEWER	\$13,303		691001	TRNF OTHER FUNDS (31)	\$15,900
	381006	TRNF FROM EF – SOLID WASTE	\$5,912	54	691005	TRNF EF – UTIL ADMIN (50)	\$5,912
51	381001	TRNF FROM OTHER FUNDS	\$0		691001	TRNF OTHER FUNDS (31)	\$53,136
TOTAL TRANSFERS IN			\$1,963,735	TOTAL TRANSFERS OUT			\$1,963,735

ACKRONYMS

- BJA** – Bureau of Justice Assistance
- CAC** – Clearfield Aquatic Center
- CAFR** – Comprehensive Annual Financial Report
- CAPER** – Consolidated Annual Performance Evaluation Report
- CDBG** – Community Development Block Grant
- CDRA** – Community Development Renewal Agency
- CED** – Community & Economic Development
- CERT** – Community Emergency response Team
- CIP** – Capital Improvement Project
- CIT** – Crisis Intervention
- COP** – Community Oriented Policing
- CSERG** – Community Services Emergency Radio Group
- DA SAN** – Disaster Recovery Storage Area Network
- DASAC** – Davis Area Substance Abuse Court
- DTEC** – Davis Technology and Economic Development Cooperative
- DUI** – Driving Under the Influence
- EASY** – Eliminate Alcohol Sales to Youth
- EDA** – Economic Development Agency
- EDCU** – Economic Development Corporation of Utah
- EE** – Economic Environment
- EF** – Enterprise Fund
- EMPG** – Emergency Management Performance Grant
- EOC** – Emergency Operations Center
- EOP** – Emergency Operations Plan

- ETS** – Electronic Timesheet System
- EVO** – Emergency Vehicle Operations
- FEMA** – Federal Emergency Management Agency
- FT** – Full-Time
- FY** – Fiscal Year
- GASB** – Governmental Accounting Standards Board
- GIS** – Geographic Information System
- GFOA** – Government Finance Officers Association
- GO** – General Obligation Bond
- GOED** – Governor’s Office of Economic Development
- GPFS** – General Purpose Financial Statements
- GPS** – Global Positioning System
- HAFB** – Hill Air Force Base
- HUD** – U.S. Department of Housing and Urban Development
- HVAC** – Heating, Ventilation, and Air Conditioning
- ICAC** – Internet Crimes Against Children
- ICS** – Incident Command System
- IS System** – Information System
- IT** – Information Technologies
- JAC** – Job Applicant Center
- JAG** – Justice Assistance Grant
- LG** – Local Government
- MBA** – Municipal Building Authority
- MIDA** – Military Installation Development Authority
- MMC** – Master Municipal Clerk
- MOD** – Manager on Duty

- MRE** – Meals Ready to Eat
- NA** – Not Applicable
- NIMS** – National Incident Management System
- PBT** – Portable Breathalyzer Tester
- PIN** – Personal Identification Number
- PT** – Part-Time
- PTIF** – Utah Public Treasurer’s Investment Fund
- PW** – Public Works
- QC** – Quality Control
- RDA** – Redevelopment Agency
- RFP** – Request for Proposal
- SAN** – Storage Area Network
- SCADA** – Supervisory Control and Data Acquisition
- SE** – Social Environment
- SFO** – Special Functions Officer
- SR** – State Route
- SRO** – School Resource Officer
- STAG** – State and Tribal Assistance Grants
- SWOT** – Strengths, Weaknesses, Opportunities, and Threats
- TOD** – Transit Oriented Development
- TRNF** – Transfer
- UAGC** – Utah Association of Government Communicators Organization
- UDOT** – Utah Department of Transportation
- ULCT** – Utah League of Cities & Towns
- UMCA** – Utah Municipal Clerks Association
- URS** – Utah State Retirement System

UTA – Utah Transit Authority

VHF – Very High Frequency

VLAN – Virtual Local Area Network

GLOSSARY OF TERMS

ACCOUNTING PERIOD – A period of time for which financial records are prepared, i.e. a month, quarter, or fiscal year.

ACCOUNTING SYSTEM – The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS – The method accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

ARBITRAGE - The gain that may be obtained by borrowing funds at a lower (often tax-exempt) rate and investing the proceeds at higher (often taxable) rates. The ability to earn arbitrage by issuing tax-exempt securities is governed by the Tax Reform Act of 1986, as amended.

BOND – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified interest rate percentage of the principal. Bonds are typically used for long-term debt.

BOND COUNSEL – An Attorney (or firm of attorneys) retained by the issuer to give a legal opinion concerning the validity of the securities. The Bond Counsel's opinion usually addresses the subject of tax exemptions. Bond Counsel may prepare, or review and advise the issuer regarding authorizing resolutions or ordinances, trust indentures, official statements, validation proceedings, and litigation.

BOND INSURANCE – A type of credit enhancement whereby an insurance company indemnifies an investor against a default by the issuer. In the event of a failure by the issuer to pay principal and interest in-full and on-time, investors may call upon the insurance company to do so. Once assigned, the municipal bond insurance policy generally is irrevocable. The insurance company receives an up-front premium when the policy is issued.

BUDGET – An item-by-item estimate of expenditures required for a proposed program of service covering a specified period.

BUDGET DOCUMENT – The official written statement prepared by the Finance Division and supporting staff which presents the proposed budget to the legislative body.

BUDGET MESSAGE – A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the executive branch.

CAC – Clearfield Aquatic Center. The City owned Aquatic Center consists of a gym, free weights, six-lane lap pool, wading pool, outside concessions, aerobic rooms, etc. to provide entertainment options for the community.

CAPER – Consolidated Annual Performance Evaluation Report

CAPITAL ASSETS – Assets with an initial individual cost of more than \$5,000 and has an estimated useful life in excess of two years.

CAPITAL BUDGET – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

CAPITAL IMPROVEMENT PROGRAM – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each expenditure.

CAPITAL LEASE – The acquisition of a capital asset over time rather than merely paying rent for temporary use. A lease-purchase agreement, in which provision is made for transfer of ownership of the property for a nominal price at the scheduled termination of the lease or which is referred to as a capital lease.

CAPTIAL PROJECTS FUND – To account for financial resources to be used for the acquisition or construction of major capital facilities of the City other than those financed by the proprietary funds, special assessment funds and trust funds.

CASH BASIS – The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

CDBG – Community Development Block Grant.

CED – Community & Economic Development

CERT – Community Emergency Response Team

CERTIFIED TAX RATE – A taxing term that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by that entity, plus new growth, less the amount of increase to locally assessed real property taxable values resulting from factoring, reappraisal, or any other adjustments.

CLASS “C” ROAD FUNDS – Revenue derived from state highway user taxes and fees, used for construction and maintenance on roads.

COMPETITIVE SALE – The sale of securities in which the securities are awarded to the bidder who offers to purchase the issue at the best price or lowest cost.

CONDITIONAL USE – Subject to, implying, or dependent upon a condition, a promise.

CONDUIT FINANCING – The issuance of securities by a governmental entity to finance a project that will primarily benefit a third party, typically a private corporation. The security for this type of financing is usually the credit of the private entity rather than the governmental unit. Usually such securities do not constitute general obligations of the issuer since the private entity is liable for generating the pledged revenues for repayment.

CONTINGENCY – Something liable to happen as an adjunct to something else.

DASAC – Davis Area Substance Abuse Court

DEBT SERVICE FUND – To account for resources required to pay off existing debt.

DIVISION – A subunit of a Department organization

DTEC – Davis Technology and Economic Cooperative created to develop a parcel of land that affects Clearfield City, West Point, and Syracuse Cities.

DUI – Driving Under the Influence

EOP – Emergency Operations Plan

EF – Enterprise Fund

ENTERPRISE FUND – Fund used to account for resources committed to self-supporting activities for governmental units that render services to the general public on a user-charged basis.

EXPENDITURES – Decreases in net financial resources. Expenditures include current operation expenses which require the current or future use of net current assets, debt service, and capital outlays.

FINANCIAL ADVISOR – A consultant who advises an issuer on matter pertinent to a debt issue such as structure, sizing, timing, marketing, pricing, terms, and bond ratings.

FISCAL PERIOD – Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. NOTE: It is usually a year, though not necessarily a calendar year.

FLEET FUND – To account for the costs of operating a maintenance facility for automotive equipment used by other City departments. A service fee is charged to the other departments on a monthly basis.

FRANCHISE TAX – Tax on utilities such as power, telephone and gas. Clearfield City charges a franchise tax on cable and telephone companies.

FUND – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE (EQUITY) – The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. It is the difference between the revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

GASB – Governmental Accounting Standards Board

GIS – Geographic Information System

GO BOND – General Obligation Bond. General obligation bonds can be issued by a municipality for any City purpose in an amount not to exceed 4% of the value of the taxable property therein. A city of the first or second class may incur up to an additional 4% indebtedness for the purpose of supplying water, artificial lighting or sewers if they are owned and controlled by the municipality. G.O. bonds are backed by the full faith and credit of the City and require a majority vote in favor of incurring the debt.

GENERAL ACCEPTED ACCOUNTING PRINCIPALS (GAAP) – Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to

define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting's Statement 1. Every state and local governments should prepare and publish financial statements in conformity with GAAP. The objectives of governmental FAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports. (NOTE: Although this is a generally accepted definition, it comes from the accounting organization and does not necessarily reflect the best standard. As an example of the problems, these standards create; under certain conditions GAAP defines the purchase of some capital equipment as an "investment", but the training of human resources to run that equipment is called and "expense").

GENERAL FUND – To provide for the traditional government services of the City. To account for all financial resources except those required to be accounted for in another fund.

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS) – Those basic financial statements which comprise the minimum acceptable fair presentation in conformity wit GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAAFB, the GPFS included financial statements for each individual fund and account group maintained by a government.

GOALS – The end toward which effort is directed.

GRANT – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

HAFB – Hill Air Force Base. A Federal Government owned Air Force Logistics Commander Center which is one of the governments largest repair facilities of F-16, C-130, and other major fighter jet airplanes.

HUD – U.S. Department of Housing and Urban Development

IMPACT FEES – Fees charged to developers to cover, in whole or in part, the anticipated costs of improvements that will be necessary as a result of the development.

IS SYSTEM – Information System

ISF FLEET FUND – See Fleet Fund

MISSION STATEMENT – A declaration defining the specific task with which the City, or Departments, have been charged.

MODIFIED ACCRUAL BASIS – The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for by using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash.

Modified Accrual Basis Continued - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

MUNICIPAL – Having local self government.

MUNICIPAL BUILDING AUTHORITY (MBA) – A tax exempt agency created by the local government agency used to construct and finance a New City Hall.

NET INCOME – Proprietary fund excess of operating revenues, non-operating revenues, and operating transfer-in over operating expenses, non-operating expenses, and operating transfer-out.

NON-CAPITAL PURCHASE – Any purchase less than \$5,000 that is directly expensed. These are maintained by individual departments.

OBJECTIVE – A goal or aim toward which the City, Department, or Division will be directing their efforts.

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of the annual operating budgets is usually required by law.

ORDINANCE – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form or law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

PIN – Personal Identification Number

PORTABLE BREATHALYZER TESTER (PBT) – device used by police officers in the field in an attempt to detect a drunk driver by having the accused breath through the machine which measures the persons alcohol level.

PRIVATE ACTIVITY BONDS – When the credit of a private company or nonprofit corporation is offered as the principal source of security for bonds issued.

PTIF – Utah Public Treasurer’s Investment Fund, an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements.

QUALIFIED DIPOSITORY – Any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements as defined in Rule 11 of the Utah Money Management Act.

REDEVELOPMENT AGENCY (RDA) – A separate development corporation created by the City to revitalize and upgrade certain areas within the City with quality developments.

REIMBURSEMENT AGREEMENT – An agreement between the City and an individual or entity to pay for infrastructure constructed for the City or money borrowed by the City.

REVENUE – The term designates an increase to a fund’s assets which: does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

REVENUE BONDS – A bond which is payable from a specific source of revenue and to which the full faith and credit of an issuer with taxing power is not pledged. Revenue bonds are payable from identified sources of revenue and do not permit the bondholders to compel a jurisdiction to pay debt service from any other source.

SEWER FUND – To account for the provision of sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to administration, operations maintenance, financial related debt service and billing and collection.

SFO – Special Functions Officer

SOLID WASTE FUND – To account for provisions of refuse collection to the residents of the City. Privately contracted services limit this fund to administration, financing, related debt service, and billing collection. Collection of commercial solid waste is performed by private contractors and is not part of the City operated program.

SPECIAL ASSESSMENTS – A charge imposed against property or a parcel of land that receives a special benefit by virtue of some public improvement that is not or cannot be enjoyed by the public at large. Special assessment debt issues are those that finance such improvements and are repaid by the assessments charged to the benefiting property owners.

STRATEGIC PLAN – City Council’s goals and objectives decided upon through the budget retreat meeting held with Senior Staff. The goals and objective are constantly reviewed and updated.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

TAX INCREMENT – The incremental increase in tax revenue generated from the redevelopment of an area designated as a redevelopment area by the City.

TAX RATE LIMIT – The minimum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TRUST & AGENCY FUND – Established to account for assets held by the City from contributions from other funds.

UDOT – Utah Department of Transportation

UN-RESERVED FUND BALANCE – Remainder of the fund balance after the reserved fund balance and permanent fund balance are accounted for.

UNIT OF SERVICE – Each time a person comes to participate in an activity

UTAH MONEY MANAGEMENT ACT – An act (51-7) established by the State of Utah along with rules of the State Money Management Council that govern the investment of municipal funds.

VARIANCES – A license to do some act contrary to the usual zoning rule.

WATER FUND – To account for the provision of water services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to administration, operations maintenance, financing related debt service and billing and collection.