Clearfield City Annual Budget

For the Fiscal Year
July 1, 2013 through June 30, 2014

Mayor
Don Wood

Council Members
Kathryn Murray
Kent Bush
Bruce Young
Mark Shepherd
Mike LeBaron

City Manager
Adam Lenhard

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..... 1
Clearfield City Mission Statement..... 2
Table of Contents..... 2
Clearfield City's Organization Chart..... 7
Full-Time Employee Historical Trends..... 8
GFOA Budget Award Fiscal Year Beginning July 1, 2012..... 9

A - BUDGET MESSAGE
Budget Message from the City Manager..... 11

B - COMMUNITY PROFILE
Clearfield City..... 19
History of Clearfield..... 19
Organization..... 20
Attractions..... 20
Education..... 20
Business & Industry..... 21
Services & Statistics..... 22

C - MANAGEMENT & BUDGET POLICIES
Introduction..... 24
Accounting System..... 25
Accounting Fund Structure..... 25
Accounting Organization Chart..... 29
Accounting Revenue Chart of Accounts..... 31
Accounting Expenditure Chart of Accounts..... 32
Budget Basis..... 33
State of Utah State Budget Guidelines..... 33
Budget Guidelines..... 34
Budget Process..... 37
Balanced Budget..... 38
Budget Trends & Future Forecasting..... 38
Changing/Amending the Budget..... 38
Financial Planning Policies..... 39
Fund Balance Policy..... 43
Debt Policy..... 45

D - BUDGET SUMMARY

Budget Recap – All Funds…… 49
Consolidated Overview of All Revenues & Expense Accounts…….... 52
Revenue Rate Structure Tables……. 56
Transfers, OH Allocations & Fund Balance Appropriation……. 61
FY14 Budgeted Increases in Fund Balance…….. 62
Debt Summary……... 63
Outstanding Debt Summary…….. 64

E - REVENUES

Revenue Overview…… 66
Revenue Estimate/Projection Methods Used…… 66
FY13 Revenue Challenges…… 67
Revenue Funding Risks……. 67
Property Taxes……... 68
General Fund – Fund 10 Revenue Budget…… 69
CDRA – Fund 20 Revenue Budget…….. 84
MBA – Fund 21 Revenue Budget……. 90
G.O. Bond – Fund 31 Revenue Budget…… 91
Parks Capital Improvements Revenue Budget……. 93
Capital Project Revenue Budget…….. 95
Enterprise Utility Administration Revenue Budget……. 97
Enterprise Water Revenue Budget…… 100
Enterprise Water Rate Table……. 103
Enterprise Sewer Revenue Budget…… 104
Enterprise Sewer Rate Table……. 106
Enterprise Storm Sewer Revenue Budget…… 108
Enterprise Storm Sewer Rate Table…….. 110
Enterprise Solid Waste Revenue Budget…….. 112
Enterprise Solid Waste Rate Table……... 114
ISF – Fleet Revenue Budget……. 115
ISF – Risk Management Budget…….. 119
Perpetual Cemetery – Fund 70 Revenue Budget…….. 121

F – STRATEGIC PLAN

Clearfield's "Vision 2020"……125
Core Values……...126
Strategic Plan…… 127
Streets……135
Fleet & Equipment Maintenance…….. 136
Community Development Block Grant (CDBG)……. 137
Planning & Zoning……137
Code Enforcement……138
Water – Enterprise Fund……138
Risk Management…….. 140

Sanitary Sewer – Enterprise Fund……..141
Storm Sewer – Enterprise Fund…… 142
Public Safety…….. 143
Budget…… 143

G – OPERATING BUDGET

Operating Budget Overview……146
General Fund – Fund 10 Overview of Expenditures by Function……...148
General Government – Overview by Division……151
Mayor & Council……152
Justice Court……156
City Manager……...160
City Recorder…… 164
Legal – City Attorney……..169
Interdepartmental Services……..173
Elections……..175
Administrative Services – Overview by Division……177
Human Resources……...178
Information Technologies……...182
Finance……186
Public Safety – Overview by Division……190
Police Administration……191
Patrol & Investigations……...196
Emergency Services……...200
Code Enforcement...……...204
Dispatch……..208
Communications / E-911……....212
Liquor Law Enforcement……....214
Public Works – Overview by Division……217
Public Works Administration……218
Roadways……...222
Community Services – Overview by Division……226
Community Services Administration……227
Buildings & Plants……231
Parks……..235
Open Space…..……..240
Recreation……..244
Aquatic Center……...249
Cemetery……254
Community Development – Overview by Division……257
Community Development Administration……258
Community Relations/Marketing……..261
Business Licenses……..265
Code Enforcement……269
Community Development Block Grant (CDBG)……..270
Planning & Zoning……273
Inspections……276
Permits……...280

Debt Service – Overview……...283
Inter-Governmental Transfers – Overview……285
Community Development & Renewal Agency – Fund 20 Overview Expenditures by Function
Community Development – Overview by Division……...287
CDRA Community Development Administration…… 290
RDA #9……..294
RDA #6…… 296
RDA #7…… 298
RDA #8…… 301
RDA #10……304
EDA #1……..306
EDA #2……..308
EDA #3……..310
Inter-Governmental Transfers – Overview……312
CDRA Inter-Governmental Transfers……...313
Municipal Building Authority – Fund 21 Overview of Expenditures by Function……314
MBA Sales Tax Bond…….. 315
General Obligation Bond – Fund 31 Overview of Expenditures by Function…….. 317
G.O. Bond…… 318
Enterprise Utility Administration – Fund 50 Overview of Expense by Function……..320
Utility Administration…….. 321
Utility Meters…… 325
Enterprise Water – Fund 51 Overview of Expenditures by Function……329
Water…… 330
Enterprise Sewer – Fund 52 Overview of Expenditures by Function……335
Sewer…… 336
Enterprise Storm Sewer – Fund 53 Overview of Expenditures by Function……341
Storm Sewer…… 342
Enterprise Solid Waste – Fund 54 Overview of Expenditures by Function…….. 347
Solid Waste…….. 348
Internal Service Fund – Fleet Fund 61 Overview of Expenditures by Function……...351
ISF – Fleet…… 352
Internal Service Fund – Risk Management Fund 63 Overview of Expenditures by Function……..... 357
ISF – Risk Management……358
Perpetual Cemetery – Fund 70 Overview of Expenditures by Function……... 359
Perpetual Cemetery……360

H - FIVE YEAR CAPITAL IMPROVEMENT PLAN

Capital Improvements Mission Statement…… 363
Clearfield's "Vision 2020"…… 363
FY 2013 – 2014 Capital Improvement Goals……363
Introduction to Capital Improvements……...363
Capital Improvement Overview……364
Current Capital Projects by Division……366
Completed Capital Projects by Division……370
Capital Improvement Expenditure Summary by Department Guide…….. 371

Capital Equipment - 674001 Expenditures……..... 417
Equipment Replacement – 674002 Expenditures……. 418
Fleet Capital Equipment – 674003 Expenditures……. 419

I – FUND BALANCE

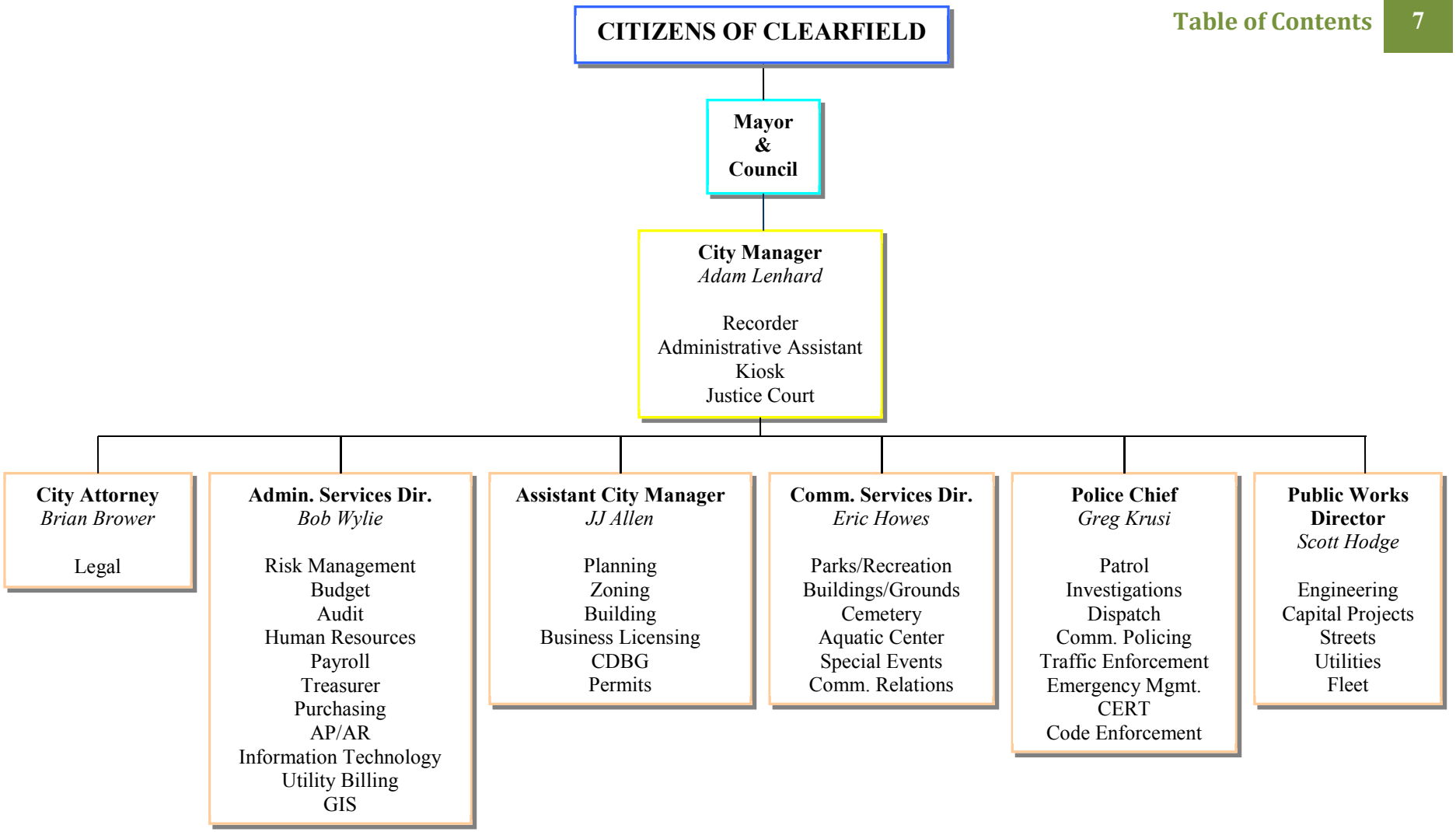
Fund Balance Policy…….. 421
Fund Balance Summary……424
General Fund (10) Fund Balance……...425
CDRA Fund (20) Fund Balance…… 427
Municipal Building Authority (21) Fund Balance……429
G.O. Debt Service (31) Fund Balance……..... 430
Parks Capital Improvements (40) Fund Balance……... 432
Capital Projects (45) Fund Balance……... 433
Public Utility (50) Fund Balance……... 435
Water (51) Fund Balance……...437
Sewer (52) Fund Balance…….. 439
Storm Sewer (53) Fund Balance……441
Solid Waste (54) Fund Balance……443
Internal Service Fleet (61) Fund Balance…….. 445
Perpetual Cemetery (70) Fund Balance……447

J – CITY DEBT

Debt Policy…… 449
Debt Payment Summary…… 452
Debt Summary……... 453
Debt Reference Sheet…… 454

K – APPENDIX

Transfer Between Funds…… 470
Acronyms…….. 471
Glossary of Terms……..474



City Personnel Statistics

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full-Time Employees	108	107	104	110	110	113	117	105	105	110
Part-Time Employees	204	160	175	179	193	210	190	195	190	201

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Judicial	2	3	3	3	3	3	4	4	4	4
Legal	2	2	1	2	2	2	2	2	2	2
Executive	4	4	4	2	2	2	2	2	2	2
City Recorder	1	1	1	2	2	2	2	2	2	2
Administrative Services										
Human Resources	2	2	2	2	2	2½	2	2	2	2
Information Technology	1	1	2	2	2	2	2	2	3	3
Finance	5	5	5	5	5	5	5	5	5	5
Enterprise – Util. Admin.	4	4	2	2	2	2	3	2	2	2
Enterprise – Util. Meters	2	2	1	1	2	2	2	1	1	1
Public Safety										
Police Administration	8	8	7	7	7	6½	7	7	7	7
Patrol & Investigations	28	26	24	28	28	29	28	28	28	28
Liquor Law Enforcement	1	1	1	1	1	1	1	1	1	1
Emergency Services (PT)	1	1	1	-	-	-	-	-	-	-
Dispatch	9	9	9	9	9	9	9	8	8	8
Firefighters & Officers	-	-	-	-	-	-	-	-	-	-
Public Works										
Public Works Admin.	2	2	2	3	3	3	3	2	2	2
Roadways	2	2	2	2	2	2	2	2	2	2
Enterprise Fund – Water	5	5	6	6	6	6	8	5	5	5
Enterprise Fund – Sewer	3	3	3	3	3	4	3	3	3	3
Enterprise Fund – Storm	1	1	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	2	2
Parks	6	6	6	6	6	6	6	5	5	5
Recreation	2	2	2	2	2	2	2	2	2	2
Community Relations (PT)	-	-	-	-	-	-	-	-	-	-
Aquatic Center	7	7	7	7	6	7	10	7	7	7
Community Development										
Comm. Develop. Admin.	1	1	-	1	1	1	1	1	1	1
CDBG	1	1	1	1	½	½	½	½	½	½
Business Licenses	-	-	-	-	½	½	½	½	½	½
Planning & Zoning	2	2	2	2	2	2	1	1	1	1
Code Enforcement (PT)	-	-	-	-	-	-	-	-	-	-
Inspections	2	2	2	2	2	2	3	1	1	1
Permitting	-	-	-	-	-	-	-	1	1	1
ISF – Fleet										
Fleet	3	3	4	4	4	4	4	3	2	2
Total Full-Time Employees	**108**	**107**	**104**	**110**	**110**	**113**	**117**	**105**	**105**	**105**

*2013 Historical Trends Employees are based on the budgeted employees for the fiscal year 2011-2012.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Clearfield City Corporation

Utah

For the Fiscal Year Beginning

July 1, 2012

President

Executive Director

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, 2012**. 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.

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2013 – 2014
Budget Message

BUDGET MESSAGE FOR FISCAL YEAR 2013-2014

Honorable Mayor, Members of the City Council, and Residents of Clearfield City:

It is my pleasure to present the Fiscal Year 2013-2014 adopted budget for Clearfield City. 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, 2013 and ending June 30, 2014. Responsibility for the accuracy of the presented data and the completeness of the presentation rests with City Management.

Budget Overview

After several challenging years, we believe that we have finally emerged from the economic downturn. Total revenues and expenditures for all funds equal $31,132,487—slightly down from the previous year. The major summary of fund expenditures—including transfers—are $15,307,351 for the General Fund, $9,631,806 for the combined Enterprise Funds (culinary water, sanitary sewer, storm sewer, and solid waste), $885,432 for the Internal Service Fleet Fund, $296,295 for the Internal Service Risk Management Fund, $841,481 for the Capital Improvement Fund, and $3,049,477 for the Community Development & Renewal Agency (CDRA). Overall this represents a decrease of $1,389,956 from the final adopted fiscal year 2013 budget. The decrease comes primarily from the expiration of Economic Development Area #2 and a decrease in fund balance appropriations for one-time projects.

The City strives to be conservative in its approach to budgeting. Fund balance appropriations will be made as necessary to maintain a fiscally sound budget.

Budget Priorities and Issues

The fiscal year 2014 budget is intended to address the priorities of Clearfield City. In January 2013 City staff and elected officials held a series of meetings to identify those priorities and convert them to action items in the FY14 budget. Those priorities include economic development, city beautification, open space and gateway maintenance, infrastructure planning and maintenance, continuous organizational improvement within the organization, community safety, and a focus on increased legislative and political involvement.

As the city's top priority, economic development will continue to be highly prioritized. An audit of the CDRA will take place in FY14 to help the City better maximize and plan for the use of CDRA resources. The City will also perform a comprehensive sales tax and marketing gap analysis to identify targeted industries for corporate recruitment.

The formation of a Beautification Committee has been approved to help devise both administrative and project recommendations for the aesthetic improvement of the community. The Parks Division will

continue its focus on open space and gateway maintenance, and the budget includes an appropriation of monies for the design of signage and gateway monuments.

As previously mentioned, the budget includes $9.6 million for water, sewer, and storm drain infrastructure projects. The City continues to make good progress in its completion of these important upgrades to life-sustaining infrastructure.

No cost of living or merit increases for employee salaries are included in the budget; however, a small amount ($30,000) was set aside for market increases, which will allow the organization to address some of its most critical personnel needs. Mandatory increases imposed by the Utah Retirement System to employee pensions were absorbed within the operating budget, as well as increases in benefit costs. City leaders understand that it is imperative to prioritize the funding of a sustainable compensation plan.

The City faces several budgeting issues in the future. Revenues have flattened are unlikely to increase without significant growth. The City's total property tax rate higher than that of most surrounding communities, and although City leaders would like to reverse that trend, the revenues are necessary to maintain current service levels. Although sales tax and energy use tax revenues continue to rise, they are largely offset by a decrease in fines and telecom license tax revenues. In order to improve its financial position, Clearfield City is aggressively pursuing the economic development activities listed above and prioritizing expenditures that will result in new growth and tax revenue dollars collected.

Tax Rates and Fees

The City will not increase its property tax rate for fiscal year 2014. There are two components to the City's tax rate: General Purpose and Debt Service. The combined rate for the two components was held at 0.001800.

Two fees collected will increase in fiscal year 2014. The North Davis Sewer District has implemented an additional $1.50 increase per connection per month. The City collects the fee in behalf of the District, and the increase will be passed through to the customer without any additions from the City.

The City has updated its rate analysis for water, sewer, and storm drain utilities and fees are set to rise accordingly in January 2014 as part of a three-year plan to cover ongoing costs in service provision.

Budget Process

Clearfield City encourages public involvement in the budget process and sees it as a great opportunity for residents, business owners, and other stakeholders to participate in government. As in prior years, for fiscal year 2014 the City held numerous public meetings and hearings on the budget to receive and consider public comment. The City also continues to implement its strategic plan known as "Vision 2020." This long range plan marks the City's path through the year 2020 with goals, strategies, and tactics designed to maintain the City's fiscal health.

The Vision 2020 Plan has the following goals:

ECONOMIC ENVIRONMENT:

GOAL 1: Encourage economic growth and job creation through increased focus on economic development activities.

GOAL 2: Maintain Clearfield City as Davis County's "Job Center" and increase the number of available family-sustaining jobs.

GOAL 3: Improve and expand the city's shopping, dining and entertainment options for residents and visitors by creating unique, destination-oriented developments.

SOCIAL ENVIRONMENT:

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

GOAL 2: Celebrate, accentuate and support the city's cultural, ethnic and age-based diversity.

LOCAL GOVERNMENT ENVIRONMENT:

GOAL 1: Secure and maintain the city's long-term fiscal health and efficient service delivery.

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

GOAL 3: Recruit and retain high-caliber and qualified employees.

GOAL 4: Ensure Clearfield City's ability to effectively secure its overall public safety needs and mitigate natural and man-made emergencies quickly and efficiently.

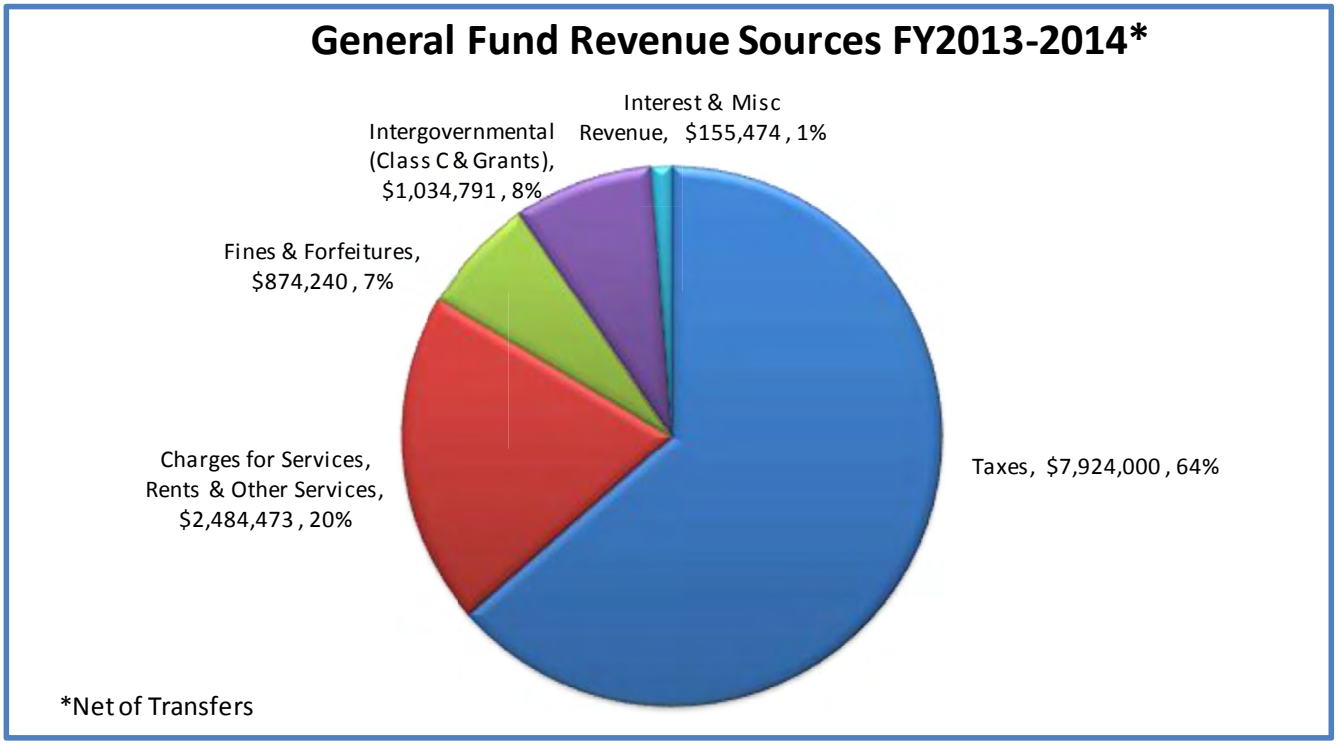
GOAL 5: Increase Clearfield City's political input and impact and maintain superb and influential relationships with outside public and private organizations.

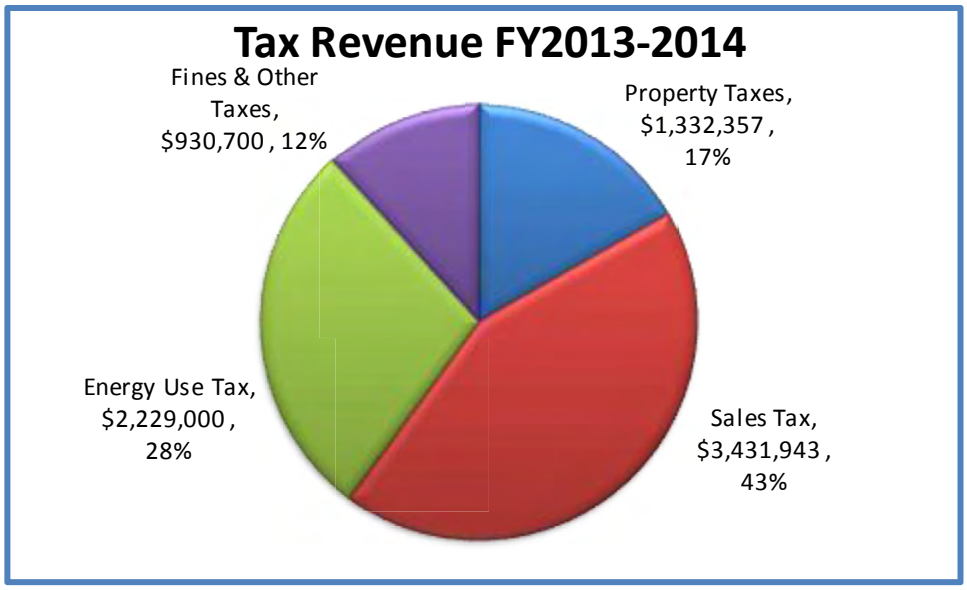
Each of the goals set forth in Vision 2020 is accompanied by a comprehensive list of strategies and tactics, which were all considered and prioritized in the budget process. The Plan will be updated regularly to ensure that it continues to reflect the desires of our stakeholders.

General Fund Revenues

General Fund revenues total $15,490,133 including transfers and overhead allocations from other funds. General Fund revenues without transfers and overhead are $12,472,977 for fiscal year 2014, of which $7,924,000 (64%) comes from taxes, with sales taxes contributing 22% of total General Fund revenue or 43% of all taxes budgeted for revenue. Charges for Services are the second largest budgeted revenue source with $2,383,843 or 20% of all revenues. Approximately $1,730,700 of that revenue comes from the aquatic center and recreational programs. The next largest revenue source is that of

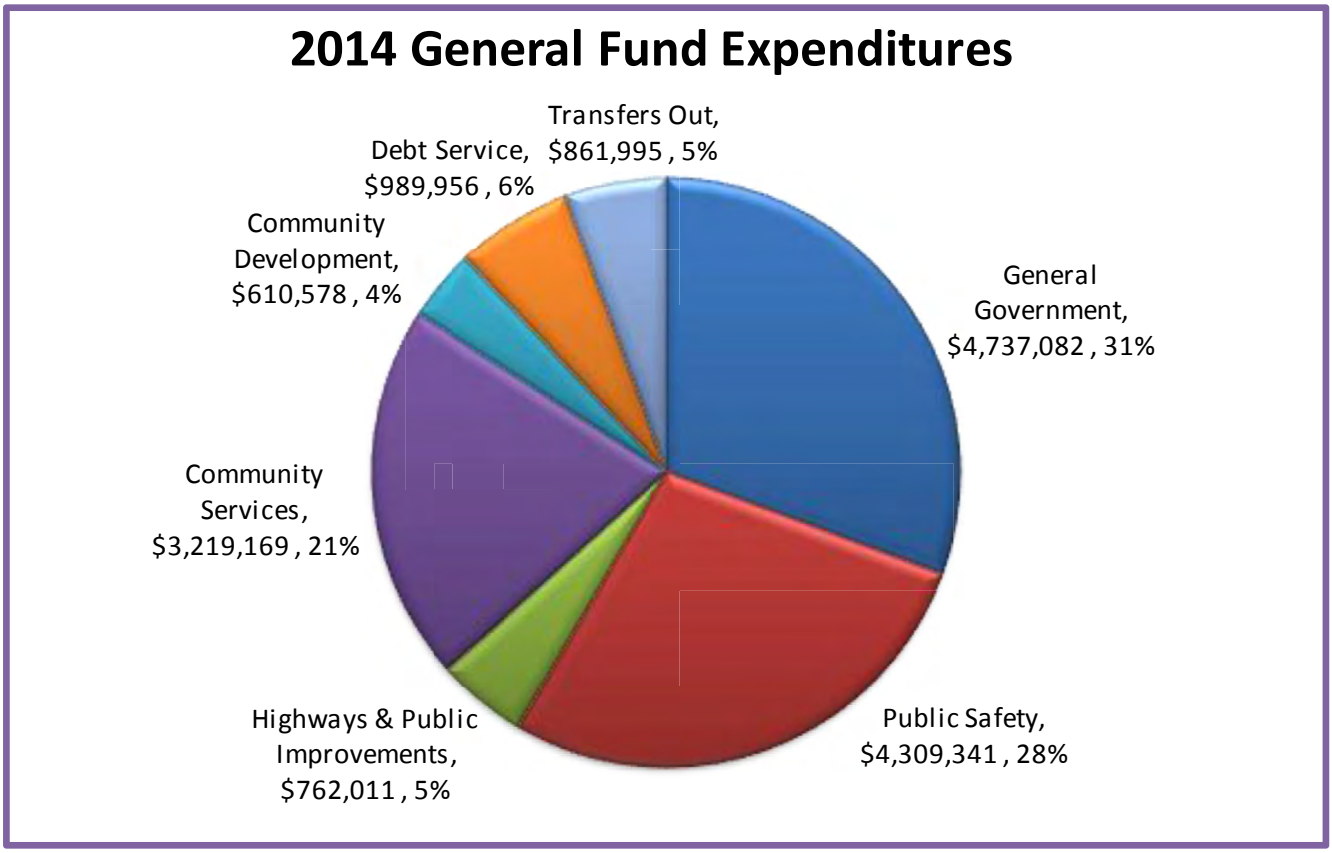
Intergovernmental Funds. These include Class C road revenues of $737,000, Community Development Block Grant (CDBG) $237,641, and State grants totaling $20,150. Clearfield City has set the certified tax rate at 0.001800, which is unchanged from the previous fiscal year.





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 General Government, Public Safety, Roads and Public Works, Community Services, Community Development, and Debt Service. General Government accounts for 31% of expenditures, followed closely by Public Safety at 28%. The budget document provides a detailed breakdown of each department in the Operating Budget Section.



Public Safety

Clearfield City provides public safety services to the residents and businesses of Clearfield City through its Police Department. The Police Department has an overall budget of $4,309,341 and consists of five divisions, including a Dispatch Division which also provides services to the North Davis Fire District who in turn provide fire and emergency response services to those within Clearfield City.

Capital Projects

The total Capital Project Fund (Fund 45) budget is $861,995 for fiscal year 2014. This represents an decrease of $99,764 from the previous fiscal year. Projects to be completed include money towards replacing the roof at the Municipal Building, various street improvements, and street seal coating and crack patching throughout the city. Community Development Block Grant (CDBG) monies will be used for improvements to 450 West Street.

Enterprise and Internal Service Funds

Enterprise Funds (Utility Administration, Water, Sewer, Storm Drain, and Solid Waste) and Internal Service Funds (Fleet and Risk Management) comprise 36.9% of the City's budget at $12,021,038. Of that amount $2,289,175 is allocated towards capital projects. Those projects include, among others, a Building Ventilation on the Water Well located at Hill Air Force Base (HAFB), to close the Wood Cross Well, Public Works Facility – Phase I, and Bruce Street Sewer Upgrade.

Summary of the Fiscal Year 2014 Budget

The final adopted fiscal year 2014 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, former Administrative Services Director, and his staff—Jessica Hardy, Budget Analyst/Accountant, 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 submitted,

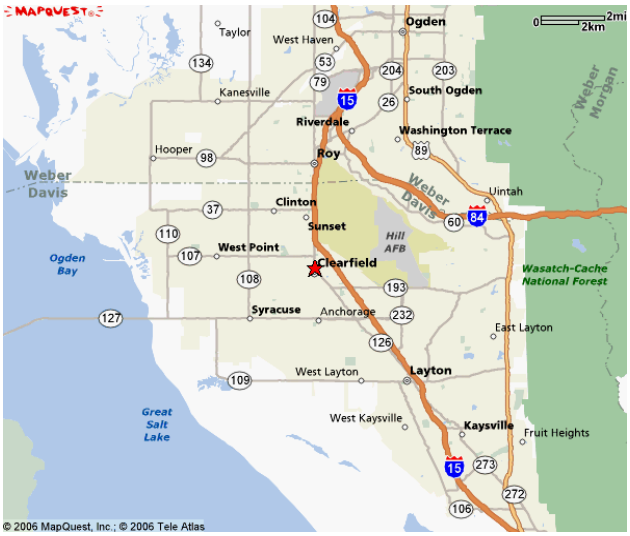
Adam Lenhard
Clearfield City Manager

2013 – 2014
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 94% 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. UTA also operates a commuter train which runs from Salt Lake City to the south through Clearfield and ending north in the downtown Ogden area with a 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 City where it employs approximately 25,000 people in 2012. They continue to be one of the military's largest aircraft repair facilities for the C-130 and F-16 aircraft. In fiscal year 2013, HAFB will begin producing the government's newest fighter jet.

In 2010, Clearfield City joined with the Federal Government's Military Installation

Development Authority (MIDA) in their quest to develop the west side of HAFB. The new development (known as the Falcon Hill Development) includes demolishing some existing office space and replacing it with new office spaces, hotels and retail spaces. As of June 30, 2013, one of HAFB's largest subcontractors, Northrup Grumman, has already relocated to their new facility within the Falcon Hill Development area.

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 procedures 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. 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. Clearfield City also has a community center located within the City for "at risk" youth to attend which 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 6,200 Students and approximately 275 Teachers. Clearfield is also situated in the middle of Weber State University and the University of Utah. The University of Phoenix is located within Clearfield's own Legend Hills Development area and has an estimated 270 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 25,000 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 98 businesses that together employ approximately 12,000 people.

Services and Statistics

Following are statistics related to the services provided by Clearfield City. Numbers for the statistics are supplied by the individual City Departments and are based on Fiscal Year Reporting of July 1st through June 30th for each year. Fiscal year FY 12-13 are actual numbers and FY 13-14 are based on estimates from the prior 3 year historical trend averages.

General Information

Date of Incorporation:		July 17, 1922
Form of Government:		Council/Mayor
	FY12-13 Actual	FY13-14 Estimated
Population:	30,112	30,112
Population Age Make-up:		
Median Age	26	26
Under 5 Years	12.0%	12.0%
5 to 24 Years	36.3%	36.3%
25 to 64 Years	46.2%	46.2%
65 and Over	5.5%	5.5%
Area of City (Sq. Miles)	7.57	7.57
Full-Time Employees:	105	113
Part-Time Employees:	190	210

Police Protection

	FY12-13 Actual	FY13-14 Estimated
	1	1
Full-Time Police Officers:	28	31
Patrol Units:	19	19
Incidents:	17,015	17,000
Parking Violations:	634	7600
Traffic Stops:	7,700	7,000

Recreation

	FY12-13 Actual	FY13-14 Estimated
Community Center	1	1
Parks:	12	12
Parks Acreage:	81.456	81.456
Soccer Fields:	3	3
Swimming Pools:	1	1
Tennis Courts:	5	5
Skate Parks:	1	1
Boweries:	5	5
Softball/Baseball Diamonds:	10	10
Trails	2	2
CAC Memberships:	8,000	8,800
Admissions:	90,359	90,000

Healthcare Facilities

	FY12-13 Actual	FY13-14 Estimated
Doctors:	36	35
Dentists:	16	16
Chiropractors:	6	6
Nearby Hospitals:		
McKay Dee Hospital		9.15 Miles
Ogden Regional Medical Center		9.31 Miles
North Davis Medical/Hospital		2.35 Miles

Entertainment & Arts

	FY12-13 Actual	FY13-14 Estimated
Restaurants:	38	38
Hotels & Motels:	2	2
Parades:	1	1
Outdoor Theater:	1	1
Movie Theaters:	0	0

Community Development

	FY12-13 Actual	FY13-14 Estimated
Building Permits Issued:	226	225
Residential:	174	175
Non-Residential:	52	50

Streets & Transportation

	FY12-13 Actual	FY13-14 Estimated
Miles of Streets:	78.23	78.23
Number of Street Lights:	1,183	1,183
Major Highway:	I – 15	
Distance to International Airport:	31 Miles	
Public Transportation:	UTA Bus	
Public Transportation Trains:	Front Runner	

Freeport Center

	FY12-13 Actual	FY13-14 Estimated
Total Businesses:	98	100
Warehouse Distribution:	36	36
Small Industrial/Mfg.	60	62
Property Management	2	2
Square Footage:		
Warehouse Distribution	1,504,579	1,504,579
Small Industrial/Mfg.	5,759,052	5,759,052
Property Management:	65,587	65,587

Dispatch Center

	FY12-13 Actual	FY13-14 Estimated
Law Enforcement Incidents:	19,217	19,000
EMS Incidents:	2,102	2,000
Fire Incidents:	490	400
Radio Log Entries:	377,890	375,000
Phone Calls:	67,163	67,000

Clearfield Justice Court

	FY12-13 Actual	FY13-14 Estimated
Cases Filed:	6,564	6,500
Criminal Charges Filed:	721	700
Traffic Charges Filed:	5,402	5,500
Small Claims Filed:	441	200

Culinary Water

	FY12-13 Actual	FY13-14 Estimated
Water Mains (Miles):	114.5	114.5
Fire Hydrants:	1,308	1,308
New Connections:	51	50
Utility Customers:	7,025	6,590
Average Daily Consumption (Gallons):		
Commercial:	16,548,268	19,000,000
Residential:	3,260,901	2,985,000
Average Residential Per Day:	559 Gal.	453 Gal.

Solid Waste (Garbage)

	FY12-13 Actual	FY13-14 Estimated
Primary Can dumps per year	69,245	69,350
Secondary Can dumps per year	23,851	24,000

Miscellaneous Statistics

	FY12-13 Actual	FY13-14 Estimated
Sanitary Sewer Miles:	73.25	73.25
Storm Sewer Miles:	71	71

Commercial

	FY12-13 Actual	FY13-14 Estimated
Shopping Malls:	0	0
Shopping Complexes:	14	14
Businesses:	1,244	1,250
Business Licenses Issued:	876	880
Good Landlord Program:	368	370
Number of Rental Units:	3,225	3,200

Principal Employers

	FY12-13 Actual
Department of Defense	26,000
Lifetime Products	1,600
ATK Thiokol	1,200
Utility Trailer Mfg.	860
Barrett Business Systems	820
IES, LLC	700
Management & Training Corp	520
Northrop Grumman Corp	400
Arrowpoint Solutions, Inc.	230
BCCU, Inc.	200

Demographic & Economic Statistics

FY	Population	Personal Income Amount In 1,000's	Per Capita Personal Income	School Enrollment	UnEmp. Rate (%)
2003	27,146	$6,838,649	$26,308	5,560	6.7%
2004	27,350	7,161,800	27,302	6,005	6.2%
2005	27,500	7,833,940	29,109	5,948	5.3%
2006	27,775	8,527,000	30,590	6,070	3.8%
2007	28,100	9,601,267	33,310	5,463	3.3%
2008	28,200	10,170,729	34,384	5,638	4.3%
2009	28,376	10,019,710	33,182	5,565	8.9%
2010	29,002	10,409,081	33,817	5,713	9.8%
2011	30,112	10,409,081	33,817	5,700	8.5%
2012	30,112	10,409,081	33,817	5,625	7.4%
2013	30,112	10,409,081	33,817	5,825	7.3%

2013 – 2014 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 statute defines the legal level of budgetary control at the department level. Expenditures should not exceed appropriations at that level. Financial reports are produced showing budgeted 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 2013-2014 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 within the same department. 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 within 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 hour projections 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 is responsible in assisting the Budget Committee in updating payroll deduction and benefit tables. The Budget Committee budgets each Full-Time Employee with appropriate benefits based on 2,080 hours worked.

The City's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles. 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 funds and fiduciary funds 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 Clearfield City.

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, solid waste, fleet, and risk management 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.

Fund Classifications

Funds can be grouped into three broad classifications:

Governmental	Proprietary	Fiduciary
•Tax-supported activities •Cannot make a profit	•Business-type activities (fees or charges) •Profit allowed	•For resources held by the gov't as a trustee

1) ***Governmental Funds*** – funds typically used to account for tax-supported (governmental) activities. In governmental funds, the fund's expenses may not exceed its revenues.

Governmental Funds include funds such as General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Permanent Funds.

- *General Fund* – the chief operating fund of Clearfield City which is used to account for all financial resources except those required to be accounted for in another fund.
- *Special Revenue Funds* – created when certain revenues are raised for a specific purpose.
- *Debt Service Funds* – used to account for the accumulation or resources for, and the payment of, general long-term debt principal and interest payments.
- *Capital Projects Funds* – used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).
- *Permanent Funds* – used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs for the benefit of the government or its citizens.

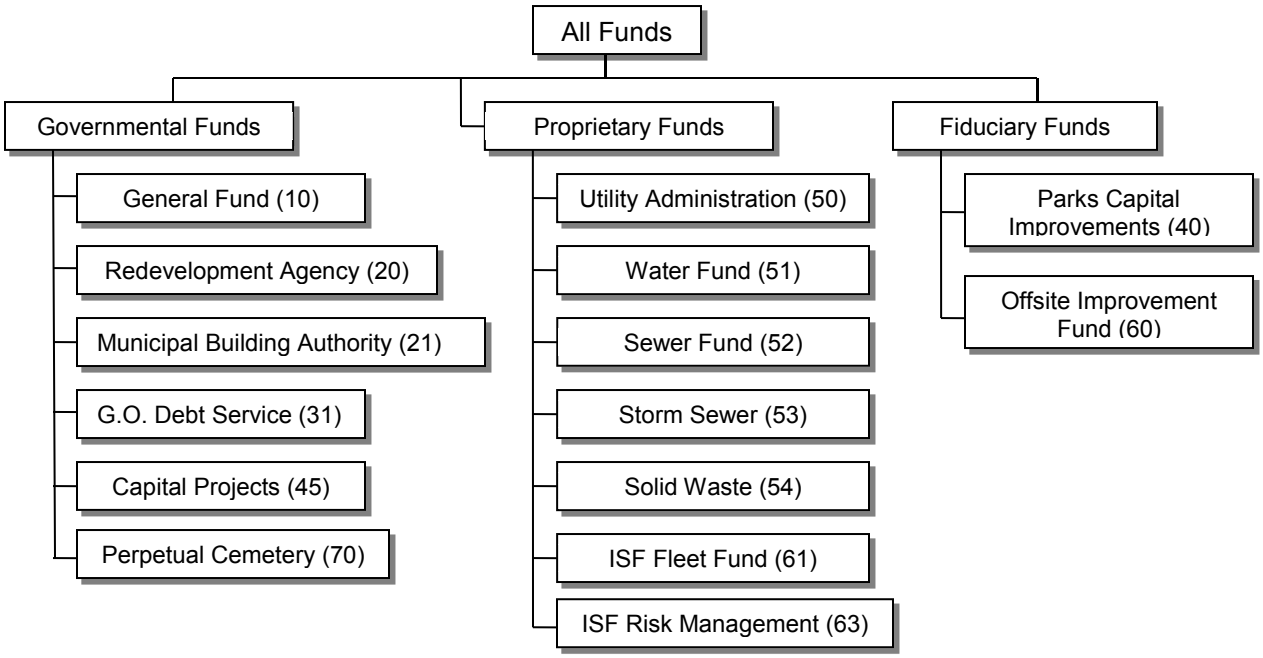
2) ***Proprietary Funds*** – funds used to account for a government's business-type activities (activities which are supported by fees or charges). Proprietary Funds include funds such as Enterprise Funds and Internal Service Funds.

- *Enterprise Funds* – used to report any activity for which a fee is charged to external users for goods or services.
- *Internal Service Funds* – used when the government wishes to centralize certain services and then allocate the cost of these services within the government. Internal Service Funds are designed for goods or services that are provided on a cost-reimbursement basis. The goal of an internal service fund is to measure the full cost of providing goods or services for the purpose of fully recovering the costs through fees or charges.

3) ***Fiduciary Funds*** – funds used to account for resources that are held by the government as a trustee or agent for parties outside the government and that cannot be used to support the government's own programs. Fiduciary Funds include funds such Agency Funds.

- *Agency Funds* – funds which do not involve a formal trust agreement. Agency funds account for situations where the government's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. All assets being reported in an agency fund are offset by a liability to the party on whose behalf they are being held.

All of Clearfield City's 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.

- **ISF Risk Management (Fund 63) –** accounts for the ongoing property, liability, and auto insurance needed for the operations of the City. General, Water, Sewer, and Storm Sewer Funds provide the funding for insurance premium costs to maintain this fund.

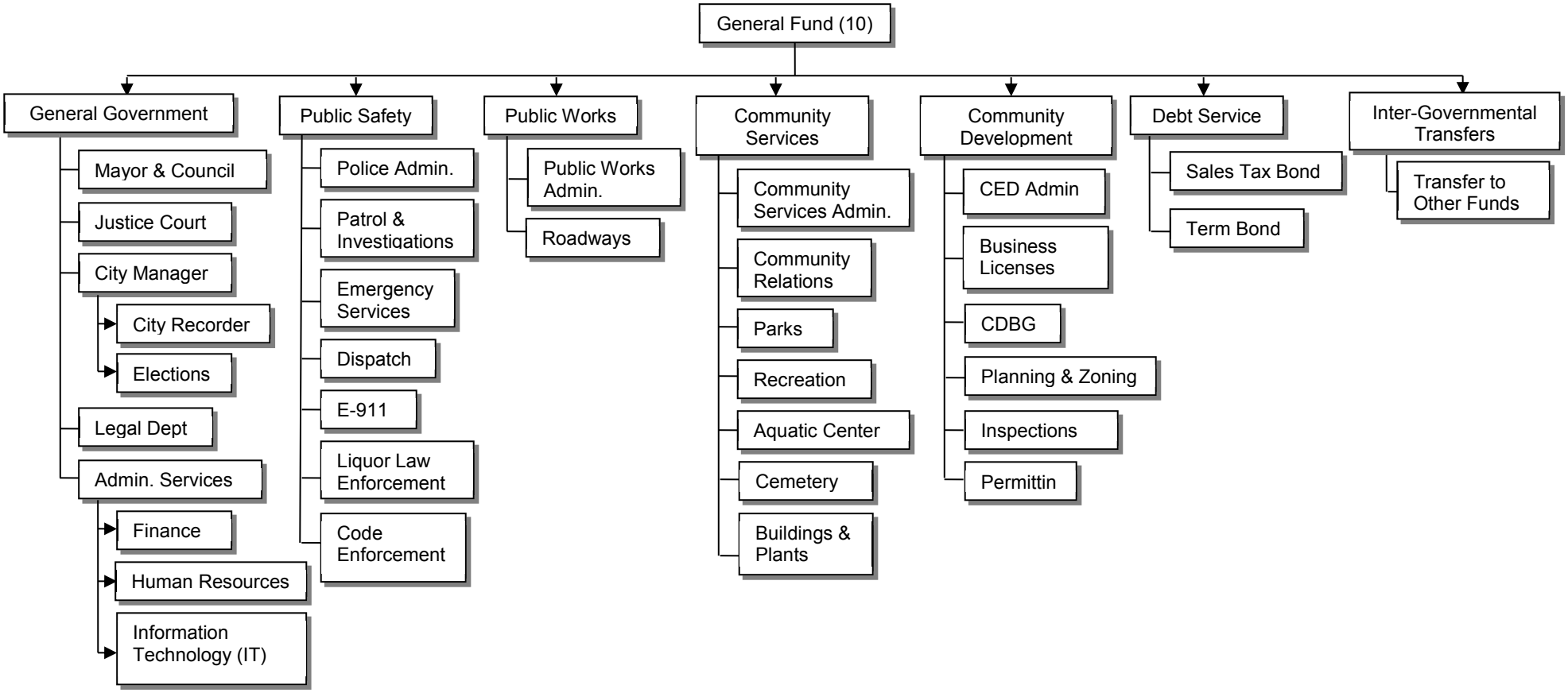
The City reports the following ***Fiduciary Funds***:

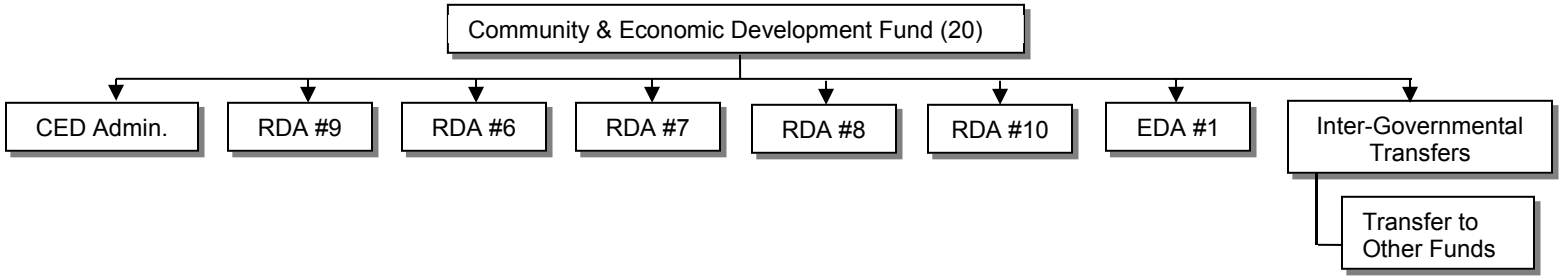
- **Parks Capital Improvement Fund (Fund 40) –** accounts for the funds collected from building permits for park capital improvements.

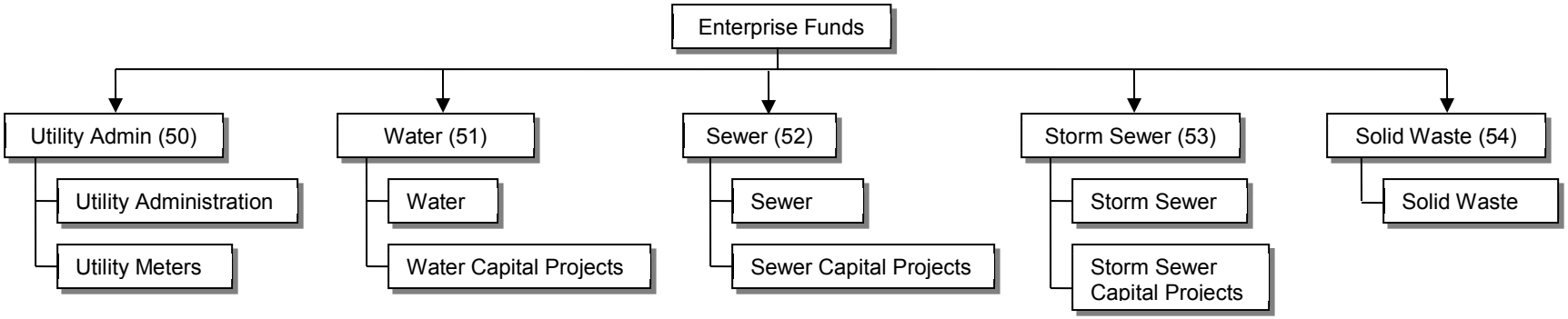
- **Offsite Improvement Fund (Fund 60) –** accounts for the funds collected from developers for offsite improvements.

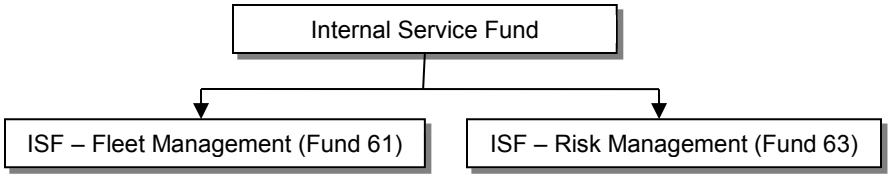
Accounting Organization Chart

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 Funds (61, 63). Within each fund, each division rolls up to the department level then the department levels rollup up to the Fund.



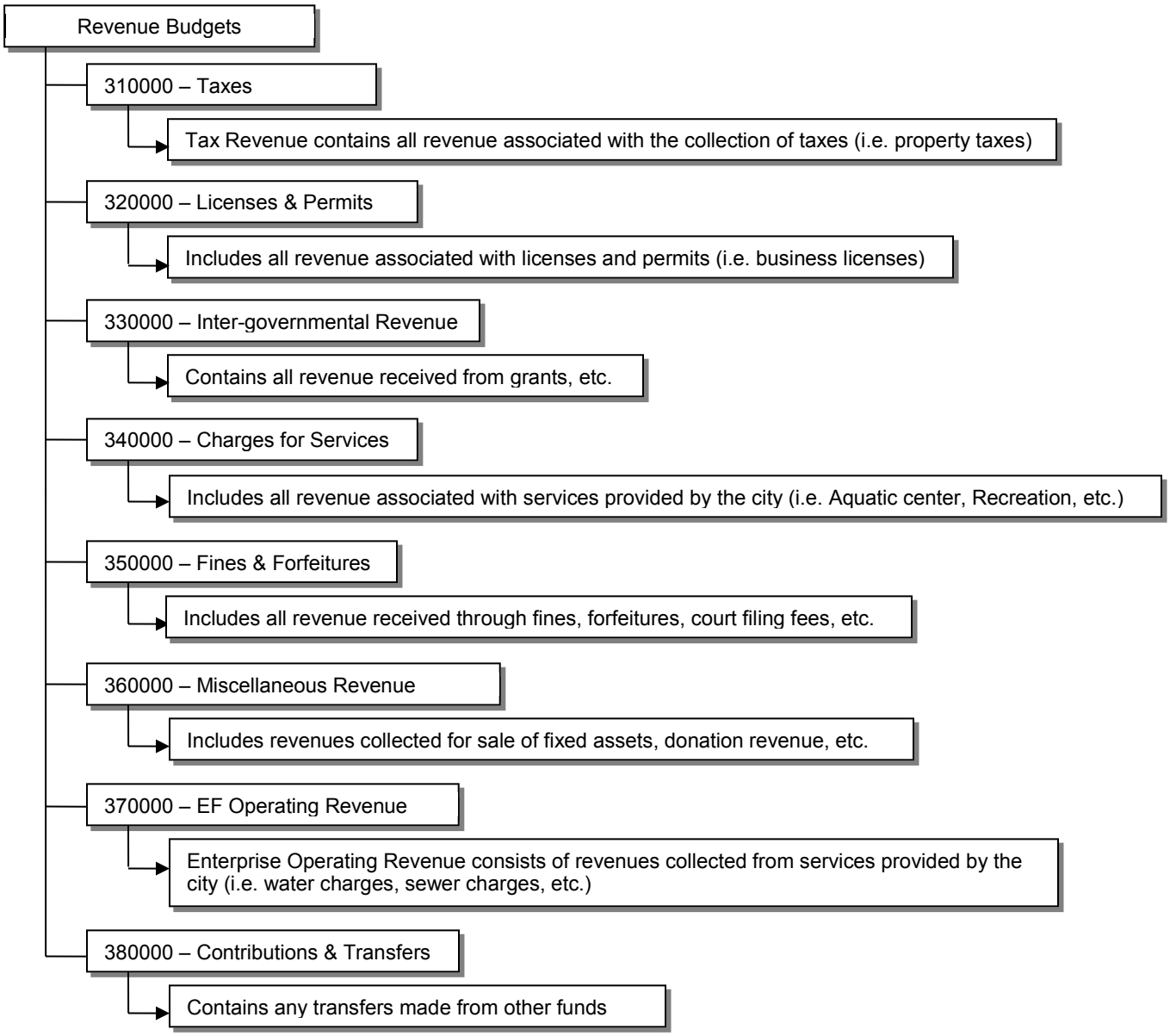

Community & Economic Development Fund (20)
CED Admin.
RDA #9
RDA #6
RDA #7
RDA #8
RDA #10
EDA #1
Inter-Governmental Transfers
Transfer to Other Funds


Enterprise Funds
Utility Admin (50)
Utility Administration
Utility Meters
Water (51)
Water
Water Capital Projects
Sewer (52)
Sewer
Sewer Capital Projects
Storm Sewer (53)
Storm Sewer
Storm Sewer Capital Projects
Solid Waste (54)
Solid Waste


Internal Service Fund
ISF – Fleet Management (Fund 61)
ISF – Risk Management (Fund 63)

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 as 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 upon the first two or three numbers of their accounting structure. Every fund within the City Budget uses the same universal accounting structure for expenditures as follows:

- Expenditure Budgets
  - 610000 – Payroll Expenses
    - Payroll expenses include part-time wages and any benefits associated with payroll
  - 620000 – Operating Expenses & Travel
    - Includes all Operating Expenses such as office supplies, postage, etc. as well as Travel expenses.
  - 630000 – Professional Services
    - Includes all professional fees such as auditor and insurance fees
  - 640000 – Special Department Allowance
    - Special Department Allowance includes donation expenditures & appropriated increase in fund balance
  - 650000 – Enterprise Fund Expenditures
    - Includes the expenditures related only to enterprise funds such as depreciation
  - 660000 – Miscellaneous Expenses
    - Miscellaneous expenses include contingency, uniform services, youth council expenses, etc.
  - 670000 – Capital Outlay
    - Capital Outlay includes capital projects, equipment purchases, equipment & vehicle replacements, etc.
  - 680000 – Lease Obligations
    - Includes expenditures associated with debt service principal and interest, leases, etc.
  - 690000 – Intergovernmental Charges
    - Intergovernmental charges consists of transfers between funds

Budget Basis

Amounts reported as program revenue 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 the 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 Principles (GAAP). In most cases, this conforms to the way the City prepares its budget.

State of Utah 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 Accounting 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.

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, Internal Service Fund – Risk Management, 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 their budget requests for the Budget Committee. The Budget Committee, which consists of the City Treasurer, Budget Analyst/Accountant, 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.
- Department Heads will provide Part-time requested personnel hours and overtime requests to the Budget Analyst/Accountant.
- 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 2013 budget year which will be included in the budget.

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

Personnel Services

- 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 wages and Part-time hours 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 27, 2012. The Budget Committee will then pull current employee information from the Payroll module into the personnel budgeting module by January 27, 2012. 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 budget year.
- City Management will instruct the Budget Committee on any or all anticipated increases due to cost of living, merit, or market increases to be included in the personnel budgeting module calculations.

Vehicle Requests

- Any vehicle requests shall be submitted by January 6, 2012 to the Fleet Committee in order to be included in the requested fiscal year 2013 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 10, 2012.
- 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 line item requested indicating specific line item requests and starting each line item note with base or new. New request expense item budget notes shall start with "new" on the description line.
- Departments with projects (programs) shall enter their project budgets into the Project Budget Prep Module under "Requested Budget" by February 10, 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 2012-2013 budget cycle. Deadlines for budget entry into the Financial Software "Requested Budget Base" are due on or before February 10, 2012.

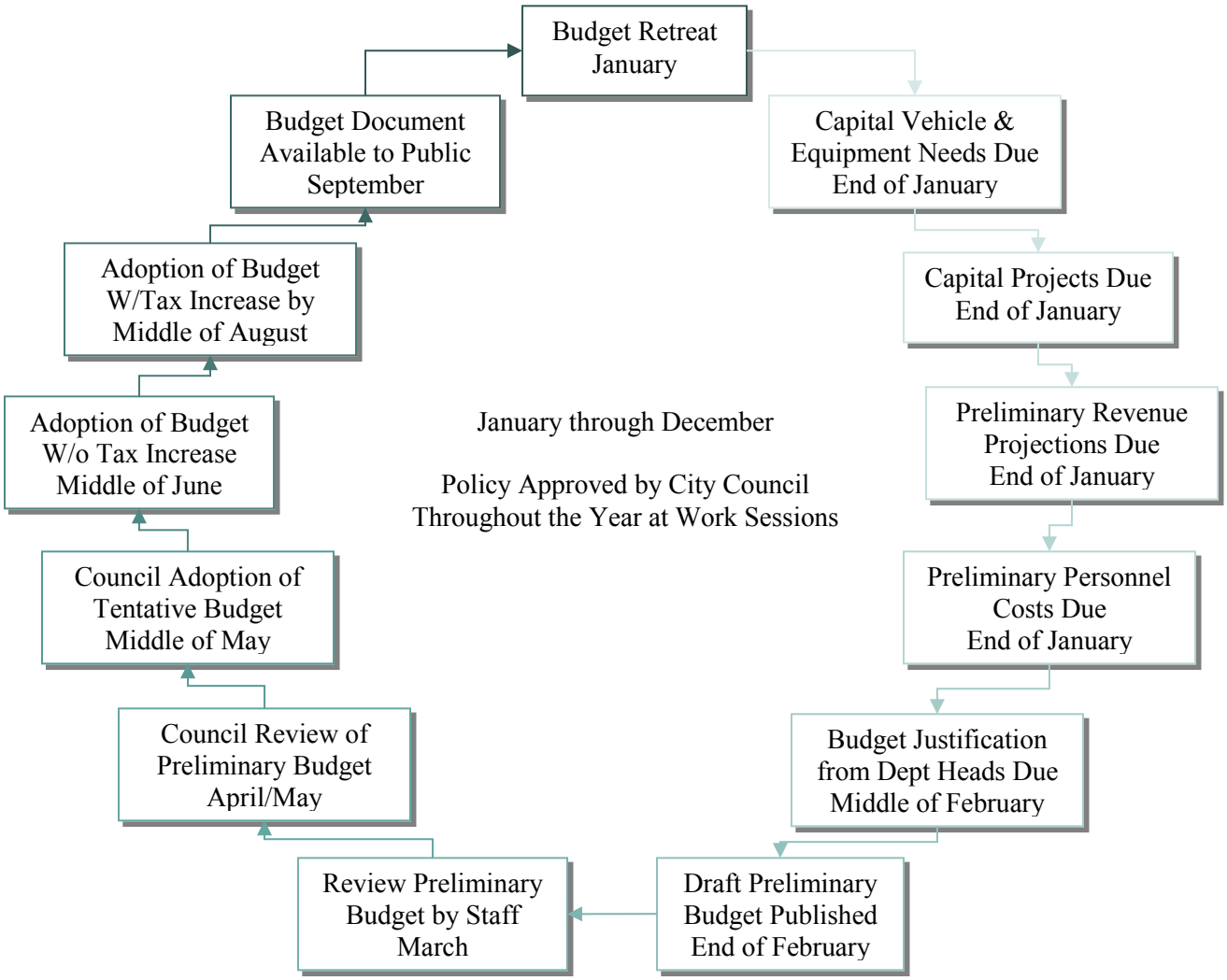
January 4, 2013	Capital Vehicle and Equipment Needs Due
January 4, 2013	Capital Projects Due (Non-Public Works)
January 15, 2013	FY13-14 Budget Kickoff Meeting
January 25, 2013	Preliminary Revenue Projections Due
January 25, 2013	Preliminary Personnel Costs Due
January 29, 2013	Council Review of Preliminary Budget (Revenue, CIP)
February 8, 2013	Budget Justifications Due from Departments & Staff
February 15, 2013	Draft Preliminary Budget Published
February 19, 2013	Council Review of Preliminary Budget (GF Exp, ISF's, EF)
March 2013	Preliminary Budget Review by Staff
March 5, 2013	Council Review of Preliminary Budget (CDRA, other Exp)
March 27, 2013	Council Review of Tentative Budget
April 2, 2013	Council Budget Work Session to Review Tentative Budget
April 23, 20123	Council Review of Tentative Budget (If Needed)
May 7, 2013	Council Adopts Tentative Budget (GF, EF, CDRA)
June 7, 2013	Tax Certification Due from County Auditor
June 11, 2013	Public Hearing on Budget (w/o tax increase)
June 11, 2013	First Opportunity to Adopt FY14 Budget w/o Tax Increase
June 18, 2013	Statutory Budget Approval Date w/o Tax Increase
August 6, 2013	Public Hearing on Budget with Tax Increase
August 6, 2013	Last Opportunity to Adopt FY14 Budget with Tax Increase
August 6, 2013	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.

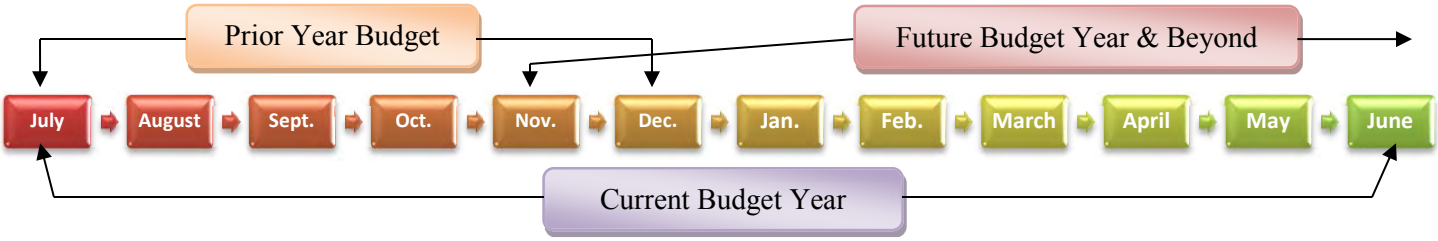
Budget Process

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 2013, the next fiscal year 2014 budget is in the preliminary stage while the prior year of fiscal year 2012 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 three 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) or if it 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 governments 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 inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund 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 "inter-fund 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 collected by the Davis County Treasurer and remitted to the City shortly after collection. Property taxes are levied based on property values as of January 1st of each year, with liens posted as of the same date. Taxes are due and payable on November 1st and delinquent after 12 o'clock noon on November 30th of each year.

Sales taxes are collected by the Utah 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 carry-over into the next year and is paid on termination. Sick leave in excess of 80 hours may be converted to five days of vacation leave or in certain cases 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 into a Health Savings Account (HSA).

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 on 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 activity. 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:

Assets	Years
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 reported 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 Fund and 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, and 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 Systems 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 was established and is 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, 16.04% to the Noncontributory, 0% to the Public Safety Contributory, and 30.45% 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 2013 budget to contribute 16.04% overall for public employees into retirement plans with the required 16.04% to URS and the remaining 0% going into an ICMA 401(k) plan. For Public Safety employees, Clearfield City's fiscal year 2013 budget to contribute a total of 30.45% into retirement plans with the required 30.45% 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 to16.04% for public employees and 30.45% 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.

State of Utah 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.

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 its fund 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(s) 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.

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 policy 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 funding 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 is broken down by fund and can be found in the Fund Balance section 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 many 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 will benefit from the identified Capital Improvements, revenue bonds or special assessments bonds will be issued and 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 increases 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 form of grants, gifts, or low interest loans from other governmental agencies to help finance 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 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 any 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.

2013 – 2014
Budget Summary

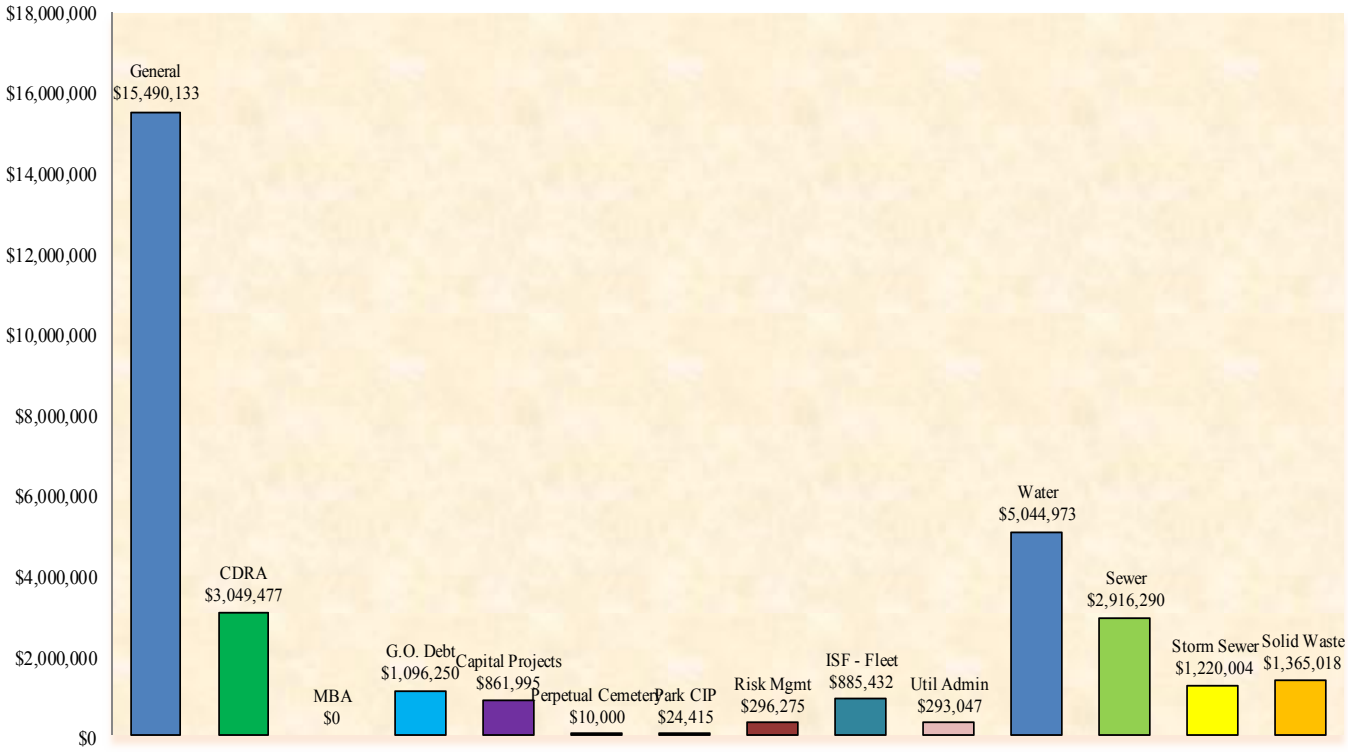
Clearfield City's adopted budget for the fiscal year running July 1, 2013 through June 30, 2014 consists of fourteen (14) funds. Following are the total revenues and expenditures budgeted for each fund. The funds are shown in a graph indicating how each fund's revenues and expenditures compare to each other.

Budget Recap – All Funds
Revenue & Expenditures for Clearfield City
Fiscal Year July 1, 2013 through June 30, 2014

Fund	Fund Title	FY14 Adopted Revenues	FY14 Adopted Expenditures
GOVERNMENTAL FUNDS			
10	General Fund	$15,490,133	$15,490,133
20	CDRA	$3,049,477	$3,049,477
21	Municipal Building Authority	$0	$0
31	G.O. Debt Service Fund	$1,096,250	$1,096,250
45	Capital Projects Fund	$861,995	$861,995
70	Perpetual Cemetery Fund	$10,000	$10,000
TOTAL GOVERNMENTAL FUNDS		***$20,507,855***	***$20,507,855***
PROPRIETARY FUNDS			
50	Utility Administration Fund	$293,047	$293,047
51	Water Fund	$5,044,973	$5,044,973
52	Sewer Fund	$2,916,290	$2,916,290
53	Storm Sewer Fund	$1,220,004	$1,220,004
54	Solid Waste	$1,365,018	$1,365,018
61	ISF - Fleet Fund	$885,432	$885,432
63	ISF - Risk Management	$296,275	$296,275
TOTAL PROPRIETARY FUNDS:		***$12,021,039***	***$12,021,039***
FIDUCIARY FUNDS			
40	Parks Capital Projects	$24,415	$24,415
TOTAL FIDUCIARY FUNDS		***$24,415***	***$24,415***
TOTAL ALL FUNDS		***$32,553,309***	***$32,553,309***

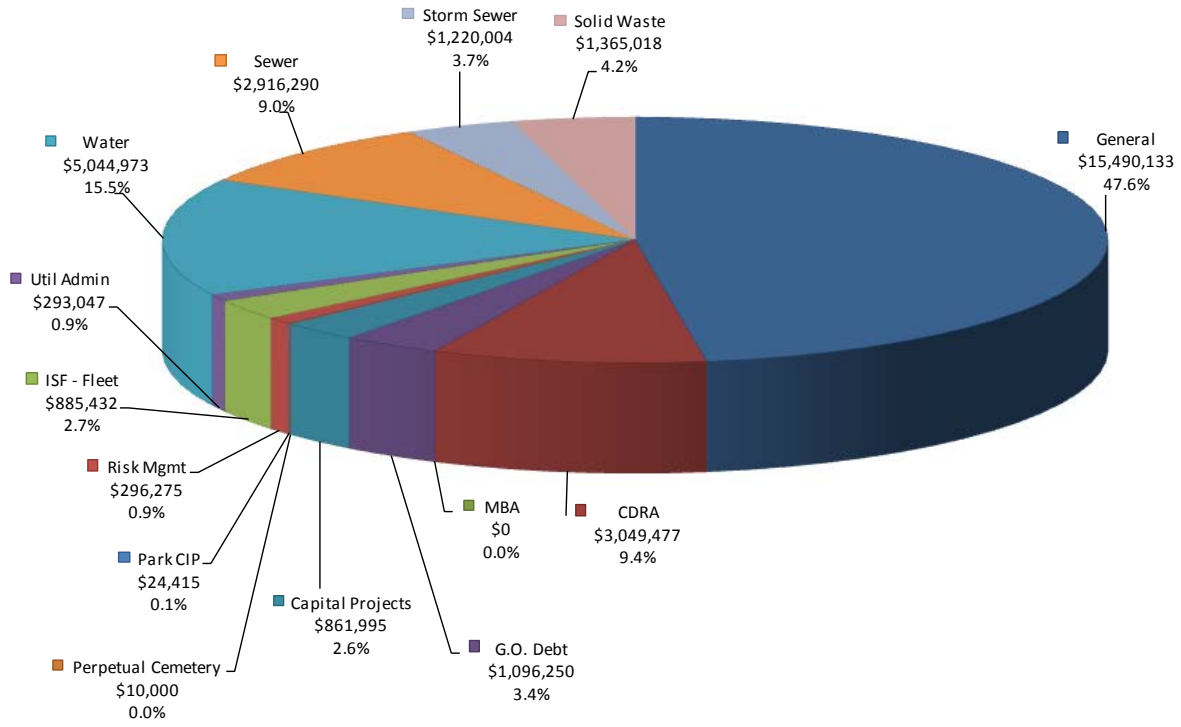
Fiscal Year 2013-2014
Consolidated Funds Revenue Chart

Clearfield City's Fiscal Year 2014 budget begins July 1, 2013 and ends on June 30, 2014. 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 $32,553,309. This includes all revenues generated by taxes, licenses 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 2014 Revenue Budget by Funds
Total Budgeted Revenue: $32,553,309
*** Total Enterprise Fund Revenue: $10,839,332**



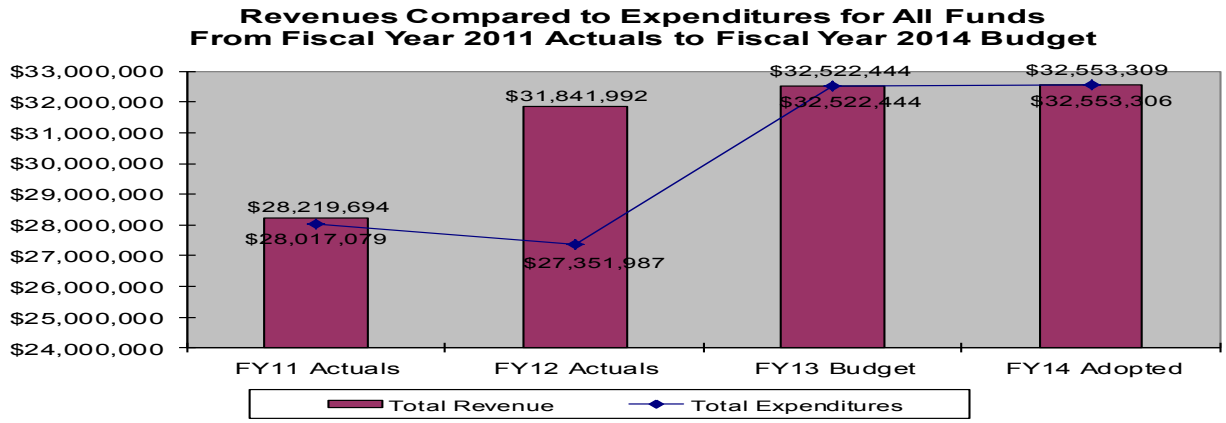
The above chart illustrates that the General Fund makes up 47.6% of the entire City budget. The remaining funds combined make up the remaining 52.4% of the budget.

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 2014 budgeted revenue includes the impact fees on projected new developments within Clearfield City.

Consolidated Overview of All Revenue & Expenditure Accounts for Clearfield City

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Adopted	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
REVENUES:						
Taxes	$9,672,730	$11,451,500	$11,758,734	$11,339,811	($418,923)	(3.6%)
Licenses & Permits	$527,008	$596,471	$396,950	$535,601	$138,651	34.9%
Intergovernmental Revenue	$2,242,904	$4,599,736	$1,113,946	$1,034,791	($79,155)	(7.1%)
Charges for Services	$2,896,360	$2,879,861	$3,142,470	$3,232,950	$90,480	2.9%
Fines & Forfeitures	$847,105	$866,498	$848,425	$874,240	$25,815	3.0%
Miscellaneous	$1,723,955	$982,596	$513,822	$490,848	($22,974)	(4.5%)
Enterprise Fund Revenues	$7,338,198	$7,745,271	$7,869,035	$8,081,938	$212,903	2.7%
Total without Contributions & Transfers Revenue	$25,248,260	$29,121,933	$25,643,382	$25,590,179	($53,203)	(0.2%)
Contributions and Transfers	$2,971,435	$2,719,189	$6,879,062	$6,963,130	$84,068	1.2%
Total Revenue with Contributions and Transfers	**$28,219,695**	**$31,841,991**	**$32,522,443**	**$32,553,309**	**$30,865**	**0.0%**
EXPENDITURES:						
General Government	$4,356,831	$4,074,817	$4,479,839	$4,787,083	$307,244	6.9%
Public Safety	$4,212,321	$3,893,804	$4,295,821	$4,309,341	$13,520	0.3%
Public Works	$1,341,066	$1,936,768	$1,509,408	$1,392,011	($117,397)	(7.8%)
Parks, Recreation & Aquatic Center	$3,157,436	$3,016,810	$3,377,801	$3,243,584	($134,217)	(4.0%)
Community & Economic Development	$2,988,662	$2,070,884	$4,624,108	$3,842,050	($782,058)	(16.9%)
Enterprise Funds	$8,501,845	$8,846,275	$10,486,410	$10,839,330	$352,920	3.4%
Internal Service Funds	$823,657	$841,658	$1,093,704	$1,181,706	$88,002	8.0%
Perpetual Cemetery	$0	$0	$10,000	$10,000	$0	0.0%
Total Expenditures	$25,381,818	$24,681,016	$29,877,091	$29,605,105	($271,986)	(0.9%)
Debt Service	$2,194,137	$2,090,031	$2,085,994	$2,086,206	$212	0.0%
Transfers	$441,124	$580,940	$559,359	$861,995	$302,636	54.1%
Total Expenditures Including Debt Service	**$28,017,079**	**$27,351,987**	**$32,522,444**	**$32,553,306**	**$30,862**	**0.0%**
Fund Balance/Equity:						
Beginning	$59,438,809	$59,438,809	$59,438,809	$59,438,809	$60,265,234	
Increase(Decrease)	-	-	-	$826,425	$774,090	
Ending Fund Balance	**$59,438,809**	**$59,438,809**	**$59,438,809**	**$60,265,234**	**$61,039,324**	

(All Funds Combined)



REVENUES

The Consolidated Overview of All Revenue Accounts for the City's revenue sources, 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 2014 is $11,339,811 and makes up 34.8% 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 2014 is $535,601 and makes up 1.8% 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 2014 is $1,034,791 and makes up 3.2% 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 2014 is $3,232,950 and makes up 9.9% 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, Code Enforcement Fines, Forfeitures, Court Filing Fees, Court Security Fees, and Miscellaneous Court Cost Reimbursements. Fines and Forfeitures adopted revenue for Fiscal year 2014 is $874,240 and makes up 2.7% 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, 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 2014 is $490,848 and makes up 1.5% of the total revenues for the City.

Enterprise Revenues – Consists of any charges for services related to the City's 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 2014 is $8,081,938 and makes up 24.8% of the total revenues for the City.

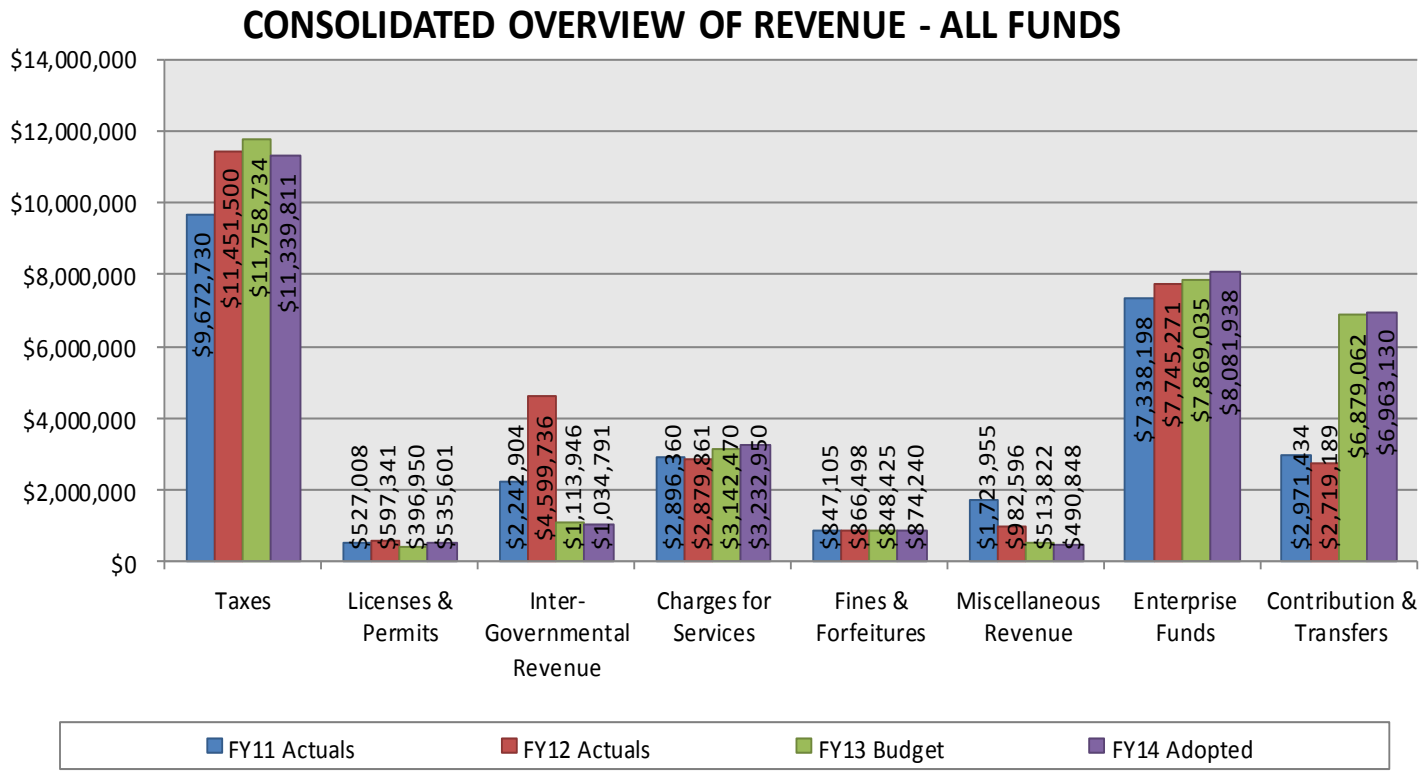
Contributions & Transfers – Consists of any transfer into or out of funds for payment-in-lieu, overhead allocations, sales tax bond payments, etc. Contributions & Transfers also include: Fund Balance Appropriation, Overhead Allocations, Payment-in-lieu from Davis County, and Beginning Fund Balances. Contribution & Transfers adopted revenue for Fiscal year 2014 is $6,963,130 and makes up 21.4% of the total revenues for the City.

Following is a Consolidated Overview of All Revenue Accounts for the City which compares fiscal year 2011 and fiscal year 2012 actual revenues to fiscal year 2013 budgeted and fiscal year 2014 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.

The total budgeted revenues from fiscal year 2011 to the projected 2014 revenues including the percent change in revenue by year is summarized on the following table:

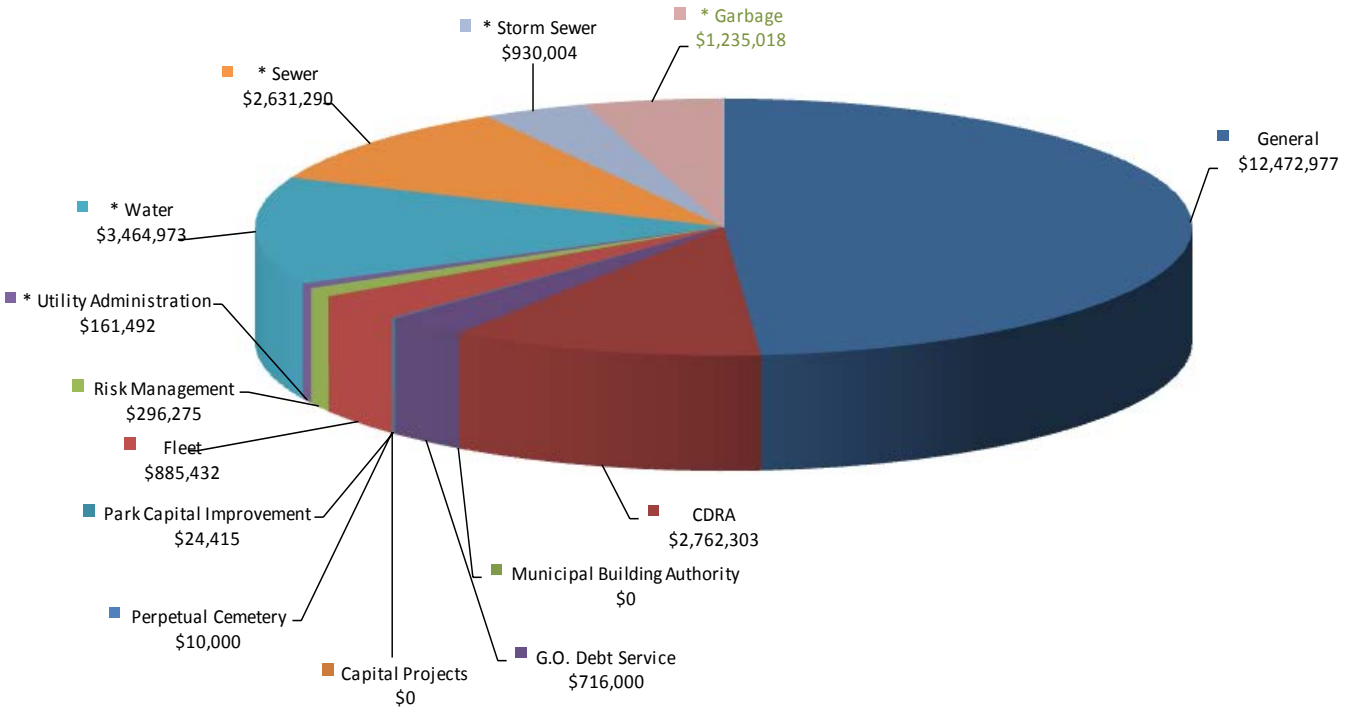
Revenue	*% Increase/(Decrease) over PY*	
FY11 Actual over FY10	($314,589)	-1.10%
FY12 Actual over FY11	$3,622,296	12.84%
FY13 Budget over FY12	$680,452	2.14%
FY14 Budget over FY13	$30,865	0.09%

In fiscal year 2011, Inter-governmental Revenue increased from fiscal year 2011 due to the City bonding for capital projects of streets. This will also account for the decrease from fiscal year 2012 when the bonding took place to fiscal year 2013 where funding was not needed. In fiscal year 2013, Taxes continued to increase but then is projected to have a slight decrease in fiscal year 2014.



In order to illustrate the amount of new revenue the City is projected to collect in fiscal year 2014, the following chart excludes transfers, fund balance appropriations, and overhead allocations. The total revenue that the City is budgeted to receive in fiscal year 2014 is $32,553,308.

Fiscal Year 2014 Revenue Budget by Funds excluding Transfers, Fund Balance Approriations, and Overhead Allocations
Total Budgeted Revenue: $25,590,179
*** Enterprise Fund Total: $8,422,777**



The total budgeted revenues excluding transfers, fund balance appropriations, and overhead allocations which Clearfield City collected from fiscal year 2011 Actuals to the projected 2014 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.

	Revenue	*% Change Over Prior Year*
Fiscal Year 2011 Actual	$25,248,261	0.4% decrease from FY2010
Fiscal Year 2012 Actual	$29,122,802	15.4% increase from FY2011
Fiscal Year 2013 Budget	$25,643,381	11.9% decrease from FY2012
Fiscal Year 2014 Budget	$25,580,178	0.2% decrease from FY2013

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 2013 for the following three budget years starting in fiscal year 2014. New utility rate tables for calendar years 2015 through 2017 will be presented to the City Council in the fall of 2017 for adoption and assessment starting in January 1st of each year.

Water - Residential

			2012	2013	2014	2015
Base Fee		Meter Size	Monthly Base Fee	Monthly Base Fee	Monthly Base Fee	Monthly Base Fee
		.75"	$ 11.36	$ 11.53	$ 11.70	$ 11.89
Consumption Fee	Minimum (1k gal)	Maximum (1k gal)	Cost per 1k gal	Cost per 1k gal	Cost per 1k gal	Cost per 1k gal
Tier 1	-	10,000	$ 0.85	$ 0.87	$ 0.89	$ 0.91
Tier 2	10,001	40,000	$ 1.00	$ 1.02	$ 1.04	$ 1.06
Tier 3	40,001	60,000	$ 1.15	$ 1.17	$ 1.19	$ 1.21
Tier 4	60,001	80,000	$ 1.30	$ 1.33	$ 1.36	$ 1.39
Tier 5	80,001	99,999,999	$ 1.45	$ 1.48	$ 1.51	$ 1.54

Water - Commercial/Industrial/Institutional

			2012	2013	2014	2015
Base Fee		Meter Size	Monthly Base Fee	Monthly Base Fee	Monthly Base Fee	Monthly Base Fee
		.75"	$ 16.61	$ 16.86	$ 17.11	$ 17.45
		1.00"	$ 77.69	$ 78.86	$ 80.04	$ 81.64
		1.50"	$ 77.69	$ 78.86	$ 80.04	$ 81.64
		2.00"	$102.01	$103.54	$105.01	$107.11
		3.00"	$259.58	$263.47	$267.42	$272.77
		4.00"	$387.70	$393.52	$399.42	$407.41
		6.00"	$510.36	$518.02	$525.79	$536.31
Consumption Fee	Minimum (1k gal)	Maximum (1k gal)	Cost per 1k gal	Cost per 1k gal	Cost per 1k gal	Cost per 1k gal
Tier 1	0	99,999,999	$ 1.05	$ 1.07	$ 1.09	$ 1.11

Sewer Rates

	2012	2013	2014	2015
Single Family Residential Monthly Fee	$19.06	$19.25	$19.44	$19.64
Multi Unit - 1st Unit	$17.60	$ -	$ -	$ -
Multi Unit - All other units	$15.49	$15.82	$15.98	$16.14
Commercial Base Fee	$21.28	$21.49	$21.71	$21.92
Commercial Consumption (per 1k gal)	$ 1.30	$ 1.35	$ 1.40	$ 1.45

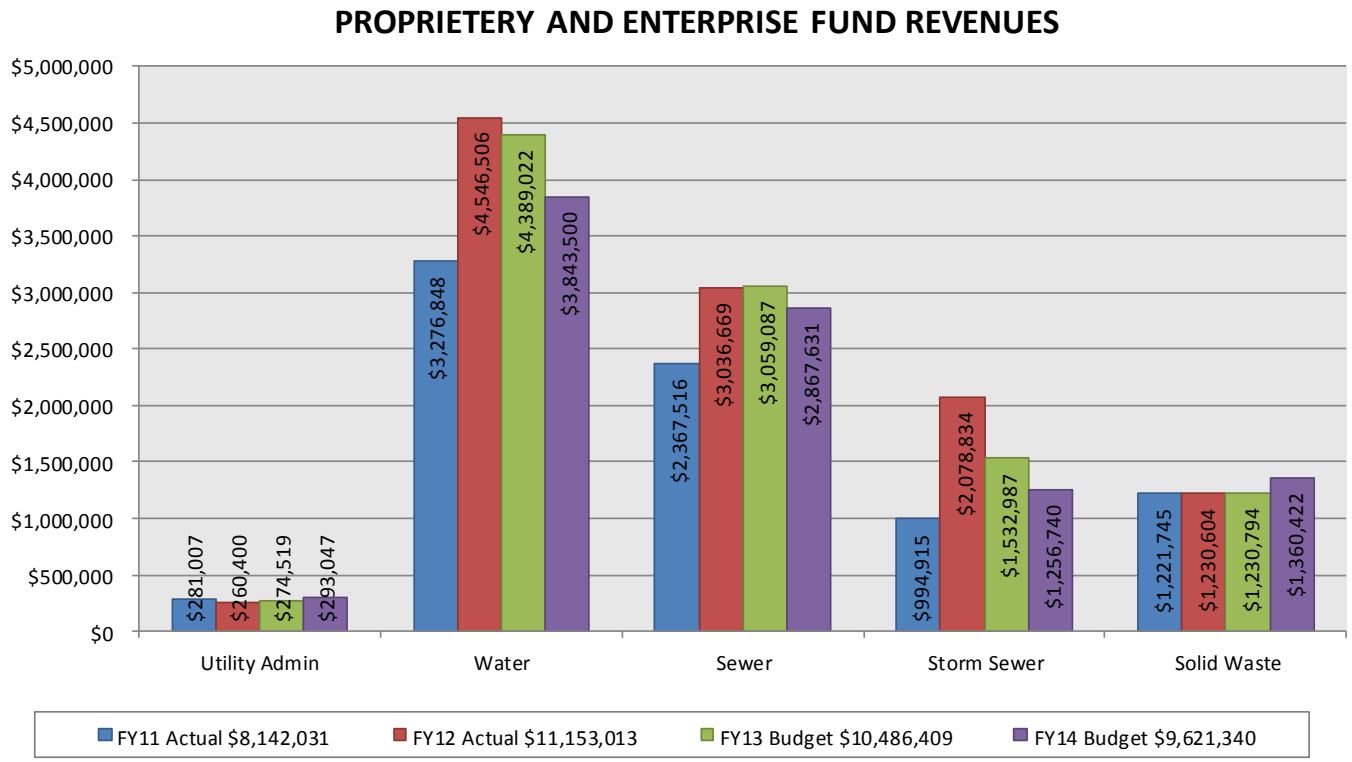
Storm Water Rates

	2012	2013	2014	2015
Single Family Residential Monthly Fee	$ 4.48	$ 4.61	$ 4.75	$ 4.89
Fee per ESU	$ 4.48	$ 4.61	$ 4.75	$ 4.89

Solid Waste Rates (Garbage)

	2012	2013	2014	2015
Residential Monthly Fee	$15.25	$15.25	$15.25	$15.25
Second Can Monthly Fee	$ 7.00	$ 7.00	$ 7.00	$ 7.00

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



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 2014 are $4,787,083 which makes up 14.71% of the total expenditures for the City.

Public Safety – Consists of all expenditures for Police Administration, Patrol & Investigations, Code Enforcement, Dispatch, Communications – E-911, Liquor Law Enforcement, and Emergency Services. Total Public Safety expenditures for Fiscal year 2014 are $4,309,341 which makes up 13.24% 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 2014 are $1,392,011 which makes up 4.28% of the total expenditures for the City.

Community Services – Consists of all expenditures for Community Services Administration, Parks, Open Space, Recreation, Aquatic Center, and Cemetery. Total Parks & Recreation expenditures for Fiscal year 2014 are $3,243,584 which makes up 9.96% of the total expenditures for the City.

Community Development – Consists of all expenditures for Community Development Administration, Business Licenses, Community Relations/Marketing, Redevelopment Agencies, Planning & Zoning, Inspections, Permitting, and CDBG (Community Development Block Grant). Total Community Development expenditures for Fiscal year 2014 are $3,842,050 which makes up 11.80% 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 2014 are $10,839,330 which makes up 33.30% of the total expenditures for the City.

Internal Service Funds – Consists of all expenditures for Internal Service Funds for Fleet and Risk Management. Total Internal Service Fund expenditures for Fiscal year 2014 are $1,181,706 which makes up 3.63% of the total expenditures for the City.

Perpetual Cemetery – Consists of all expenditures for the Cemetery. Total Perpetual Cemetery Fund expenditures for Fiscal year 2014 are $10,000 which makes up less than 1% of the total expenditures for the City.

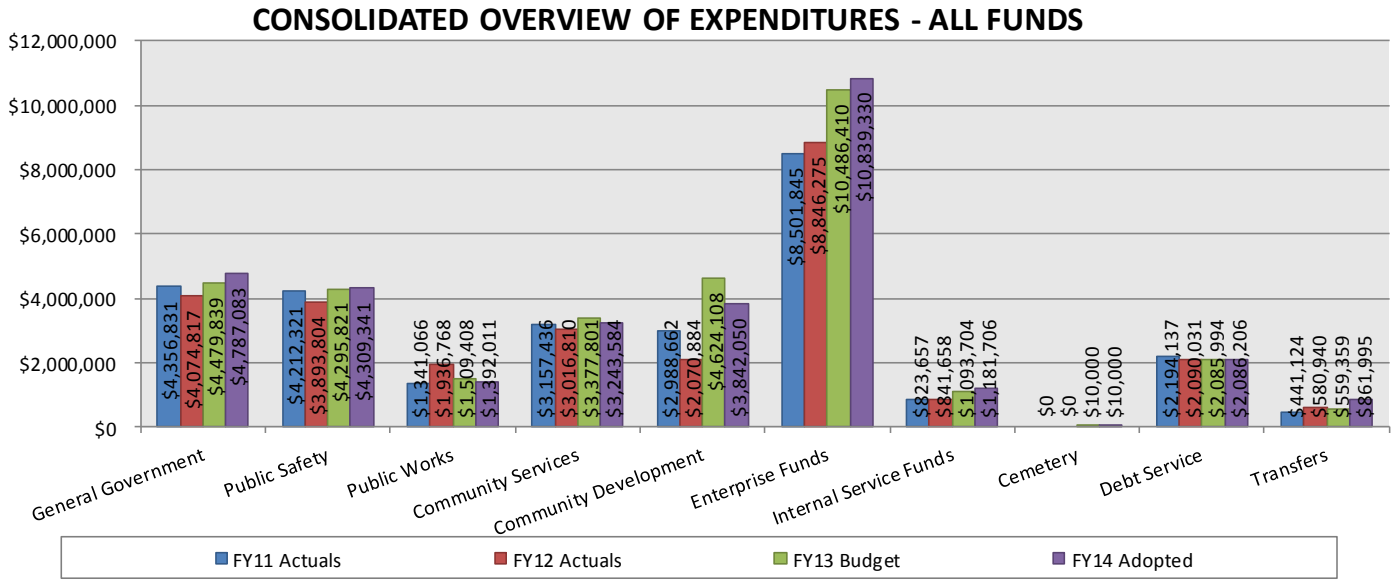
Debt Service – Consists of all expenditures for Debt payments in the City. Total Debt Service expenditures for Fiscal year 2014 are $2,086,206 which makes up 6.41% of the total expenditures for the City.

Transfers – Consists of all transfers between City Funds. Total Transfers for Fiscal year 2014 are $861,995 which makes up 2.65% of the total expenditures for the City.

Following is a Consolidated Overview of All Expenditure Accounts for the City which compares fiscal year 2010 and fiscal year 2011 actual expenditures as well as fiscal year 2012 and fiscal year 2013 budgeted expenditures to

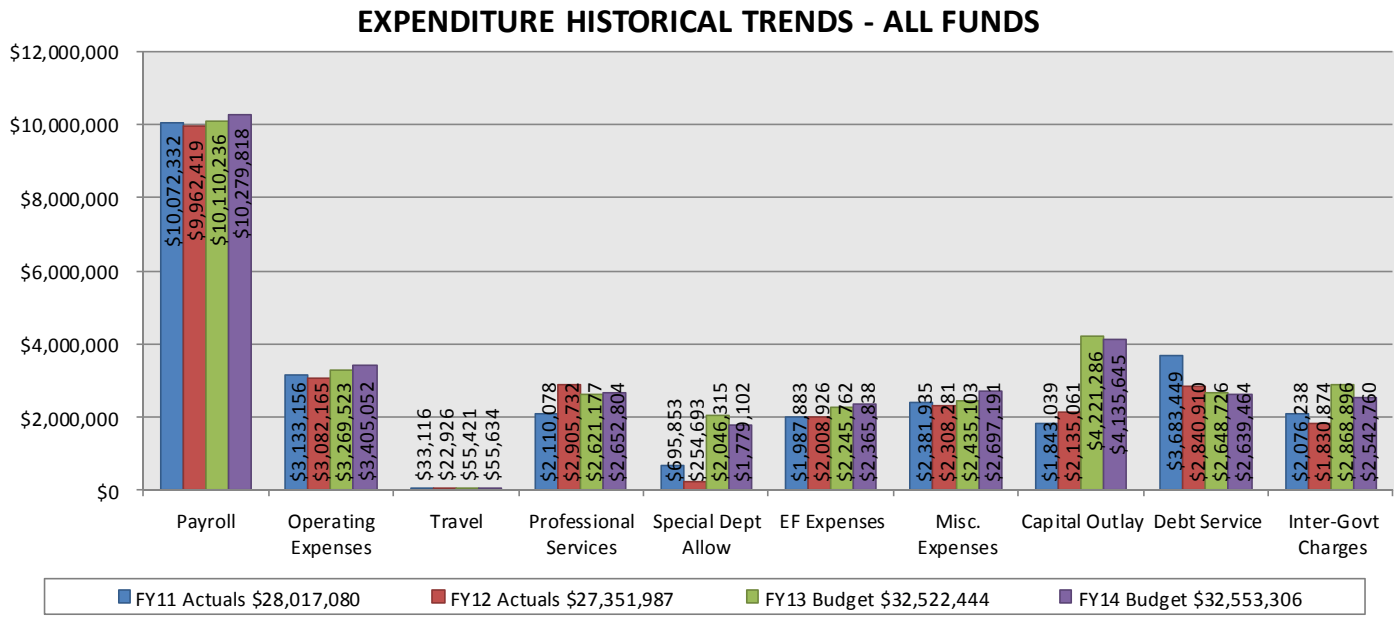
one another based on actual expenditures compared to budgeted expenditures. The graph shows how most current expenditures have been kept flat or maintain consistent over the years with little to no increases or decreasing occurring.

Detailed Increases or Decreases in Expenditures are explained by fund under the Operating Budget Section of this Clearfield City Fiscal Year 2013-2014 Budget Document.

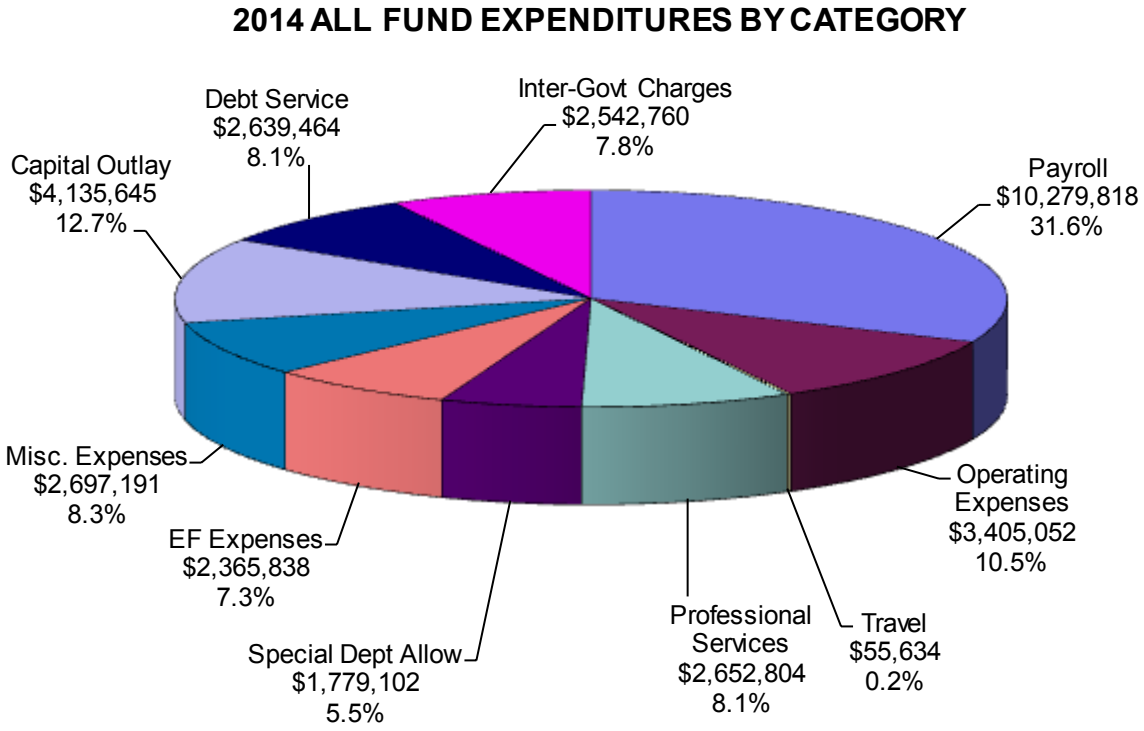


Following is a historical expenditure summary spreadsheet showing expenditures for all funds by expenditure type as well as a historical trends graph:

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
610000	PAYROLL EXPENDITURES	$10,072,332	$9,962,419	$10,110,236	$10,279,818	$169,581	1.7%
620000	OPERATING EXPENDITURES	$3,133,156	$3,082,165	$3,269,523	$3,405,052	$135,529	4.1%
623000	TRAVEL	$33,116	$22,926	$55,421	$55,634	$213	0.4%
630000	PROFESSIONAL SERVICES	$2,110,078	$2,905,732	$2,621,177	$2,652,804	$31,627	1.2%
640000	SPECIAL DEPARTMENT ALLOWANCES	$695,853	$254,693	$2,046,315	$1,779,102	($267,213)	(13.1%)
650000	ENTERPRISE FUND EXPENDITURES	$1,987,883	$2,008,926	$2,245,762	$2,365,838	$120,076	5.3%
660000	MISCELLANEOUS EXPENDITURES	$2,381,935	$2,308,281	$2,435,103	$2,697,191	$262,088	10.7%
670000	CAPITAL OUTLAY	$1,843,039	$2,135,061	$4,221,286	$4,135,645	($85,641)	(2.0%)
680000	DEBT SERVICE	$3,683,449	$2,840,910	$2,648,726	$2,639,464	($9,262)	(0.3%)
690000	INTER-GOVERNMENTAL CHARGES	$2,076,238	$1,830,874	$2,868,896	$2,542,760	($326,136)	(11.4%)
	TOTAL EXPENDITURES FOR ALL FUNDS	**$28,017,080**	**$27,351,987**	**$32,522,444**	**$32,553,306**	**$30,862**	**0.1%**



Payroll Expenditures continue to be the largest expenses of Clearfield City consuming 31.6% of the total City Fiscal Year 2014 budgeted Expenditures.



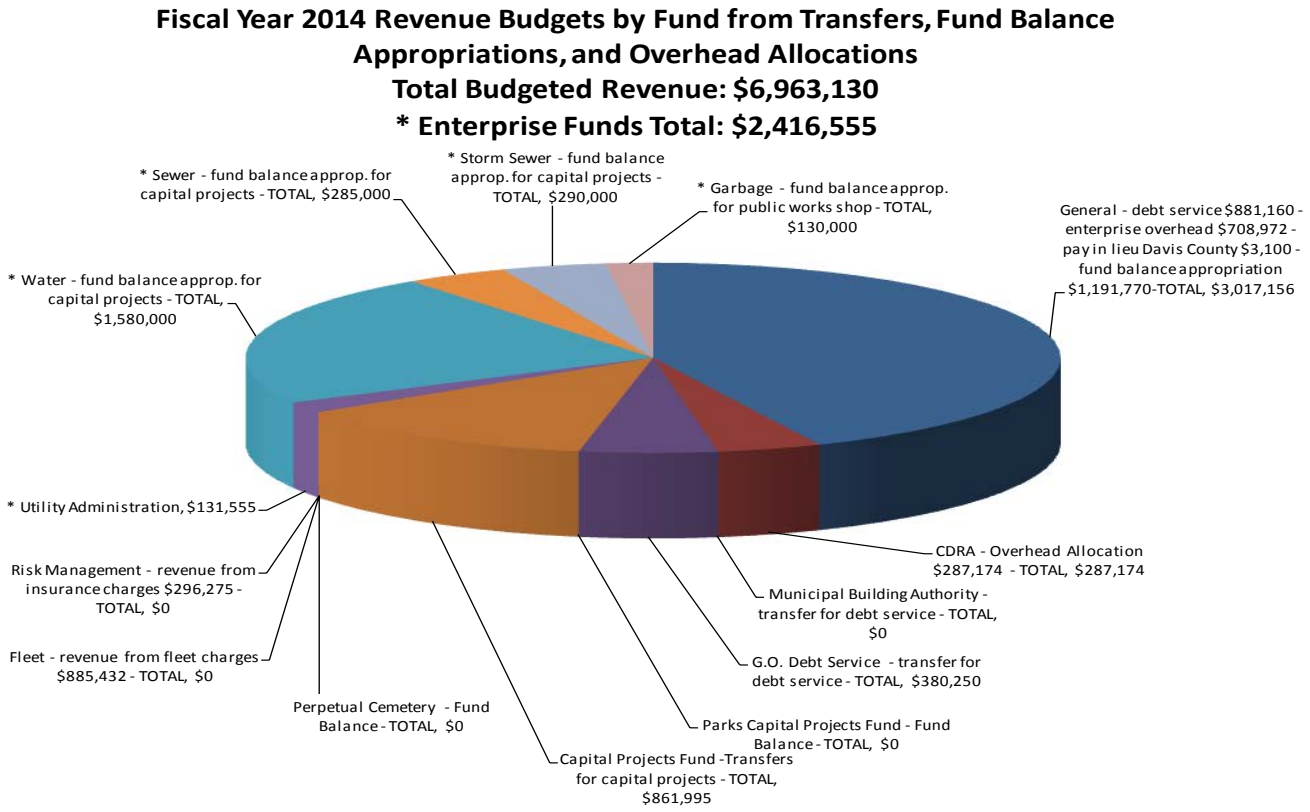
FISCAL YEAR 2014 BUDGETED TRANSFERS, OVERHEAD ALLOCATIONS, AND FUND BALANCE APPROPRIATIONS

Included in the total fiscal year 2014 budgeted revenue of $32,553,306 is $6,963,130 in budgeted transfers, overhead allocations, and fund balance appropriations. These amounts represent the use of current or prior year revenues and are not new revenues generated in fiscal year 2014. 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 2014.

There are five primary purposes for the $6,963,130 in budgeted revenues which comes from other funds.

1. Transfers into a fund for debt service payments in the fund - $3,017,156.
2. Use appropriated reserve fund balance for debt service payments - $380,250.
3. Transfers into a fund for capital projects to be built in 2014 - $861,995.
4. Transfer within fund 20 – CDRA for overhead allocation - $287,174.
5. Overhead allocations to reimburse Internal Service Fleet Fund for services and costs incurred in behalf of other funds $1,181,707.

The amount of revenues budgeted as a transfer, allocation, or fund balance appropriation in the 2014 budget for each fund is illustrated with the following chart.



FISCAL YEAR 2014 BUDGETED INCREASES IN FUND BALANCES

The following funds have 2014 budgeted revenue that exceeds the budgeted expenditures and thus there is a budgeted increase in fund balance.

Fund 20 – Economic Development	$678,946
Parks Capital Projects Fund	$ 24,415
Internal Service Fleet Fund	$ 60,729
Perpetual Cemetery Fund	$ 10,000
	$774,090

FUND BALANCE SUMMARY
All Funds
Clearfield City Fund Balance Summary as of 06/30/13

Fund	Fund Title	Non-Spendable	Restricted	Committed	Assigned	Un-Assigned	Total
10	General Fund	$80,285	$1,490,923	$1,232,272	$98,408	$3,796,688	$6,698,576
20	CDRA	$1,841,632	$654,750	$200,000	$397,308	$787,444	$3,881,134
31	G.O. Debt Service	$0	$0	$0	$0	$802	$802
40	Park Capital Improve.	$0	$85,572	$0	$64,115	$0	$149,687
45	Capital Projects	$0	$0	$0	$1,222,908	($1,088)	$1,221,820
50	Public Utility Admin.	$0	$81,465	$0	$0	$43,321	$124,786
51	Water	$18,223,098	$356,153	$1,455,000	$2,395,998	$318,410	$22,748,659
52	Sewer	$11,116,889	$199,486	$285,000	$1,329,390	$685,894	$13,616,658
53	Storm Sewer	$14,363,337	$427,836	$130,000	$950,770	$1,086,757	$16,958,699
54	Garbage	$0	$0	$130,000	$0	$1,077,296	$1,207,296
61	Fleet	$1,135,426	$0	$0	$0	($249,425)	$886,001
63	Risk Management	$0	$0	$0	$0	$0	$0
70	Perpetual Cemetery	$156,504	$0	$0	$0	$32,788	$189,292
90	Inventory Fixed Assets	$35,286,707	$0	$0	$0	$0	$35,286,707
Total for each category		$82,203,878	$3,296,186	$3,432,272	$6,458,896	$7,578,888	$102,970,118

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, 2013 – June 30, 2014.

Fund	Company	Description	Termination Date	Payment
10-GF	U.S. Bank	Sales Tax Refunding 2006 Interest	July 1, 2028	$387,794
10-GF	U.S. Bank	Sales Tax Refunding 2006 Principal	July 1, 2028	$50,000
10-GF	U.S. Bank	Sales Tax Bonds Debt 2003 Service Interest	July 1, 2017	$500,000
10-GF	U.S. Bank	Sales Tax Bonds Debt 2003 Service Principal	July 1, 2017	$68,594
10-GF	U.S. Bank	Sales Tax Bond 2010 Debt Service Interest	July 1, 2019	$43,263
10-GF	U.S. Bank	Sales Tax Bond 2010 Debt Service Principal	July 1, 2019	$235,000
20-RDA	Wells Fargo	RDA Tax Increment 04 Refunding Interest	May 15, 2014	$6,665
20-RDA	Wells Fargo	RDA Tax Increment 04 Refunding Principal	May 15, 2014	$155,000
31-Debt	Zions Bank	G.O. Refunding Bond Interest	May 1, 2021	$325,750
31-Debt	Zions Bank	G.O. Refunding Bond Principal	May 1, 2021	$770,000
51-Water	Water Rev.	2007 Water Revenue Bond Interest	May 1, 2020	$69,800
51-Water	Water Rev.	2007 Water Revenue Bond Premium Interest	May 1, 2020	$5,826
51-Water	Water Rev.	2007 Water Revenue Bond Principal	May 1, 2020	$255,000
			Total City-Wide Debt	**$2,872,692**

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, 2013:

Year Issued	Original Issue Amount	Type of Debt	Outstanding 30-Jun-13	Last Payment Scheduled	Description
2005	$10,105,000	Refunding part of 1998 G.O. Bonds	$7,160,000	May 2021	City Building and 200 South Bridge
2003	$14,650,000	Sales Tax Revenue Bonds	$2,185,000	July 2017	Clearfield Aquatic Center, Water, and Sewer Projects
2006		$9,700,000 Refunding part of 2003 Sales Tax Revenue Bonds	$9,485,000	July 2028	Clearfield Aquatic Center, Water, and Sewer Projects
2010	$2,210,000	Sales Tax Revenue Refunding Bonds	$1,755,000	July 2019	Refunding 2009 Sales Tax Bond for Road Projects
2007	$3,330,000	Water Revenue Bonds	$2,000,000	May 2020	Water system Replacement Projects
	$30,295,000		**$22,585,000**		
Clearfield City Community Development and Renewal Agency Bonds					
2004	$1,399,000	Clearfield RDA Rev. Refunding Bonds	$155,000	May 2014	RDA Area 8
	$1,399,000		**$155,000**		
Total	**$31,694,000**		**$22,740,000**		

2013 – 2014 Revenues

REVENUE OVERVIEW

Clearfield City budget is made up of Fourteen (14) Funds which consists of the General Fund - Fund 10, Community Development Renewal Agency (CDRA) - Fund 20, Municipal Building Authority (MBA) - Fund 21, G.O. Debt Service - Fund 31, Park Capital Improvements – Fund 40, Capital Projects (CIP) - Fund 45, Utility Administration - Fund 50, Water - Fund 51, Sewer - Fund 52, Storm Sewer - Fund 53, Solid Waste - Fund 54, Internal Service Fund – Fleet Fund 61, Internal Service Fund – Risk Management Fund 63, 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 2013-2014 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 2014 variances from the fiscal year 2013 budgeted revenue are also presented. Any increase or decrease in revenue is explained after each revenue budget worksheet and is broken down by category.

Revenue Estimate/Projection Methods Used

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. 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. 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.

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 Revenues (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 any anticipated increase or decrease in participation in activities. Dispatch services are stable since they are based on an agreement with the North Davis Fire District (NDFD).

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

Miscellaneous Revenues (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 CDRA and Enterprise Funds for their portion of responsibility to pay 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 which other funds provide to the Enterprise Funds.

Fiscal Year 2013-2014 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 economic downturn our economy experienced. The current economic condition has also had an impact on Building Permits and Business License revenue since builders are not building as many new homes and businesses, whether home-based, small, or large businesses 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 cannot afford increases in their utility fees assessed by 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, are harder to predict, and are dependent on the economy and what consumers are spending. If consumers are not 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 trends and if there will be any available money. Most federal government grant money has not been re-appropriated or ear-marked and grant funds have started to diminish.

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 also 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. It is based on a home with a taxable value of $150,000 and based on the proposed calendar year 2013 property tax rates since final property tax information was not available at the time the fiscal year 2013-2014 budget document was prepared:

Tax District	2013 Tax Rate	% of Total Rate	Distribution
School District	0.00871	49.47%	$1,307
Davis County	0.002331	13.24%	$350
Clearfield City	0.001800	10.22%	$270
State School	0.00125	7.10%	$188
North Davis Fire District	0.001444	8.20%	$217
North Davis Sewer District	0.001025	5.82%	$154
County Library	0.00389	2.21%	$58
Weber Basin Water	0.00021	1.19%	$32
County '05 Jail Bond	0.000123	0.70%	$18
State Assessing	0.000121	0.69%	$18
Mosquito Abatement	0.000104	0.59%	$16
County Assessing	0.0001	0.57%	$15

GENERAL FUND REVENUES – FUND 10

The General Fund is the main budget for Clearfield City and, as illustrated in the Budget Summary on page 51, the General Fund makes up 47.6% of the entire City budget. The total adopted General Fund Revenue Budget for fiscal year 2013-2014 is $15,490,133.

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
TAXES							
311001	CURRENT GENERAL PROPERTY	$755,694	$1,362,092	$1,111,131	$1,124,557	$13,426	1.2%
311002	VEHICLE VALUE BASED TAX	$185,463	$129,312	$180,000	$147,800	($32,200)	(17.9%)
312001	DELINQUENT TAXES PRIOR YR	$123,196	$28,110	$120,000	$60,000	($60,000)	(50%)
313001	GENERAL SALES & USE TAXES	$3,128,336	$3,404,944	$3,315,226	$3,431,943	$116,717	3.5%
313002	ENERGY USE TAX	$2,155,374	$2,166,472	$2,112,683	$2,229,000	$116,317	5.5%
314002	CATV FRANCHISE TAXES	$115,766	$112,518	$115,000	$137,000	$22,000	19.1%
314003	UTILITY FRANCHISE TAXES	$311,413	$334,161	$318,000	$336,000	$18,000	5.7%
314004	MUNI TELECOM LICENSE TAX	$405,937	$450,282	$425,000	$450,000	$25,000	5.9%
315001	TRANSIENT ROOM TAX	$5,927	$6,565	$7,800	$7,700	($100)	(1.3%)
LICENSES & PERMITS							
321001	BUSINESS LICENSES	$126,422	$118,468	$126,500	$110,000	($16,500)	(13%)
321002	LANDLORD REGISTRATION	$61,944	$57,074	$60,000	$57,000	($3,000)	(5%)
322002	SIGN PERMITS	$2,622	$2,332	$2,500	$2,300	($200)	(8%)
322101	BUILDING PERMITS	$113,097	$91,761	$65,000	$90,000	$25,000	38.5%
322102	ELECTRICAL,PLUMBING & GAS	$9,050	$14,411	$9,000	$14,000	$5,000	55.6%
322103	EXCAVATION PERMITS	$1,705	$2,983	$2,500	$2,300	($200)	(8%)
322104	DEMOLITION PERMITS	$347	$600	$450	$500	$50	11.1%
322105	INSPECTION FEES	$0	$870	$0	$1,130	$1,130	100%
322401	CEMETERY & BURIAL PERMITS	$17,700	$20,200	$14,000	$16,000	$2,000	14.3%
INTER GOVERNMENTAL REVENUE							
331001	GENERAL FEDERAL GRANTS	$562,299	$121,982	$1,875	$0	($1,875)	(100%)
331006	CDBG GRANT REVENUE	$418,998	$249,110	$217,184	$237,641	$20,457	9.4%
331007	DAVIS COUNTY SCHOOL DISTRIC	$0	$0	$14,087	$0	($14,087)	(100%)
334001	STATE GRANTS	$369,772	$22,333	$87,000	$20,150	($66,850)	(76.8%)
335001	CLASS "C" ROADS	$737,994	$781,573	$750,000	$737,000	($13,000)	(1.7%)
335002	LIQUOR FUND ALLOTMENT	$46,015	$43,049	$43,000	$40,000	($3,000)	(7%)
337001	LOCAL GRANTS	$2,000	$0	$0	$0	$0	0%
CHARGES FOR SERVICES							
341001	ZONING & SUBDIVISION	$22,721	$10,762	$12,000	$20,000	$8,000	66.7%
341002	PLAN CHECKING FEE	$6,614	$12,624	$7,000	$16,000	$9,000	128.6%
342001	SPECIAL POLICE SERVICES	$9,449	$8,172	$8,500	$9,000	$500	5.9%
342002	DAVIS SD POLICE PROTECTIO	$56,996	$57,716	$56,996	$56,993	($3)	(0%)
342003	DUI/SEATBELT (OVERTIME RE	$12,344	$27,533	$18,000	$18,000	$0	0%
342004	E-911 SERVICE FEES	$183,240	$202,346	$139,800	$205,000	$65,200	46.6%
342006	DISPATCH SERVICES	$85,008	$85,008	$85,000	$85,000	$0	0%
342007	METRO NARCOTICS OVERTIME	$6,019	$3,046	$0	$3,000	$3,000	100%
347001	AQUATIC CENTER	$1,289,623	$1,325,448	$1,339,209	$1,351,020	$11,811	0.9%
343001	STREETS & PUBLIC IMPROVE.	$0	$17,750	$0	$0	$0	0%
347003	RECREATION	$336,314	$307,794	$362,930	$343,840	($19,090)	(5.3%)
348001	CEMETERY PLOTS	$11,830	$10,850	$9,500	$9,000	($500)	(5.3%)
349002	FIRE DISTRICT BILLING	$950	$712	$915	$2,500	$1,585	173.2%
FINES & FORFEITURES							
351001	FINES	$818,275	$834,604	$820,000	$820,000	$0	0%
351002	JUVENILE JUSTICE COURT FINES	$0	$0	$0	$0	$0	0%
351003	CODE ENFORCEMENT FINES	$1,875	$525	$1,325	$4,000	$2,675	201.9%
351004	DRUG COURT	$0	$0	$0	$0	$0	0%
352001	FORFEITURES	$0	$0	$0	$0	$0	0%
353001	COURT FILING FEES	$3,900	$1,200	$2,500	$22,000	$19,500	780%
353002	COURT SECURITY FEES	$19,471	$26,006	$20,000	$24,000	$4,000	20%
353003	MISC COURT COST REIMB	$3,583	$4,163	$4,600	$4,240	($360)	(7.8%)

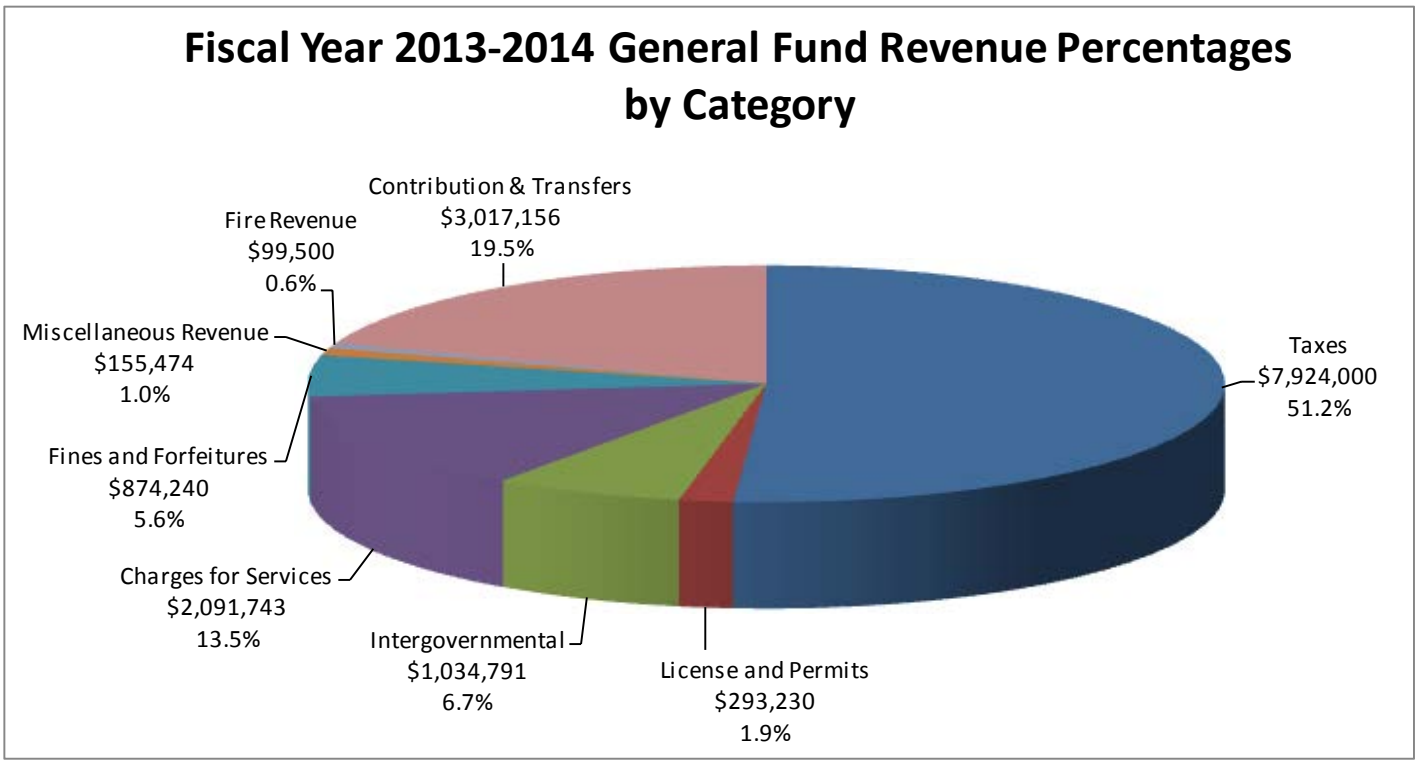
GENERAL FUND REVENUES CONTINUED ON NEXT PAGE

GENERAL FUND REVENUES - CONTINUED		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
MISCELLANEOUS REVENUE							
361001	INTEREST EARNINGS	$16,645	$31,063	$39,800	$17,000	($22,800)	(57.3%)
362001	COMMUNITY SERVICE RENTALS	$72,114	$90,014	$63,450	$63,450	$0	0%
362002	RENT REVENUES	$47,112	$8,009	$0	$0	$0	0$
364001	SALE OF FIXED ASSETS G/L	$2,627	$404,621	$0	$0	$0	0%
369001	MISC REVENUES	$14,100	$19,849	$18,200	$14,000	($4,200)	(23.1%)
369003	DONATION REVENUE	$106,959	$66,820	$112,756	$47,314	($65,442)	(58%)
369004	RETURN CHECK FEES	$1,677	$1,910	$900	$1,700	$800	88.9%
369005	ONE TIME MISC REVENUE	$869,649	$370,393	$0	$0	$0	0%
369007	CLAIMS AND DAMAGES	$6,153	$34,804	$8,400	$12,000	$3,600	42.9%
FIRE REVENUE							
371007	FIRE PROTECTION FREEPORT	$96,797	$98,354	$97,500	$99,500	$2,000	2.1%
CONTRIBUTIONS & TRANSFERS							
381001	TRNF OTHER FUNDS	$1,464	$0	$0	$0	$0	0%
381002	TRNF RDA SALES TAX BOND	$815,984	$815,862	$810,310	$805,923	($4,387)	(0.5%)
381003	TRNF EF SALES TAX BOND	$76,176	$76,164	$75,778	$75,237	($541)	(0.7%)
381005	TRNF FROM EF	$15,000	$0	$0	$0	$0	0%
381008	FUND BAL. APPROPRIATION	$695,999	$494,233	$653,045	$1,191,770	$538,725	82.5%
382001	TRNF FROM CDRA	$112,148	$234,468	$260,944	$232,154	($28,790)	(11%)
382002	EF(S) OVERHEAD ALLOC	$947,320	$903,911	$677,830	$708,972	$31,141	4.6%
382003	PAY IN LIEU DAVIS COUNTY	$3,235	$3,146	$3,190	$3,100	($90)	(2.8%)
389001	BEGINNING FUND BALANCE	($695,999)	(494,233)	$0	$0	$0	0%
TOTAL GENERAL FUND – FUND 10 REV.		**$15,776,268**	**$15,604,468**	**$14,820,125**	**$15,490,133**	**$670,008**	**4.5%**
FUNCTIONAL REVENUE SUMMARY							
310000	TAXES	$7,187,106	$7,994,455	$7704,840	$7,924,000	$219,160	2.8%
320000	LICENSES & PERMITS	$332,887	$308,700	$279,950	$293,230	$13,280	4.7%
330000	INTERGOVERNMENTAL REVENUE	$2,137,078	$1,218,046	$1,113,146	$1,034,791	($78,355)	(7%)
340000	CHARGES FOR SERVICES	$2,056,933	$2,057,381	$2,051,661	$2,091,743	$40,082	2%
350000	FINES & FORFEITURES	$847,105	$866,498	$848,425	$874,240	$25,815	3%
360000	MISCELLANEOUS REVENUE	$1,137,036	$1,027,483	$243,506	$155,474	($88,032)	(36.2%)
370000	FIRE REVENUE	$96,797	$98,354	$97,500	$99,500	$2,000	2.1%
380000	CONTRIBUTIONS & TRANSFERS	$1,981,327	$2,033,552	$2,481,097	$3,017,156	$536,059	21.6%
TOTAL FUNCTIONAL REVENUE SUMMARY		***$15,776,268***	***$15,604,468***	***$14,820,125***	***$15,490,133***	***$670,008***	***4.5%***

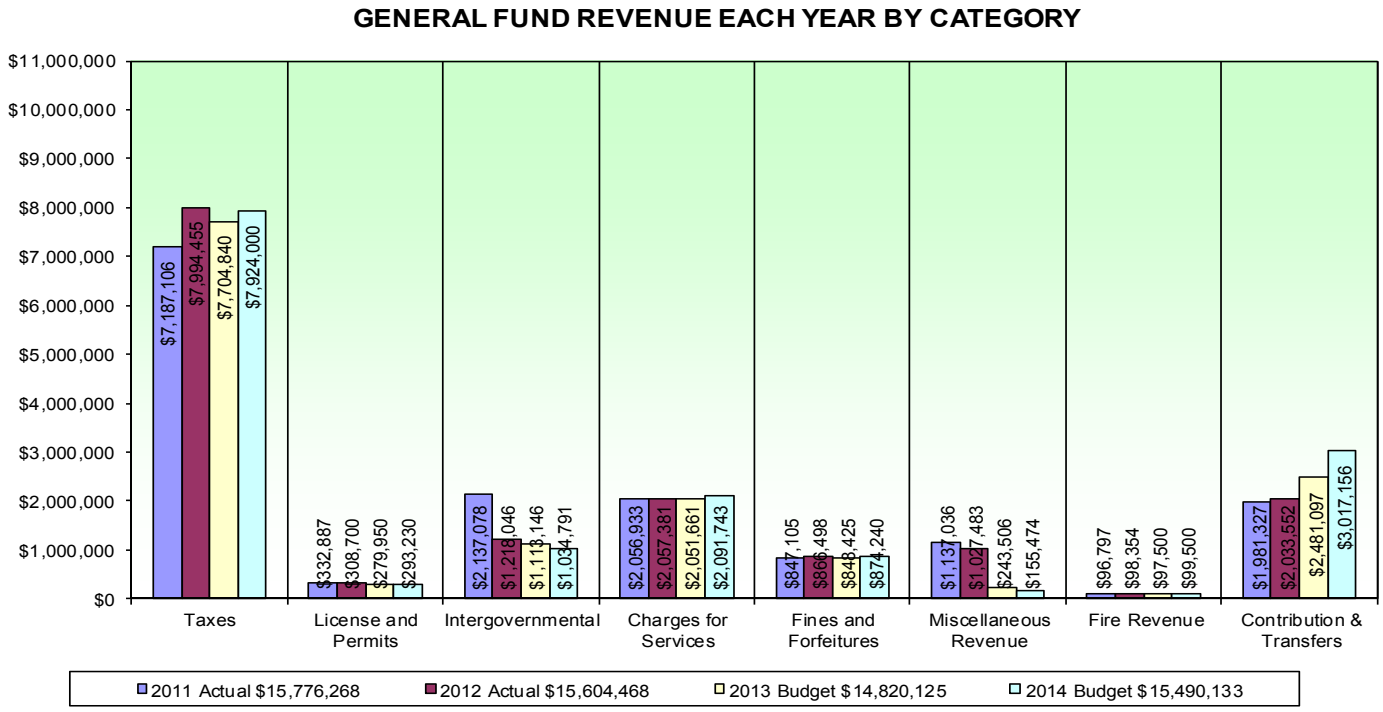
The General Fund revenue consists of eight (8) major revenue categories: Taxes, Licenses & Permits, Inter-Governmental Revenue, Charges for Services, Fines & Forfeitures, Miscellaneous Revenue, Fire Revenue, and Contributions & Transfers.

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

Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY14 GF Budget
310000	Taxes	$ 7,924,000	51.2%
320000	Licenses & Permits	$ 293,230	1.9%
330000	Inter-Governmental Revenue	$ 1,034,791	6.7%
340000	Charges for Services	$ 2,091,743	13.5%
350000	Fines & Forfeitures	$ 874,240	5.6%
360000	Miscellaneous Revenue	$ 155,474	1.0%
370000	Fire Revenue	$ 99,500	0.6%
380000	Contributions & Transfers	$ 3,017,156	19.5%
	General Fund Total for All Categories	$15,490,133	100%

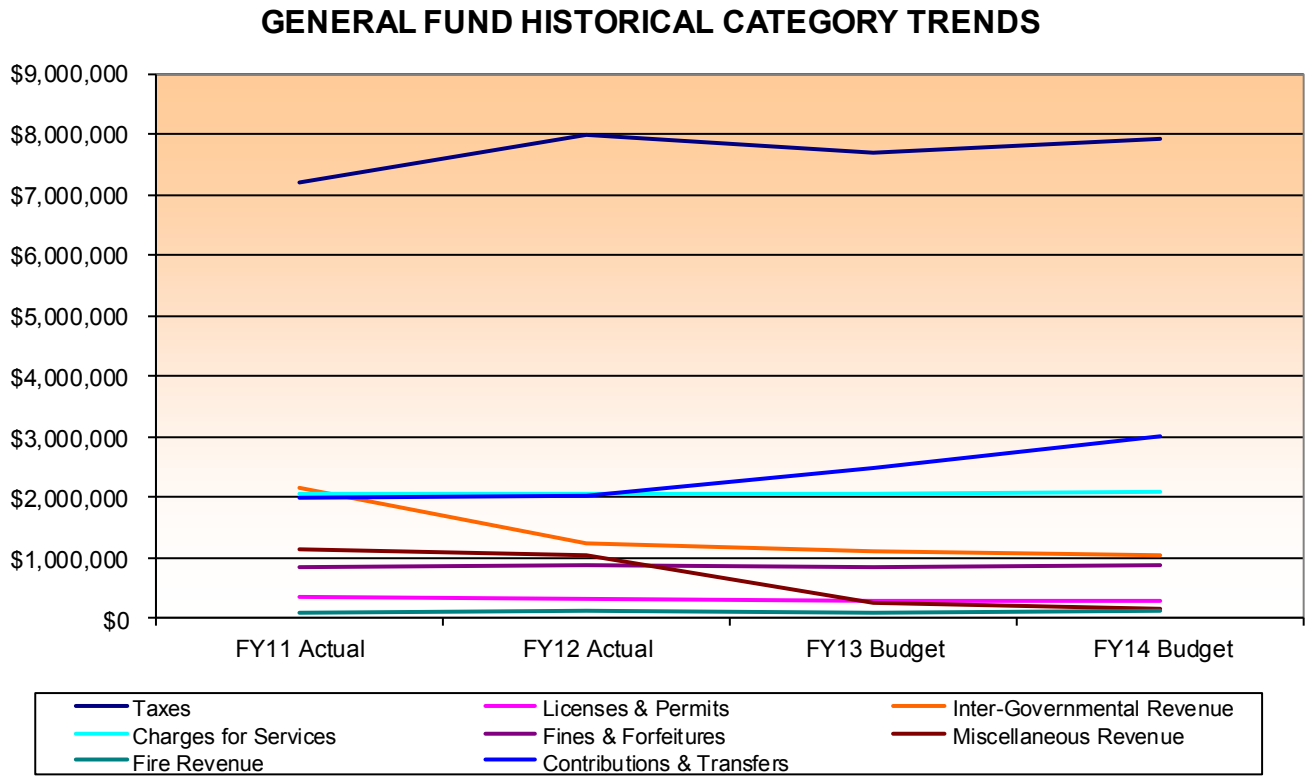


Following is a graph showing the General Fund Revenue for fiscal years 2011 through 2014 budget year broken down by year as well as by category:



General Fund Category Trend Graph

Following is the General Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 budgeted revenue by Category:



All of the General Fund categories have had relatively steady historical trends except for Contributions & Transfers and Miscellaneous Revenue. In fiscal year 2011, the City received one-time revenue from a settlement on the overpass on 200 South then in fiscal year 2012, a large portion of miscellaneous revenue was received in one-time money and sale of fixed assets for the selling of the fire station to the North Davis Fire District. Contributions and Transfers has continued to increase from fiscal year 2012 to 2014 for the allocation of one-time money for one-time projects identified by the City Council.

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 2011 actual revenues up to and including fiscal year 2014 budgeted revenues:

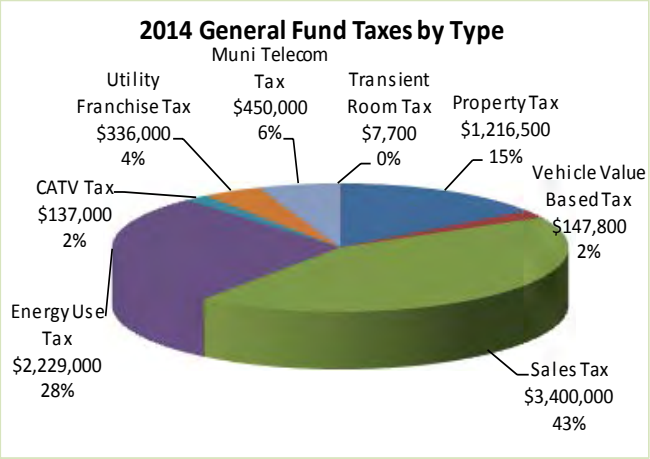
Taxes – 52.0% of the Total General Fund Revenues

General Property taxes increased slightly by $13,426 since the City Council adopted to maintain their certified tax rate with the homes within Clearfield are being said to have stable taxable property values.

Vehicle Value Based taxes budget decreased from fiscal year 2013 budget by $32,200 due to a reallocation by Davis County for the City's portion for a total vehicle value based taxes revenue budget of $180,000.

Delinquent Taxes decreased by $60,000 from a $120,000 budget since it is estimated that only a slight portion of 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 increased by $116,717 due to the current economic times of people spending more money than they did in prior years. People are still being conservative but it has been shown they are starting to again purchase large ticket items which can have large amounts of sales tax. With the unstable 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 2014 as much as it did towards the end of fiscal year 2012.



Energy Use Tax budget increased by $116,317 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 an increase in their charges, it increases taxes collected therefore causing it to trickle down to the City resulting in an increase in the amount of City taxes collected on energy usage.

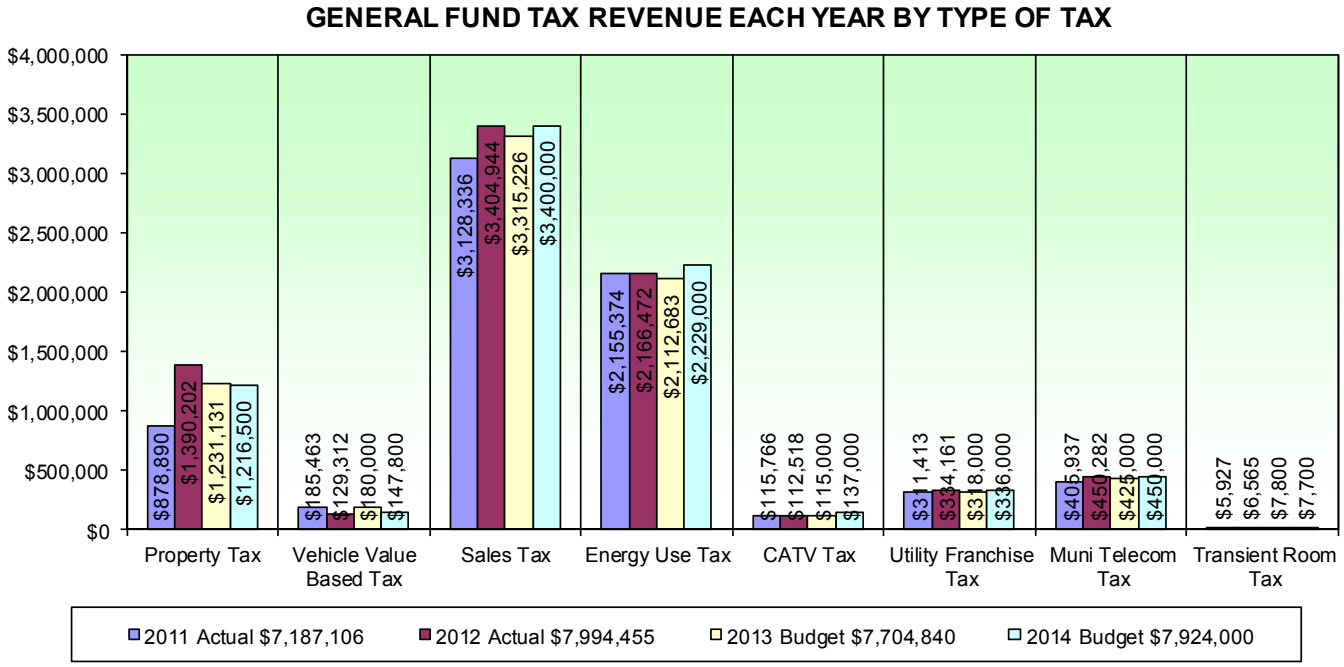
CATV Franchise Taxes revenue is projected to increase by $22,000 since they are based on historical trends collected from two prior years. CATV Franchise Taxes are taxes received on cable services such as Dish Network, Comcast, and Direct TV.

Utility Franchise Taxes budget increased by $18,000 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 increased by $25,000 based on historical trends. The struggle with muni telecom taxes is these taxes are assessed based on where the cell phone and land lines are registered and are not based on their actual physical location. For example, if a person purchases a cell phone in one city but lives in another city, the muni telecom taxes are based and assessed for the city where the cell phone was originally purchased. With Hill Air Force Base being located within Clearfield City, the City has a large portion of its residents who have been stationed at Hill Air Force Base but they chose to have the same phone number so their muni telecom taxes are assessed at their location where their cell phone was originally registered.

Transient Room Tax account for the taxes collected by local hotels and motels when customers use their facilities. It is estimated $7,700 will be collected in fiscal year 2014 and this is based on prior year historical trends.

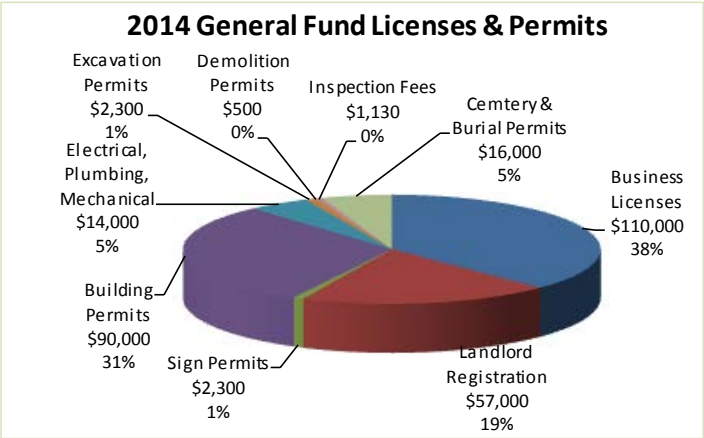
Following is a graph of the General Fund Tax Revenue broken down by year and by the type of tax revenue. Please note that delinquent taxes are included in property tax totals since collection of delinquent taxes are actual delinquent property taxes:



Historically, tax revenues for the City have remained fairly stable from the prior two years up through the budgeted fiscal year 2014 projected budgeted revenue.

Licenses & Permits – 1.9% of the General Fund Total Revenues

Projected Business License Revenue for the City is anticipated to decrease by $16,500 from fiscal year 2013 due to the adopted landlord registration license and fee schedule in fiscal year 2012. 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 a newly created revenue source 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. The decrease in landlord registration in 2014 of $3,000 is 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 no anticipated increase in revenue from fiscal year 2012 to the projected 2013 total budget of $2,500.

Building Permits Revenue budget has an anticipated increase in revenues of $17,900 based on the number of new building lots submitted for approval and development within Clearfield. Building Permits will continue to flatten out and potentially decrease in revenue since Clearfield is already 96% built out unless major development of commercial property enters the City.

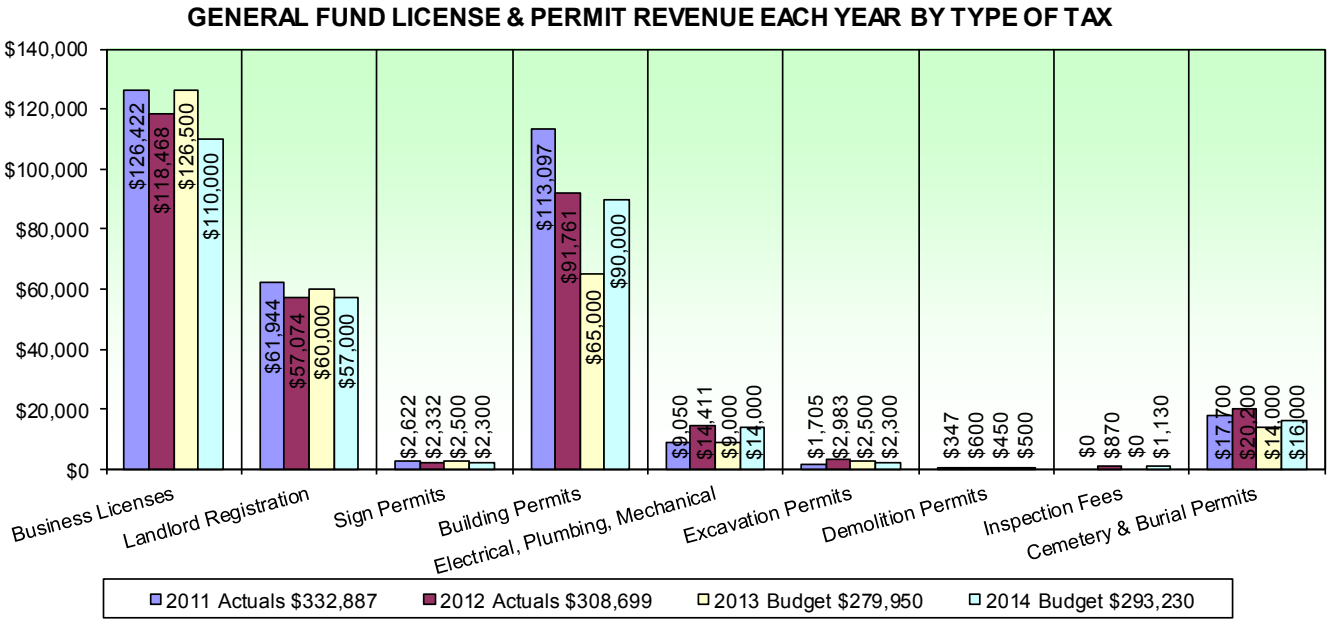
Electrical, Plumbing, and Mechanical budget has an increase in revenue of $5,000. This increase is projected using a three (3) year average as well as the City adopted a new fee schedule in July 2008. With the newly adopted fee schedule and the current economic condition, building within the city has slowed down therefore causing the revenue to flatten in estimates of electrical, plumbing, and mechanical fees in fiscal year 2014 budget.

Excavation Permits revenue has a slight decrease in revenue of $200 based on prior year actual as well as taking into consideration that the City is already 96% built out.

Demolition Permit revenue projections for fiscal year 2014 have remained consistent with fiscal year 2013 with a slight projected increase in revenue of $50 since the demolition of buildings doesn't happen very often within the City.

Cemetery and Burial Permits budget has a slight increase in revenues of $2,000. Cemetery and Burial permits are hard to forecast since it is never known how many cemetery plots will be requested for purchase and one can never predict how many people will die in a given year.

Following is a graph of the General Fund License & Permit Revenues using fiscal year 2011 and fiscal year 2012 actual revenues collected, fiscal year 2013 budget, and fiscal year 2014 budget broken down by year and by the type of License & Permit revenue:

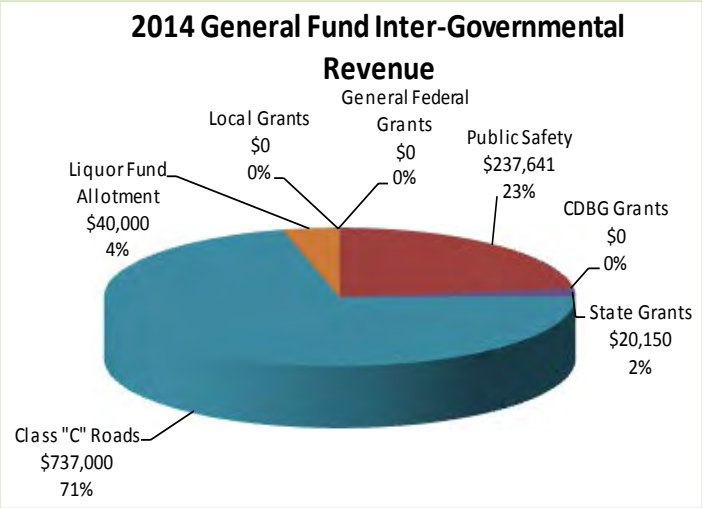


All of the Licenses and Permits revenue has remained relatively stable from fiscal year 2011 actual revenue received to fiscal year 2014 budgeted revenue. Building permit revenue is increased due to a potential large commercial development entering the city.

Inter-Governmental Revenue – 6.7% of the General Fund Total Revenues

General Federal Grants decreased by $1,875. Previously awarded federal grant dollars were budgeted for and are projected to be spent during the budget year 2012-2013 or carried forward into fiscal year 2013-2014 where they are included in Fund Balance Appropriation Funds.

Community Development Block Grant (CDBG) revenue is anticipated to by $20,457 from fiscal year 2013. CDBG revenue is the City's portion of the CDBG grant pool dollars allocated specifically to the City for being a title one City.



Davis County School District revenue was a newly revenue source for Clearfield City in fiscal year 2013. The City anticipated receiving $14,087 from the Davis County School District for their portion of the purchase of new exercise equipment at the Clearfield Aquatic Center within the weight room of which the School District and the City shares.

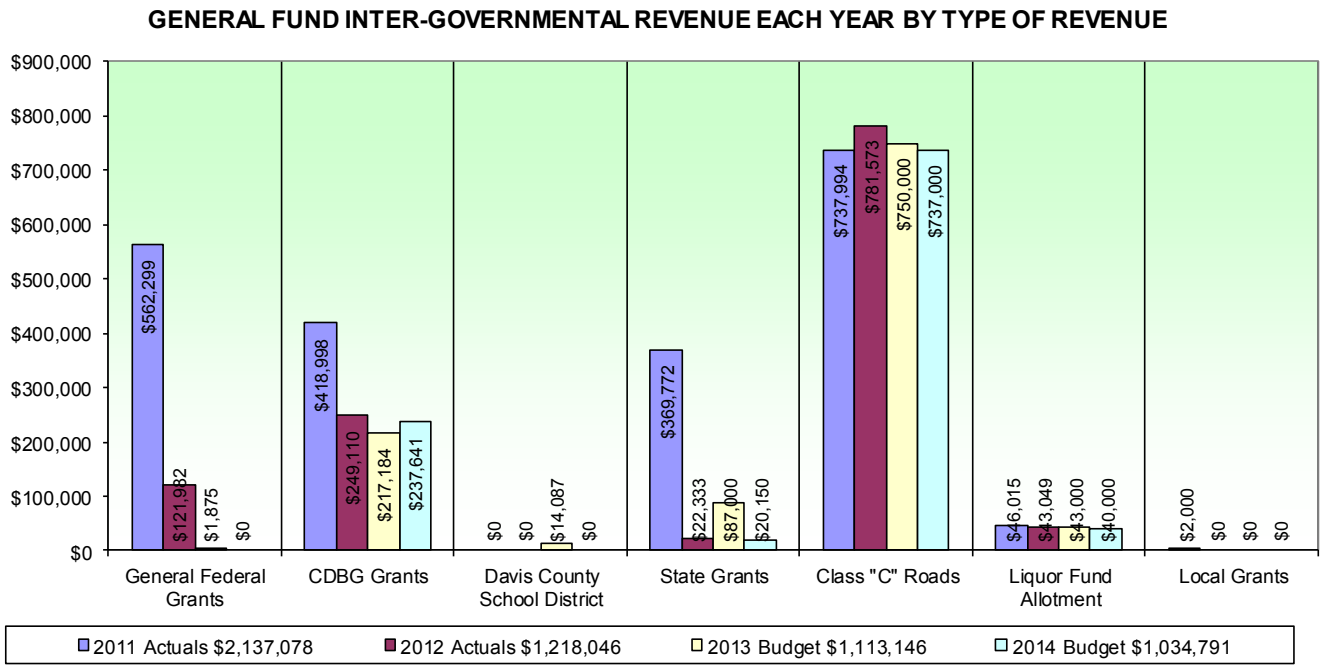
State Grants revenue decreased by $66,850 from the fiscal year 2013 budget. State Grants revenue includes the receipt of state grant funding of $3,000 for the Early Alcohol Sales to Youth (E.A.S.Y.) grant, $3,000 from the SAFG grant, $10,000 to enforce underage drinking laws, and $5,000 from the Emergency Management Performance Grant (EMPG) to complete CERT (Certified Emergency Response Team) trainings, etc.

Class "C" Road Fee Revenues are anticipated to decrease by $10,000 based on historical trends and consumers demand for gas consumption as well as the price of gas. This has an impact on Class "C" road fees since this is the tax applied against fuel purchases. Class "C" Roads Fees are the largest revenue source in Intergovernmental revenue making up 71.2% of the total Inter-Governmental Revenues.

Liquor Fund Allotment revenues are anticipated to decrease slightly by $3,000. Liquor Fund Allotment revenues 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, and other miscellaneous assistance Clearfield City Police force offers to the State and local community 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 using fiscal year 2011 and fiscal year 2012 actual revenues collected, fiscal year 2013 budget, and fiscal year 2014 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, CDBG Grants, and State 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. CDBG grant revenue spiked in fiscal year 2011 since it was the first year Clearfield City created the new revenue code specifically to track CDBG revenue. State Grant revenue spike in fiscal year 2011 due to the City receiving a grant for the Energy Efficiency grant.

Charges for Services – 13.5% of the General Fund Total Revenues

Zoning and Subdivision fees increased by $8,000 for a budget of $20,000 which is based on the current zoning and subdivisions in the planning process and the subdivisions ready for approval for development from the planning commission.

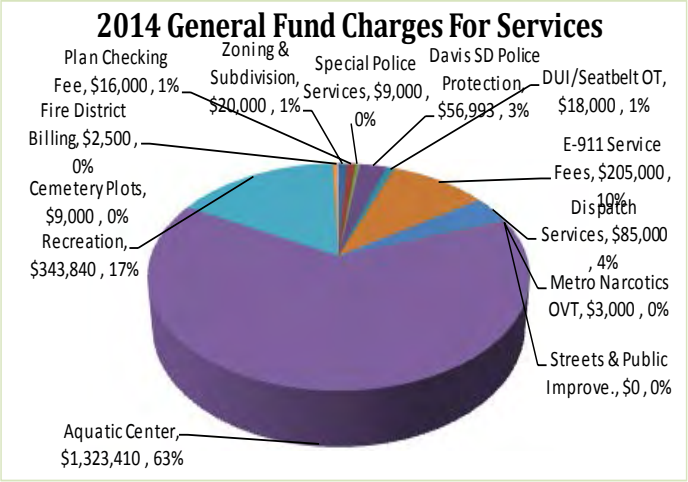
Plan Checking Fees increased by $9,000 in fiscal year 2014 to a budget of $16,000. In fiscal year 2010, the City prepared a fee study and increased plan checking fees according to the new fee schedule.

Special Police Services increased by $500 in fiscal year 2014 to a budget of $9,000 for the reimbursement of costs associated with off-duty officers out-sourced for special events within the City. Budgeted revenue is estimated based on four year historical trends and consists of fees charged for fingerprints, background checks, etc.

Davis County Police Services remained stable with a budget of $56,993. Police Services are contracted with the Davis County School District for Clearfield City Police to provide one officer in the Junior High and another officer in the 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.

E-911 Fees are projected to increase by $65,200 based on historical trends home and cell phones connecting to the Emergency 911 network.



Dispatch Services Revenue budget remains stable at $85,000 based on the agreement with the North Davis Fire District to continue to provide dispatch services for the Fire and Emergency Response Department.

Metro Narcotics Overtime Revenue budget increased from a zero budget by $3,000. This accounts for the amounts the police department charges the Narcotics Strike Force when overtime is paid during participation of drug raids, etc.

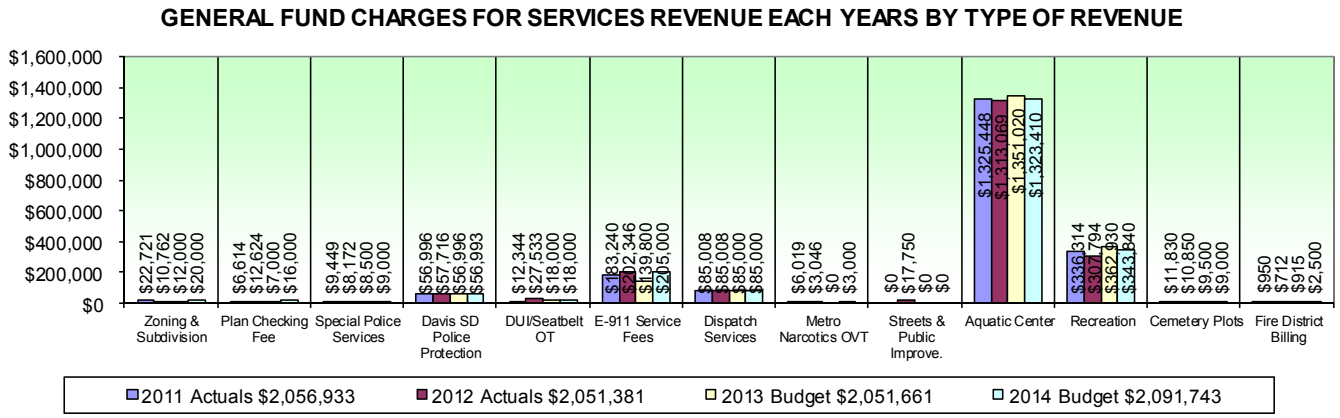
The Aquatic Center admissions are estimated to decrease by $27,611 based on prior year historical trends and a decrease in admissions fees effective as of July 1, 2013. The recent sequester for the Department of Defense has caused consumers to cut their personal spending therefore causing a decrease in admissions being collected.

Recreation Revenue decreased by $19,090 bringing their total budgeted revenues to $343,840. Recreation Revenue is the collection of fees to participate in recreation programs such as softball, football, baseball, etc.

Cemetery Plots Revenue decreased by $500 bringing their budgeted revenue to $9,000. Estimating Revenue is difficult since the City cannot project how many plots will be sold in any given year.

Fire District Billings revenue increased by $1,585 for a total budget of $2,500. 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 as well as grounds maintenance to maintain the landscape around their facilities.

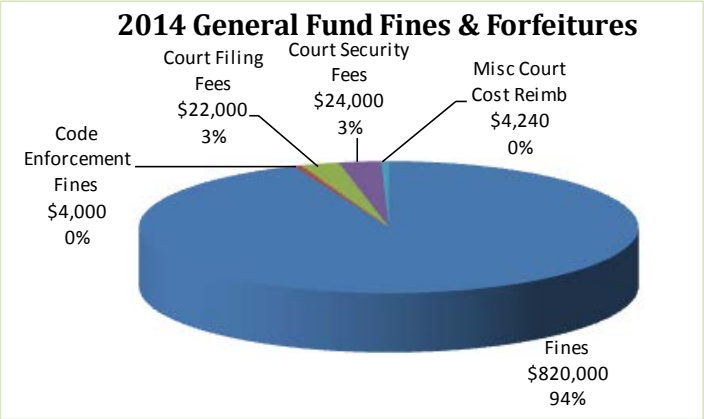
Following is a graph of the General Fund Charges for Services Revenues using fiscal year 2011 and fiscal year 2012 actual revenues collected, fiscal year 2013 budget, and fiscal year 2014 budget broken down by year and by the type of Charges for Services Revenue:



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

Fines & Forfeitures – 5.6% of the General Fund Total Revenues

Fines are projected to remain stable with a total budget of $820,000 which is based on historical trends from prior years. Patrol Officer's are in such a high demand and with the competitive work market makes it hard to keep street patrol officer positions filled. Fines make up 94% of the total Fines and Forfeitures Revenues collected for the City.



Code Enforcement Fines budget increased by $2,675 based on historical amounts received in prior years as well as based on the current violation cases in the court system for prosecution.

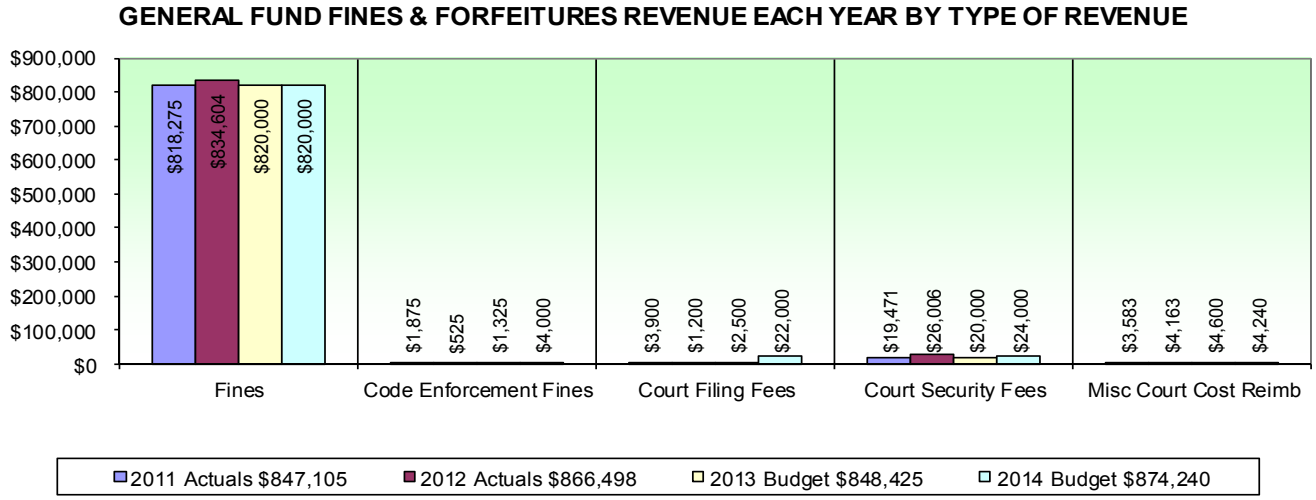
Court Filing Fees Revenue budget increased by $19,500 based on fiscal year 2013 budget year revenue and projected revenue for fiscal year 2014.

Court Security Fees Revenue budget increased by $4,000 and are fees based on a percentage of Fines and Forfeitures the City gets to keep in their effort to maintain security in the court system with metal detectors, bailiff services, and other measures used to keep the court room, and court facilities secure.

Miscellaneous Court Cost Reimbursements received are estimated to decrease by $360 based on historical trend revenues from the prior two years for a total budget of $4,240.

Following is a graph of the General Fund Fines & Forfeitures Revenue using fiscal year 2011 and fiscal year 2012 actual revenues collected, fiscal year 2013 budget, and fiscal year 2014 budget broken down by year and by the type of Fines & Forfeiture Revenue:

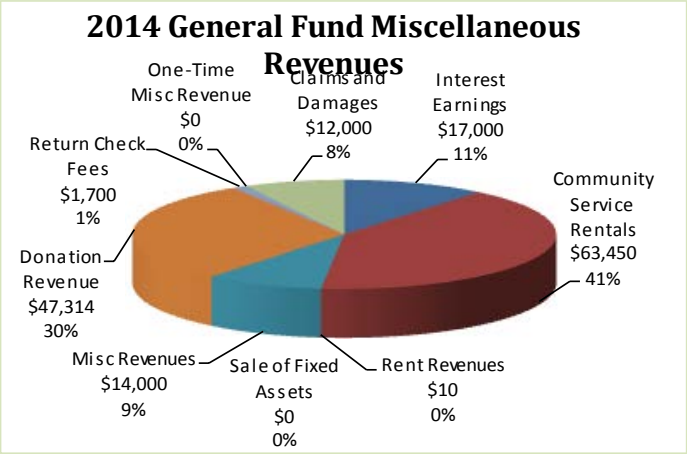
Fines & Forfeiture Revenue budget historical trends have remained fairly stable with no significant increases or decreases being experienced.



Miscellaneous Revenue – 1% of the General Fund Total Revenues

Interest Earnings revenue budget has an anticipated decrease of $22,800 based on the current economic condition, the anticipation by the City that interest rates will continue to remain stable, and based on a decrease in fund balance within the General Fund earning interest.

Community Services Rental budget remained stable in fiscal year 2014 with a total budget of $63,450. The revenue is based on historical data for the past two years for rental of any and all Community Services facilities and equipment as well as the fee increase in fiscal year 2012.



Sale of Fixed Assets remains at a zero budget in fiscal year 2014 since the City is not anticipating the selling of any of the General Fund fixed assets.

Miscellaneous Revenues has a budgeted decrease of $4,200 which includes Cert class revenue, HAFB well monitoring well leases, and other miscellaneous receipts all of which are based on historical trends.

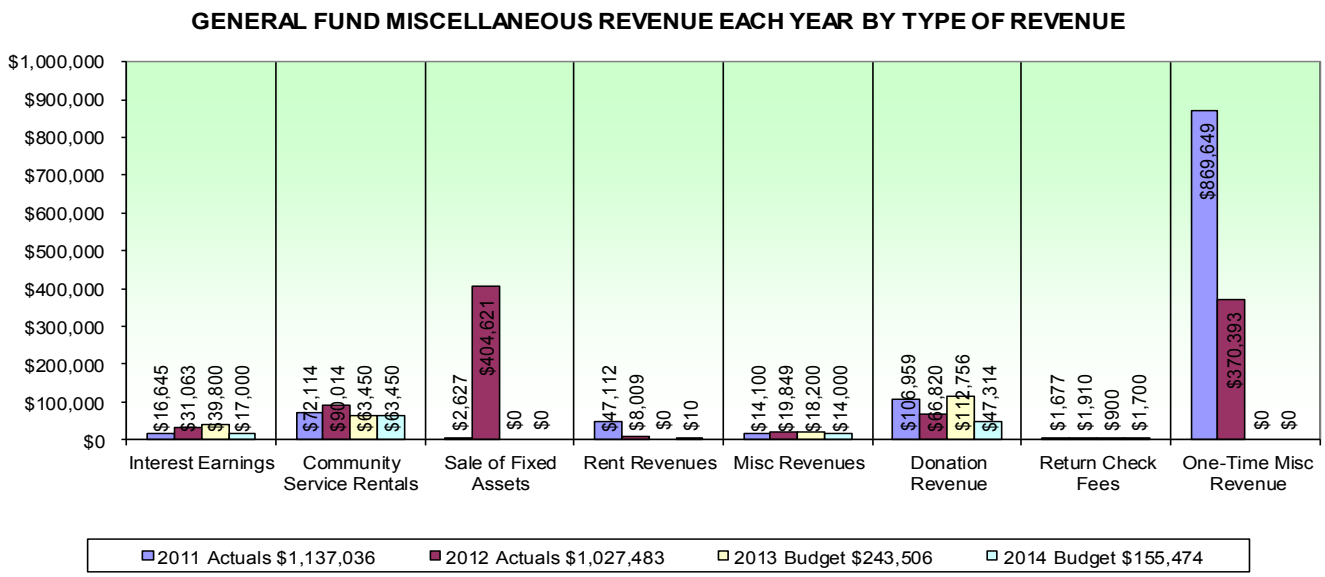
Donation Revenue has a budgeted decreased of $65,442 for a total budget of $47,314. Donation Revenue accounts for donation revenue being used from the Clearfield Aquatic Center membership account to purchase replacement equipment. Donation revenue is restricted revenue that can only be used for the designated project or for what the donation was originally received for from the donation or membership fee.

Returned Check Fee Revenue budget increased by $800 to a total budget of $1,700. 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. Clearfield City is experiencing relatively stable returned check fees since more utility customers continue to sign up for automatic payments and also due to the amount of debit/credit card usage.

Claims and Damages budget has a budgeted increase of $3,600 to account for claims and damages received within the General Fund.

Following is a graph of the General Fund Miscellaneous Revenue using fiscal year 2011 and fiscal year 2012 actual revenues collected, fiscal year 2013 budget, and fiscal year 2014 budget broken down by year and by the type of Miscellaneous Revenue:

Most of the General Fund Miscellaneous Revenues remained stable except one-time miscellaneous revenue. In fiscal year 2011, the City received $869,649 in one-time miscellaneous revenue from the settling of litigation on the City's 200 South overpass, and in fiscal year 2012, the City received one-time miscellaneous revenue for the sale of the fire station to the North Davis Fire District.



Fire Revenue – 0.6% of the General Fund Total Revenues

Fire Protection budget for the Freeport estimate increased by $2,000 since there is an anticipated slight increase in 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 – 19.5% of the General Fund Total Revenues

Transfer from the RDA Sales Tax Bond decreased by $4,387 and is based on the CDRA's 81.41% portion of the sales tax bond debt.

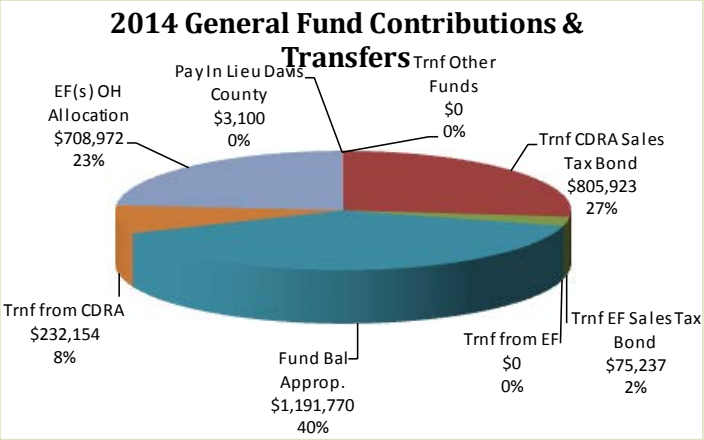
Transfer from the Enterprise Funds for the Sales Tax Bond payment decreased by $541 based on the percentage of debt associated with the Water Fund (51) of 3.99% spent on water projects and 3.61% of the debt spent on Sewer Fund (52) projects.

Fund Balance Appropriation has a budgeted increase of $538,725. The City is budgeting to use E-911 fund balance of $25,000 for a raised floor in the dispatch center, $70,000 of E-911 funds for operations, $770 of State Disaster Recovery funds for FEMA training, $130,000 of fund balance for the General Fund's portion of the Public Works Facility Project Phase I, and the following projects from fiscal year 2013 overage (carryover):

- Web Design $30,000
- Clearfield Community Arts Center Windows $84,000
- Tables & Chairs for Parks $40,000
- New bleachers for Steed/Kiwanis Parks $30,000
- $300,000 for street overlays
- $300,000 for crack patch/overlay street projects
- $50,000 for the City Office Building Roof Replacement
- Barlow Park Project for $25,000
- Clearfield Community Arts Center Entry $35,000
- Clearfield Community Arts Center Stucco $42,000

Transfer from the CDRA decreased to a total budget of $232,154 to account for the overhead charges to the CDRA.

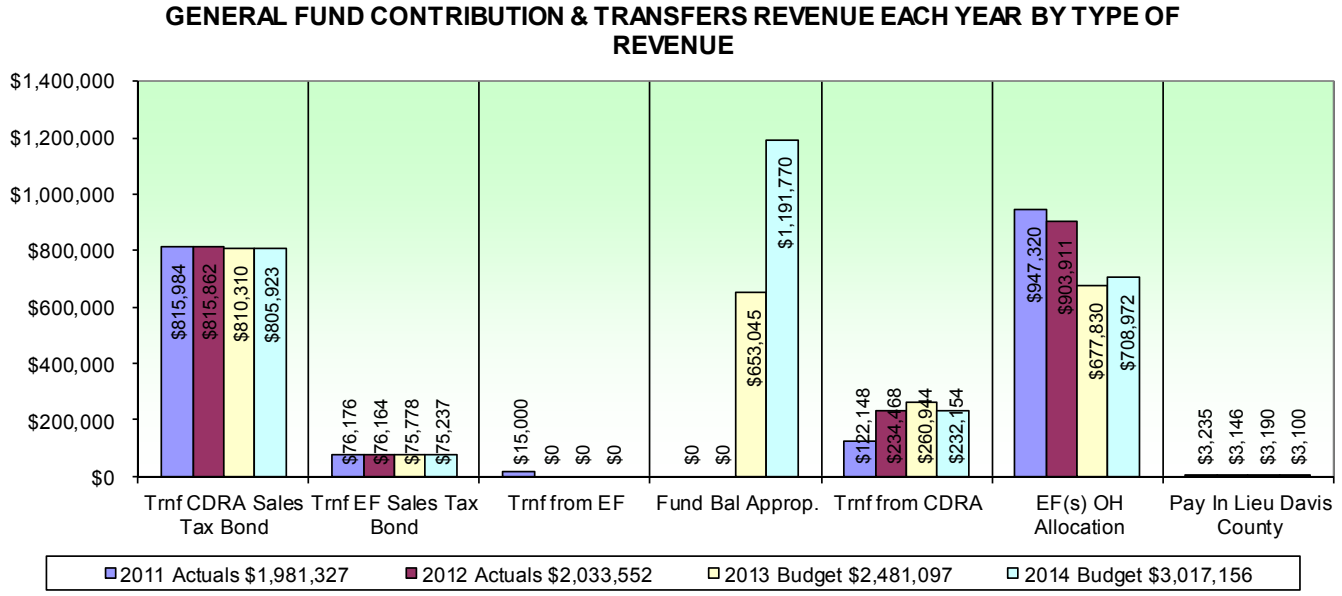
Enterprise Fund Overhead Allocations budget increased by $31,141 based on historical charges. The Enterprise Funds are separated into different accounts for water, sewer, storm sewer, and solid waste. Each fund is assessed an overhead percentage which is given back to the General Fund based on the percentages 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 $90 based on historical trends and an agreement made between Clearfield City and Davis County.

Following is a graph of the General Fund Contributions & Transfers Revenue using fiscal year 2011 and fiscal year 2012 actual revenues collected, fiscal year 2013 budget, and fiscal year 2014 budget broken down by year by the type of Contribution & Transfer Revenue:

The General Fund Contributions and Transfer Revenue budget historical trends have remained fairly stable with no significant increases or decreases being experienced. The only exception is the fund balance appropriation which can fluctuate each year depending on the budget surplus from the previous year which falls into fund balance and then during the budget process, projects or one-time spending is allocated with the fund balance funds. According to the updated fund balance policy, as of July 2013 and established by the State of Utah, Clearfield City is now able to maintain 25% of the next fiscal year projected revenues to be received. Previously, local municipalities were capped at 18% of the next fiscal year projected revenues in fund balance "reserves".



Restricted General Fund Revenues

The General Fund has Revenues in fiscal year 2014 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:

• CDBG Grants:	CDBG Youth Resource Center $10,000
	Family Connection Center $10,000
	Davis Community Learning Center $10,646
	Safe Harbor $5,000
	CDBG Administration $20,000
	CDBG Infrastructure Project (450 West) $181,995
• State Grants:	E.A.S.Y Grant $3,000
	EMPG and Youth Alcohol Grant $15,000
	SAFG Grant $2,150
• Class "C" Roads:	Utah Department of Transportation $737,000
• Liquor Fund Allotment:	State of Utah Liquor Control Profits Distribution $40,000
• Miscellaneous Revenue:	Cert Class Books $2,400
• Donation Revenue:	Aquatic Center Equipment $42,500
	Swim Team Equipment $2,331
	Police Donation Revenue $800
	Group Fitness Room Repairs $1,514
• Fund Balance Approp:	E-911 funds for Operations $100,000
	E-911 funds for Dispatch Raised Floor $25,000
	Fund Balance for Street Seal Projects (FY13 overage) $300,000
	Fund Balance for Crack Patch/Overlays (FY13 overage) $300,000
	Web Design (FY13 overage) $30,000
	Community Arts Center Windows $84,000
	Tables & Chairs for Parks (FY13 overage) $40,000
	New Bleachers for Steed/Kiwanis Parks $30,000
	FEMA training $770
	Public Works Facility – Phase 1 (GF portion) $130,000
	City Office Building Roof Replacement $50,000
	Barlow Park Project $25,000
	Community Arts Center Entry $35,000
	Community Arts Center Stucco $42,000

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

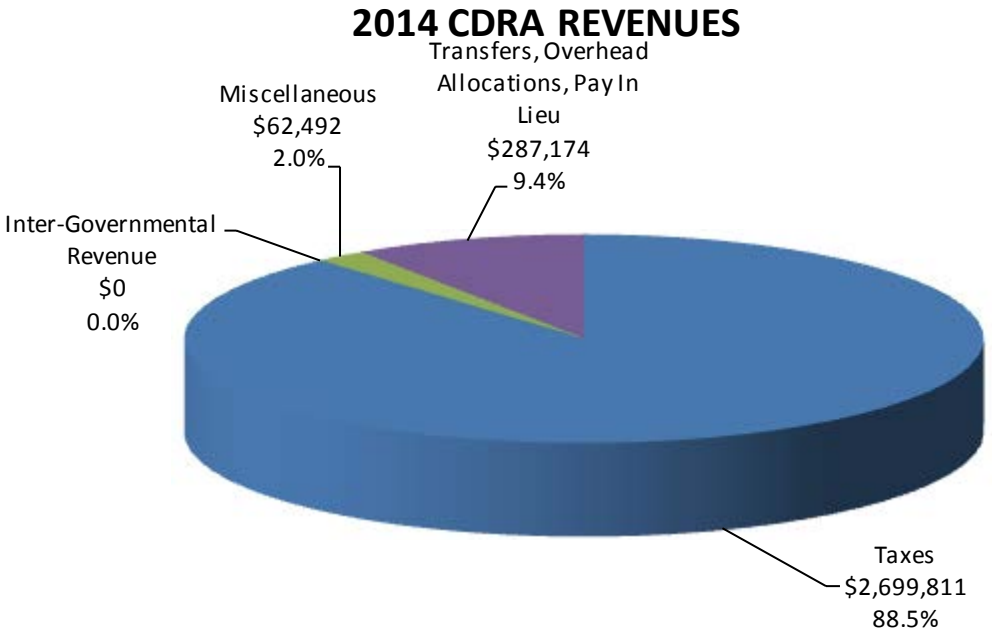
The Community Development and Renewal Agency (CDRA) is formerly known as the Redevelopment Agency (RDA). The CDRA budget, as illustrated in the Budget Summary, makes up 9.4% of the entire City budget. The Total Adopted CDRA Revenue Budget for the Fiscal Year 2013-2014 is $3,049,477.

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
TAXES							
311101	EDA # 1	$398,638	$398,638	$398,638	$0	($398,638)	(100%)
311102	EDA # 2	$0	$521,425	$388,034	$476,151	$88,117	22.7%
311103	EDA #3 – ATK	$0	$0	$1,023,688	$802,445	($221,243)	(21.6%)
311106	RDA #6	$231,773	$249,069	$259,032	$240,245	($18,787)	(7.3%)
311107	RDA # 7	$335,278	$338,926	$329,680	$344,920	$15,240	4.6%
311108	RDA # 8	$237,229	$227,499	$265,055	$194,893	($70,162)	(26.5%)
311109	RDA # 9	$284,153	$297,682	$317,573	$302,915	($14,658)	(4.6%)
311110	RDA # 10	$316,360	$333,964	$353,466	$338,242	($15,224)	(4.3%)
INTER-GOVERNMENTAL REVENUE							
337001	LOCAL GRANTS	$0	$0	$800	$0	($800)	(100%)
MISCELLANEOUS REVENUE							
361001	INTEREST EARNINGS	$8,399	$15,307	$10,972	$15,000	$4,028	36.7%
361004	INTEREST ON LOANS	$1,023	$554	$0	$0	$0	0%
362002	RENT REVENUES	$50,951	$49,992	$51,092	$47,492	($3,600)	(7.1%)
369001	MISC REVENUES	$3,525	$16,032	$0	$0	$0	0%
CONTRIBUTIONS & TRANSFERS							
381008	FUND BALANCE APPROPRIATION	$0	$0	$267,433	$287,174	$19,754	7.4%
382004	OVERHEAD ALLOCATIONS	$0	$0	$206,254	$0	($206,254)	(100%)
389001	BEGINNING FUND BALANCE	($64,420)	($6,000)	$0	$0	$0	0%
TOTAL CDRA – FUND 20 REVENUES		**$1,802,909**	**$2,443,088**	**$3,871,704**	**$3,049,477**	**($822,227)**	**(21.2%)**
FUNCTIONAL REVENUE SUMMARY							
310000	TAXES	$1,803,431	$2,367,203	$3,335,166	$2,699,811	($635,355)	(19.1%)
330000	INTERGOVERNMENTAL REVENUE	$0	$0	$800	$0	($800)	(100%)
360000	MISCELLANEOUS REVENUE	$63,898	$81,885	$62,064	$62,492	$428	0.7%
380000	CONTRIBUTIONS & TRANSFERS	($64,420)	($6,000)	$473,687	$287,174	($186,500)	(39.4%)
TOTAL FUNCTIONAL REVENUE SUMMARY		***$1,802,909***	***$2,443,088***	***$3,871,704***	***$3,049,477***	***($822,227)***	***(21.2%)***

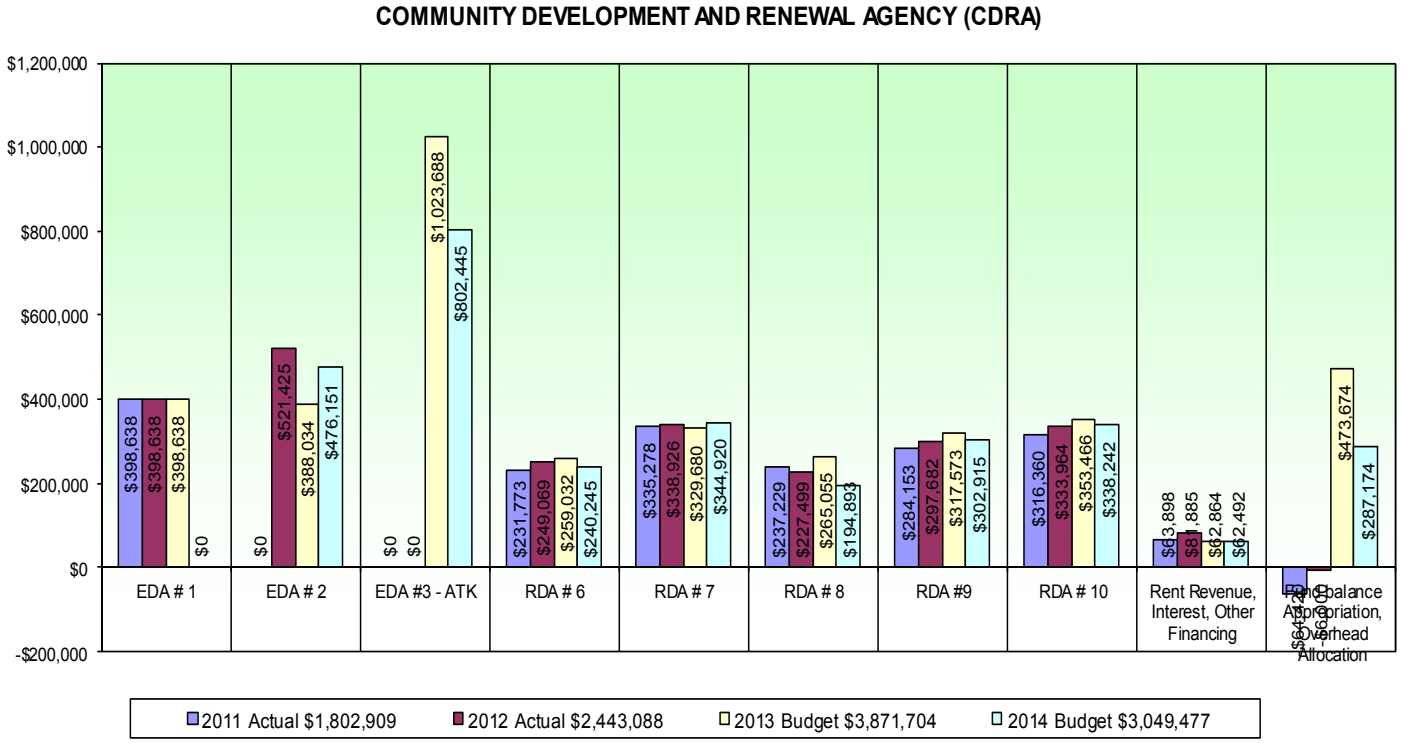
The Community Development & Renewal Agency (CDRA) consists of three (3) major revenue categories: Taxes, Inter-governmental Revenue, and Contributions & Transfers. Each category of the CDRA Fund budget had significant changes as described below and are broken down by category with a small pie chart which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

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

Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY14 CDRA Budget
310000	Taxes	$ 2,699,811	88.5%
360000	Miscellaneous Revenue	$ 62,492	2.1%
380000	Contributions & Transfers	$ 287,174	9.4%
	Total CDRA	$ 3,049,477	100%

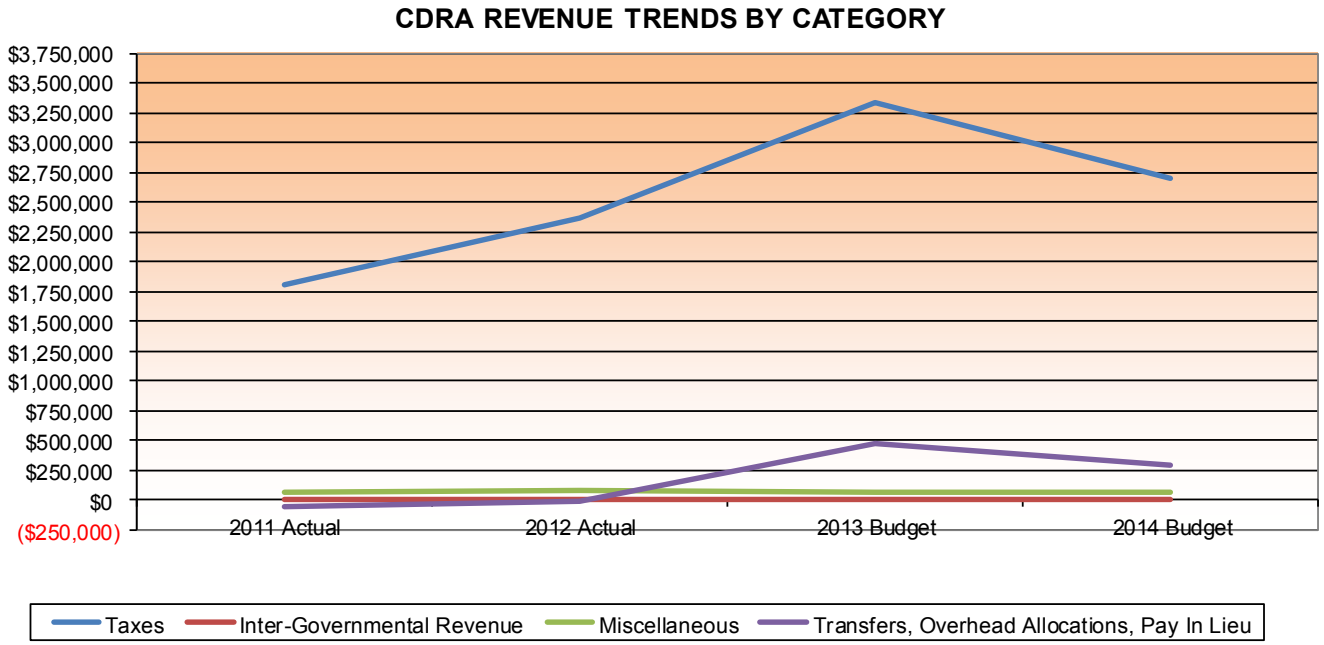


Following is a graph showing the CDRA Fund Revenue for fiscal years 2011 actual through 2014 budget year broken down by each year as well as by category:



CDRA Fund Category Trend Graph

Following is the CDRA Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 budgeted revenue by Category:



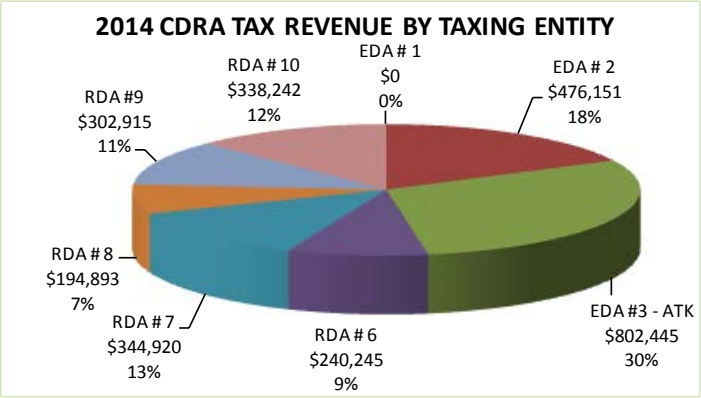
All of the CDRA categories have had relatively steady historical trends except for tax revenue. In fiscal year 2011, the county re-evaluated the City's CDRA's accounts and anticipated an increase in tax increment money to be received by EDA #1, RDA #6, RDA #7, RDA #8, RDA #9, and RDA #10 taxing entities. In fiscal year 2012, Clearfield City established EDA #2 and anticipated to receive tax increment money starting in fiscal year 2012. In fiscal year 2013, Clearfield City established EDA #3 – ATK and anticipated receiving tax increment money starting in fiscal year 2013. During fiscal year 2013, EDA #3 – ATK did not bring in the anticipated amount of tax increment money so the City adjusted the amount to be received in fiscal year 2014 based on fiscal year 2013.

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 revenue that makes up each category and a historical expenditure graph from fiscal year 2011 actual revenues up to and including fiscal year 2014 budgeted revenues:

Taxes – 88.5% of the CDRA Total Revenue

CDRA Taxes are broken down into each individual Economic Development Area (EDA) or Redevelopment Area (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 increases or decreases based on new tax increment allocations received from Davis County in fiscal year 2013. EDA #3 is a newly established EDA area in fiscal year 2013 for the ATK Development.

Economic Development Area #1 (EDA #1) budget decreased to a zero budget in fiscal year 2014 from fiscal year 2013 due to the expiration of the EDA area at the end of fiscal year 2013.



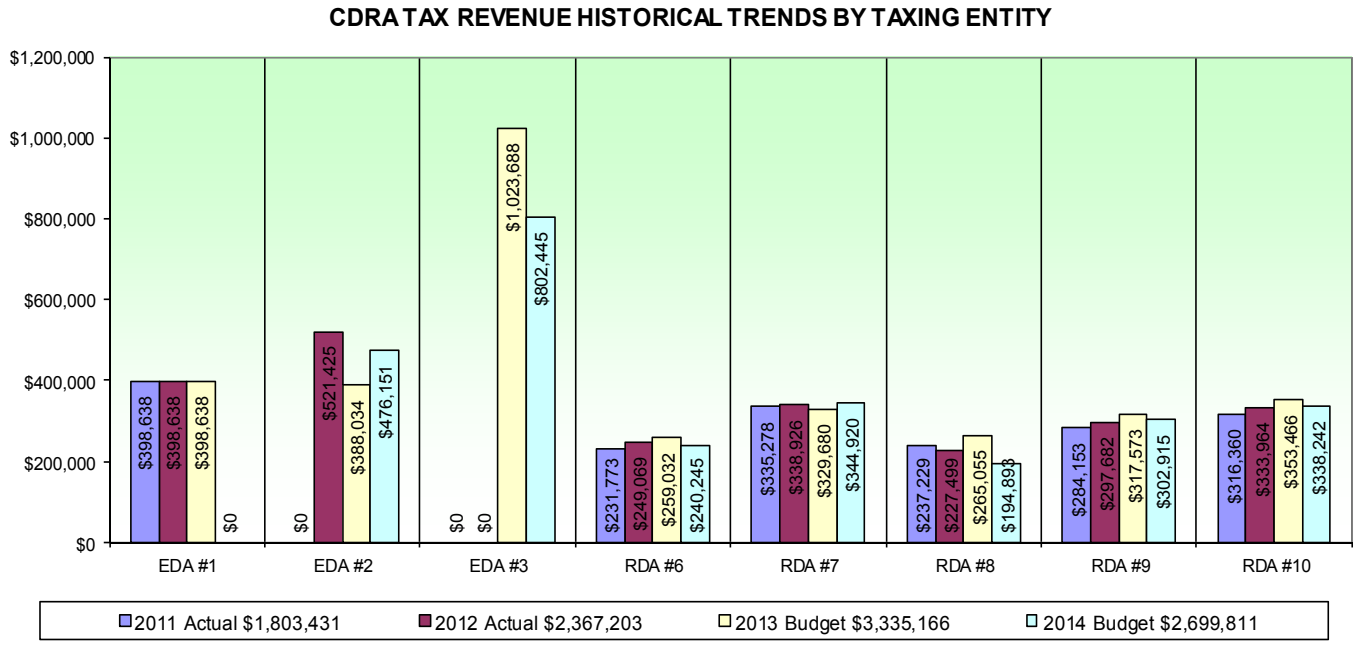
Economic Development Area #2 (EDA #2) budget increased from fiscal year 2012 by $88,117 to a total budget in fiscal year 2014 of $476,151 based on the projected tax increment money of the development located within the EDA #2 area.

Economic Development Area #3 (EDA #3) budget was established in fiscal year 2013. In fiscal year 2014, the project area budget decreased from fiscal year 2013 by $221,243 to a total budget of $802,445 based on the ATK Development projected to take place within the EDA #3 area.

Redevelopment Areas #6, #7, #8, #9, and #10 are based on historical trends from fiscal year 2011 through 2013. Based on these historical trends, it is estimated that slight increase or decreases in revenue will be recognized in each 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:

EDA #1 shows a huge decrease to a zero budget since fiscal year 2013 was the last year the EDA #1 area was active. EDA #2 shows a huge increase from a zero budget since it was a newly established and recognized Economic Development Area for the City in fiscal year 2012. EDA #3 shows a huge increase from a zero budget in since it is a newly established and recognized Economic Development Area for the City in fiscal year 2013 budget for ATK's new development.

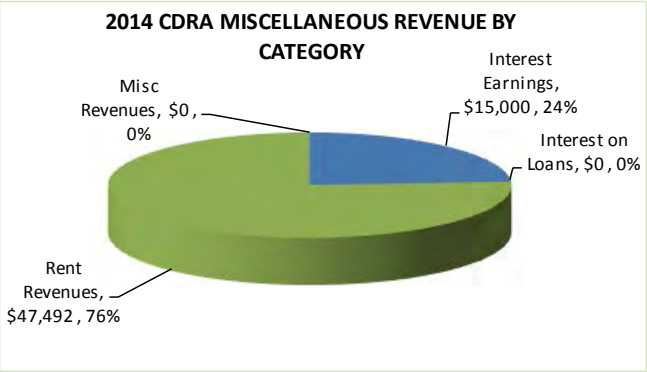


Intergovernmental Revenue – 0.0% of the CDRA Total Revenue

Intergovernmental Revenue was a newly created revenue source in fiscal year 2013 for the CDRA and accounted for $800 in estimated grant revenue.

Miscellaneous Revenue – 2.1% of the CDRA Total Revenue

Interest Earnings Revenue increased by $4,028 with a total revenue budget of $15,000. The City is being conservative yet anticipates an increase due to the addition of EDA #3 revenue in fiscal year 2013.

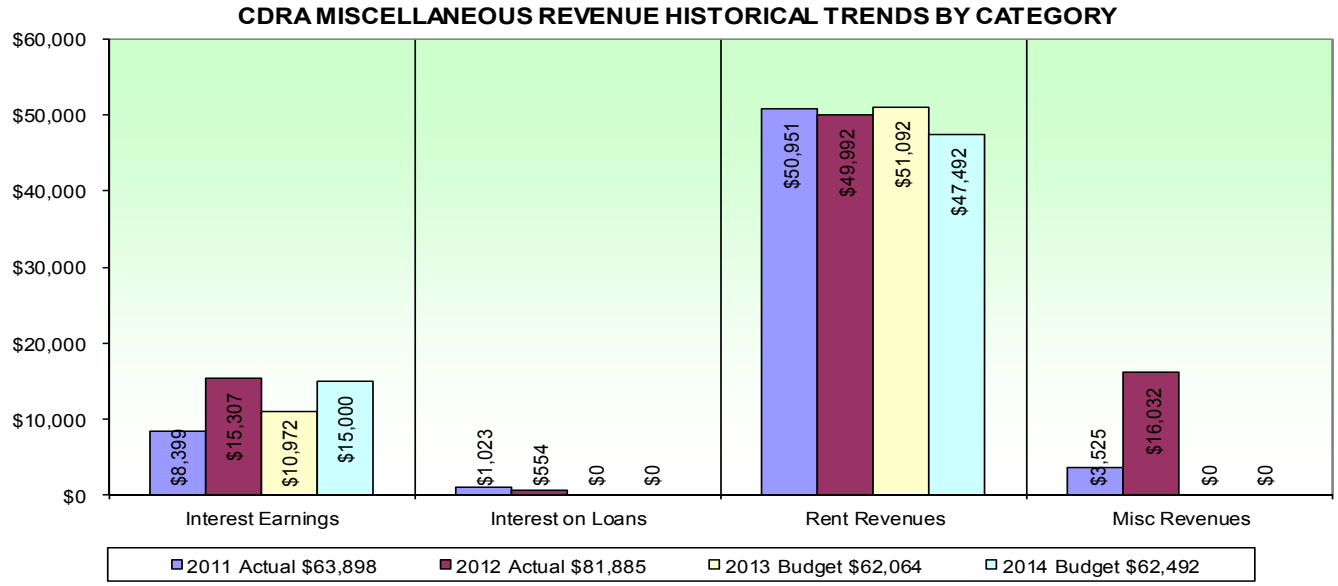


Rent Revenues budget decreased by $3,600. Rent Revenues are revenues collected from Clearfield City's land being leased from First National Bank, and the rent from the City owned Auto Part Store facility. In fiscal year 2013, the City's one rental property was vacated and is going to be demolished by the City. The land will be incorporated into the new public works/parks complex.

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

Miscellaneous Revenue remains at a zero budget in fiscal year 2014 from fiscal year 2013 since Clearfield City does not anticipate the receipt of any miscellaneous revenues within the CDRA fund in fiscal year 2014.

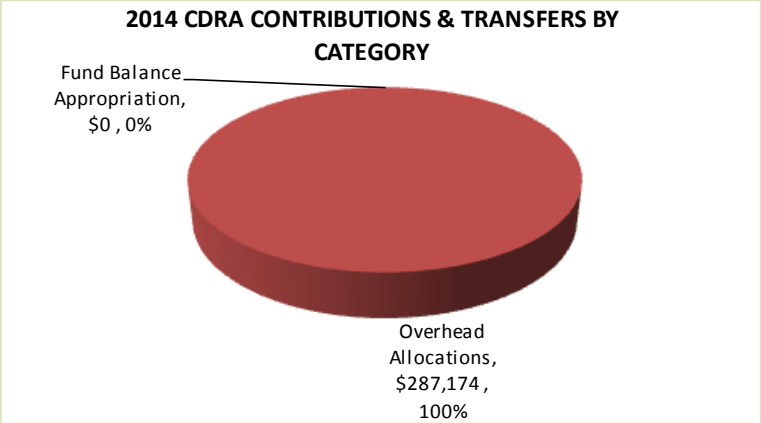
Based on the 2014 CDRA Miscellaneous Revenue Historical Trends by Category graph, all the miscellaneous revenues have remained relatively stable with little to no increase or decreased in projected revenue except rent revenues. In fiscal year 2011, Clearfield City purchased an existing auto parts store adjacent to the City municipal building. The building is still occupied by the current auto parts store of which the City is charging the current tenant monthly rent.



Contributions & Transfers – 9.4% of the CDRA Total Revenue

Fund Balance Appropriation budget decreased to a zero balance since in fiscal year 2013, the CDRA budgeted for the use of CDRA fund balance to fund a transfer to the Storm Sewer Enterprise fund for a storm drain project in the amount of $209,400 as well as $58,020 for the funding of years two and three of a three year marketing campaign.

Overhead Allocation budget increased by $80,920 from fiscal year 2013 to an overall budget of $287,174 in fiscal year 2014. The overhead allocation accounts for charges to the CDRA areas for costs associated with Accounting, Administration costs, Clerical, etc.



MUNICIPAL BUILDING AUTHORITY REVENUES – FUND 21

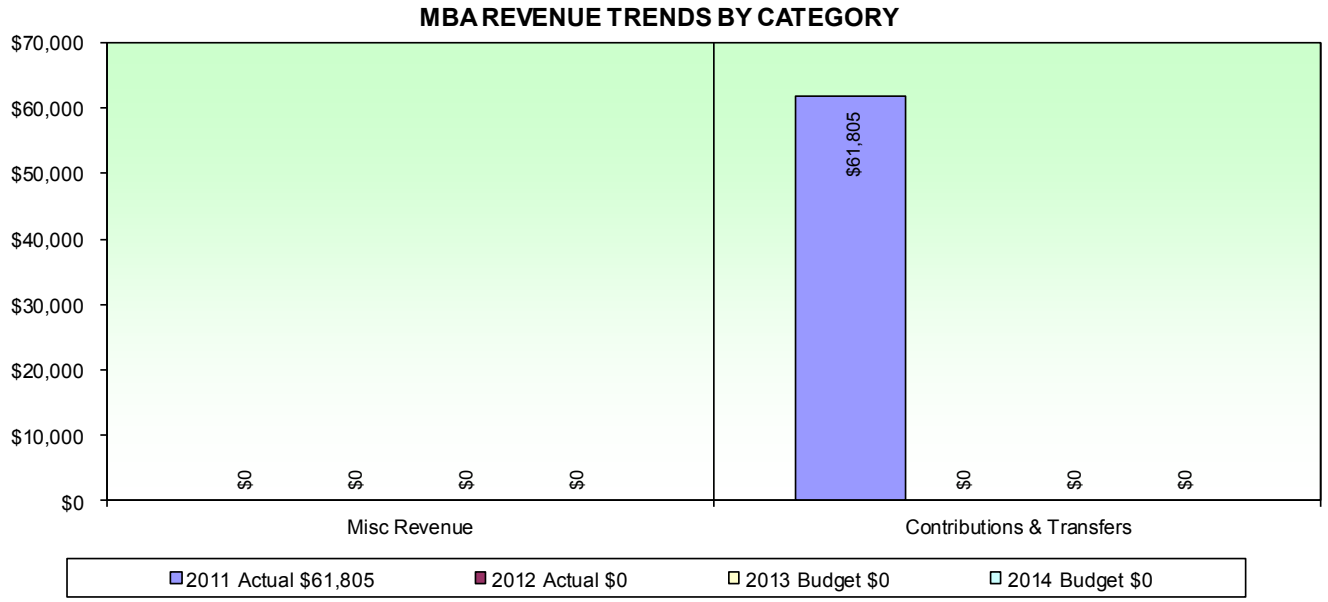
The Municipal Building Authority (MBA) budget, as illustrated in the Budget Summary, makes up less than 1% of the entire City budget. The Total Adopted MBA Budget for the Fiscal Year 2013-2014 is $0.

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
MISCELLANEOUS							
361001	INTEREST EARNINGS	$0	$0	$0	$0	$0	0%
CONTRIBUTIONS & TRANSFERS							
381004	TRNF FROM GF	$61,805	$0	$0	$0	$0	0%
TOTAL MBA – FUND 21 REVENUES		**$61,805**	**$0**	**$0**	**$0**	**$0**	**0%**
FUNCTIONAL SUMMARY							
360000	MISCELLANEOUS REVENUE	$0	$0	$0	$0	$0	0%
380000	CONTRIBUTIONS & TRANSFERS	$61,805	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL REVENUE SUMMARY		***$61,805***	***$0***	***$0***	***$0***	***$0***	***0%***

The Municipal Building Authority (MBA) consists of two (2) major revenue categories: Miscellaneous Revenues and Contributions & Transfers. The Municipal Building Bond was paid-in-full in fiscal year 2011, therefore there are no revenues in fiscal years 2012, 2013, and 2014.

MBA Fund Category Trend Graph

Following is the MBA Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 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

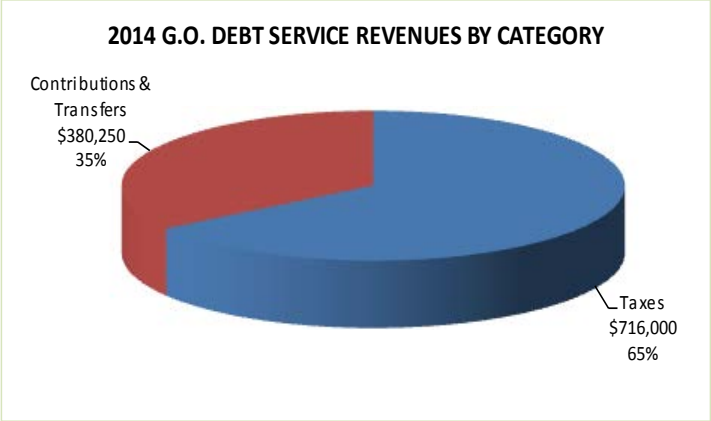
The General Obligation Debt Service (G.O. Debt Service), as illustrated in the Budget Summary, makes up 3.4% of the entire City budget. The Total Adopted G.O. Debt Service Budget for the Fiscal Year 2013-2014 is $1,090,250.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
TAXES						
311001 CURRENT GENERAL PROPERTY	$682,193	$1,089,842	$718,728	$716,000	($2,728)	(0.4%)
CONTRIBUTIONS & TRANSFERS						
381005 TRNF FROM EF	$414,257	$4,208	$371,922	$380,250	$8,328	2.2%
TOTAL G.O. DEBT SERVICE – FUND 31 REV.	**$1,096,450**	**$1,094,050**	**$1,090,650**	**$1,096,250**	**$5,600**	**0.5%**
FUNCTIONAL REVENUE SUMMARY						
310000 TAXES	$682,193	$1,089,842	$718,728	$716,000	($2,728)	(0.4%)
380000 CONTRIBUTIONS & TRANSFERS	$414,257	$4,208	$371,922	$380,250	$8,328	2.2%
TOTAL FUNCTIONAL REV. SUMMARY	***$1,096,450***	***$1,094,050***	***$1,090,650***	***$1,096,250***	***$5,600***	***0.5%***

The General Obligation Debt Service (G.O. Debt Service) consists of two (2) major revenue categories: Taxes and Contributions & Transfers. Each category of the G.O. Debt Service budget had changes as follows:

Taxes – 65.3% of the G.O. Debt Service Total Revenue

Current General Property Taxes decreased by $2,728 due to the City maintaining their certified tax rate.

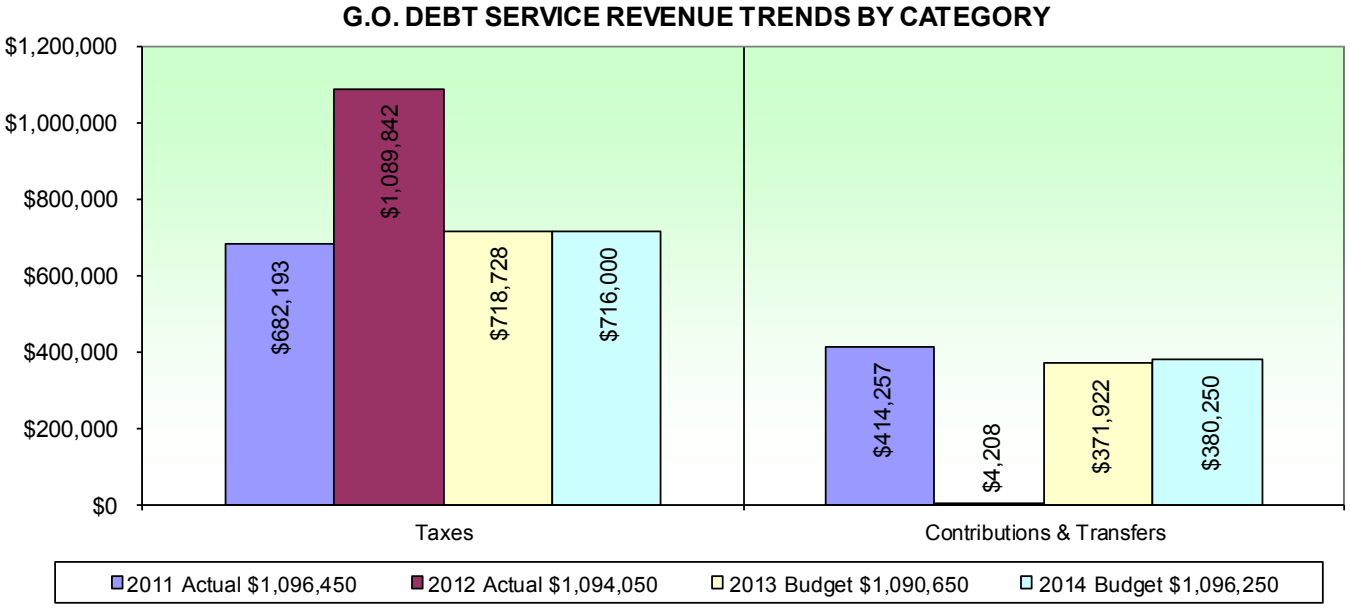


Contributions & Transfers – 34.7% of the G.O. Debt Service Total Revenue

Transfer from the Enterprise Fund increased by $8,328 due to the adjustment of the overhead allocation charged from the G.O. Debt Service fund to all the Enterprise Funds to cover the G.O. Debt Service. Since the City Council elected to maintain the Certified Tax Rate, less property tax revenue is projected to be realized; therefore the deficit to cover the G.O. Debt Service was budgeted from transfers from the Enterprise funds of water, sewer, storm sewer, and solid waste.

G.O. Debt Service Category Trend Graph

Following is the G.O. Debt Service Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 budgeted revenue by Category:



Taxes received in the G.O. Debt Service fund remained relatively stable with a slight decrease in revenue. 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. In fiscal year 2014, the City Council elected to maintain the certified tax rate which reduced the amount of anticipated property taxes collected to cover the G.O. Debt Service.

Contributions & Transfers budget increased by $8,328 due to the City Council electing to maintain the certified tax rate which is projected to bring in less property taxes in fiscal year 2014 than projected in fiscal year 2013 to cover the G.O. Debt Service. Therefore, the transfer from the Enterprise Water, Sewer, Storm Sewer, and Solid Waste funds was increased to cover the deficit in making the G.O. Debt Payment.

PARKS CAPITAL IMPROVEMENT REVENUES – FUND 40

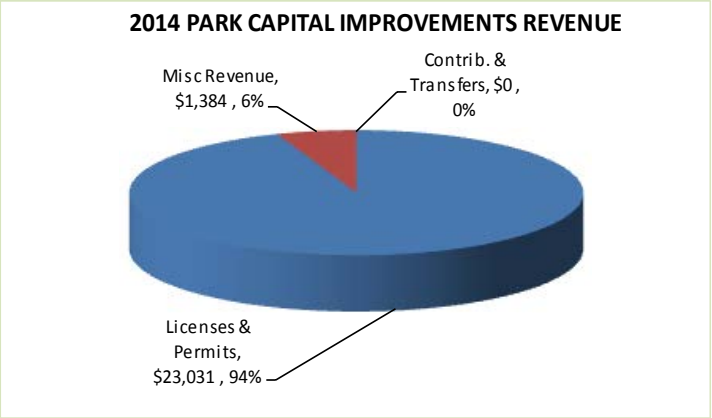
The Parks Capital Improvements Fund, as illustrated in the Budget Summary, makes up 0.1% of the entire City budget. The Total Adopted Park Capital Improvements Budget for the Fiscal Year 2013-2014 is $24,415.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
LICENSES & PERMIT REVENUE						
323004 PARK IMPACT FEES	$17,060	$22,178	$7,000	$23,051	$16,031	229%
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	$856	$1,228	$92	$1,384	$1,292	140%
CONTRIBUTIONS & TRANSFERS						
381008 FUND BALANCE APPROPRIATION	$0	$0	$181,000	$0	($181,000)	(100%)
TOTAL PARKS CIP – FUND 40 REV.	**$17,916**	**$23,406**	**$188,092**	**$24,415**	**($163,677)**	**(87%)**
FUNCTIONAL REVENUE SUMMARY						
320000 LICENSES & PERMIT REVENUE	$17,060	$22,178	$7,000	$23,031	$16,031	229%
360000 MISCELLANEOUS REVENUE	$856	$1,228	$92	$1,384	$1,292	140%
380000 CONTRIB. & TRANSFERS	$0	$0	$181,000	$0	($181,000)	(100%)
TOTAL FUNCTIONAL REV. SUMMARY	***$17,916***	***$23,406***	***$188,092***	***$24,415***	***($163,677)***	***(87%)***

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

Licenses & Permits –94.3% of Park Capital Improvements Total Revenue

In fiscal year 2014 there is an estimated increase in park impact fees of $16,031 based on the number of proposed building permits that will be assessed park impact fees.



Miscellaneous Revenue – 5.7% of Park Capital Improvements Total Revenue

Interest Earnings has an estimated budget of $1,384 which is based on the fund balance in the Parks Capital Improvement Fund. In fiscal year 2014, Clearfield City has budgeted to not expense any of the Park Capital Improvements Fund Balance which will result in more interest being earned.

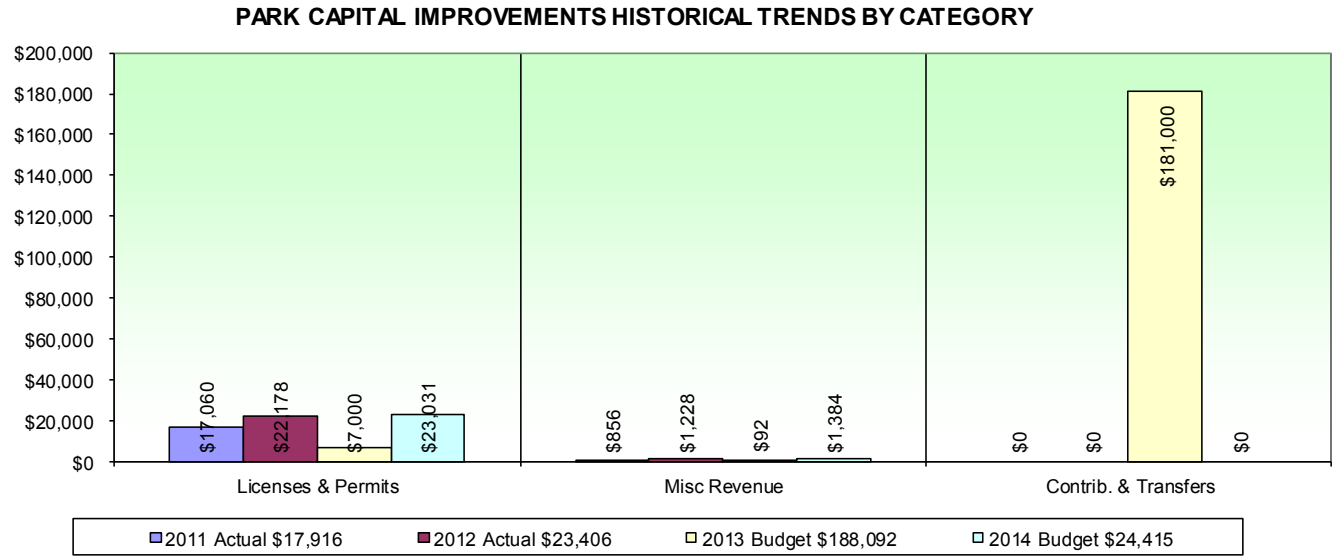
Contributions & Transfers – 0% of Park Capital Improvements Total Revenue

Fiscal year 2013 was the first year the City had anticipated and budgeted for an increase in fund balance appropriation in the amount of $7,627. In fiscal year 2013, the City had budgeted to use $35,500 of fund balance for a park capital facilities plan and another $145,500 for West Park and Barlow Park Improvements. In fiscal year 2014, the City is not projecting to spend any fund balance on park capital projects.

Park Capital Improvements Category Trend Graph

Following is the Parks Capital Improvements Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 budgeted revenue by Category:

Improvement Impact Fees for a capital facilities plan in the amount of $35,500 and $145,500 for West Park and Barlow Park Improvements. In fiscal year 2014, the City has not budgeted the use of fund balance towards park development.



Licenses & Permits revenue is revenue received for Park Impact Fees which must be used in the development of City parks. In fiscal year 2013, Clearfield City anticipated a decrease in park impact fees being collected due to the economic conditions experienced. In fiscal year 2014, the City is anticipating an increase in park impact fees to be collected 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 was a newly added revenue source in fiscal year 2012 for the Park Capital Improvement Fund. Contributions and Transfers include the allocation and use of Park

CAPITAL PROJECTS REVENUES – FUND 45

Capital Improvement Projects (CIP), as illustrated in the Budget Summary, makes up 2.6% of the entire City budget. The Total Adopted Capital Improvement Projects Budget for the Fiscal Year 2013-2014 is $861,995.

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
MISCELLANEOUS REVENUE							
361001	INTEREST EARNINGS	$211	$176	$0	$0	$0	0%
367001	BOND PROCEEDS	$0	$0	$0	$0	$0	0%
CONTRIBUTIONS & TRANSFERS							
381001	TRNF OTHER FUNDS	$0	$0	$0	$200,000	$200,000	100%
381004	TRNF FROM GF	$502,591	$379,319	$447,000	$559,359	$112,359	25.1%
381008	FUND BAL. APPROPRIATION	$1,336,221	$12,284	$316,500	$0	($316,500)	(100%)
382001	TRNF FROM CDRA	$0	$0	$0	$202,400	$202,400	100%
389001	BEGINNING FUND BALANCE	($1,336,221)	($12,284)	$0	$0	$0	0%
TOTAL CAPITAL PROJECTS – FUND 45 REVENUE		**$2,746,957**	**$379,531**	**$763,500**	**$961,759**	**$198,259**	**26%**
FUNCTIONAL REVENUE SUMMARY							
360000	MISCELLANEOUS REVENUES	$2,244,366	$211	$0	$0	$0	0%
380000	CONTRIBUTIONS & TRANSFERS	$502,591	$379,319	$763,500	$961,759	$198,259	26%
TOTAL FUNCTIONAL REVENUE SUMMARY		***$2,746,957***	***$379,531***	***$763,500***	***$961,759***	***$198,259***	***26%***

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

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

Miscellaneous Revenues – 0% of CIP Total Revenue

Miscellaneous Revenue has remained a zero budget since there are no anticipated receipts of miscellaneous revenues in fiscal year 2014.

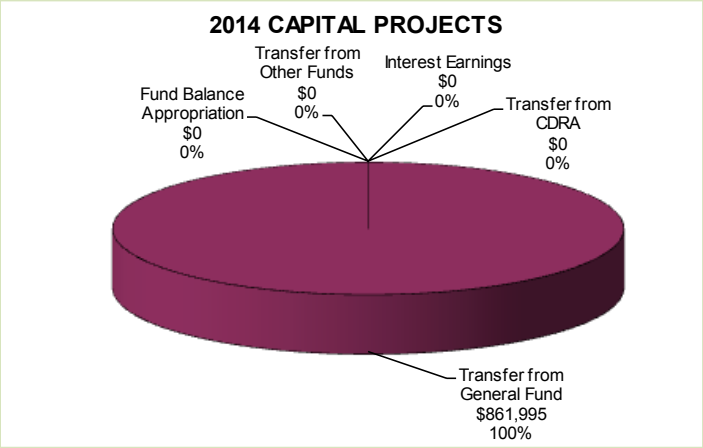
Contributions & Transfers – 100% of the CIP Total Revenue

Transfers from Other Funds budget decreased to a zero budget by $200,000. In fiscal year 2013, there was a transfer from RDA #9 for the Depot Street Extension project.

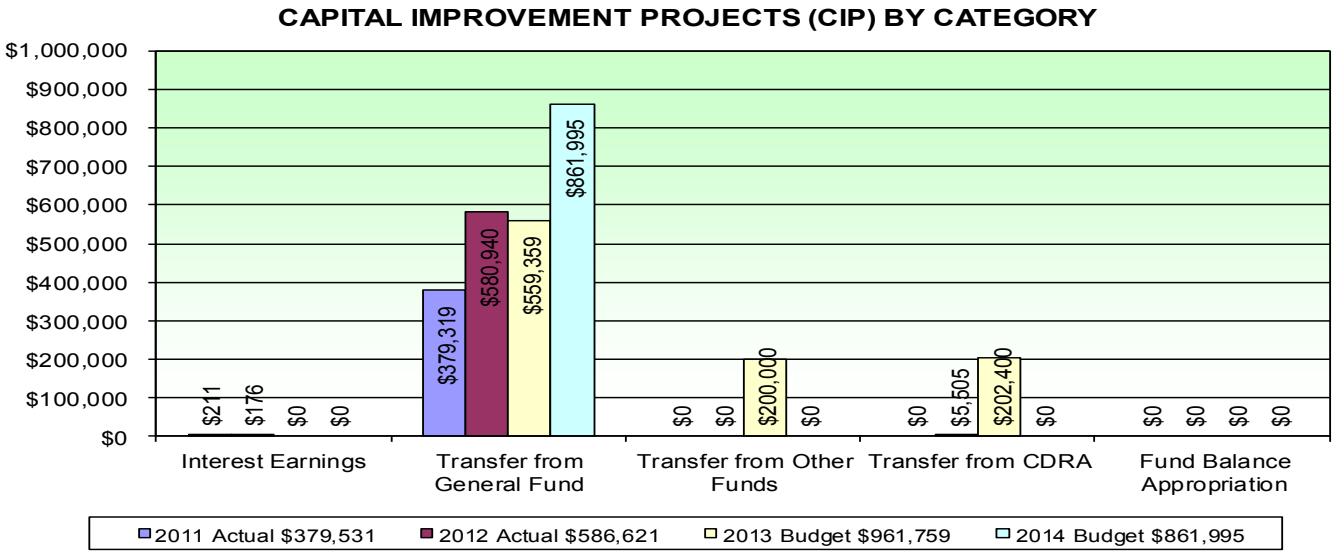
Transfer from the General Fund budget increased by $302,636 to fund capital projects being funded from the General Fund.

Fund Balance Appropriation budget remains a zero budget in fiscal year 2014 since the City has not identified the capital projects that will carry over from fiscal year 2013.

Transfer from CDRA budget decreased by $202,400 to a zero in fiscal year 2014. In fiscal year 2013, the City budgeted for a transfer from CDRA for the Legend Hills Development Project.

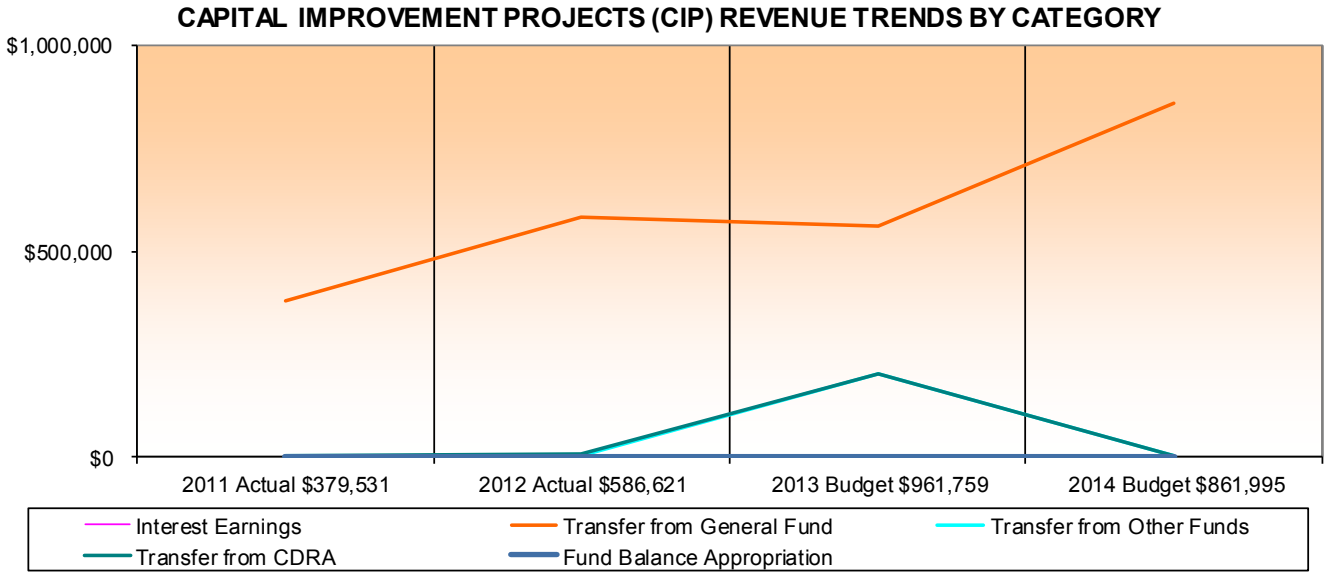


Following is a graph showing the CIP Fund Revenue for fiscal years 2011 through 2014 budget year broken down by each year as well as by category:



CIP Fund Category Trend Graph

Following is the CIP Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 budgeted revenue by Category:



All of the CIP categories had relatively stable historical trends except for Transfer from CDRA and Transfer from General Fund. Transfer from the General Fund fluctuates depending on the capital projects related to the General Fund and the transfer from the General Fund to fund the projects. The Transfer from CDRA spiked in fiscal year 2013 to account for the Depot Street Extension project.

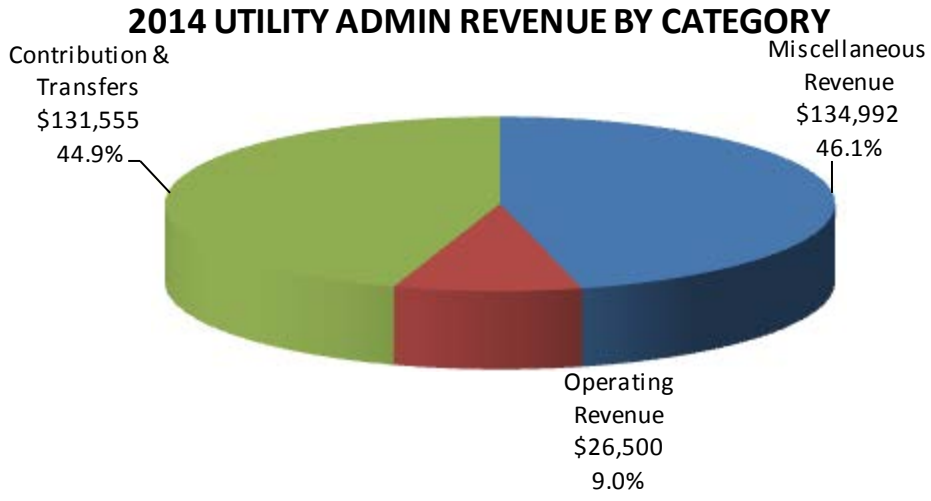
ENTERPRISE UTILITY ADMINISTRATION REVENUE – FUND 50

Enterprise Fund - Utility Administration, as illustrated in the Budget Summary, makes up 0.9% of the entire City budget. The Total Adopted Enterprise Utility Administration Budget for Fiscal Year 2013-2014 is $293,047.

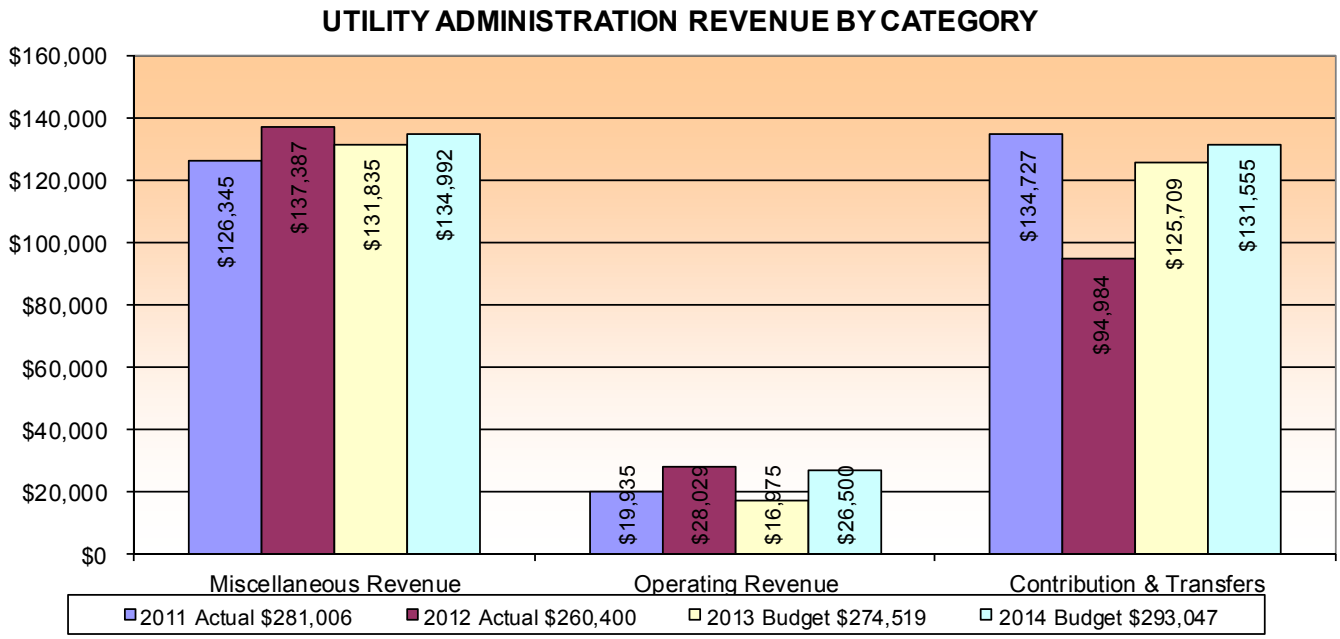
		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
MISCELLANEOUS REVENUE							
361001	INTEREST EARNINGS	$1,083	$8,460	$1,150	$7,992	$6,842	595%
369006	LATE FEES/PENALTY	$125,262	$128,927	$130,685	$127,000	($3,865)	(2.8%)
OPERATING REVENUE							
371005	WATER SERVICE FEES	$21,305	$29,550	$18,500	$28,000	$9,500	51.4%
375001	UTILITY ASSISTANCE	($458)	(496)	($525)	($500)	$25	4.7%
375002	MILITARY DISCOUNTS	($912)	($1,025)	($1,000)	($1,000)	$0	0%
CONTRIBUTIONS & TRANSFERS							
381005	TRNF FROM EF	$134,727	$94,984	$125,709	$131,555	$5,846	4.7%
TOTAL ENT. UTILITY ADMIN – FUND 50 REV.		**$281,006**	**$260,400**	**$274,519**	**$293,047**	**$18,528**	**6.7%**
FUNCTIONAL REVENUE SUMMARY							
360000	MISCELLANEOUS REVENUE	$125,345	$137,387	$131,835	$134,992	$3,157	2.4%
370000	OPERATING REVENUE	$19,935	$28,029	$16,975	$26,500	$9,525	56.1%
380000	CONTRIBUTION & TRANSFERS	$134,727	$94,984	$125,709	$131,555	$5,846	4.7%
TOTAL FUNCTIONAL REV. SUMMARY		***$281,006***	***$260,400***	***$274,519***	***$293,047***	***$18,528***	***6.7%***

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

The following chart shows the major categories which make up the Total Utility Administration Fund Revenue and their percentages of the Utility Administration Fund Revenue Total:



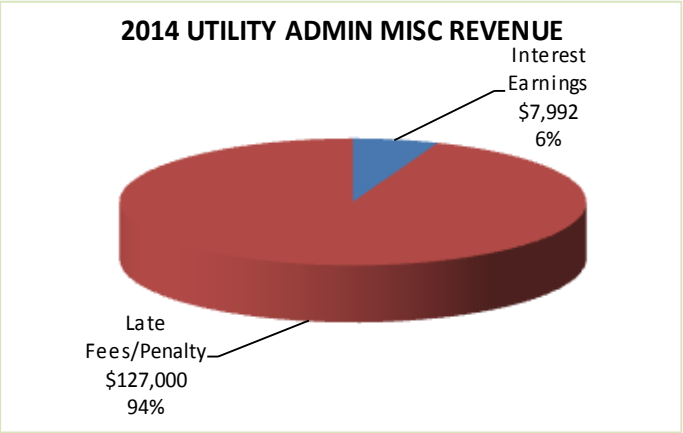
Following is a graph showing the Utility Administration Fund Revenue for fiscal years 2011 through 2014 budget year broken down by each year as well as by category:



Each category of the Utility Administration Fund budget had slight 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 – 46.1% of the Enterprise Utility Administration Total Budget

Interest Earnings budget increased by $6,842 based on the amount of cash earning interest in the Utility Administration Fund – Fund 50.



Late Fees/Penalty budget decreased by $3,685 and consists of any late fee/penalties charged to Utility customer accounts that are delinquent. Late Fees/Penalties are budgeted based on historical trends of the actual revenue received from fiscal year 2011 up through and including June of 2013.

Operating Revenue – 9.0% of the Enterprise Utility Administration Total Budget

Water Service Fees budget decreased by $9,500. Water service fees are fees charged by the City for buildings which have overhead water sprinkling systems.

Utility Assistance budget increased by $25 for the assistance given to the residents who qualify for Low-Income Assistance. In order to qualify for Clearfield's Low-Income Assistance, residents have to qualify for Davis County's H.E.A.T. assistance program.

Military Assistance has a budget of $1,000 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 – 45.8% of the Enterprise Utility Administration Total Budget

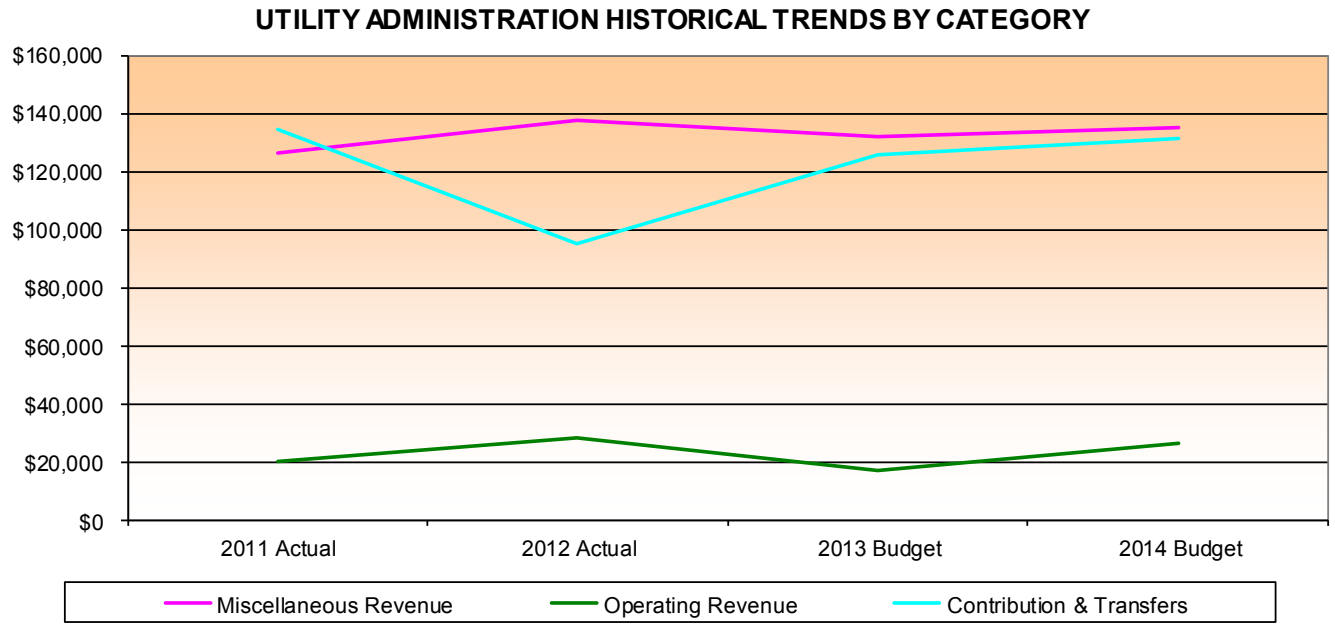
Transfers from the Enterprise Funds into the Utility Administration accounts for the transfer from the Enterprise Funds to cover the administration costs of water, sewer, storm sewer, and solid waste Enterprise Funds.

Utility Administration Fund Category Trend Graph

Following is the Utility Administration Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 budgeted revenue by Category:

All of the Utility Administration revenue categories have remained relatively stable in their historical trends.

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

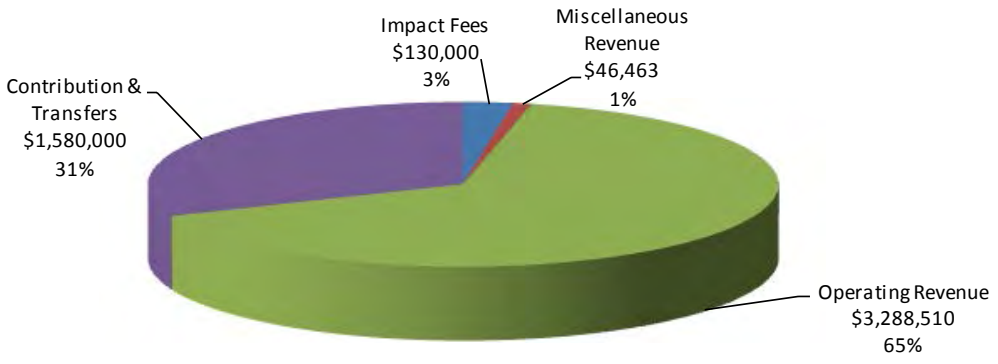
Enterprise Fund - Water, as illustrated in the Budget Summary, makes up 15.5% of the entire City budget. The Total Adopted Enterprise Fund Water Budget for the Fiscal Year 2013-2014 is $5,044,973.

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
IMPACT FEES							
323001	WATER IMPACT FEES	$87,930	$126,128	$50,000	$130,000	$80,000	160%
MISCELLANEOUS REVENUE							
361001	INTEREST EARNINGS	$39,228	$42,017	$35,400	$46,463	$11,063	31.3%
361002	INTEREST ON BONDS	$0	$2,023	$0	$0	$0	0%
369005	ONE TIME MISC REVENUE	$130,000	$1,621	$0	$0	$0	0%
369007	CLAIMS & DAMAGES	$2,757	$5,179	$0	$0	$0	0%
OPERATING REVENUE							
371001	WATER CHARGES	$3,041,760	$3,287,487	$3,283,122	$3,278,010	($5,112)	(0.2%)
371003	WATER METER FEE/CONNECTION	$4,820	$9,975	$5,500	$9,000	$3,500	63.6%
371006	FIRE HYDRANT RENTAL USE	$879	$408	$500	$1,500	$1,000	200%
CONTRIBUTIONS & TRANSFERS							
381008	FUND BAL. APPROPRIATION	$543,388	$1,122,632	$1,014,500	$1,580,000	$565,500	55.7%
389001	BEGINNING FUND BALANCE	($543,388)	($1,122,632)	$0	$0	$0	0%
TOTAL WATER FUND - 51 REVENUE		**$3,276,848**	**$4,546,506**	**$4,389,022**	**$5,044,973**	**$655,951**	**14.9%**
FUNCTIONAL REVENUE SUMMARY							
320000	IMPACT FEES	$87,930	$126,128	$50,000	$130,000	$80,000	160%
360000	MISCELLANEOUS REVENUE	$103,898	($255,960)	$35,400	$46,463	$11,063	31.3%
370000	OPERATING REVENUE	$3,047,460	$3,297,870	$3,287,122	$3,288,510	($612)	(0%)
380000	CONTRIBUTION & TRANSFERS	$0	$0	$1,014,500	$1,580,000	$565,500	53.7%
TOTAL FUNCTIONAL REV. SUMMARY		***$3,276,848***	***$4546,506***	***$4,389,022***	***$5,044,973***	***$655,951***	***14.9%***

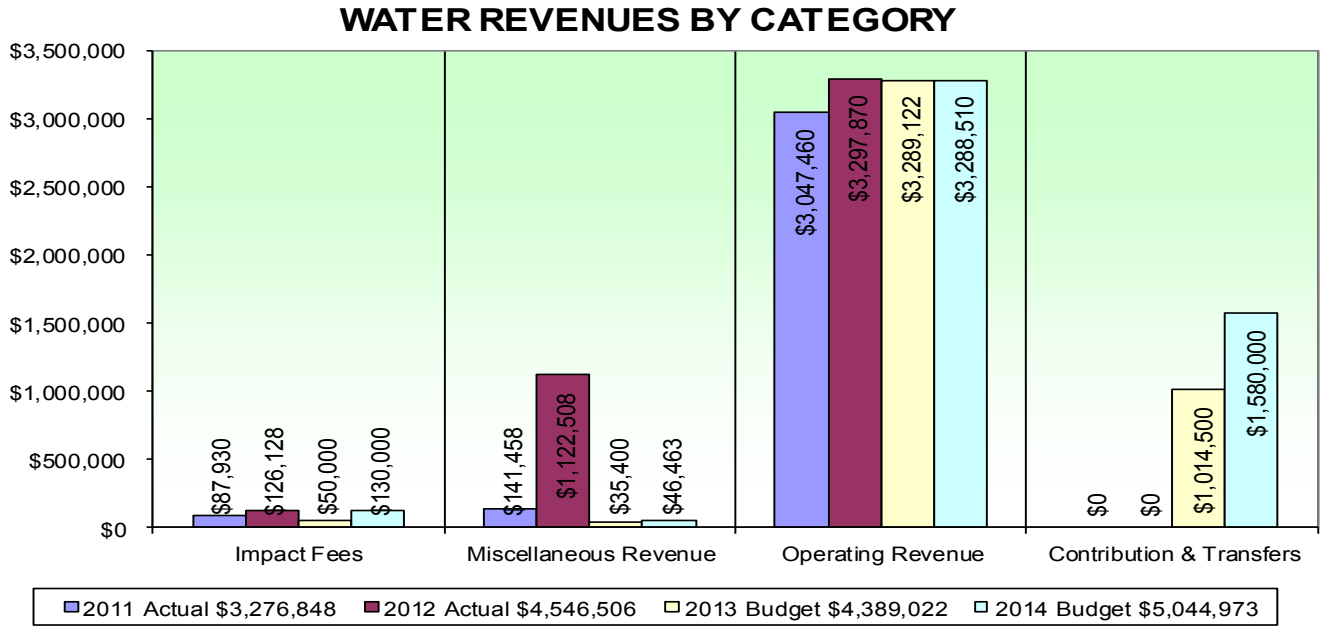
The Water Fund consists of four (4) major revenue categories: Impact Fees, Miscellaneous Revenue, Operating Revenue, and Contributions & Transfers. The Water fund only collects charges associated with water.

The following chart shows the major categories which make up the Total Water Fund Revenue and their percentages of the Water Fund Revenue Total:

2014 WATER REVENUES BY CATEGORY



Following is a graph showing the Water Fund Revenue for fiscal years 2011 through 2014 budget year broken down by each year as well as by category:



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

Impact Fees – 2.6% of the Water Fund Total Budget

Water Impact Fees increased by $80,000 based on historical trends as well as the anticipated amount of homes being built within Clearfield City.

Miscellaneous Revenue – 0.9% of the Water Fund Total Budget

Interest Earnings budget increased by $11,063 with the interest earned each month on the amount of fund balance in the water fund accounts.

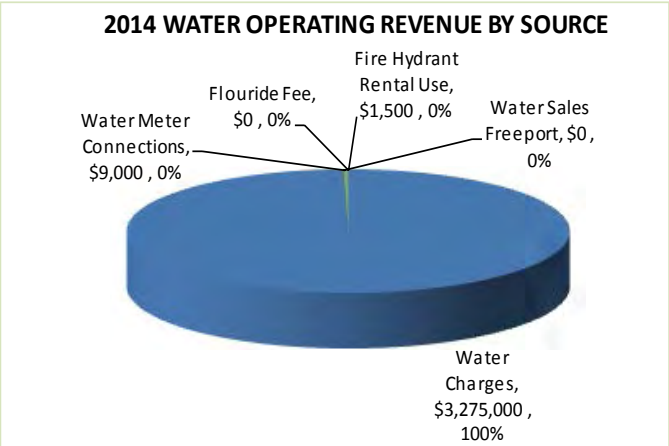
Operating Revenue – 65.2% of the Water Fund Total Budget

In November 2012, 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 residents. In January 2013, the water rates increased according to the following 2013 rate schedule. New water rates are adopted every three (3) years for the following three years. The new adopted water rates as of November 2012 are for the calendar years 2013 to 2015.

Water - Residential						
			2012	2013	2014	2015
Base Fee		Meter Size	Monthly Base Fee	Monthly Base Fee	Monthly Base Fee	Monthly Base Fee
		.75"	$ 11.36	$ 11.53	$ 11.70	$ 11.89
Consumption Fee	Minimum (1k gal)	Maximum (1k gal)	Cost per 1k gal	Cost per 1k gal	Cost per 1k gal	Cost per 1k gal
Tier 1	-	10,000	$ 0.85	$ 0.87	$ 0.89	$ 0.91
Tier 2	10,001	40,000	$ 1.00	$ 1.02	$ 1.04	$ 1.06
Tier 3	40,001	60,000	$ 1.15	$ 1.17	$ 1.19	$ 1.21
Tier 4	60,001	80,000	$ 1.30	$ 1.33	$ 1.36	$ 1.39
Tier 5	80,001	99,999,999	$ 1.45	$ 1.48	$ 1.51	$ 1.54

Water - Commercial/Industrial/Institutional						
			2012	2013	2014	2015
Base Fee		Meter Size	Monthly Base Fee	Monthly Base Fee	Monthly Base Fee	Monthly Base Fee
		.75"	$ 16.61	$ 16.86	$ 17.11	$ 17.45
		1.00"	$ 77.69	$ 78.86	$ 80.04	$ 81.64
		1.50"	$ 77.69	$ 78.86	$ 80.04	$ 81.64
		2.00"	$ 102.01	$ 103.54	$ 105.01	$ 107.11
		3.00"	$ 259.58	$ 263.47	$ 267.42	$ 272.77
		4.00"	$ 387.70	$ 393.52	$ 399.42	$ 407.41
		6.00"	$ 510.36	$ 518.02	$ 525.79	$ 536.31
Consumption Fee	Minimum (1k gal)	Maximum (1k gal)	Cost per 1k gal	Cost per 1k gal	Cost per 1k gal	Cost per 1k gal
Tier 1	0	99,999,999	$ 1.05	$ 1.07	$ 1.09	$ 1.11

Based on the new adopted water rates for 2013 and 2014 as described above, Water Charges for Residential and Multi-units revenue budget had a slight decrease in projected revenue by $5,112 with total anticipated revenue in fiscal year 2014 of $3,278,010. Due to inconsistent weather



patterns the State has been experiencing, residents consume less water since they are not watering their lawns, etc.

Water Meter Fee/Connections increased by $3,500 based on the estimated amount of new homes to be built in Clearfield which are charged to have a water meter installed to order to connect the home onto the City culinary water system.

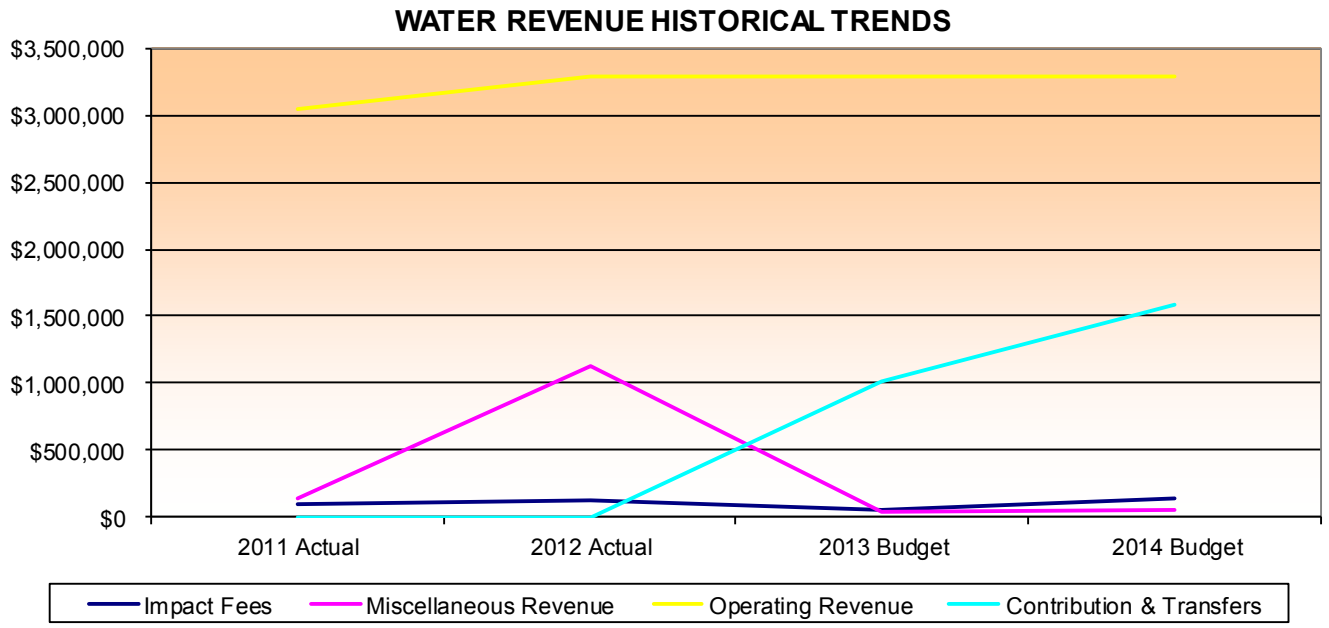
Fire Hydrant Rental Revenue budget increased by $1,000. This accounts for the revenue collected from contractors that rent a water meter which they hook to the fire hydrant and use when they are developing a subdivision.

Contribution & Transfers – 23.1% of the Water Fund Total Budget

Fund Balance Appropriation budget increased by $565,500. The Fund Balance accounts for the amounts the water fund is budgeting to spend on water capital projects using fund balance as well as water capital projects from prior years since capital projects can carry over from year to year once they have been adopted and approved in any given budget year. The Fund Balance account includes $40,000 to close the Cross water well, $35,000 for a water check-valve located at 25 South 1000 West, $50,000 to install ventilation on the water well building at the Hill Air Force Base well site, $130,000 for the water fund's portion towards phase I of the public works/parks facility, $125,000 for the water fund's portion of the CDBG project on 450 South running from 2225 South to 2300 South, and $1,200,000 for a replacement water tank at the Freeport Center.

Water Fund Category Trend Graph

Following is the Water Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 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.

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 bond money. 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 or if the project is cancelled. Contributions and Transfers in fiscal years 2011 and 2012 show zero budgets because once a capital project is completed, the funds are transferred out of the fund balance appropriation account and they are classified as fixed assets. In fiscal year 2013 and then again in fiscal year 2014, 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 as well as those identified in fiscal year 2014.

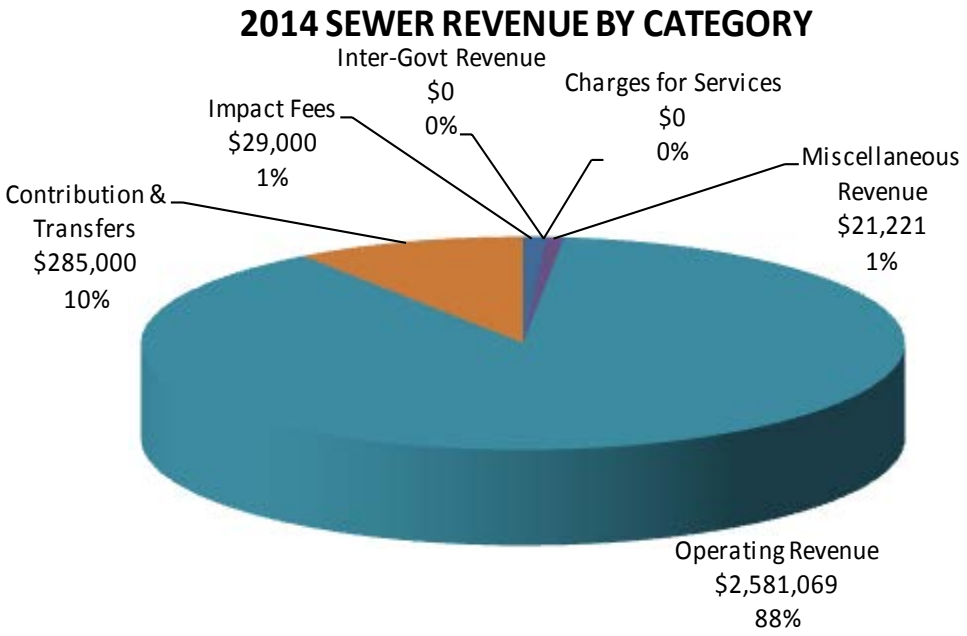
SEWER REVENUE – FUND 52

Enterprise Fund - Sewer, as illustrated in the Budget Summary, makes up 9% of the entire City budget. The Total Adopted Enterprise Fund Sewer Budget for the Fiscal Year 2013-2014 is $2,916,290.

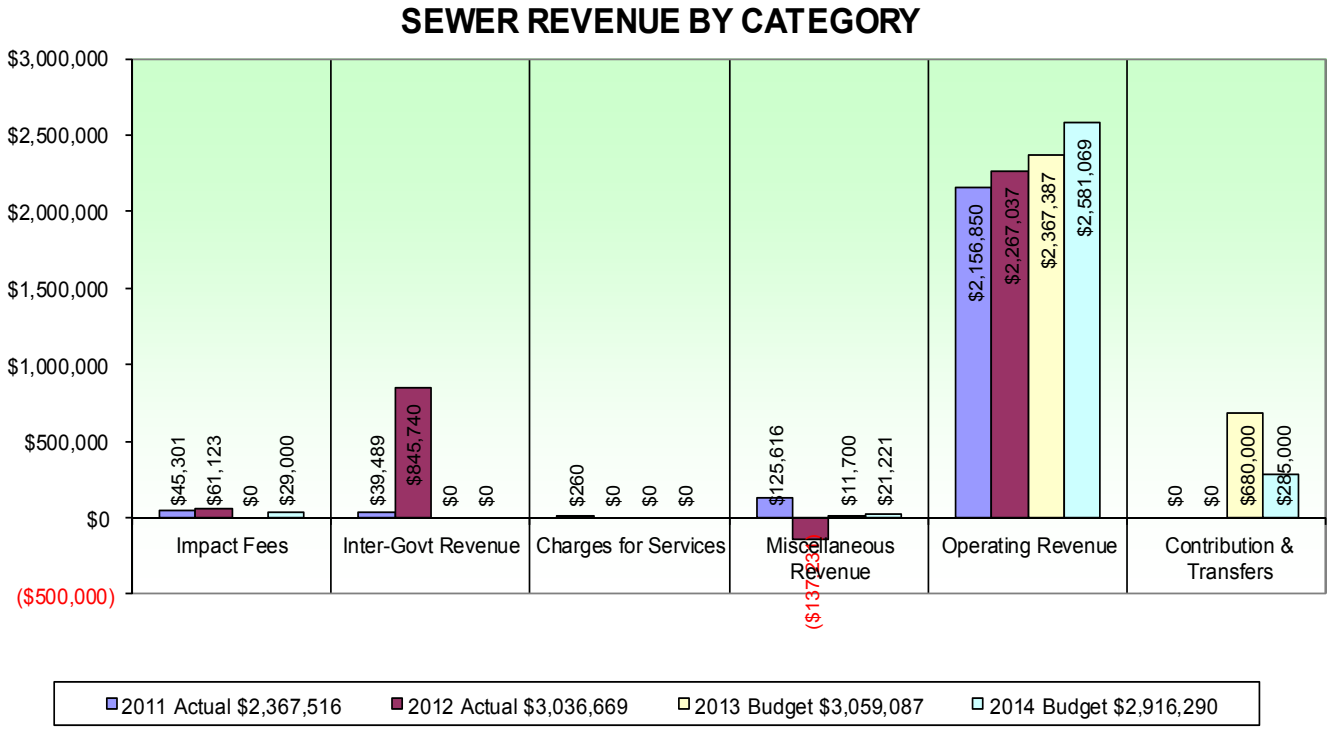
		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
IMPACT FEES							
323002	SEWER IMPACT FEES	$45,301	$61,123	$0	$29,000	$29,000	100%
INTER-GOVERNMENTAL REVENUE							
331001	GENERAL FEDERAL GRANTS	$0	$290,000	$0	$0	$0	0%
331003	HIGHWAYS & STREETS	$39,489	$555,740	$0	$0	$0	0%
CHARGES FOR SERVICES							
349003	ADMIN FEE	$260	$0	$0	$0	$0	0%
MISCELLANEOUS REVENUE							
361001	INTEREST EARNINGS	$13,294	$15,431	$11,700	$21,221	$9,521	81.4%
364001	SALE OF FIXED ASSETS	$112,142	($153,242)	$0	$0	$0	0%
369001	MISC REVENUES	$180	$580	$0	$0	$0	0%
OPERATING REVENUE							
372001	SEWER CHARGES	$2,156,850	$2,267,037	$2,367,387	$2,581,069	$213,682	9%
CONTRIBUTIONS & TRANSFERS							
381008	FUND BAL. APPROPRIATION	$78,960	$633,683	$680,000	$285,000	($395,000)	(58.1%)
389001	BEGINNING FUND BALANCE	($78,960)	($633,683)	$0	$0	$0	0%
TOTAL SEWER FUND - 52 REVENUE		**$2,367,516**	**$3,036,669**	**$3,059,087**	**$2,916,290**	**($142,798)**	**(4.7%)**
FUNCTIONAL REVENUE SUMMARY							
320000	IMPACT FEES	$45,301	$61,123	$0	$29,000	$29,000	100%
330000	INTER-GOVERNMENTAL REVENUE	$39,489	$845,740	$0	$0	$0	0%
340000	CHARGES FOR SERVICES	$260	$0	$0	$0	$0	0%
360000	MISCELLANEOUS REVENUE	$125,616	($137,231)	$11,700	$21,221	$9,521	81.4%
370000	OPERATING REVENUE	$2,156,850	$2,267,037	$2,367,387	$2,581,069	$213,682	9%
380000	CONTRIBUTION & TRANSFERS	$0	$0	$680,000	$285,000	($395,000)	(58.1%)
TOTAL FUNCTIONAL REVENUE SUMMARY		***$2,367,516***	***$3,036,669***	***$3,059,087***	***$2,916,290***	***($142,798)***	***(4.7%)***

The Sewer Fund consists of five (5) major revenue categories: Impact Fees, Charges for Services, Miscellaneous Revenue, Operating Revenue, and Contributions & Transfers. The Sewer fund only collects charges associated with Sewer.

The following chart shows the major categories which make up the Total Sewer Fund Revenue and their percentages of the Sewer Fund Revenue Total:



Following is a graph showing the Sewer Fund Revenue for fiscal years 2011 through 2014 budget year broken down by each year as well as by category:



Impact Fees – 1% of the Sewer Total Budget

Sewer impact fees increased by $29,000 from a zero budget 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 remains at a zero balance in fiscal year 2014 from fiscal year 2013. The City is not anticipating receipt of any intergovernmental revenue in the next few fiscal years.

Charges for Services – 0% of the Sewer Total Budget

Charges for Services budget remains a zero budget since they are based on administration fees received as well as historical trends from the prior two years.

Miscellaneous Revenue – 0.7% of the Sewer Total Budget

Interest Earnings budget increased by $9,521 to a total budget of $21,221 due to the current economic condition and interest rates improving slightly from previous years. 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 – 88.5% of the Sewer Total Budget

In January 2013, 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 2014 budget sewer charges revenue reflects these new rates as follows:

Sewer Rates				
	2012	2013	2014	2015
Single Family Residential Monthly Fee	$ 19.06	$ 19.25	$ 19.44	$ 19.64
Multi Unit - 1st Unit	$ 17.60	$ -	$ -	$ -
Multi Unit - All other units	$ 15.49	$ 15.82	$ 15.98	$ 16.14
Commercial Base Fee	$ 21.28	$ 21.49	$ 21.71	$ 21.92
Commercial Consumption (per 1k gal)	$ 1.30	$ 1.35	$ 1.40	$ 1.45

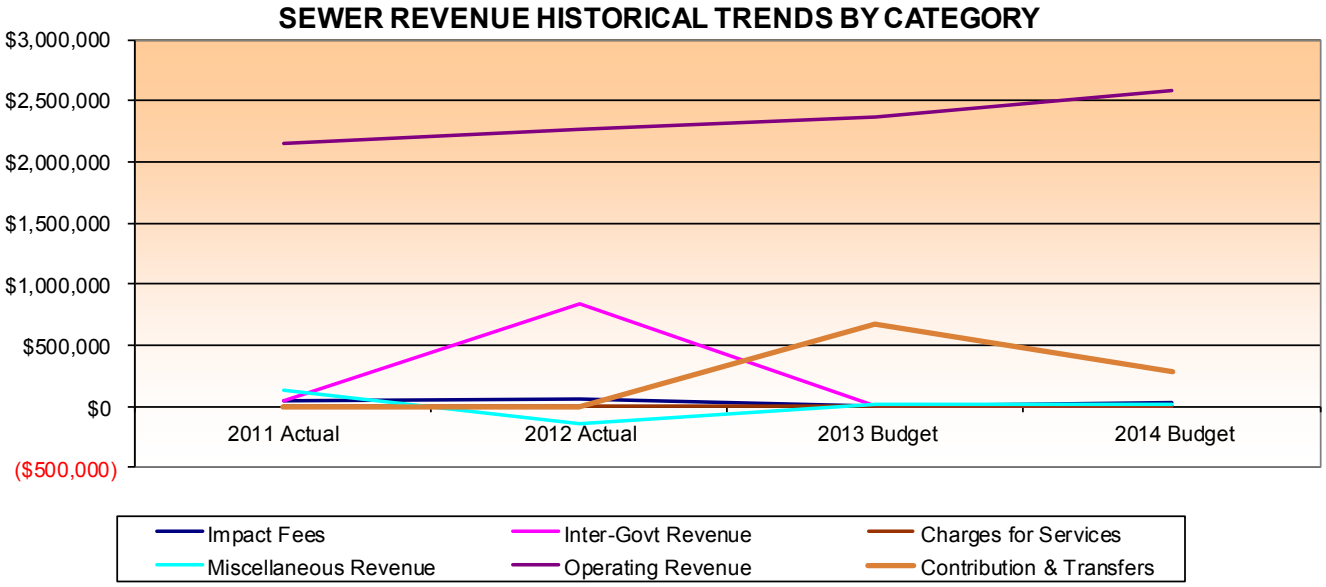
Based on the above referenced Sewer Charges rate structure as well as historical trends, Sewer charges for Residential and Commercial increased by $213,682. Clearfield City will perform a new rate assessment of all utility rates in the fall of fiscal year 2015 for fiscal years 2016 through 2018 for adoption and assessment beginning January 1, 2016.

Contribution & Transfers – 9.8% of the Sewer Total Budget

Fund Balance Appropriation decreased by $395,000. The Fund Balance consists of the amounts budgeted to spend on capital projects using actual fund balance as well as on capital projects not completed in the previous fiscal year since capital projects can carry over from year to year once they have been adopted and approved in any given budget year. Fund Balance Appropriation includes $130,000 for the Sewer Funds' portion of the 450 West project running from 2225 South to 2300 South in conjunction with the CDBG portion, $130,000 for the Sewer Fund's portion of the public works facility project – phase 1, and $25,000 for a sewer upgrade on Bruce Street.

Sewer Fund Category Trend Graph

Following is the Sewer Fund Historical Trends graph from fiscal year 2011 actual revenues to fiscal year 2014 budgeted revenue by Category:



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

Contributions and transfers include fund balance appropriations for capital projects. Fund balance appropriations fluctuate from year to year depending on the amount of projects which are new in a given year as well as the capital projects which are rolling over from prior year(s).

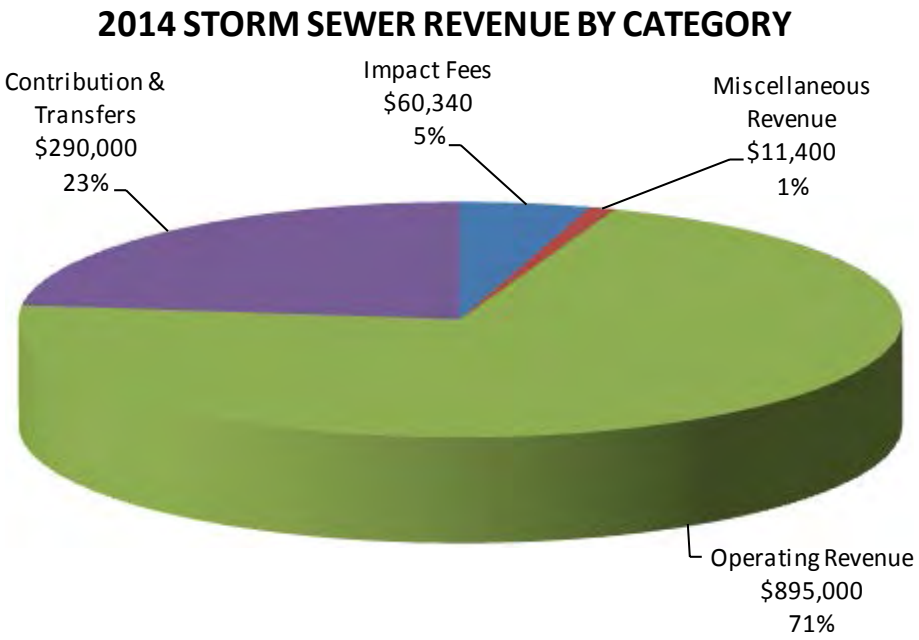
STORM SEWER REVENUE – FUND 53

Enterprise Fund - Storm Sewer, as illustrated in the Budget Summary, makes up 3.7% of the entire City budget. The Total Adopted Enterprise Fund Storm Sewer Budget for the Fiscal Year 2013-2014 is $1,365,018.

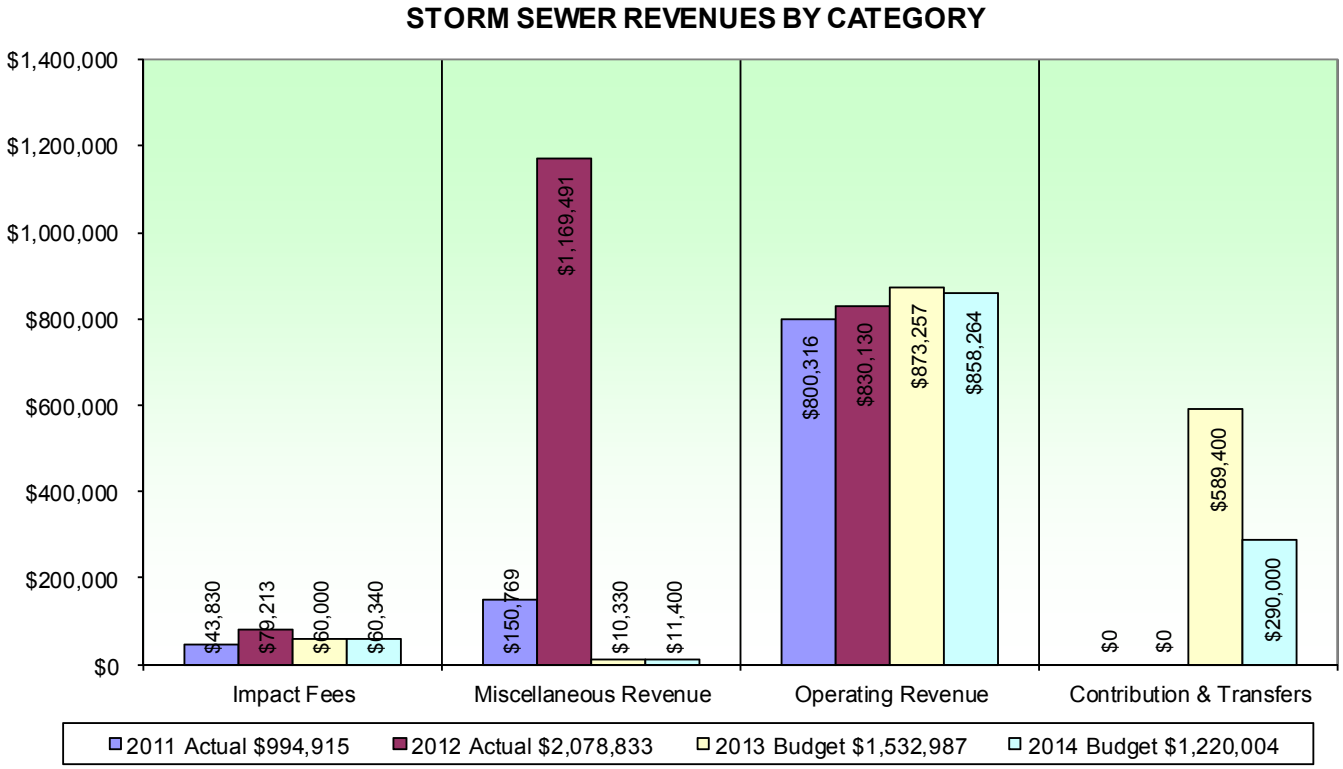
		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
IMPACT FEES							
323003	STORM SEWER IMPACT FEES	$43,830	$79,213	$60,000	$60,340	$340	0.6%
INTER-GOVERNMENTAL REVENUE							
331003	HIGHWAYS & STREETS	$28,778	$1,157,482	$0	$0	$0	0%
MISCELLANEOUS REVENUE							
361001	INTEREST EARNINGS	$8,30	$11m309	$10,330	$11,400	$1,070	$10.4%
369001	MISCELLANEOUS REVENUE	$0	$700	$0	$0	$0	0%
369005	ONE-TIME MISC. REVENUE	$113,688	$0	$0	$0	$0	0%
OPERATING REVENUE							
373001	STORM SEWER CHARGES	$800,316	$830,130	$873,257	$858,264	($14,993)	(1.7%)
CONTRIBUTIONS & TRANSFERS							
381001	TRNF OTHER FUNDS	$0	$0	$209,400	$0	($209,400)	(100%)
381008	FUND BAL. APPROPRIATION	$317,430	$135,645	$380,000	$290,000	($90,000)	(23.7%)
389001	BEGINNING FUND BALANCE	($317,430)	($135,645)	$0	$0	$0	0%
TOTAL STORM SEWER FUND - 53 REVENUE		**$994,915**	**$2,078,833**	**$1,532,987**	**$1,220,004**	**($312,983)**	**(20.4%)**
FUNCTIONAL REVENUE SUMMARY							
320000	IMPACT FEES	$43,830	$79,213	$60,000	$60,340	$340	0.6%
330000	INTER-GOVER. REVENUE	$28,778	$1,157,482	$0	$0	$0	0%
360000	MISCELLANEOUS REVENUE	$121,991	$12,009	$10,330	$11,400	$1,070	10.4%
370000	OPERATING REVENUE	$800,316	$830,130	$873,257	$858,264	($14,993)	(1.7%)
380000	CONTRIBUTION & TRANSFERS	$0	$0	$589,400	$290,000	($299,400)	(50.8%)
TOTAL FUNCTIONAL REV. SUMMARY		***$994,915***	***$2,078,833***	***$1,532,987***	***$1,220,004***	***($312,983)***	***(20.4%)***

The Storm Sewer Fund consists of five (5) major revenue categories: Impact Fees, Intergovernmental Revenue, Miscellaneous Revenue, Operating Revenue, and Contributions & Transfers. The Storm Sewer Fund only collects charges associated with Storm Sewer.

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



Following is a graph showing the Storm Sewer Fund Revenue for fiscal years 2011 through 2014 budget year broken down by each year as well as by category:



Impact Fees – 4.9% of the Storm Sewer Total Budget

Storm Sewer fees increased by $340 based on the number of homes and commercial development that can be built within Clearfield where storm sewer impact fees can be assessed as well as being based on three year historical trends.

Miscellaneous Revenue – 0.9% of the Storm Sewer Total Budget

Interest Earnings budget increased by $1,070. Clearfield City is anticipating a slight increase in interest rates earned on current funds in the bank as well as an increase in fund balances in the bank which will earn interest as well.

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

Operating Revenue – 70.4% of the Storm Sewer Total Budget

In January 2013, Clearfield City adopted new utility rates. The new rate structure was adopted in order to provide revenue to cover the 2013 water revenue bond debt service requirements and to promote water conservation from the residents. The 2014 budget storm sewer charges revenue reflects these new rates as follows:

Storm Water Rates				
	2012	2013	2014	2015
Single Family Residential Monthly Fee	$ 4.48	$ 4.61	$ 4.75	$ 4.89
Fee per ESU	$ 4.48	$ 4.61	$ 4.75	$ 4.89

Based on the above referenced Storm Sewer Charges rate structure and historical trends, Storm Sewer charges budget decreased by $14,993. In the fall of fiscal year 2015, the City will present new storm sewer rates to the City Council for fiscal years 2016 through 2018.

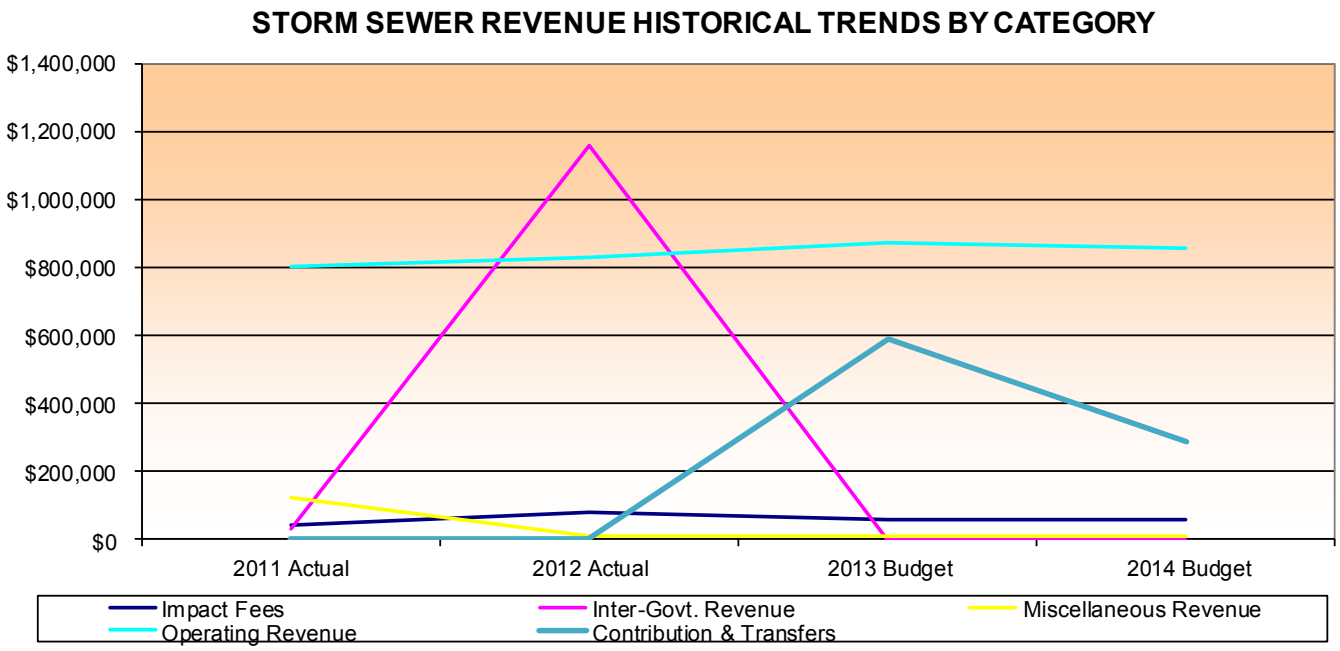
Contribution & Transfers – 23.8% of the Storm Sewer Total Budget

Transfers from Other Funds budget decreased by $209,400 to a zero budget in fiscal year 2014. This accounted for the transfer from the CDRA fund (fund 20) to cover the costs associated with the extension of the storm drain on 1450 South from State Street to 1000 East in fiscal year 2013.

Fund Balance Appropriation decreased by $90,000 to a total budget of $290,000. A portion of Fund Balance accounts for money spent 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 2014 fund balance appropriation is $160,000 for the storm sewer fund's portion of the 450 West project from 2225 South to 2300 South, and $130,000 for the storm sewer fund's portion of the public works facility phase 1 project.

Storm Sewer Fund Category Trend Graph

Following is the Storm Sewer Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 budgeted revenue by Category:



All of the Storm Sewer Fund categories have remained relatively stable in their historical trends with slight increases or decreases except for Contributions and Transfers and Inter-governmental Revenue.

Contributions and Transfer spiked from a zero budget in fiscal year 2012 to a budget of $589,400 in fiscal year 2013. 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 had a slight decrease from fiscal year 2013 to 2014 by $299,400.

Inter-governmental Revenue increased from a zero budget in fiscal year 2012 to account for the revenues received on the 200 South project. Inter-governmental revenue decreased in fiscal year 2013 to a zero budget. It is projected that the inter-governmental revenue will remain a zero budget for fiscal year 2014.

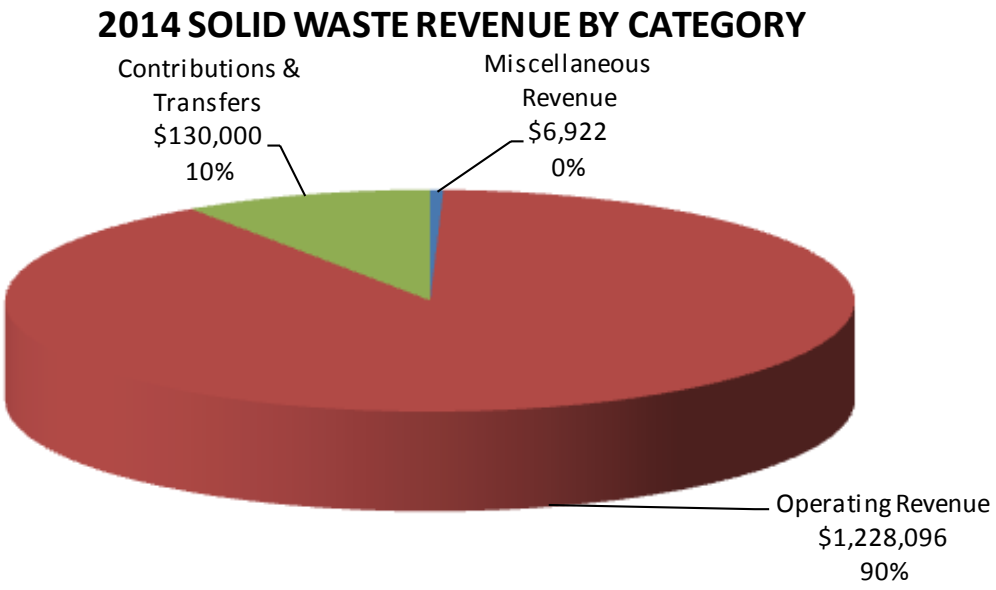
SOLID WASTE REVENUE – FUND 54

Enterprise Fund – Solid Waste, as illustrated in the Budget Summary, makes up 4.2% of the entire City budget. The Total Adopted Enterprise Fund Solid Waste Budget for the Fiscal Year 2013-2014 is $1,365,018.

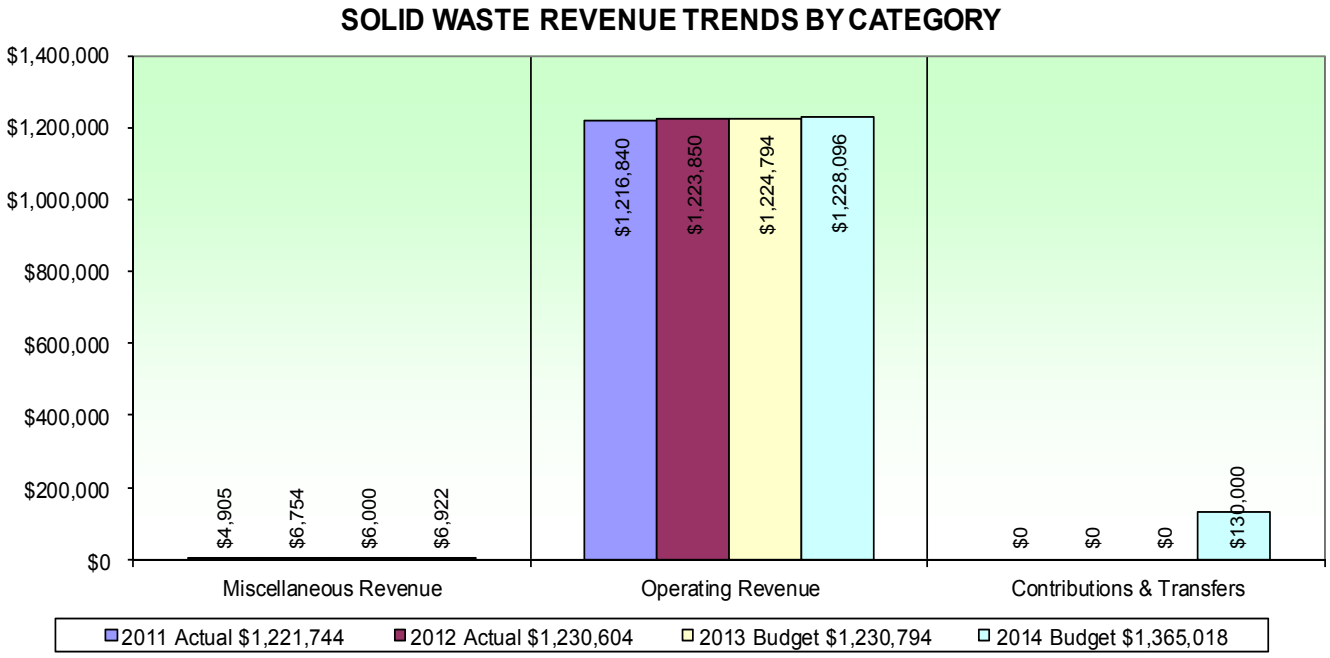
		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
MISCELLANEOUS REVENUE							
361001	INTEREST EARNINGS	$4,905	$6,754	$6,000	$6,922	$922	15.4%
OPERATING REVENUE							
374001	GARBAGE CHARGES	$1,216,840	$1,223,850	$1,224,794	$1,228,096	$3,302	0.3%
CONTRIBUTIONS & TRANSFERS							
381008	FUND BALANCE APPROP.	$9,568	$5,692	$0	$130,000	$130,000	100%
389001	BEGINNING FUND BAL.	($9,568)	($5,692)	$0	$0	$0	0%
TOTAL SOLID WASTE FUND - 54 REVENUE		**$1,221,744**	**$1,230,604**	**$1,230,794**	**$1,365,018**	**$134,224**	**10.9%**
FUNCTIONAL REVENUE SUMMARY							
360000	MISCELLANEOUS REVENUE	$4,905	$6,754	$6,000	$6,922	$922	15.4%
370000	OPERATING REVENUE	$1,216,840	$1,223,850	$1,224,794	$1,228,096	$3,302	0.3%
380000	CONTRIBUTIONS & TRANSFERS	$0	$0	$0	$130,000	$130,000	100%
TOTAL FUNCTIONAL REV. SUMMARY		***$1,221,744***	***$1,230,604***	***$1,230,794***	***$1,365,018***	***$134,224***	***10.9%***

The following Functional Revenue Summary brakes 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 FY14 Budget
360000	Miscellaneous Revenue	$ 6,922	0.5%
370000	Operating Revenue	$ 1,228,096	90.0%
380000	Contrib. & Transfers	$ 130,000	9.5%
	Solid Waste Fund Total for All Categories	$ 1,365,018	100%



Following is a graph showing the Solid Waste Fund Revenue for fiscal years 2011 through 2014 budget year broken down by each year as well as by category:



The Solid Waste Fund consists of three (3) major revenue categories: Miscellaneous Revenue, Operating Revenue, and Contributions and Transfers. 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 changes as follows:

Miscellaneous Revenue – 0.5% of the Solid Waste Total Budget

Interest Earnings budget increased by $922. Interest is the amount collected off of the Solid Waste monies residing in the bank which collects minimal amounts of interest since interest earned has decreased due to the current economic condition.

Operating Revenue – 90.0% of the Solid Waste Total Budget

In January 2013, 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 2014 budget Solid Waste charges revenue reflects the new rates as follows:

Solid Waste Rates (Garbage)				
	2012	2013	2014	2015
Residential Monthly Fee	$ 15.25	$ 15.25	$ 15.25	$ 15.25
Second Can Monthly Fee	$ 7.00	$ 7.00	$ 7.00	$ 7.00

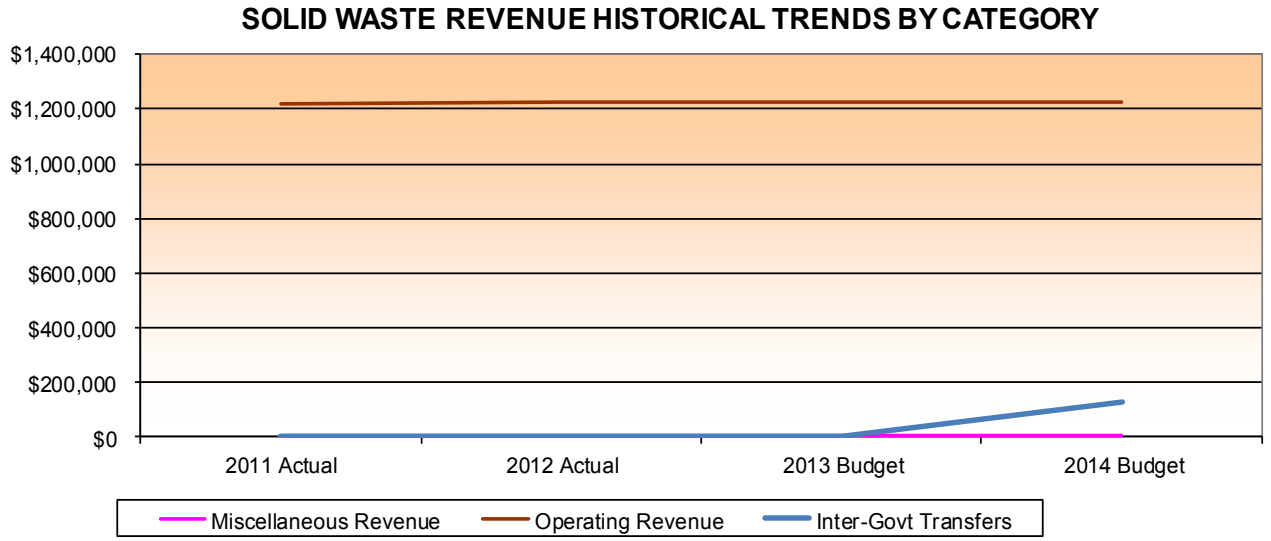
Based on the above referenced Solid Waste Charges rate structure, Solid Waste charges were adopted to remain the same until fiscal year 2015 when the rate structure will be re-evaluated and the adoption of new rates take place. Solid Waste has a slight budgeted increase in revenue based on historical trends and maintaining the current rates as of fiscal year 2012. The Freeport Center is the only portion of the city that is solely responsible for their own garbage disposal.

Contributions & Transfers – 9.5% of the Solid Waste Total Budget

Contributions & Transfers budget increased from a zero budget in fiscal year 2013 to a budget of $130,000 in fiscal year 2014. This accounts for the solid waste fund's portion of the public works/parks facility phase 1 by the use of fund balance.

Solid Waste Fund Category Trend Graph

Following is the Solid Waste Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 budgeted revenue by Category:



ISF FLEET REVENUE – FUND 61

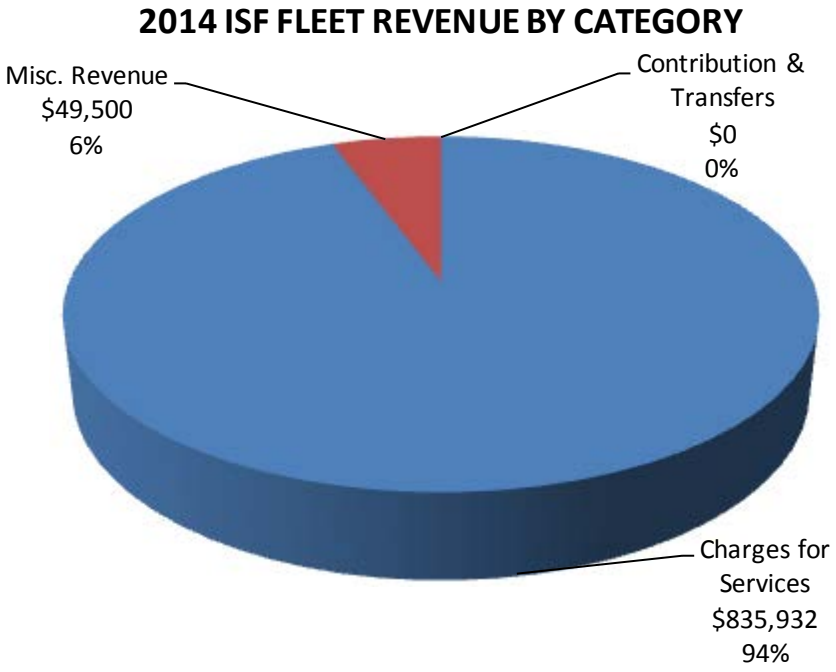
Internal Service Fund (ISF) Fleet, as illustrated in the Budget Summary, makes up 2.7% of the entire City budget. The Total Adopted ISF - Fleet Revenue Budget for the Fiscal Year 2013-2014 is $885,432.

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
CHARGES FOR SERVICES							
344001	FLEET CHARGES FROM GF	$160,182	$122,946	$115,022	$116,723	$1,701	1.5%
344002	FLEET CHARGES FROM WATER	$42,461	$35,425	$32,810	$32,022	($788)	(2.4%)
344003	FLEET CHARGES FROM SEWER	$23,459	$23,898	$13,664	$13,945	$281	2.1%
344004	FLEET CHARGES STORM SEWER	$6,249	$6,748	$13,821	$10,993	($2,828)	(20.5%)
344005	FLEET CHARGES UTILITY ADM	$4,216	$3,415	$3,015	$3,394	$379	12.6%
345001	CONSUM. CHRGS FROM GF	$201,816	$225,326	$239,050	$250,050	$11,000	4.6%
345002	CONSUM. CHRGS FROM WATER	$28,105	$40,788	$34,000	$45,000	$11,000	32.4%
345003	CONSUM. CHRGS FROM SEWER	$22,856	$17,574	$20,100	$22,100	$2,000	10%
345004	CONSUM. CHRGS FROM STORM S	$21,760	$23,039	$17,100	$19,700	$2,600	15.2%
345005	CONSUM. CHRGS FROM UTIL ADMIN	$6,950	$7,384	$5,650	$4,650	($1,000)	(17.7%)
345006	CONSUM. CHRGS OUTSIDE SERVICES	$14,539	$6,986	$4,500	$4,500	$0	0%
346001	VEHICLE REPLACEMENT GF	$175,000	$175,000	$175,000	$175,000	$0	0%
346002	VEHICLE REPLACEMENT WATER	$60,880	$60,880	$63,760	$62,665	($1,095)	(1.7%)
346003	VEHICLE REPLACEMENT SEWER	$43,793	$44,325	$49,437	$43,045	($6,392)	(12.9%)
346004	VEHICLE REPLACEMENT STORM S	$14,000	$14,000	$23,000	$27,970	$4,970	21.6%
346005	VEHICLE REPLACEMENT UTIL ADMIN	$1,923	$3,645	$3,502	$4,175	$673	19.2%
MISCELLANEOUS REVENUE							
364001	SALE OF FIXED ASSETS G/L	$0	($1,524)	$11,895	$35,000	$23,105	194%
365001	FUEL CHARGES	$35,575	$69,834	$0	$14,500	$14,500	100%
369007	CLAIMS & DAMAGES	$2,352	$3,161	$0	$0	$0	0%
CONTRIBUTIONS & TRANSFERS							
381008	FUND BAL. APPROPRIATION	$0	$0	$0	$0	$0	0%
TOTAL ISF FLEET FUND - 61 REVENUE		**$866,144**	**$882,851**	**$825,326**	**$885,432**	**$60,106**	**7.3%**
FUNCTIONAL REVENUE SUMMARY							
340000	CHARGES FOR SERVICES	$828,217	$811,380	$813,431	$835,932	$22,501	2.8%
360000	MISCELLANEOUS REVENUE	$37,927	$71,471	$11,895	$49,500	$37,605	316.1%
380000	CONTRIBUTION & TRANSFERS	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL REV. SUMMARY		***$866,144***	***$882,851***	***$825,326***	***$885,432***	***$60,106***	***7.3%***

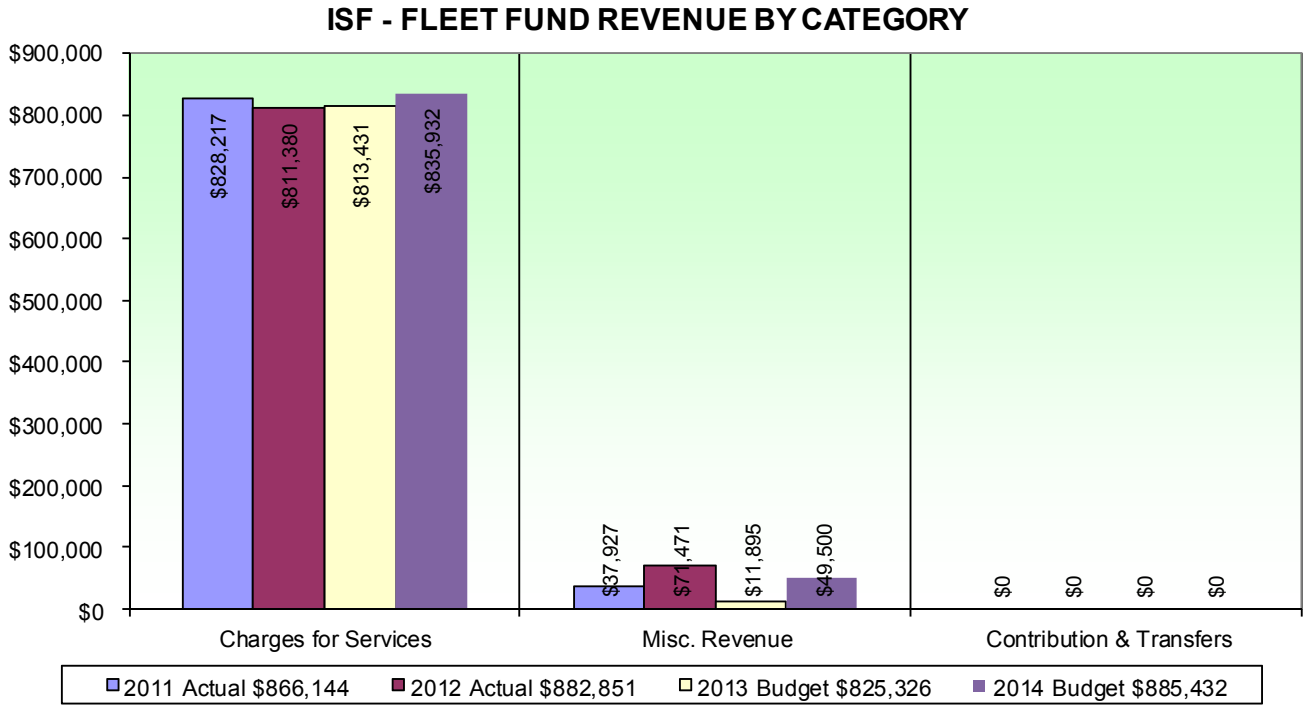
The ISF Fleet Fund consists of three (3) major revenue categories: Charges for Services, Miscellaneous Revenue, and Contributions & Transfers. Each category of the ISF - Fleet budget had as described below.

The following Functional Revenue Summary brakes 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 FY14 Budget
340000	Charges for Services	$ 835,932	94.4%
360000	Miscellaneous Revenue	$ 49,500	5.6%
380000	Contributions & Transfers	$ 0	0%
	ISF - Fleet Fund Total for All Categories	$ 885,432	100%

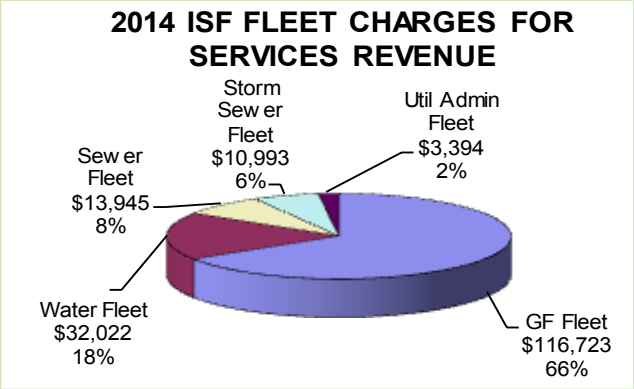


Following is a graph showing the ISF - Fleet Fund Revenue for fiscal years 2011 through 2014 budget year broken down by each year as well as by category:



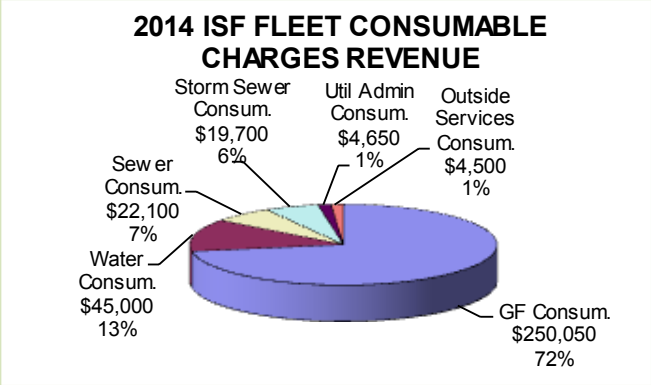
Charges for Services – 94.4% of the Fleet Fund Total Budget

Fleet Charges have budgeted revenues from the General Fund of $116,723, Enterprise Fund - Water of $32,022, Enterprise Fund - Sewer of $13,945, Enterprise Fund - Storm Sewer of $10,993, and Enterprise Fund - Utility Administration of $3,394 for fiscal year 2014. Fleet Charges are based on the kind of vehicle the divisions have within the fleet. Cars, for example, have a lower charge compared to a large street sweeper or heavy duty equipment. 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 being the largest fund making up 66% of the total fleet



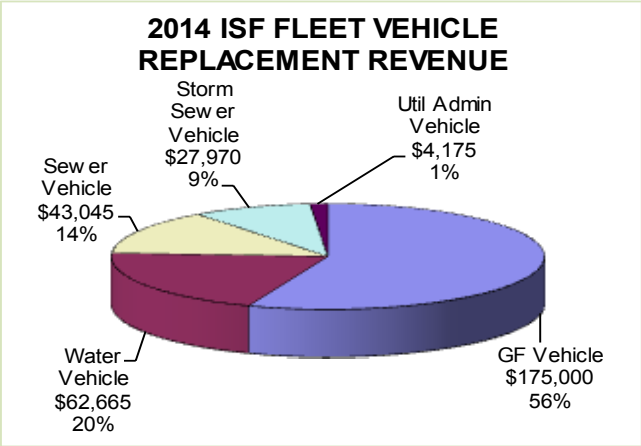
charges. The Enterprise Fund Utility Administration (Utility Meters) is the smallest contributor since it only has two participating vehicles for the water meter in the internal service fleet fund.

Consumable Charges have budgeted revenues from the General fund of $250,050, Enterprise Fund – Water of $45,000, Enterprise Fund – Sewer of $22,100, Enterprise Fund – Storm Sewer of $19,700, Enterprise Fund – Utility Administration of $4,650, 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.

The Vehicle Replacement Program is budgeting for replacement of fleet vehicles which are replaced on a rotation system established by the Fleet Division. In Fiscal year 2014, The Fleet Fund has budgeted vehicle replacements from the General Fund for $175,000, Enterprise Fund – Water for $62,665, Enterprise Fund – Sewer for $43,045, Enterprise Fund – Storm Sewer for $27,970, and the Enterprise Fund – Utility Administration for $4,175. The General Fund is



the largest contributor in the Vehicle Replacement Program making up 56% 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 – 5.6% of the Fleet Fund Total Budget

Sale of fixed assets includes revenue expected to be received by selling of old fleet vehicles at auction. Sale of fixed asset revenue budget increased by $23,105.

Fuel Charges budget increased from a zero budget by $14,500 in fiscal year since Clearfield City teamed up with the State of Utah Fleet Fuel Card and sold the city owned fueling stations to the State. The State of Utah Gascard now purchases the fuel that can still be dispensed at the City shop yard. Once a month the State Gascard bills the City for the fuel that was consumed. The Davis County Council of Aging's fuel usage is being billed to the City then the City sends the Davis County Aging a bill each month for their fuel usage.

In fiscal year 2014, there are no anticipated claims and damages for the fleet fund since each fund is responsible for their own claims and damages.

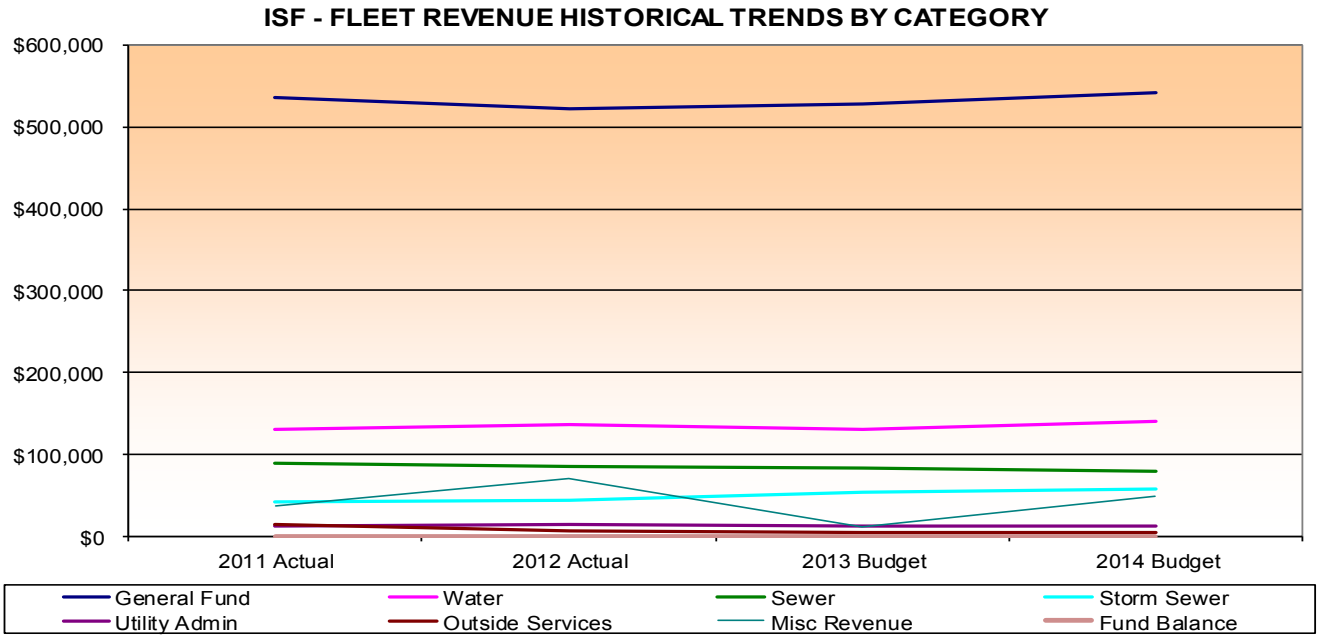
Contribution & Transfers – 0% of the Fleet Fund Total Budget

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 2014.

ISF- Fleet Fund Category Trend Graph

Following is the ISF - Fleet Fund Historical Trends from fiscal year 2011 actual revenues to fiscal year 2014 budgeted revenue by Category:

All of the ISF – Fleet Fund categories have remained relatively stable in their historical trends by fluctuating slightly each year. There are no significant changes to report for the ISF – Fleet fund for fiscal year 2014 budget.

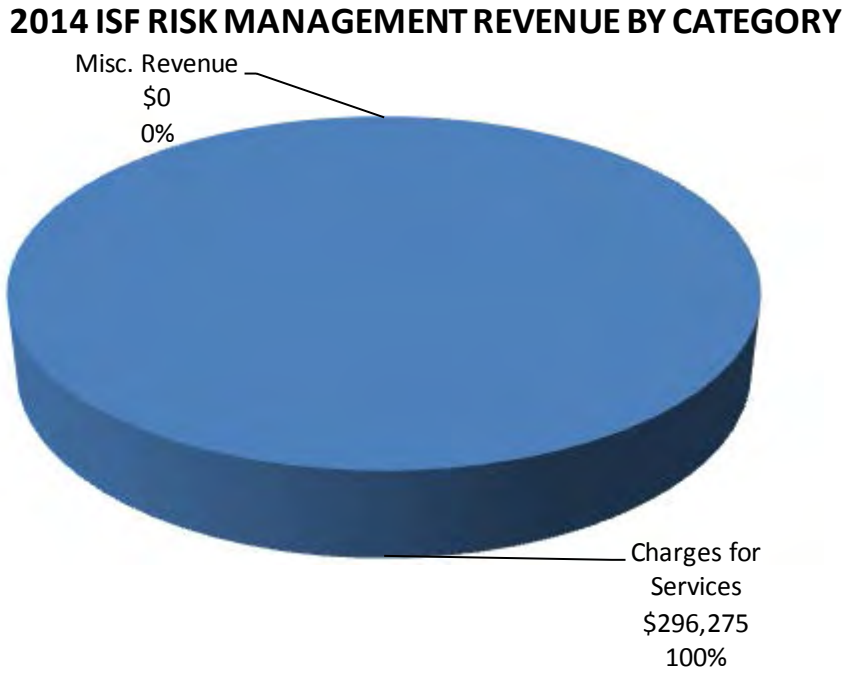


ISF RISK MANAGEMENT REVENUE – FUND 63

Internal Service Fund (ISF) Risk Management, as illustrated in the Budget Summary, makes up 0.9% of the entire City budget. The Total Adopted Risk Management Revenue Budget for the Fiscal Year 2013-2014 is $296,275.

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
CHARGES FOR SERVICES							
344006	RISK MGMT CHARGES – GF	$0	$0	$196,554	$204,338	$7,784	4%
344007	RISK MGMT CHARGES - WATER	$0	$0	$20,649	$28,887	$8,238	39.9%
344008	RISK MGMT CHARGES – SEWER	$0	$0	$8,450	$34,410	$25,960	307.2%
344009	RISK MGMT CHARGES – STORM	$0	$0	$10,352	$9,666	($686)	(6.7%)
344010	RISK MGMT CHARGES – UTIL METERS	$0	$0	$28,243	$2,926	($25,317)	(89.6%)
344011	RISK MGMT CHARGES – ISF FLEET	$0	$0	$4,130	$5,288	$1,158	28%
344012	RISK MGMT CHARGES – CDRA	$0	$0	$0	$386	$386	100%
344013	RISK MGMT CHARGES – GARBAGE	$0	$0	$0	$10,374	$10,374	100%
TOTAL ISF RISK MGMT FUND - 63 REVENUE		**$0**	**$0**	**$268,378**	**$296,275**	**$27,897**	**10.4%**
FUNCTIONAL REVENUE SUMMARY							
340000	CHARGES FOR SERVICES	$0	$0	$268,378	$296,275	$27,897	10.4%
TOTAL FUNCTIONAL REV. SUMMARY		***$0***	***$0***	***$268,378***	***$296,275***	***$27,897***	***10.4%***

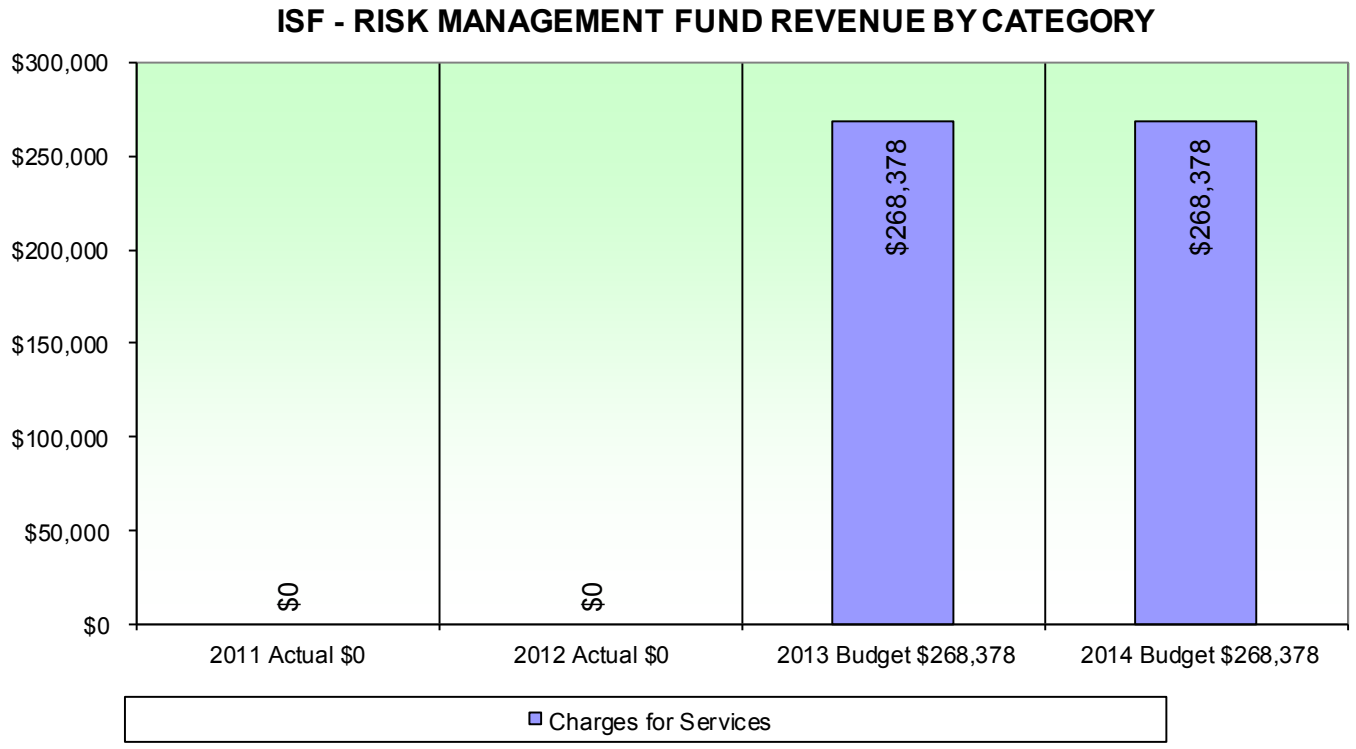
The ISF Risk Management Fund consists of one (1) major revenue category of Charges for Services.



Charges for Services – 100% of the Fleet Fund Total Budget

Risk Management Charges budget revenue increased from the General Fund by $7,784, increased from the Enterprise Fund - Water by $8,238, increased from the Enterprise Fund - Sewer by $25,960, decreased from the Enterprise Fund - Storm Sewer by $686, decreased from the Enterprise Fund - Utility Administration by $25,317, increased from the Internal Service Fund – Fleet Fund by $1,158, increased from the CDRA from a zero budget by $386, and increased from the Solid Waste fund from a zero budget by $10,374 for fiscal year 2014. Risk Management Charges include insurance premiums for liability, building, and risk coverage. Each fund is charged an allocated rate based on their risk factor for liability as well as the direct cost of buildings or equipment coverage specific to their fund. The General Fund is the largest fund making up 69% of the total risk management charges.

Since the ISF – Risk Management Fund was newly created fund in fiscal year 2013 historical trends are limited until several fiscal years have occurred.



PERPETUAL CEMETERY REVENUE– FUND 70

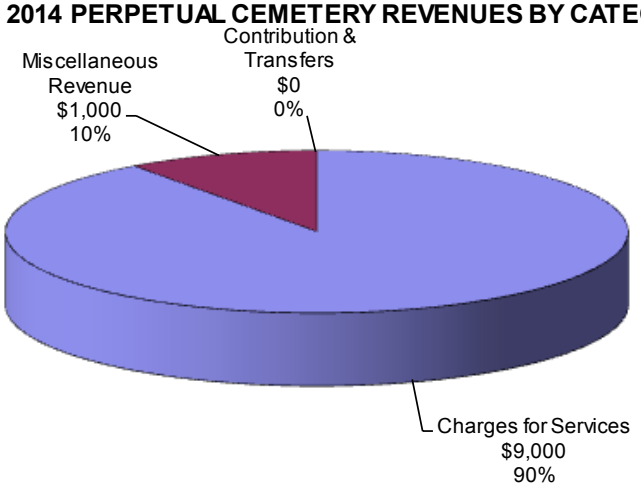
The Perpetual Cemetery Fund, as illustrated in the Budget Summary, makes up less than 1% of the entire City budget. The Total Adopted Perpetual Cemetery Revenue Budget for the Fiscal Year 2013-2014 is $10,000.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted	Variance From FY13	% Inc/ (Dec)
CHARGES FOR SERVICES						
348002 PERPETUAL CARE	$10,950	$11,100	$9,000	$9,000	$0	0
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	$845	$1,203	$1,000	$1,000	$0	0%
CONTRIBUTIONS & TRANSFERS						
381008 FUND BAL. APPROPRIATION	$0	$0	$0	$0	$0	0%
TOTAL PERPETUAL CEMETERY - 70 REV.	**$11,795**	**$12,303**	**$10,000**	**$10,000**	**$0**	**0%**
FUNCTIONAL REVENUE SUMMARY						
340000 CHARGES FOR SERVICES	$10,950	$11,100	$9,000	$9,000	$0	0%
360000 MISCELLANEOUS REVENUE	$845	$1,203	$1,000	$1,000	$0	0%
380000 CONTRIBUTION & TRANSFERS	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL REV. SUMMARY	***$11,795***	***$12,303***	***$10,000***	***$10,000***	***$0***	***0%***

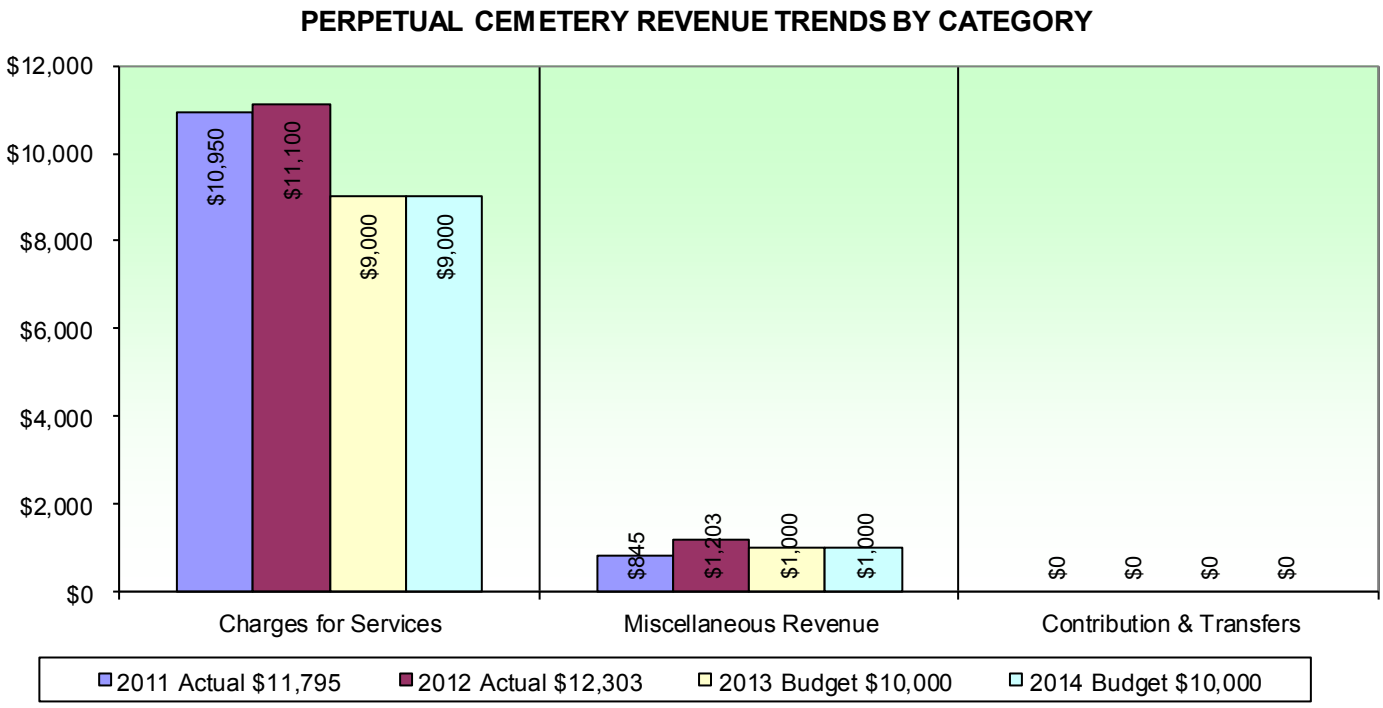
The following Functional Revenue Summary brakes down the major categories which make up the Total Perpetual Cemetery Fund Revenue and their percentages of the Perpetual Cemetery Fund Revenue Total:

Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY14 Budget
340000	Charges for Services	$ 9,000	90%
360000	Miscellaneous Revenue	$ 1,000	10%
380000	Contributions & Transfers	$ 0	0%
	Perpetual Cemetery Total by Category	$ 10,000	100%

2014 PERPETUAL CEMETERY REVENUES BY CATEGORY



Following is a graph showing the Perpetual Fund Revenue for fiscal years 2011 through 2014 budget year broken down by each year as well as by category:



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.

Charges for Services – 90% of the Perpetual Cemetery Fund Total Budget

Charges for Services budget remained stable at a budget of $9,000 in fiscal year 2014 based on being conservative as well as based on the historical trends collected in fiscal year 2010 and 2012.

Miscellaneous Revenue – 10% of the Perpetual Cemetery Fund Total Budget

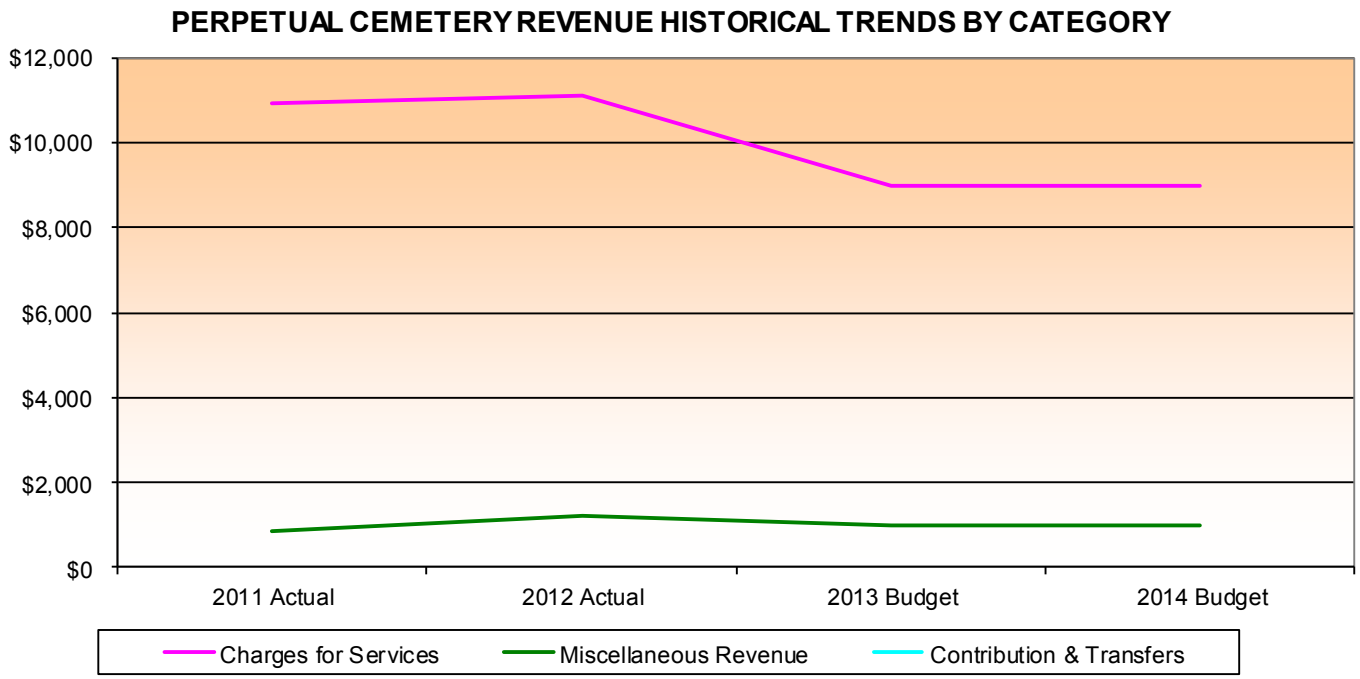
Interest Earnings budget remained stable in fiscal year 2014 with a total budget of $1,000. Interest Earnings are based on the amount of cash within the Perpetual Cemetery Fund earning interest.

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 2011 actual revenues to fiscal year 2014 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 remain stable based on historical trends from prior years. In fiscal year 2014, the city anticipates to receive an estimated $9,000.

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 2014 with a budget of $1,000.

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

2013 – 2014 Strategic Plan

"CLEARFIELD'S VISION 2020"

In January 2009 at the annual 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 provide 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."

Updates to "Vision 2020"

With the passing of time, some of the original conditions in effect at the time of Clearfield City's Vision 2020 Plan creation have changed; additionally, the City has accomplished several of the original tactics. The City recognized the need to update the

Plan to make sure it continues to reflect the desires of our stakeholders.

The Mission Statement, Vision Statement, and Core Values remained unchanged. The Goals, Strategies, and Tactics, however, have undergone significant revisions. The Plan is still built upon the idea that our efforts should be focused on three main "environments" – Economic, Social, and Local Government instead of the original four areas. Each environment has its own specific areas of emphasis and corresponding goals, strategies, and tactics.

An additional change to the Plan was the addition of a record of the City's progress on the Plan since its original adoption.

Vision Statement

CLEARFIELD CITY – OUR COMMUNITY IS OUR FAMILY

- Clearfield City is *the* place in Utah to live, work and play.
- We are a clean, attractive, and affordable city with sound government.
- We take great pride in our city and are actively involved in the future of Clearfield.
- We enjoy a high level of responsive municipal services and great parks, recreation, schools, and events.
- We are a safe, secure, healthy, welcoming and vibrant city.
- We share the values of integrity and honesty.
- We enjoy a strategic location that provides proximity to the best outdoor recreation and scenery Utah has to offer.
- We carefully create long-range plans and economic development opportunities to secure Clearfield as the best city in Utah.
- Everyone loves living, doing business and playing in Clearfield!

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
…strong family and neighbor relationships.
We Value…
…our community, our family.
…taking care of each other.

Inclusiveness
…having respect and tolerance for all.
We Value…
…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
…clean and attractive neighborhoods.
We Value…
…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 pioneering spirit, patriotism, and service.

Sound Government
…open, ethical, and fiscally responsible government.
We Value…
…an efficient government that serves the people.

Economic Vitality
…being a regional job center and promoting growth in a variety of
We Value…
…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 a "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: Encourage Economic Growth and job creation through increased focus on Economic Develop activities.
A – Area of Emphasis: Business Recruitment, Expansion, and Retention
i – Strategy: Develop a comprehensive plan for current business retention and expansion and new business relocation.
a – Tactic: Maintain membership in and competitively bid on Economic Develop Corporation of Utah's (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: Perform weekly business visits to assess the needs of the business community, strengthens corporate relationships, and identify opportunities for growth.
d – Tactic: Be involved with the International Council of Shopping Centers (ICSC). Prepare for and attend the annual convention.
e – Tactic: Analyze and address obstacles to doing business in Clearfield.
f – Tactic: Strengthen relationships with commercial brokers to better

understand the needs of both buyers and sellers of real property.

ii – Strategy: Support and sustain current Clearfield City businesses.

a – Tactic: Purchase goods and services, as allowed by purchasing policies and procedures, from Clearfield businesses.

b – Tactic: Maintain and improve the vitality and image of local businesses by using the City's public relations resources to promote new tenant leases, expansions, and construction.

c – Tactic: Create opportunities, such as online forums or regular meetings, for business owners to communicate their needs to city officials.

d – Tactic: Regularly promote the importance of shopping locally through the City's website, newsletter, and other forms of communication.

B – Area of Emphasis: Resources and Incentives

i – Strategy: Maximize the impact of City resources in pursuit of economic development activities.

a – Tactic: Prioritize funding for personnel and operations that support economic development.

b – Tactic: Adopt guidelines for the use of economic development incentives to ensure that resources are reserved for activities that will provide the greatest benefit.

C – Area of Emphasis: Community Pride and Public Image

i – Strategy: Foster community pride and strengthen the City's Image.

a – Tactic: Fund and execute the City's marketing campaign.

b – Tactic: Fund and prioritize the maintenance and improvement of City-owned open space along high-traffic corridors, such as our I-15 interchanges. Incorporate well-designed thematic elements when possible.

c – Tactic: Maximize opportunities for positive exposure through social media outlets such as Facebook and Twitter, as well as other online resources such as YouTube and Wikipedia.

d – Tactic: Work with owners of key properties with strategic value and high visibility throughout the City to create plans for redevelopment or improvement of their property.

2 – Goal: Maintain Clearfield City as Davis County's "Job Center" and increase the number of available family-sustaining jobs.

A – Area of Emphasis: Freeport Area

i – Strategy: Identify opportunities to increase Freeport's viability and long-term competitiveness.

a – Tactic: Identify and secure outside funding sources (federal and state grants and low interest loans) to help finance capital improvements.

b – Tactic: Continue to fund and complete capital improvements in accordance with the City's Capital Improvements Plan.

c – Tactic: Work with Freeport staff to identify and plan for their top priorities and infrastructure needs.

d – Tactic: Support opportunities for exposure and high quality development at the new entrances to Freeport created by State Road 193 (SR-193).

e – Tactic: Explore the possibility of retail outlet development for Freeport tenants.

B – Area of Emphasis: Hill Air Force Base

i – Strategy: Use Development at Falcon Hill as a Catalyst for Economic Development.

a – Tactic: Per MIDA's lead and request, complete annexation petitions of the Falcon Hill development.

b – Tactic: Maximize opportunities to provide cost-effective municipal services in and around Hill Air Force Base.

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 to ensure the greatest chance of success for each area.

3 – 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 to attract and retain high quality retail establishments.

a – Tactic: Incentivize and zone for new moderate- to high-income housing.

b – Tactic: Develop amenities (i.e. plazas, garden), 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: Continue to fund and promote the Fourth of July celebration as the regions' leading holiday event.

d – Tactic: Dedicate sufficient resources toward the wing festival to ensure the event's success and raise the community's profile.

B – Area of Emphasis: Downtown Clearfield

i – Strategy: Develop an intimate, walkable, vibrant, urban and unique downtown experience.

a – Tactic: Zone for and incentivize moderate- to high-density, upscale and urban residential development to replace existing low quality housing.

b – Tactic: Revitalize/facelift rundown downtown properties using redevelopment 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: As resources allow, implement the findings of the feasibility study for Clearfield's old City Hall.

i – Tactic: Consider other public service agencies that may benefit from relocating to downtown and being close to Clearfield City Offices and Davis County Building.

C – Area of Emphasis: Legend Hills

i – Strategy: Support the development and expansion of Legend Hills as the City's premier Office and 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 with significant commercial components.

d – Tactic: Work with and incentivize property owners to redevelop aging apartment complexes surrounding the SR 193/I-15 interchange.

e – Tactic: Proactively identify and prioritize infrastructure improvements within the area in anticipation of future development.

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

i – Strategy: Develop a high-end, self-sustaining mixed use area which attracts quality businesses, commuters, and residents.

a – Tactic: Partner with UTA to design and build a public gathering place, museum, recreational facility, or other public amenity as one anchor of the TOD's business development.

b – Tactic: Facilitate the development of moderate to high-income urban residential properties that help support retail business. Minimize residential footprints to increase the area available for other uses.

c – Tactic: Work with the Developer and UTA to adopt a Development Agreement and implement needed financial incentives that attract appropriate office, retail, and residential development.

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: As resources allow, convert the Old City Hall into a Performing Arts Center.

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

b – 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: Analyze program offerings and costs for underserved populations (e.g. pee wee sports, teens, and retiring baby-boomers).

ii – Strategy: Develop remaining undeveloped park space.

a – Tactic: Design, engineer, and build the Pinnacle 6 acres, the old school property 10 acres (outdoor living center), the West Park Village 3 acres, and the last phase of Barlow Park..

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: Plan and administer "Clearfield University" on an annual basis, or as necessary.

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

c – Tactic: Provide opportunities for ongoing training and development of members of City boards and commissions; increase efforts to recruit dedicated residents for future service.

d – Tactic: Facilitate the coordination of volunteer groups and service opportunities throughout the community.

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: Seek corporate and government volunteer sponsorships for tutorial programs at the Clearfield Aquatic Center and at the 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: Establish a replacement and maintenance fund for building repairs and upgrades.

ii – Strategy: Ensure adequate and efficient provision of municipal services.

a – Tactic: Strive for self-sufficiency in enterprise fund activities.

b – Tactic: Evaluate services and fees to ensure appropriate and fair cost recovery.

c – Tactic: Prioritize the use of resources for programs and services with the widest impact and collective benefit.

d – Tactic: When necessary, eliminate non-essential services that require public subsidies. Services with minimal or limited impact should be eliminated first.

B – Area of Emphasis: Infrastructure

i – Strategy: Replace dilapidated and aging infrastructure.

a – Tactic: Implement and, when needed, update the water, waste water, and storm sewer capital facility plans.

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 the 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: Implement wireless fieldwork technologies for building inspections, engineering/subdivision inspections, etc.

d – Tactic: Implement a wireless and electronic monitoring system (SCADA) to monitor and manage the City's utility infrastructure.

e – Tactic: Install or lease fiber optic communication infrastructure between facilities.

3 – 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: Identify and implement low-cost, quality-of-life benefits for employees, such as flexible scheduling.

4 – 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: Prioritize funding to maintain law enforcement staffing at adequate levels.

b – Tactic: Create an online reporting system for certain minor crimes and low priority incidents.

c – Tactic: Update the Communications Center and consider the addition of Spanish-speaking dispatchers to address the needs of our population.

d – Tactic: Create an action plan to deal with nuisance and drug properties, such as through the use of an "armadillo" vehicle.

e – Tactic: Utilize GIS and "Dashboard" to create a more effective means of conducting traffic enforcement with the goal of increasing public safety through the targeting of accident "hot spots."

f – Tactic: Dedicate police resources toward effective community-oriented programs and activities such as the Good Landlord Program and Code Enforcement.

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.

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 (as feasible).

d – Tactic: Encourage and strategize elected and appointed official participation with key boards, commissions, volunteer, and professional organizations.

"Vision 2020" Plan Progress

Since its original approval in January 2010 several of the goals, strategies and tactics of the Vision 2020 Plan have been accomplished. The following article from the March 2011 City Newsletter provided a brief update on our progress:

"Here's what's been accomplished the first year:

1. *Responded to more than a dozen of EDCUtah's requests for information on project leads.*
2. *Submitted preliminary proposals for building inspection on and culinary water service for the HAFB's new Falcon Hill business park development.*
3. *Started a space needs analysis and feasibility study of Clearfield City's old city hall into a Community Arts Center.*
4. *Provided incentive offers to large, national retailers to locate in Clearfield City.*
5. *Completed and presented the city's draft site plan to UTA for its rail stop development that included hundreds of thousands of square feet of office and retail space as well as higher income housing units.*
6. *Worked with the Davis Community Learning Center to apply for federal grants to help sustain and improve the Center's programs and services.*
7. *Completed the economic development area project study and audit that identified new monies for economic development.*
8. *Moved many resident and business services online including utility bill payment, employment applications, license renewals, etc.*
9. *Implemented the city's new Geographic Information System (GIS) strategy and program.*
10. *Created an Information Technology Committee to help guide and direct the city's use of technology to improve efficiencies and service.*
11. *Applied for and received funding for numerous technology improvements in public safety such as public space pole-mounted digital camera system, digital dash camera installation in all police cruisers, and new "hot spot" software technology to help more efficiently focus police enforcement efforts.*
12. *We discussed with other cities the possibility of a consolidated Davis County dispatch system. The other cities were not interested in doing so at this time.*
13. *Sent key city staff members to FEMA emergency training exercises and training seminars.*
14. *Worked with key legislators to secure final funding for the SR 193 extension.*

15. *Maintained a general fund surplus without significantly decreasing services, using our "rainy day" fund and without employee furloughs or layoffs.*

Along with continuing what we've been working on this past year, here is some of what is planned to be addressed during the upcoming year:

1. *Implementing Clearfield's new "We've Got It Made!" branding campaign.*
2. *Create an on-line Clearfield business registry so residents can shop and buy in Clearfield.*
3. *Identify and apply for numerous federal and state grants to help fund youth, arts and health programs along with infrastructure our aging water, sewer, and storm drain utilities.*
4. *Fund and complete a parks infrastructure capital facility upgrade, improvement and replacement plan.*
5. *Complete a space and needs analysis and site plan for the city's aging public works complex.*

Clearfield City will continue to follow, update, change and improve our Vision 2020 strategic plan to help guide the city through a successful decade of accomplishment."

The 2012 update to the Plan reflects many additional accomplishments. The purpose of this section is to document those changes for the benefit of future staff, elected and appointed officials, and residents so they may have a more complete understanding of the evolution of the Plan and the progress that has been made.

Strategic plans can be linked to the divisions directly impacted by the planning process in the Operating Budget Section. Since the adoption of the Vision 2020 occurred in January 2010, each Division has been working diligently 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 – Backhoes
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 five-year improvement plan:

Project Description	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	Unscheduled
Street Overlay Projects	$220,000	$200,000	$350,000	$350,000	$350,000	
1000 W 700 S Road Widening	$80,000					
Public Works Facility		$130,000				$600,000
700 S – 1000 W to 1400 W						$90,000
200 S – State to 750 E			$150,000			
Sign Management Plan						$40,000
Street Seal Coating		$300,000				
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
Crack Patch & Slurry Seal	$100,000					
Depot Street Extension (CDRA)	$200,000					
State – 1250 S to 100 E Realign						$1,000,000
Legend Hills Project (CDRA)	$202,400					
TOTAL STREETS DIVISION	$802,400	$630,000	$900,000	$350,000	$350,000	$2,330,000

FLEET & EQUIPMENT MAINTENANCE

Clearfield City Fleet and Equipment Maintenance Division have the job of maintaining and repairing the 110 Licensed City Vehicles and 24 Unlicensed City Equipment. Fleet and Equipment Maintenance has 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 five-year improvement plan:

Project Description	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	Unscheduled
Pup Trailer for 10 Wheel Dump Truck			$20,000	$20,000		
Heavy Duty Trailer	$6,000					
Kubota RTV 1100 w/Snowplow					$20,400	
Backhoe (trade program)	$20,000	$20,000	$20,000	$20,000	$20,000	
Single Axle Dump Truck w/Plow (3)			$125,000	$125,000	$125,000	
Asphalt Paver & Trailer						$75,000
New Shop Building						$1,500,000
Truck Shed Heaters	$10,000					
Replacement Vehicles (CS)	$28,500	$32,000				
Replacement Vehicles (Public Works)	$32,500	$62,000				
Replacement Vehicles (Parks)		$33,000				$150,000
Replacement Vehicles (Police)	$198,500	$106,000	$164,000	$164,000	$164,000	
60”-72” Zero-turn Mowers (Parks)		$24,000				

V-Plow Snow Plow		$7,000				
Ball Field Maintenance Machine		$27,000				
Oil Burning Furnace (Shops)		$9,500				
Stand-on Aerator (Parks)		$8,000				
TOTAL FLEET & EQUIPMENT	$295,500	$328,500	$329,000	$329,000	$329,400	$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 Action 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 2014 are the Family Connection Center, Clearfield Youth Resource Center, Safe Harbor, Davis Community Learning Center, and the 450 West Street project.

CDBG funding history is as follows:

Year	*Amount*
1996	$360,000
1997	$351,000
1998	$330,000
1999	$330,000
2000	$332,000
2001	$341,000
2002	$356,000
2003	$344,000
2004	$288,000
2005	$279,000
2006	$266,281
2007	$239,021
2008	$238,299
2009	$228,826
2010	$231,523
2011	$250,819
2012	$209,829
2013	$217,184
2014	$237,641

Sub-Recipients of CDBG funding for the fiscal year 2013-2014 are:

Recipient	Amount
Youth Resource Center	$10,000
Safe Harbor	$5,000
Family Connection Center	$10,000
Davis Community Learning Center	$10,646
450 West Street Project	$181,995

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 101 new lots approved within the City for development:

Subdivision	*# of Lots*
Chelemes Farms	2
Park Village	24
Holt Park	1
Quinci Park	1
Autumn Ridge #4	1
Grand View	1
Briarwood Hollow	11
Clifford Park	33
Barton Farms	2
Tanner Heritage	25

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 under the Police Department. 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 114.5 miles of culinary water lines within Clearfield City. Water capital project expenditures are budgeted in Enterprise Fund 51 – Water.

In fiscal year 2011-2012, 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. And in fiscal year 2012, The Water division created a Capital Facilities Plan which priorities the projects needing funding throughout the City and projected their estimated improvement budget needs.

Capital Facilities Plan
Summary of the Culinary Water Projects
June 2012

Project Number (Priority)	Project Name	Estimated Total For Improvements
1	Pressure Reducing Valve Station with SCADA Connection – Location Varies	**$156,600**
2	Freeport Center Upgrade	**$500,000**
3	10" Diameter Waterline – University Parkway Extension to 1400 South	**$136,400**
4	16" Transmission Waterline – South Side	**$926,400**
5	8" Diameter Check Valve & Box – 25 South / 1000 West Intersection	**$25,300**
6	Hill Air Force Base Well – Heating and Ventilation of Facility	**$47,200**
7	Transfer Water Rights from 750 East / 200 South Well to the HAFB Well	**$17,400**
8	Hill Air Force Base Tank and Transmission Pipe	**$3,508,400**
9	Freeport Center Upgrade	**$500,000**
10	Close the "Woods Cross Cannery Well" per Utah State Regulations	**$34,300**
11	8" Diameter Waterline – Melanie Acres Area	**$1,765,700**
12	8" Diameter Waterline – Meadow Park Area	**$1,094,850**
13	10" Diameter Waterline – State Street – 700 South to 1300 South	**$472,200**
14	10" Diameter Waterline – 1000 East – 450 South to 700 South	**$189,100**
15	8" Waterline – 500 West – 1700 South to Barlow Park	**$162,700**
16	10" Waterline – 700 South – 1000 West to 1350 West	**$226,800**
17	Meter Vault at Job Corp Site	**$15,800**
18	Re-build 12" Check Valve at 793 East and 700 South	**$21,600**
19	8" & 10" waterline – Valhalla Estates Area	**$1,441,400**
20	Freeport Center Upgrade	**$500,000**
21	8" Waterline – Westwood Estates Area	**$1,762,300**
22	8" Waterline – Julie Estates Area	**$545,800**
23	Culinary Water Storage Building at City Shop Site	**$107,400**
24	Construct Building over Well Head Facility (700 South / 2000 East)	**$153,700**
25	Freeport tank – One & One-Half Millions Gallons	**$1,117,300**
26	8" Waterline – Fern Drive – Main Street to 300 North	**$220,400**
27	Freeport Center Upgrade	**$500,000**
28	8" Diameter Check Valve and box – 1100 South / 1680 East	**$25,300**
29	8" Waterline – 2300 South – South Main to 500 West	**$334,700**
30	8" Waterline – Hilltop – 1000 East to 800 East	**$117,500**
31	8" Waterline – 1000 South – 500 East to State Street	**$124,300**
32	8" Waterline – 450 South – State Street to 500 East	**$110,800**
33	8" Waterline – Lynwood Drive	**$169,100**
34	8" Waterline – Locust Street	**$93,400**
35	8" Waterline – Sycamore Street	**$137,800**
36	8" Waterline – 300 East – Center Street to 300 North	**$190,400**
37	8" Waterline – Marilyn Drive (South of 200 South)	**$190,300**
38	8" Waterline – 375 East – 200 South to Marilyn Drive	**$60,800**
39	8" Waterline – Parkway (Adjacent to Ross Drive)	**$153,500**
40	Freeport Center – South Well Building	**$239,400**
41	Freeport Center – Booster Pump Facilities and Building	**$497,800**
42	8" Waterline – 250 South – 500 East to 600 East	**$82,700**
43	8" Waterline – 300 South – 500 east to 750 East	**$151,700**

44	8" Waterline – 350 South – 500 east to 600 East	**$83,200**
45	8" Waterline – 400 South – 500 East to 750 East	**$154,800**
46	8" Waterline- 700 East – 200 South to 400 South	**$138,800**
47	8" Waterline – 600 East – 250 South to 400 South	**$95,900**
48	8" Waterline – Birch Circle	**$41,200**
	Estimated Total for Improvements – All Projects	***$19,342,450***

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 five-year capital improvement plan. Some of the projects may be included in the water bond projects:

Project Description	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	Unknown
Freeport Water Upgrade			$250,000	$250,000		
18" Trans. Line – Univ. Pkwy	$204,500					
550 East – State to 1000 South					$60,000	
Scada Plan for Water System	$50,000					
18" Water Line – 700 S to LH	$400,000					
700 S Reservoir Roof Repair	$275,000					
Freeport Water Tank Repair	$25,000					
Locust Street	$60,000					
Melanie Acres Subdivision				$1,600,000		
Meadow Park Subdivision						$1 M
450 W – 2225 S to 2300 S		$125,000				
Check Valve & Vault – 1000 E		$35,000				
Close Cross Well		$40,000				
See Capital Facilities Plan						$ 12 M
Hill Well Building Ventilation		$50,000				
Public Works Facility		$130,000				$600,000
Water Tank – Freeport		$1,200,000				
TOTAL WATER DIVISION	$1,014,500	$1,580,000	$250,000	$1,850,000	$60,000	$13.6 M

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. In Fiscal Year 2013, Risk Management expenditures were moved into the newly created Risk Management Fund – Fund 63. The Risk Management Fund 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 73.25 miles of sanitary sewer lines within Clearfield City. Sanitary Sewer capital project expenditures are budgeted in Enterprise Fund 52 – Sewer.

In fiscal year 2012-2013, 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 2013

Project Number (Priority)	Project Name	Estimated Total For Improvements
1	Freeport Center – 3rd Street Upgrade (E Street to G Street)	**$235,800**
2	Freeport Center – G Street Upgrade Phase I (3rd Street to 5th Street)	**$230,200**
3	Freeport Center – G Street Upgrade Phase II (5th Street to 7th Street)	**$207,500**
4	Freeport Center – G Street Upgrade Phase III (7th Street to 9th Street)	**$222,100**
5	Freeport Center – G Street Upgrade Phase IV (9th Street to 11th Street)	**$214,400**
6	350 South Street – State Street to the West side of the Railroad Tracks	**$286,000**
7	500 East Street – Center Street to 200 South Street	**$165,800**
8	Birch Street	**$174,700**
9	350 South Street – Birch Street to 750 East Street	**$96,100**
10	100 North Street – 350 East to Sycamore Circle to North Lynnwood Drive	**$117,800**
11	400 South Street – 500 East Street to 750 East Street	**$176,600**
12	775 North – 100 W to 350 West (located in the Rear of the Homes)	**$211,900**
13	1000 West Street – 75 South to 200 South	**$100,600**
14	25 North Street – 1300 West Street to 1400 West Street	**$57,700**
15	1450 West Street – 100 South to 200 South Street	**$76,900**
16	East of Railroad – 250 North to 300 North Street (Train Watch Park)	**$80,400**
17	Lynnwood Drive	**$168,600**
18	Sycamore Street – 100 North Street to the South to Lynnwood Drive	**$121,300**
19	950 East / 1150 South Street – Sewer Line to the North to the Apartments	**$89,500**
20	600 East Street – 250 South Street to 400 South Street	**$109,700**
21	350 South Street – 500 East Street to 600 East Street	**$94,900**
22	300 South Street – 500 East Street to 600 East Street	**$94,900**
23	250 South Street – 500 East Street to 600 East Street	**$107,500**
24	700 East Street – 200 South Street to 400 South Street	**$149,900**
25	1000 West Street – 200 South Street to 700 South Street (Pipe Liner)	**$155,400**
26	1000 West Street – 525 North Street to 725 North Street	**$172,400**
27	Chelemes – State Street to 1000 East Street	**$96,500**
28	400 East Street – 700 South Street to 1250 South (New Pipeline Extension)	**$306,100**
	Estimated Total for Improvements – All Projects	***$4,321,200***

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 the Freeport Center.
4. Improve preventive maintenance program.

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

Project Description	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	Unknown
Freeport Outfall Line to 1000 West						$243,800
550 East State Street to 1000 South			$75,000			
Freeport Upgrade	$275,000		$250,000	$250,000		
650 N – 50 W – 200 W – 300 N			$185,000			
Public Works Facility		$130,000				
450 W – 2225 S to 2300 S		$130,000				
Bruce Street Upgrade		$25,000				
Install Sewer Line – City Shops	$35,000					
700 S Sewer – 800 E & State St	$285,000					
Locust Street – Replace Sewer Line	$80,000					
Update Sewer Capital Facility Plan	$5,000					
See Capital Facilities Plan						$ 5 M
TOTAL SANITARY SEWER	$680,000	$285,000	$510,000	$250,000	$0	$5,243,800

STORM SEWER

Clearfield City Storm Sewer Division has the job of maintaining and repairing 71 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 five-year capital improvement plan. Some of the projects may be included in the capital facilities plan:

Project Description	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	Unknown
450 W – 2225 S to 2300 S		$160,000				
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
Cntry Village Sundown Trailer Park			$175,000	$150,000		
1000 West – 300 N to 550 N					$240,000	
Public Works Facility		$130,000				
750 East – 250 S to 450 S			$225,000			
Saddlewood Land Drain			$200,000	$175,000		
1450 S Extension – State to 1000 E	$209,400					
NE Freeport Basin Improvement	$80,000					
New 24" Drain – 700 S to TOD	$300,000					
200 S 1350 W Detention Upgrade				$175,000		
1350 West – 700 S to 1045 S				$235,000		
TOTAL STORM SEWER	$589,400	$290,000	$950,000	$835,000	$340,000	$75,000

PUBLIC SAFETY

Clearfield City Public Safety Division consists of Police Administration, Patrol & Investigations, Dispatch, E-911, D.A.R.E. Program, Code Enforcement, 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 30,000 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. Maintain current level of responding and investigation of all calls and criminal acts.
2. Reduce crime in the areas of burglaries and larcenies (thefts) by additional community oriented educational programs targeting those crimes.
3. 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.
4. 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/Accountant and the City Treasurer as part of the Budget team for fiscal year 2012-2013 budget process. In fiscal year 2009-2010 the budget process was 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.

2013 – 2014
Operating Budget

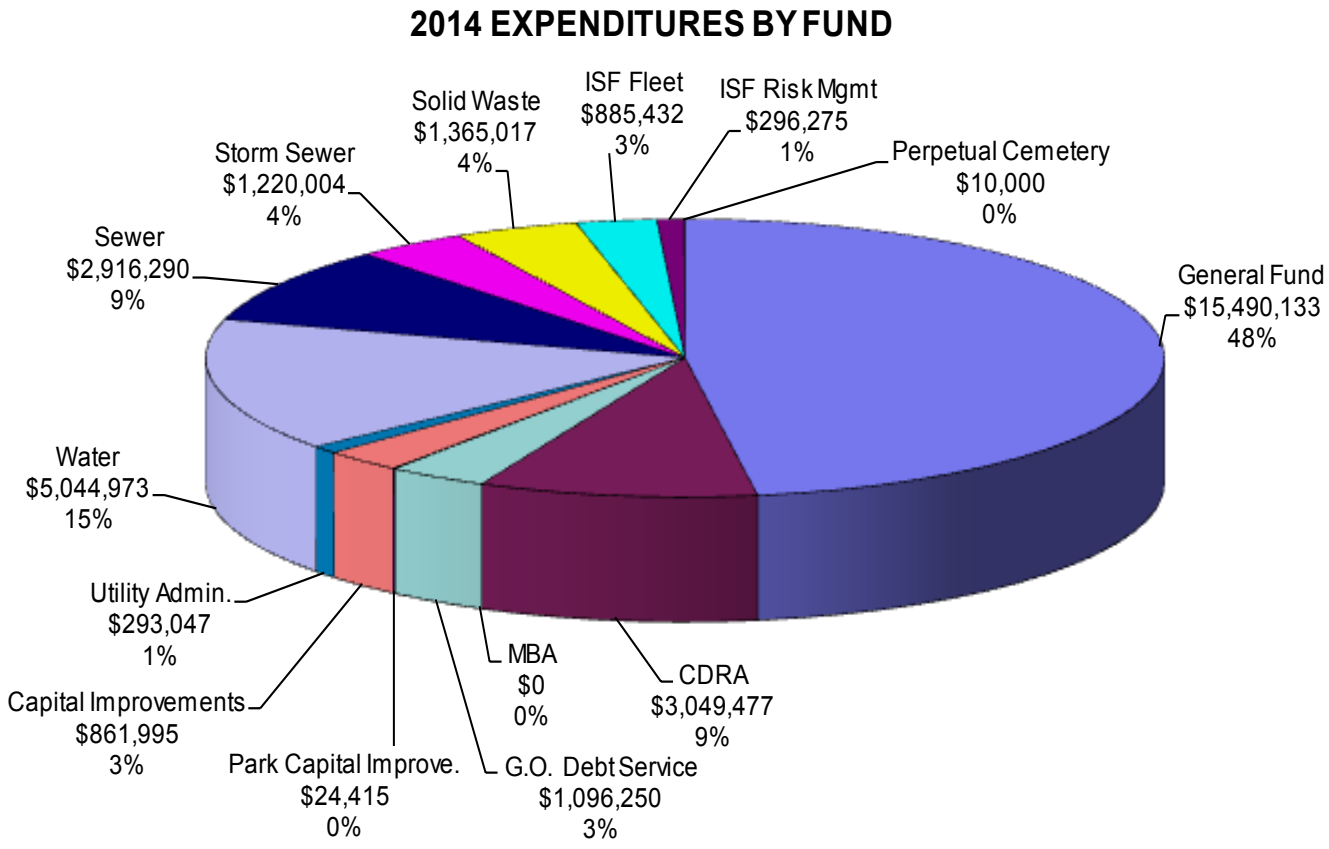
OPERATING BUDGET OVERVIEW

Clearfield City's budget is made up of Fourteen (14) Funds. They consist of the General Fund - Fund 10, Community Development Renewal Agency (CDRA) - Fund 20, Municipal Building Authority (MBA) - Fund 21, G.O. Debt Service - Fund 31, Park Capital Improvements – Fund 40, Capital Improvement Projects (CIP) - Fund 45, Utility Administration - Fund 50, Water - Fund 51, Sewer - Fund 52, Storm Sewer - Fund 53, Solid Waste - Fund 54, Internal Service Fleet (ISF) - Fund 61, Internal Service (ISF) Risk Management – Fund 63, and Perpetual Cemetery - Fund 70. They all incur expenditures and are broken down by each fund in the following Operating Budget Section.

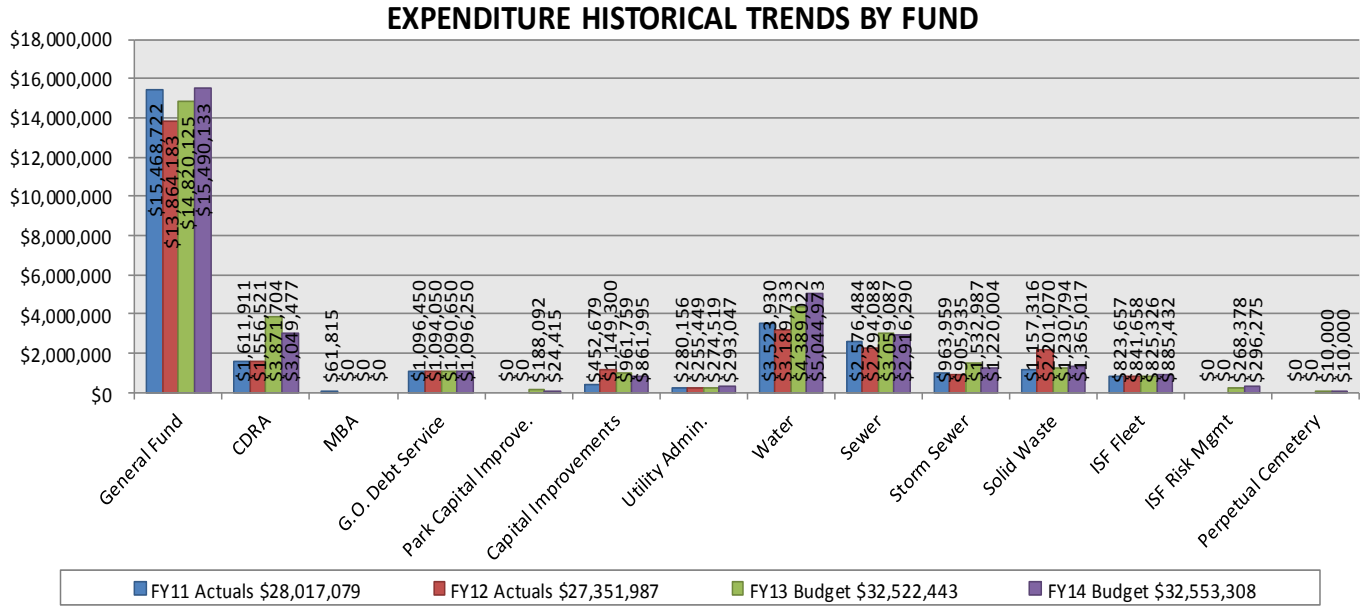
Unlike in the Budget Summary, each fund is reported separately. Consolidated expenditure statements for all funds can be found in the Budget Summary Section of the fiscal year 2013-2014 budget document.

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 2014 variances from the fiscal year 2013 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 2014 Expenditures broken down by the fund and the percentage impact each fund has on the overall City-wide budgeted expenditures:



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 $15,490,133 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
- 4214 – Code Enforcement
- 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
- 4521 – Parks
- 4561 – Recreation
- 4565 – Aquatic Center
- 4591 – Cemetery

Community Development
- 4612 – Community Relations/Marketing
- 4613 – Business Licenses
- 4632 – CDBG
- 4641 – Planning
- 4642 – Inspections
- 4643 – Permits

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

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

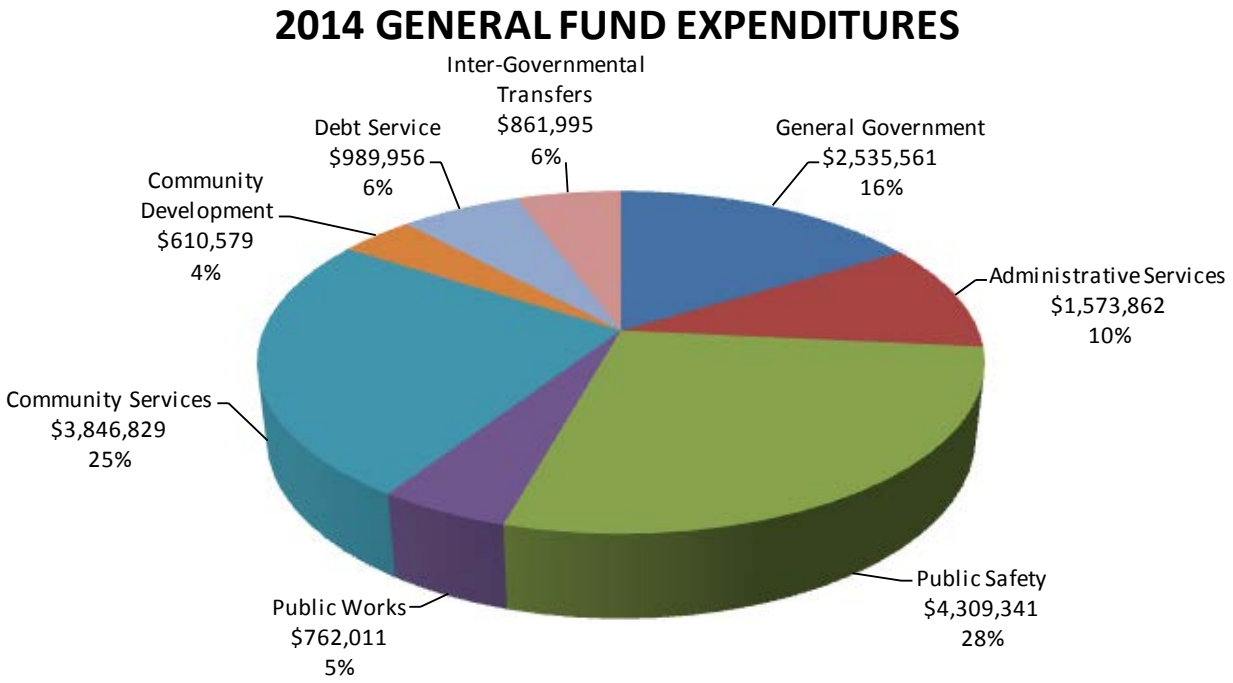
Following is a Rollup Summary of the General Fund – Fund 10 Expenditures totaled by Function which is the highest rollup level consisting of General Government, Administrative Services, Public Safety, Public Works, Community Services, Community Development, Debt Service, and Inter-Governmental Transfers:

GENERAL FUND OVERVIEW OF EXPENDITURES BY FUNCTION

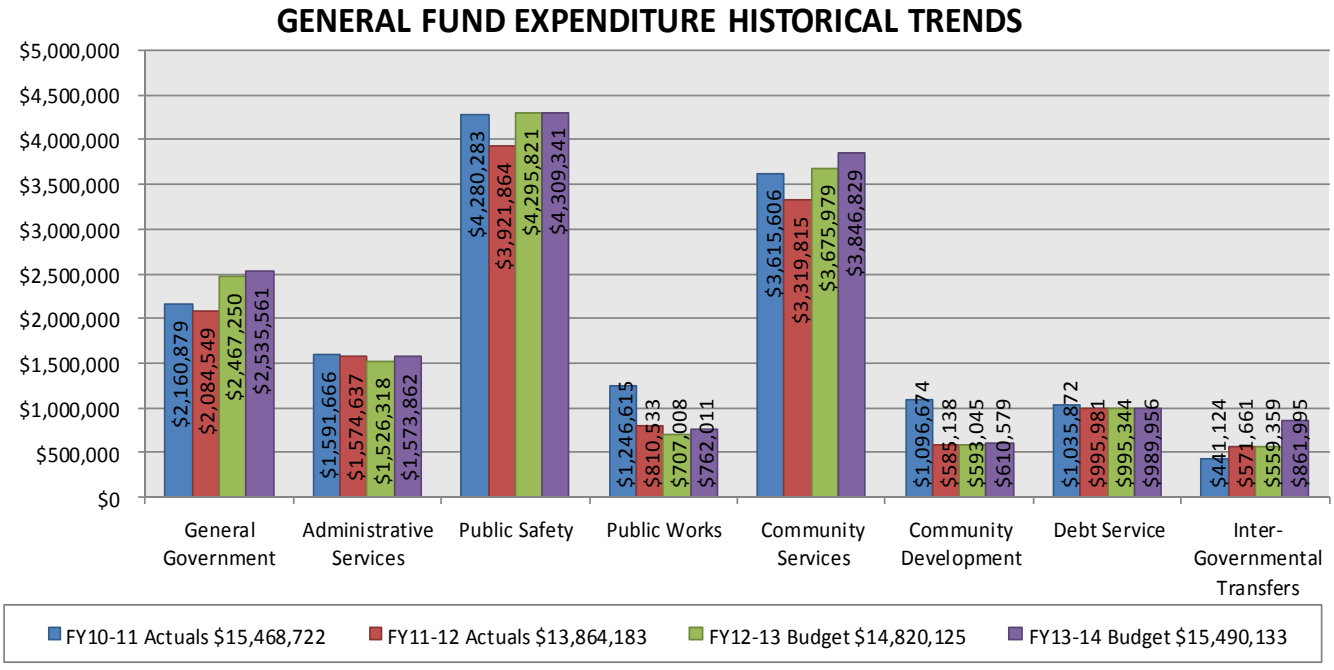
	Dept.	Div.		FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
GENERAL GOVERNMENT									
4100	4110	4111	MAYOR & COUNCIL	$285,575	$166,887	$189,413	$210,201	$20,788	11%
	4120	4121	JUSTICE COURT	$364,306	$356,912	$383,004	$390,712	$7,708	2%
	4130	4131	CITY MANAGER	$279,669	$289,222	$366,938	$346,896	($20,043)	(5.5%)
		4132	CITY RECORDER	$142,217	$147,715	$157,041	$195,671	$38,630	24.6%
		4133	LEGAL	$233,416	$260,878	$262,748	$268,159	$5,412	2.1%
	4150	4151	INTERDEPARTMENTAL SERVICES	$885,696	$842,244	$1,107,706	$1,099,922	($7,784)	(0.7%)
	4170	4172	ELECTIONS	$0	$20,691	$400	$24,000	$23,600	5900%
ADMINISTRATIVE SERVICES									
4100	4140	4141	HUMAN RESOURCES	$242,477	$223,206	$293,229	$282,253	($10,977)	(3.7%)
		4142	INFORMATION TECHNOLOGIES	$622,069	$619,379	$672,824	$735,609	$62,785	9.3%
		4143	FINANCE	$727,120	$732,052	$60,265	$556,000	($4,265)	(0.8%)
PUBLIC SAFETY									
4200	4210	4211	POLICE ADMIN	$636,577	$652,808	$690,295	$697,368	$7,072	1%
		4212	PATROL & INVESTIGATIONS	$2,599,936	$2,540,834	$2,661,064	$2,755,908	$94,844	3.6%
		4213	EMERGENCY SERVICES	$40,591	$29,203	$48,021	$36,785	($11,236)	(23.4%)
		4214	CODE ENFORCEMENT	$67,962	$44,988	$120,395	$118,143	($2,252)	(0.2%)
		4215	DISPATCH	$504,734	$474,842	$548,990	$516,463	($32,527)	(5.9%)
		4216	COMMUNICATIONS, E-911	$347,898	$97,094	$142,092	$100,174	($41,910)	(29.5%)
		4218	LIQUOR LAW ENFORCEMENT	$82,585	$82,095	$84,964	$84,500	($464)	(0.5%)
PUBLIC WORKS									
4400	4410	4411	PUBLIC WORKS ADMIN	$76,091	$74,106	$80,184	$82,118	$1,934	2.4%
		4413	ROADWAYS	$1,170,524	$736,427	$626,824	$679,893	$53,069	8.5%
COMMUNITY SERVICES									
	4160	4161	BUILDINGS & PLANTS	$604,286	$403,121	$486,271	$627,660	$141,389	29.1%
4500	4510	4511	COMMUNITY SVCS ADMIN	$273,614	$224,954	$221,310	$292,764	$71,454	23.3%
		4512	COMMUNITY RELATIONS	$0	$0	$	$0	$0	0%
	4520	4521	PARKS	$723,625	$715,576	$738,880	$649,920	($88,960)	(12%)
		4522	OPEN SPACE	$0	$	$0	$146,682	$146,682	100%
	4560	4561	RECREATION	$558,754	$558,749	$647,722	$659,941	$12,219	1.9%
		4565	AQUATICS CENTER	$1,451,770	$1,412,836	$1,577,137	$1,419,313	($157,824)	(10%)
	4590	4591	CEMETERY	$3,557	$4,579	$4,659	$50,549	$45,890	985%
COMMUNITY DEVELOPMENT									
4600	4610	4611	CED ADMINISTRATION	$593,256	$80,107	$0	$0	$0	0%
		4612	MARKETING/PR	$146,115	$166,415	$181,009	$182,723	$1,714	0.9%
		4613	BUSINESS LICENSES	$1,034	$1,772	$54,857	$56,468	$1,611	2.9%
		4614	CODE ENFORCEMENT	$0	$0	$0	$0	$0	0%
	4630	4632	CDBG	$137,518	$98,068	$72,062	$74,963	$2,901	4%
	4640	4641	PLANNING & ZONING	$71,503	$94,282	$131,161	$138,317	$7,156	5.5%
		4642	INSPECTIONS	$147,186	$144,494	$97,918	$100,508	$2,589	2.6%
		4643	PERMITS	$0	$0	$56,038	$57,600	$1,561	2.8%
DEBT SERVICE									
4700	4710	4711	SALES TAX BOND	$1,035,872	$995,981	$995,344	$989,956	($5,388)	(0.5%)
		4712	TERM BOND PAYMENT	$0	$0	$0	$0	$0	0.0%
INTER-GOVERNMENTAL TRANSFERS									
4800	4810	4811	TRANSFERS TO OTHER FUNDS	$441,124	$571,661	$559,359	$861,995	$302,636	54.1%
	4830	4831	CONTRIB. TO OTHER FUNDS	$0	$0	$0	$0	$0	0.0%
TOTAL FUND 10 EXPENDITURES BY FUNCTION				**$15,468,722**	**$13,864,183**	**$14,820,125**	**$15,490,133**	**$670,008**	**4.5%**

GENERAL FUND EXPENDITURES BY FUNCTION TOTALS						
GENERAL GOVERNMENT	$2,160,879	$2,084,550	$2,467,250	$2,535,561	$68,311	2.8%
ADMINISTRATIVE SERVICES	$1,591,666	$1,574,637	$1,526,318	$1,573,862	$47,544	3.1%
PUBLIC SAFETY	$4,212,321	$3,893,804	$4,295,821	$4,309,341	$13,520	0.3%
PUBLIC WORKS	$1,246,616	$810,533	$707,008	$762,011	$55,003	7.8%
COMMUNITY SERVICES	$3,761,722	$3,418,712	$3,675,980	$3,846,829	$170,849	4.6%
COMMUNITY DEVELOPMENT	$1,018,522	$514,303	$593,046	$610,578	$14,532	3%
DEBT SERVICE	$1,035,872	$995,981	$955,344	$989,956	($5,388)	(0.5%)
TRANSFERS	$441,124	$571,661	$559,359	$861,995	$302,636	54.1%
TOTAL GENERAL FUND EXPENDITURES BY FUNCTION	**$15,468,722**	**$13,864,183**	**$14,820,125**	**$15,490,133**	**$670,008**	**4.5%**

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 2013-2014 budget of $15,490,133:



Following is a graph showing the historical trends of the General Fund by each Function from fiscal year 2011 actual expenditures to fiscal year 2014 budget:



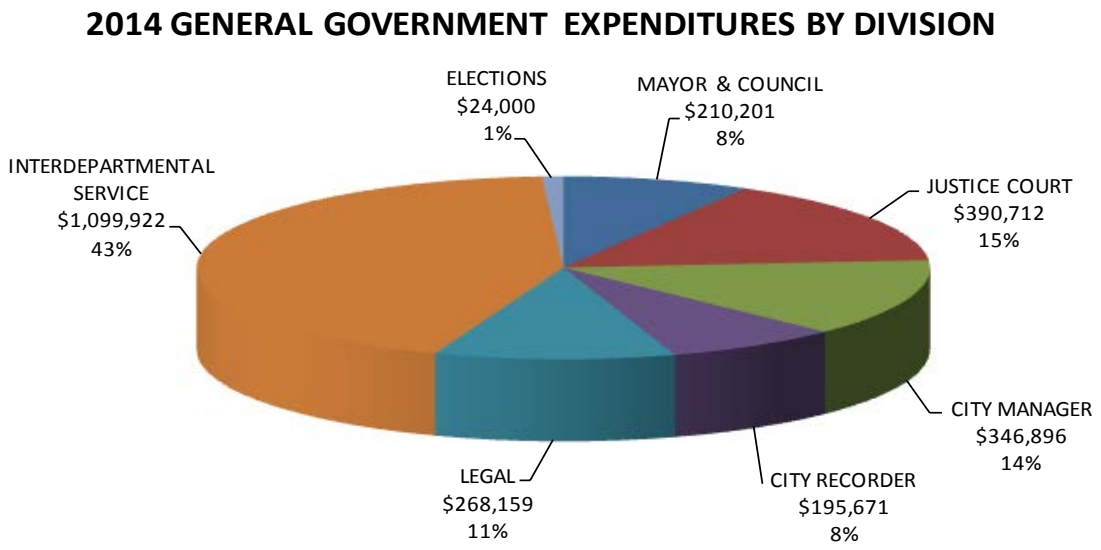
The General Government expenditures make up 16% of the Total General Fund Budget with $2,535,561 in expenditures and includes the following divisions:

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 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
GENERAL GOVERNMENT									
4100	4110	4111	MAYOR & COUNCIL	$285,575	$166,887	$189,413	$210,201	$20,788	11%
	4120	4121	JUSTICE COURT	$364,306	$356,912	$383,004	$390,712	$7,708	2%
	4130	4131	CITY MANAGER	$279,669	$289,222	$366,938	$346,896	($20,043)	(5.5%)
		4132	CITY RECORDER	$142,217	$147,715	$157,041	$195,671	$38,630	24.6%
		4133	LEGAL	$233,416	$260,878	$262,748	$268,159	$5,412	2.1%
	4150	4151	INTERDEPARTMENTAL SERVICES	$855,696	$842,244	$1,107,706	$1,099,922	($7,784)	(0.7%)
	4170	4172	ELECTIONS	$0	$20,691	$400	$24,000	$23,600	5900%
TOTAL GENERAL GOVERNMENT EXPENDITURES				**$2,160,879**	**$2,084,549**	**$2,467,250**	**$2,535,561**	**$68,311**	**2.8%**

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



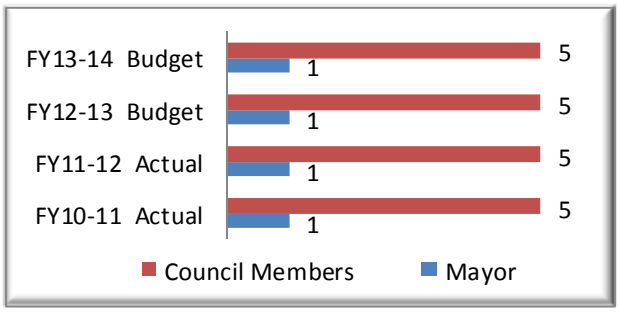
In the remaining General Government section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and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

MAYOR & COUNCIL 10-4111

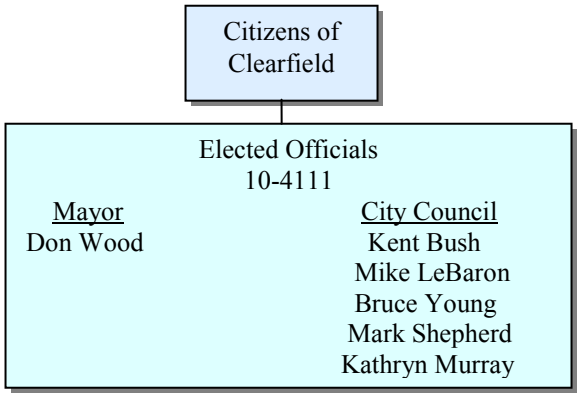
Mission Statement

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

Personnel Historical Trends



As of July 1, 2013



Personnel Report:

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 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

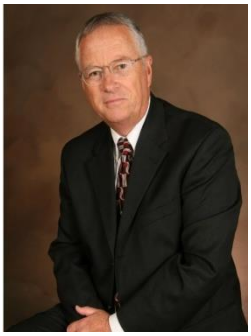
Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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	FY14 % Proj.
EE1.A	Emergency Preparedness	Complete the structural upgrades to the Freeport and 700 South water tanks to provide water during an emergency.	100%
EE	Economic Development Initiatives	Approve development agreement for the rail stop TOD 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 maintaining a prioritization strategy for future capital projects, workload expansions, replacement funding, and capital equipment.	100%



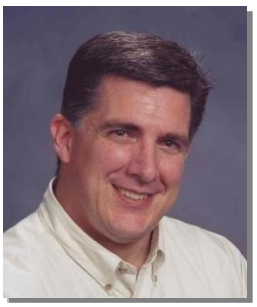
Mayor
Don Wood
2010-2014

Council Member
Kent Bush
2012-2016

Council Member
Kathryn Murray
2010-2014

Council Member
Mike LeBaron
2012-2016

Council Member
Bruce Young
2010-2014

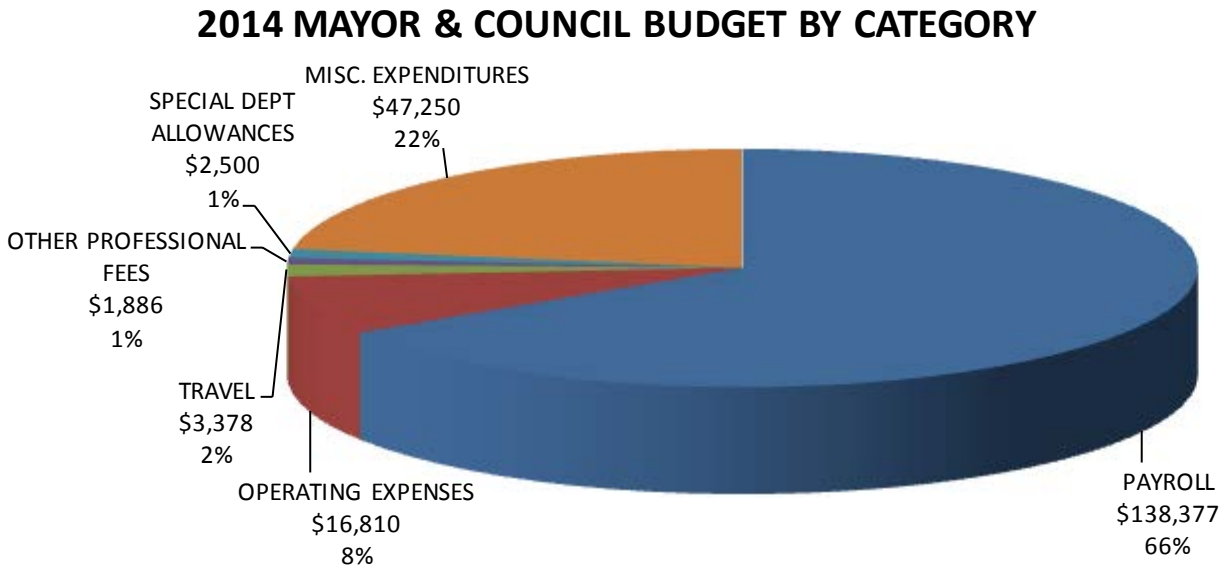


Council Member
Mark Shepherd
2012-2016

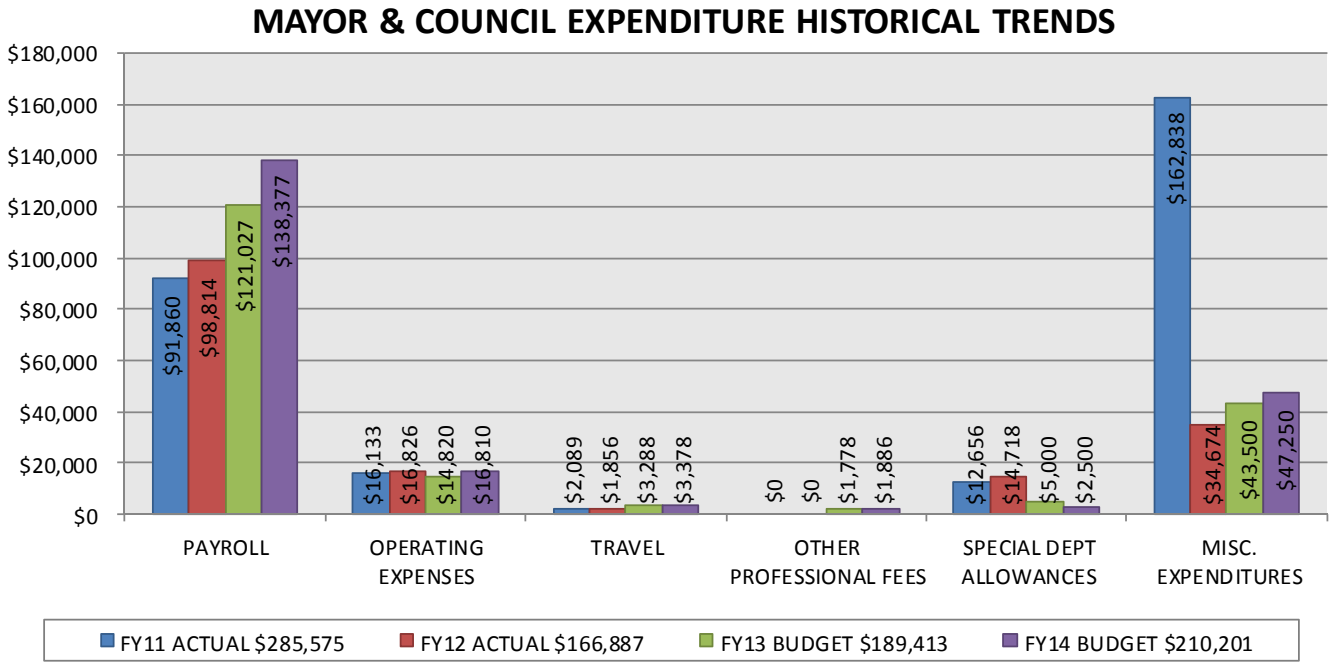
MAYOR & COUNCIL 10-4111

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$44,936	$44,585	$55,800	$56,040	$240	0.4%
613101	F.I.C.A.	$4,147	$4,013	$4,957	$4,517	($441)	(8.9%)
613201	UTAH RETIREMENT SYSTEMS	$6,737	$6,742	$8,678	$9,388	$711	8.2%
613301	HEALTH INSURANCE	$33,065	$39,932	$46,518	$60,047	$13,528	29.1%
613302	DENTAL INSURANCE	$1,836	$2,501	$3,228	$5,251	$2,023	62.7%
613303	LIFE INSURANCE	$305	$50	$474	$720	$246	51.9%
613304	VISION INSURANCE	$178	$333	$342	$820	$477	139.5%
613401	WORKER'S COMPENSATION	$656	$657	$1,029	$964	($65)	(6.3%)
613601	LONG TERM DISABILITY	$0	$0	$0	$631	$631	100%
OPERATING EXPENSES							
621201	MEMBERSHIP DUES	$13,808	$14,160	$11,660	$13,360	$1,700	14.6%
621301	TRAINING & REGISTRATION F	$2,325	$2,600	$3,160	$3,450	$290	9.2%
624006	POSTAGE/MAILING	$0	$6	$0	$0	$0	0%
TRAVEL							
623101	IN-STATE LODGING	$390	$534	$1,800	$1,800	$0	0%
623102	IN-STATE MEALS	$276	$690	$828	$828	$0	0%
623103	IN-STATE TRANSPORTATION	$330	$632	$660	$750	$90	13.6%
623501	OUT-OF-STATE LODGING	$242	$0	$0	$0	$0	0%
623502	OUT-OF-SATE MEALS	$142	$0	$0	$0	$0	0%
623503	OUT-OF-STATE TRANSPORT	$709	$0	$0	$0	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$1,778	$1,886	$108	6.1%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW.	$46	$2,108	$0	$0	$0	0%
645002	DONATION EXPENDITURES	$12,610	$12,610	$5,000	$2,500	($2,500)	(50%)
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$13	$0	$0	$0	$0	0%
663001	CONTINGENCY FUND	$8,798	$9,030	$10,000	$10,000	$0	0%
664001	COUNCIL EXPENSE	$149,326	$22,990	$31,500	$35,250	$3,750	11.9%
664002	YOUTH COUNCIL EXPENSE	$4,701	$2,654	$2,000	$2,000	$0	0%
	TOTAL MAYOR & COUNCIL	**$285,575**	**$166,887**	**$189,413**	**$210,201**	**$20,788**	**11%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$91,860	$98,814	$121,027	$138,377	$17,350	14.3%
	OPERATING EXPENSES	$193,715	$68,073	$68,386	$71,824	$3,438	5%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$285,575***	***$166,887***	***$189,413***	***$210,201***	***$20,788***	***11%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Mayor & Council's total budget of $210,201 which shows that payroll is the largest expenditure for the Mayor & Council consuming 66% of their budget:



Following is a historical trends graph of the functional summaries for the Mayor & Council's expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



JUSTICE COURT 10-4121

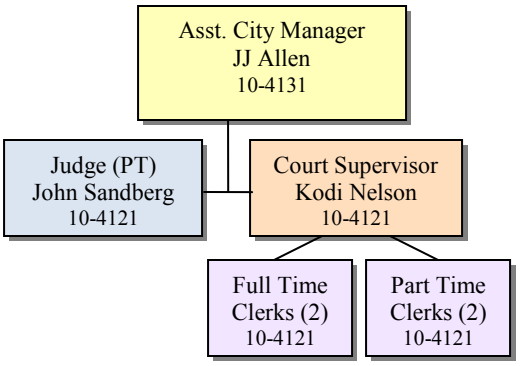
Mission Statement

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

Division Purpose

The Justice Court performs a variety of duties to expedite the functions, actions, judgments, processes, and procedures in the interest of justice for the community of Clearfield City.

As of July 1, 2013



Key Workload Indicators

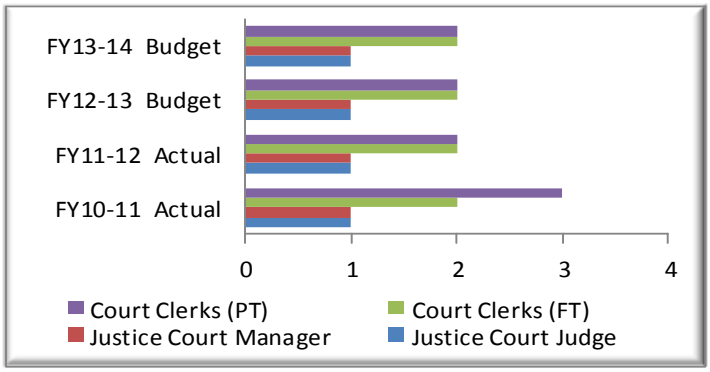
- 441 Small Claims Filed
- 721 Criminal Charges Filed
- 5,402 Traffic Charges Filed
- 6,564 Total Charges Filed

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 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	2	2	2
Total General Fund Justice Court Personnel	7	6	6	6

**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

There were no significant expenditures. Staffing levels remained the same as fiscal year 2013 with one judge, a court supervisor, two full-time court clerks, and two part-time court clerks.

Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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.	95%	100%
LG4.A	Satisfaction	Maintain level of employee satisfaction by providing professional and supportive outlet to discuss issues and concerns of court staff.	80%	90%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
-	Small Claims	Update and enter all judgments in small claims cases (those which did not transfer during conversion).	85%
-	Efficiency/Quality Control	Continue with updates and corrections due to implementation of requirement to e-file all citations (excluding DUIs and Summonses).	100%
-	Organization	Train new supervisor for the Justice Court	85%
-	Efficiency	Purchase, install, and train on LiveScan fingerprinting machine	100%

Fiscal Year 2012 – 2013 Accomplishments

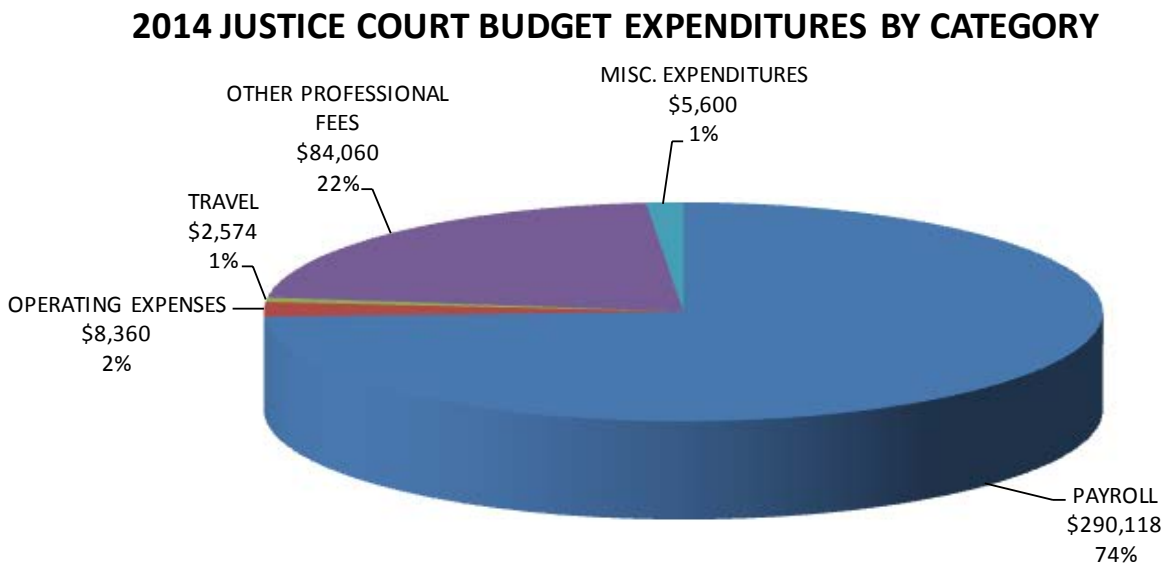
- Implemented e-filing process by July 1, 2013, in accordance with Utah State Statue. All citations, excluding DUIs and summonses, are now being e-filed.
- Successfully procured a grant for a LiveScan fingerprinting machine. The machine will be purchased and implemented during fiscal year 2014.

Clearfield's Justice Court – Judge's Stand

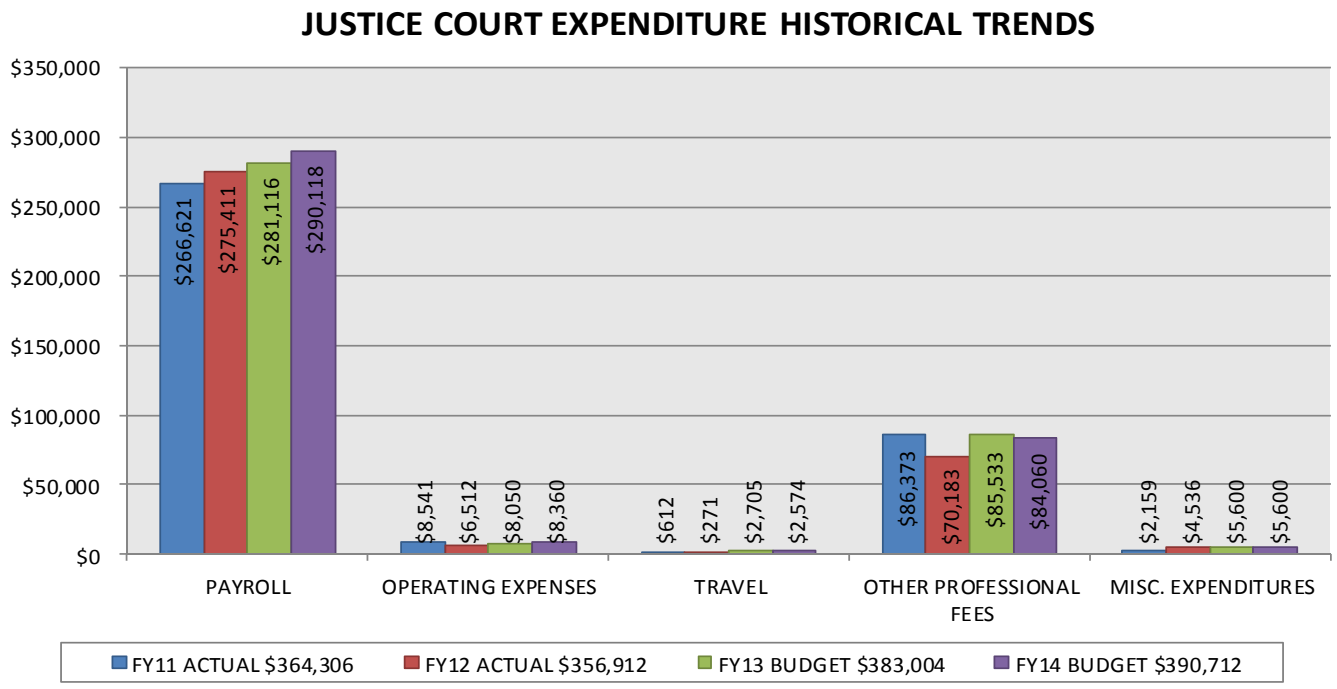
JUSTICE COURT 10-4121

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$169,064	$183,992	$481,251	$185,952	$4,701	2.6%
611201	OVERTIME	$56	$199	$200	$0	($200)	(100%)
611501	PART-TIME	$43,026	$29,719	$32,086	$33,996	$1,909	5.9%
613101	F.I.C.A.	$15,587	$15,591	$16,336	$16,826	$490	3%
613201	UTAH RETIREMENT SYSTEMS	$20,899	$23,231	$25,731	$27,648	$1,916	7.4%
613301	HEALTH INSURANCE	$15,154	$18,458	$19,323	$19,468	$145	0.8%
613302	DENTAL INSURANCE	$1,303	$2,453	$2,992	$2,787	($205)	(6.9%)
613303	LIFE INSURANCE	$241	$76	$474	$540	$66	13.9%
613304	VISION INSURANCE	$139	$250	$274	$274	$0	0%
613401	WORKER'S COMPENSATION	$338	$340	$427	$368	($59)	(13.8%)
613601	LONG TERM DISABILITY	$666	$932	$1,854	$2,093	$238	12.8%
613701	EMPLOYEE ASSISTANCE PROGR	$88	$109	$108	$108	$0	0%
613801	ADMINISTRATION FEE	$60	$60	$60	$60	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$763	$584	$850	$710	($140)	(16.5%)
621201	MEMBERSHIP DUES	$984	$25	$1,600	$1,600	$0	0%
621301	TRAINING & REGISTRATION F	$285	$300	$600	$550	($50)	(8.3%)
624001	OFFICE SUPPLIES	$6,509	$5,617	$5,000	$5,500	$500	10%
624102	SALES TAX PAID	$0	($14)	$0	$0	$0	0%
TRAVEL							
623101	IN-STATE LODGING	$281	$150	$1,500	$1,400	($100)	(6.7%)
623102	IN-STATE MEALS	$184	$121	$690	$674	($16)	(2.3%)
623103	IN-STATE TRANSPORTATION	$0	$0	$440	$300	($140)	(31.8%)
623104	IN-STATE MILEAGE REIMBURS	$147	$0	$75	$200	$125	166.7%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$3,653	$3,360	($293)	(8%)
631004	BANK PROFESSIONAL FEES	$13,790	$7,789	$10,080	$5,900	($4,180)	(41.5%)
631006	OTHER PROFESSIONAL FEES	$72,583	$62,695	$71,800	$74,800	$3,000	4.2%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$0	$12	$0	$0	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$164	$566	$500	$500	$0	0%
662001	MISCELLANEOUS SERVICES	$1,995	$3,957	$5,100	$5,100	$0	0%
	TOTAL JUSTICE COURT	**$364,306**	**$356,912**	**$383,004**	**$390,712**	**$7,708**	**2%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$266,621	$275,411	$281,116	$290,118	$9,002	3.2%
	OPERATING EXPENSES	$97,685	$81,501	$101,888	$100,594	($1,294)	(1.3%)
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0.0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARIES		***$364,306***	***$356,912***	***$383,004***	***$390,712***	***$7,708***	***2%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Justice Court total budget of $390,712 which shows that payroll is the largest expenditure for the Justice Court consuming 74% of their budget:



Following is a historical trends graph of the functional summaries for the Justice Court expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



CITY MANAGER 10-4131

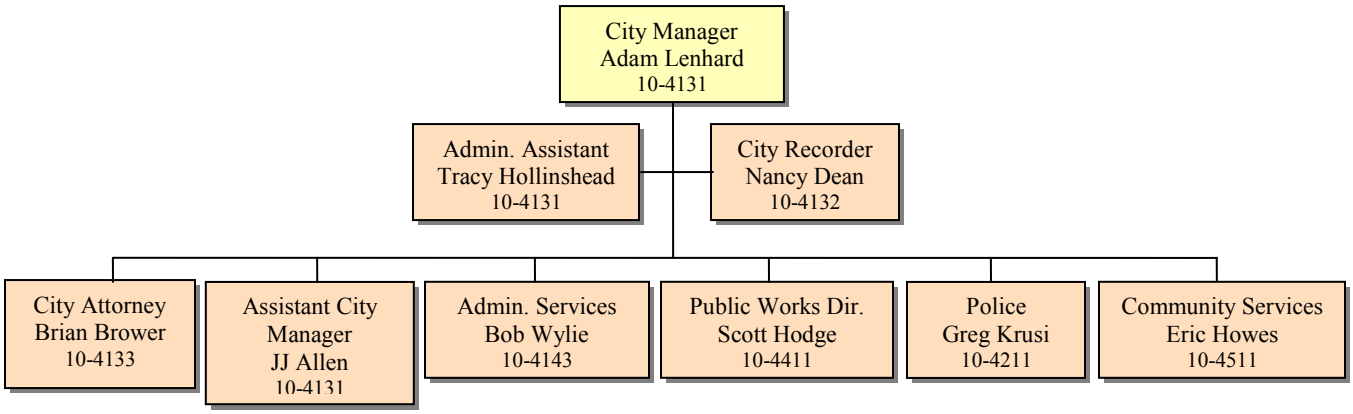
Mission Statement

"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."

Division Purpose

The purpose of the City Manager's office is to plan, direct, organize, and control the administrative processes necessary to carry out the efficient and economic operation of the City.

As of July 1, 2013



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Executive				
City Manager	1	1	1	1
Assistant City Manager	-	-	1	1
Administrative Assistant (FT)	1	1	-	-
Administrative Assistant (PT)	-	-	1	-
Kiosk (PT)	3	3	3	-
Management Intern (200 total hours)	0	0	3	1
Total General Fund Executive Personnel	6	5	9	3

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

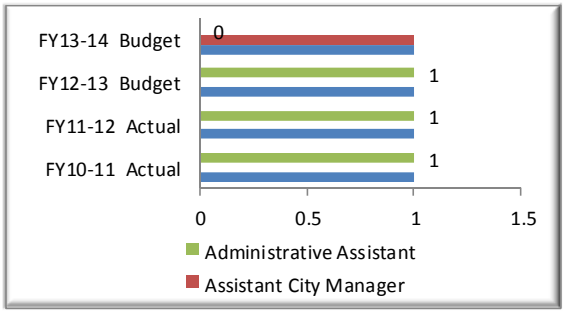
Significant Expenditure and Staffing Changes

In May of 2012, Carol Rodgers, the full-time Administrative Assistant, retired from the City. The responsibilities of her position were modified and the position became part-time. Tracy Hollinshead was hired to fill the vacancy and became a direct report to the City Recorder.

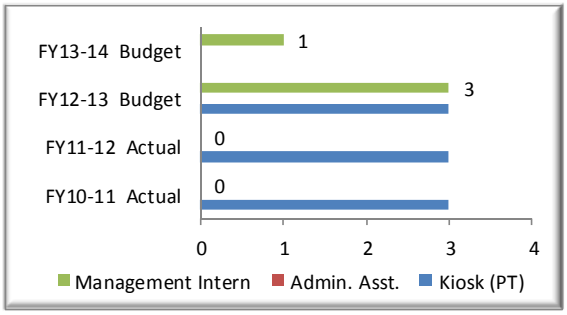
The part-time Kiosk personnel became direct reports to the City Recorder and their personnel budgets were moved to the City Recorder budget (104132).

Personnel Historical Trends

Full-Time Employees



Part-Time Employees



Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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	FY14 % 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.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.	100%
EE, SE, LG	Vision 2020	Continue to administer the Clearfield University program as demand requires.	100%
EE2.Bi	Downtown Redevelopment	Pursue salvage yard redevelopment and market currently owned property for office/retail/restaurant development.	100%

Fiscal Year 2012-2013 Accomplishments

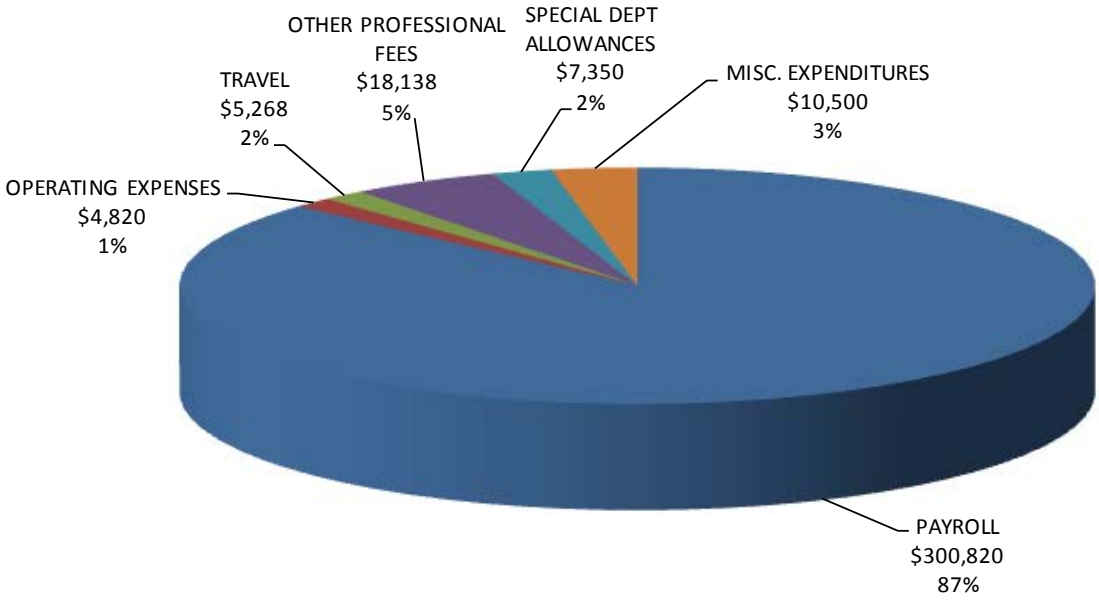
- Provided City Council with a balanced fiscal year 2014 budget without raising tax rates or using fund balance to pay for operations.
- Initiated creation of a Beautification Committee.
- Created and implemented a new Performance Evaluation system.

CITY MANAGER 10-4131

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$159,167	$185,604	$193,393	$200,763	$7,370	3.8%
611201	OVERTIME	$295	$374	$0	$0	$0	0%
611501	PART-TIME	$24,795	$17,116	$70,110	$10,491	($29,619)	(73.8%)
613101	F.I.C.A.	$13,748	$14,881	$17,863	$16,161	($1,702)	(9.5%)
613201	UTAH RETIREMENT SYSTEMS	$20,338	$21,350	$30,637	$32,791	$2,153	7%
613301	HEALTH INSURANCE	$16,766	$19,922	$22,219	$22,386	$167	0.8%
613302	DENTAL INSURANCE	$1,409	$1,677	$2,230	$2,076	($153)	(6.9%)
613303	LIFE INSURANCE	$288	$50	$316	$360	$44	13.9%
613304	VISION INSURANCE	$230	$258	$352	$68	($284)	(80.7%)
613401	WORKER'S COMPENSATION	$1,775	$2,014	$3,604	$3,412	($192)	(5.3%)
613601	LONG TERM DISABILITY	$971	$1,064	$1,954	$2,220	$266	13.6%
613701	EMPLOYEE ASSISTANCE PROGR	$70	$67	$36	$72	$36	100%
613801	ADMINISTRATION FEE	$60	$67	$60	$60	$0	0%
614201	CAR ALLOWANCE	$4,611	$3,980	$9,960	$9,960	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$0	$150	$150	$0	0%
621201	MEMBERSHIP DUES	$1,033	$1,746	$2,100	$2,100	$0	0%
621301	TRAINING & REGISTRATION	$2,135	$1,230	$2,395	$2,270	($125)	(5.2%)
624001	OFFICE SUPPLIES	$1,424	$1,854	$0	$0	$0	0%
624004	MISCELLANEOUS SUPPLIES	$289	$229	$0	$0	$0	0%
624005	COPYING / PRINTING	$0	$1	$0	$0	$0	0%
624006	POSTAGE / MAILING	$0	$1	$300	$300	$0	0%
TRAVEL							
623101	IN-STATE LODGING	$538	$1,185	$800	$800	$0	0%
623102	IN-STATE MEALS	$305	$0	$368	$368	$0	0%
623103	IN-STATE TRANSPORTATION	$81	$0	$170	$170	$0	0%
623501	OUT-OF-STATE LODGING	$1,047	$0	$1,600	$1,920	$320	20%
623502	OUT-OF-SATE MEALS	$734	$366	$710	$710	$0	0%
623503	OUT-OF-STATE TRANSPORT	$1,616	$319	$500	$1,100	$600	120%
623505	OUT-OF-STATE MISC.	$98	$114	$300	$200	($100)	(33.3%)
OTHER PROFESSIOINAL FEES							
631003	INSURANCE FEES	$0	$0	$3,411	$3,138	($273)	(18.4%)
631006	OTHER PROFESSIONAL FEES	$17,272	$6,005	$15,000	$15,000	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$5,052	$2,969	$5,900	$7,350	$1,450	24.6%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$112	$215	$500	$500	$0	0%
663001	CONTINGENCY FUND	$3,409	$4,565	$10,000	$10,000	$0	0%
	TOTAL CITY MANAGER	**$279,669**	**$289,222**	**$366,938**	**$346,896**	**($20,043)**	**(5.5%)**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$244,524	$268,424	$322,734	$300,820	($21,915)	(6.8%)
	OPERATING EXPENSES	$35,145	$20,798	$44,204	$46,076	$1,872	4.2%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0.0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARIES		***$279,669***	***$289,222***	***$366,938***	***$346,896***	***($20,043)***	***(5.5%)***

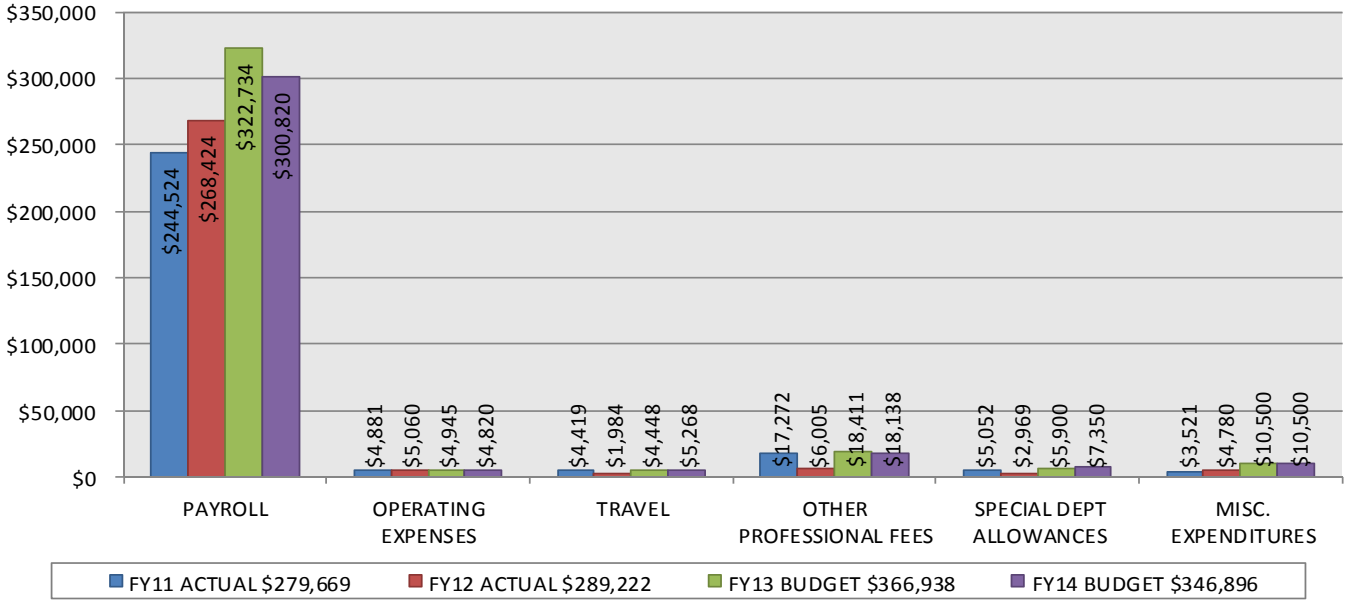
Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the City Manager total budget of $346,896 which shows that payroll is the largest expenditure for the City Manager consuming 87% of their budget:

2014 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 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:

CITY MANAGER EXPENDITURE HISTORICAL TRENDS



CITY RECORDER 10-4132

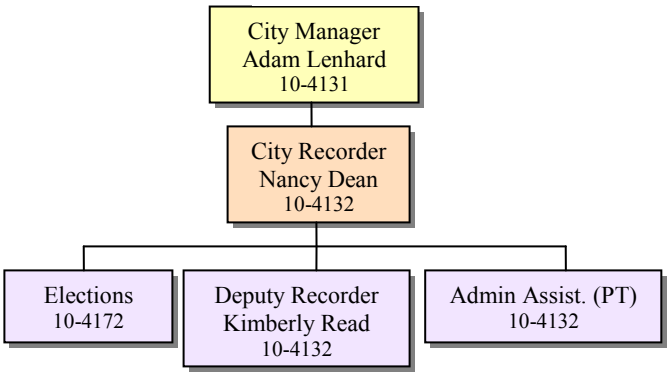
Mission Statement

"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."

Division Purpose

The Purpose of the City Recorder Division is to provide information and services to the legislative and executive branches of the City.

As of July 1, 2013



Key Workload Indicators

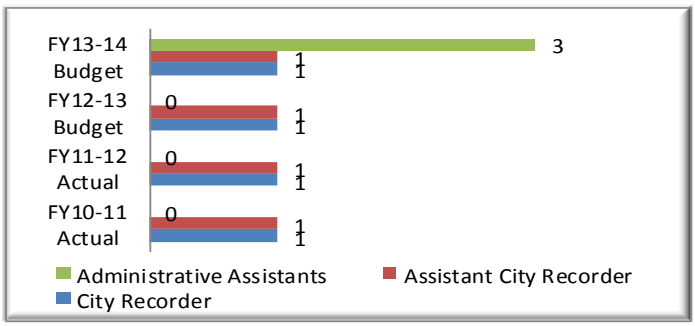
- Prepared for and attended all Regular Council Meetings.
- Prepared for and attended all Work or Special Council Meetings.
- Processed and Stored all adopted Ordinances and Resolutions.
- Processed over a 1,000 direct records.
- Processed numerous GRAMA requests.
- City Recorder served as President of the Utah Municipal Clerks Association (UMCA).
- Deputy Recorder served as President of the Davis Morgan Weber Recorders Association (DMWRA).

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
City Recorder				
City Recorder	1	1	1	1
Deputy City Recorder	1	1	1	1
Administrative Assistants (Part-time)	-	-	-	3
Total General Fund City Recorder Personnel	2	2	2	5

**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 kiosk (Administrative Assistant) positions were moved from the City Manager Division (104131) to the City Recorder Division where they now report directly to the City Recorder. This accounts for the increase from a zero budget in prior years to a budget of $32,799 in fiscal year 2014 budget. Applicable taxes and benefits increased as well.

Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % Proj.
LG4.Ai	Certification	City Recorder to 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.	20%	50%
LG5.Ai	Utah Municipal Clerks Association	City Recorder to contribute to the Utah Municipal Clerks Association as 1st Vice President; ULCT ex-oficio member of Board of Directors.	100%	100%
LG4.Ai	Deputy Recorder	Deputy Recorder to 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.	30%	50%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % 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 2012-2013 Accomplishments

Certification

- City Recorder maintained certification by participating in the Utah Municipal Clerk Institute and Academy program and the International Institute of Municipal Clerks Annual Conference.
- Deputy is actively pursuing advancing to the master level.
- Deputy became a Notary Public.

City Code Book

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

Electronic Record System

- Conducted one (1) city-wide records destruct to minimize the number of records being prepared for scanning.
- Currently working with IT to implement the electronic records program.
- Created a new electronic agenda packet for iPad.

Utah Municipal Clerks Association

- City Recorder achieved advancement with the Utah Municipal Clerks Association (UMCA) from President to Past 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 served on one UMCA Committee.

Recorders Policy Manual

- Continue the development of a policy and procedure manual for the City Recorder's Division.
- Developed a detailed matrix on public noticing requirements.

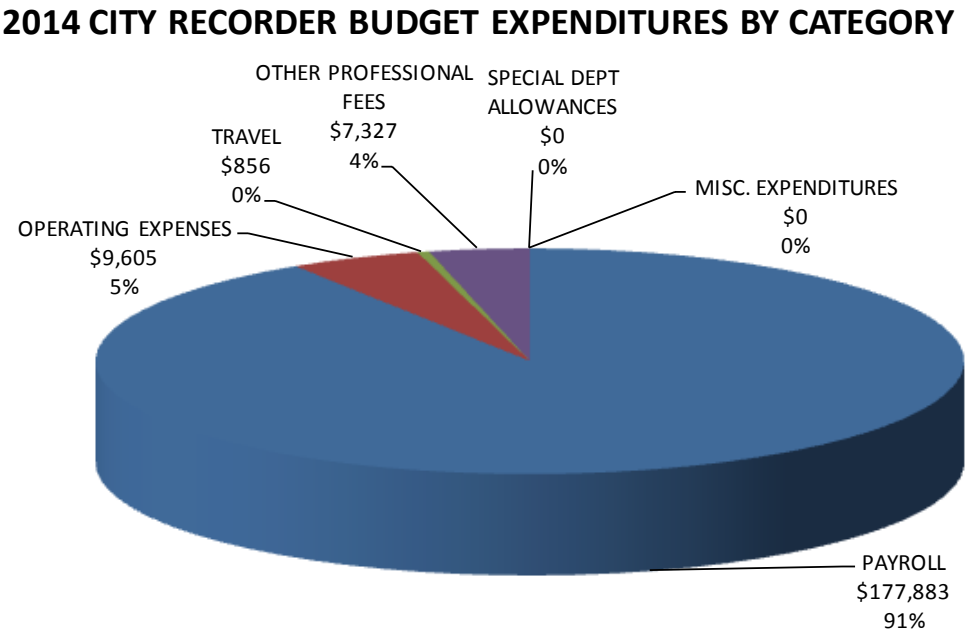
Contract Management Policy

- Improved contract management by monitoring policy conformance.
- Added additional procedures to the bid/proposal procedures to protect the City's interest.

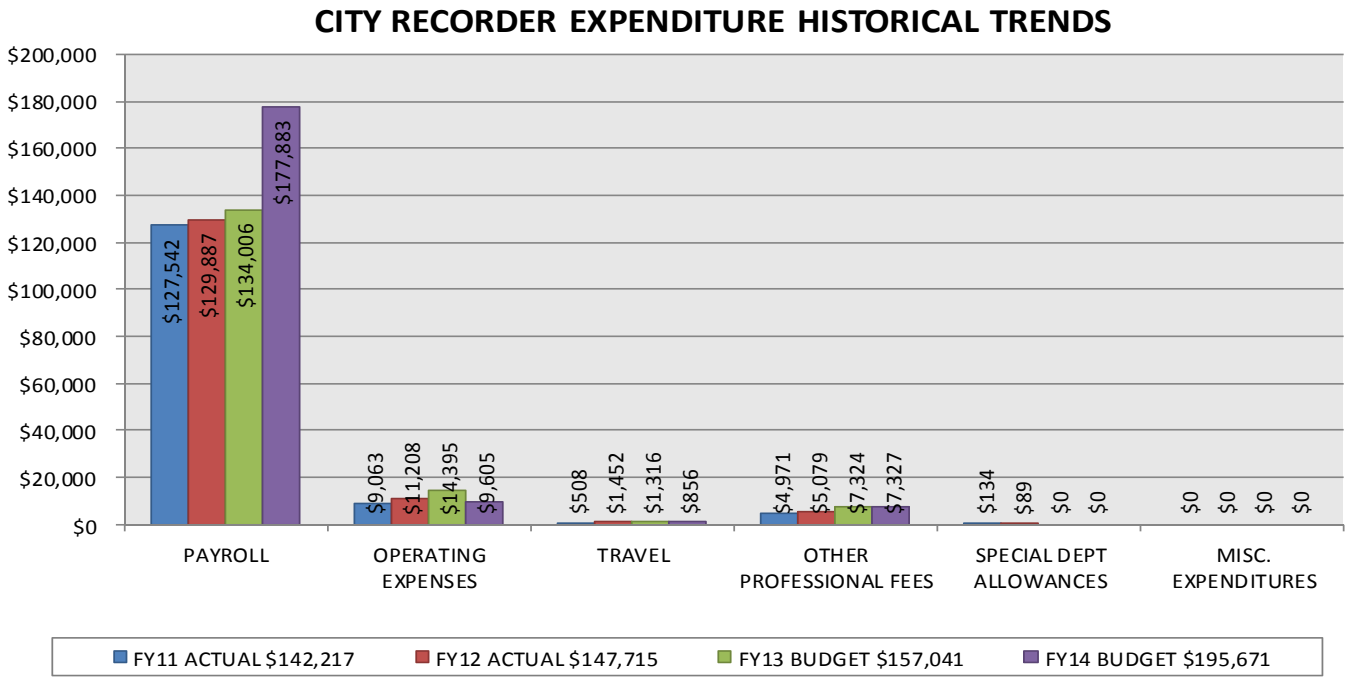
CITY RECORDER 10-4132

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$93,732	$95,852	$95,631	$100,929	$5,298	5.5%
611201	OVERTIME	$241	$177	$625	$1,114	$489	78.2%
611501	PART-TIME	$0	$0	$0	$32,799	$32,799	100%
613101	F.I.C.A.	$7,020	$6,970	$7,364	$10,315	$2,952	40.1%
613201	UTAH RETIREMENT SYSTEMS	$12,458	$13,144	$15,267	$17,444	$2,177	14.3%
613301	HEALTH INSURANCE	$11,833	$10,612	$11,110	$11,193	$83	0.7%
613302	DENTAL INSURANCE	$1,012	$1,828	$2,230	$2,076	($153)	(6.9%)
613303	LIFE INSURANCE	$168	$50	$316	$360	$44	13.9%
613304	VISION INSURANCE	$98	$161	$176	$176	$0	0%
613401	WORKER'S COMPENSATION	$150	$153	$189	$222	$32	16.9%
613601	LONG TERM DISABILITY	$699	$808	$967	$1,123	$155	16%
613701	EMPLOYEE ASSISTANCE PROGR	$73	$73	2$	$72	$0	0%
613801	ADMINISTRATION FEE	$60	$60	$60	$60	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$1,046	$350	$440	$400	($40)	(0.9%)
621201	MEMBERSHIP DUES	$535	$777	$1,105	$1,005	($100)	(0.9%)
621301	TRAINING & REGISTRATION F	$1,246	$1,059	$1,700	$1,700	$0	0%
622101	PUBLIC NOTICES	$5,792	$8,079	$8,000	$3,500	($4,500)	(56.3%)
624001	OFFICE SUPPLIES	$533	$895	$3,000	$3,000	$0	0%
624006	POSTAGE / MAILING	($90)	$0	$150	$0	($150)	(100%)
625202	EQUIPMENT PURCHASES	$0	$49	$0	$0	$0	0%
TRAVEL							
623101	IN-STATE LODGING	$0	$507	$600	$480	($120)	(20%)
623102	IN-STATE MEALS	$0	$276	$276	$276	$0	0%
623103	IN-STATE TRANSPORTATION	$0	$95	$0	$0	$0	0%
623104	IN-STATE MILEAGE REIMBURS	$0	$0	$440	$100	($340)	(77.3%)
623502	OUT-OF-SATE MEALS	$462	62$	$0	$0	$0	0%
623505	OUT-OF-STATE MISC.	$46	$112	$0	$0	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$1,474	$1,477	$3	0.2%
631006	OTHER PROFESSIONAL FEES	$4,971	$5,079	$5,850	$5,850	$0	0%
SPECIAL DEPARTMENT ALLOWANCE							
645001	SPECIAL DEPARTMENT ALLOW	$134	$89	$0	$0	$0	0%
	TOTAL CITY RECORDER	**$142,217**	**$147,715**	**$157,041**	**$195,671**	**$38,630**	**24.6%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$127,542	$129,887	$134,006	$177,883	$43,877	32.7%
	OPERATING EXPENSES	$14,675	$17,828	$23,035	$17,788	($5,247)	(22.8%)
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0.0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARIES		***$142,217***	***$147,715***	***$157,041***	***$195,671***	***$38,630***	***24.6%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the City Recorder total budget of $195,671 which shows that payroll is the largest expenditure for the City Recorder consuming 91% of their budget:



Following is a historical trends graph of the functional summaries for the City Recorder expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



LEGAL 10-4133

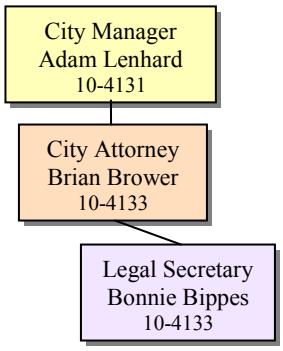
Mission Statement

"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."

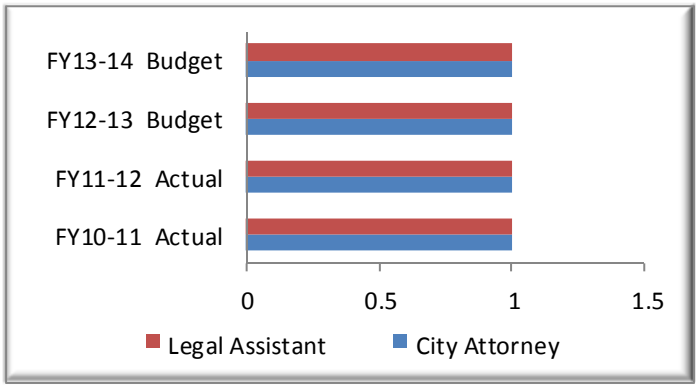
Division Purpose

The purpose of the legal division is to provide authoritative legal advice to the City and its various departments as well as defend the City's legal rights and interests.

As of July 1, 2013



Personnel Historical Trends



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 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 2014 budget.

There were no significant increases in expenditures in the fiscal year 2014 budget for the Legal division.

Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % Proj.
-	In-house Civil Litigator	Provide in-house civil litigation in most instances and thereby reduce expensive outside counsel fees.	90%	100%
-	Re-codification of the Municipal Code	Assist in on-going completing the review and re-codification of the Municipal Code.	75%	100%
-	Legal Advisor	Provide legal advice for the City Council, Planning Commission, and Departments.	95%	100%
-	Review	Drafts and modifies resolutions, ordinances, agreements and contracts with the City.	90%	100%
-	City Attorney	Provide legal counsel to the city for development of large projects.	95%	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%

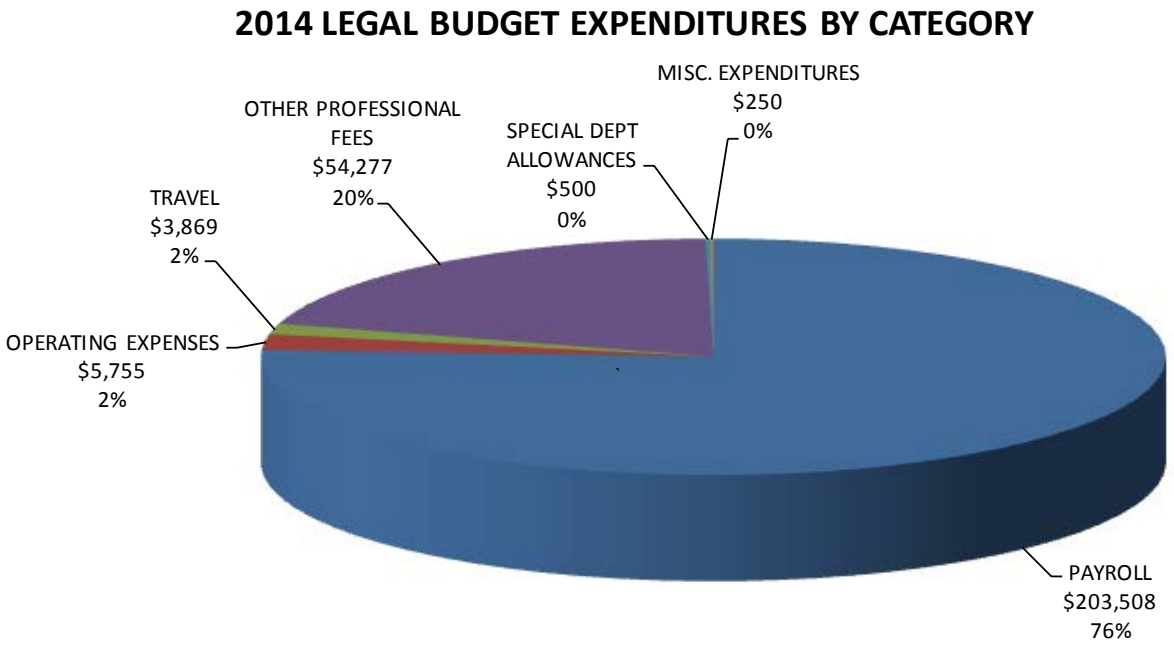
Fiscal Year 2012-2013 Accomplishments

- Successfully represented the City's interest in defending against claims regarding employment issues, utility matters, and other general claims including the dismissal of a significant civil lawsuit against the City.
- The City Attorney served as the Governor's appointed Municipal Government Representative on Utah State's Department of Environmental Quality Solid and Hazardous Waste Control Board.

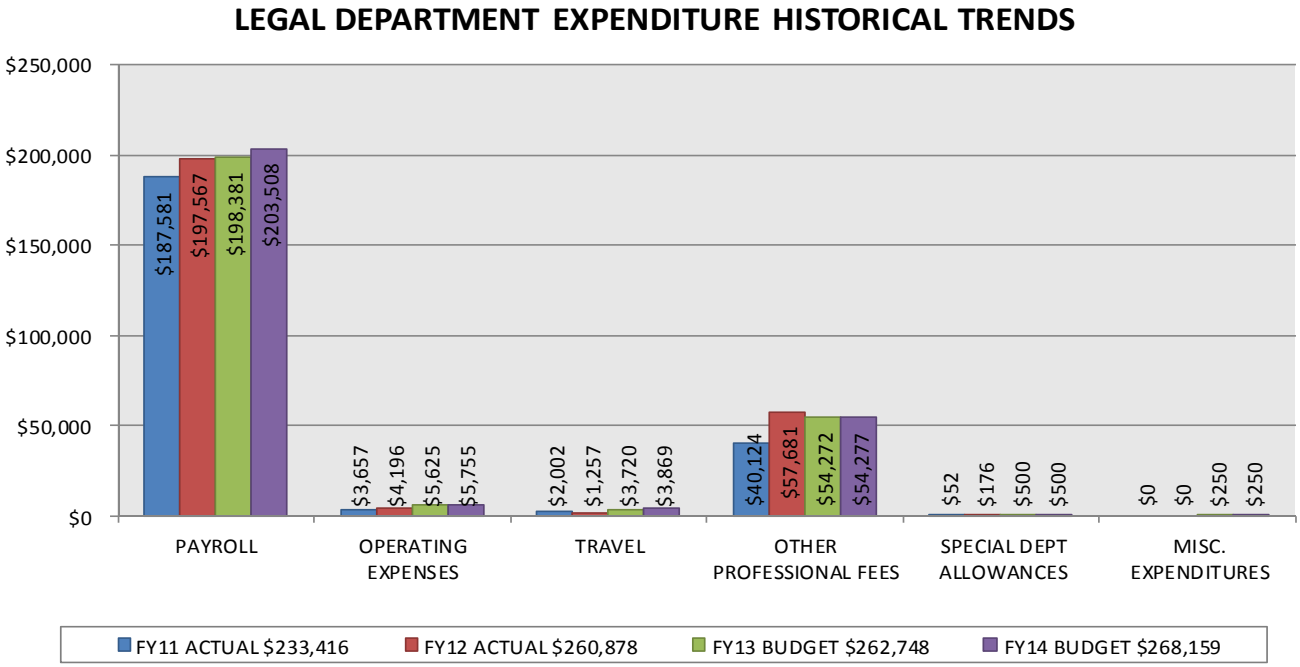
LEGAL 10-4133

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$135,676	$142,177	$138,800	$141,072	$2,272	1.6%
613101	F.I.C.A.	$9,904	$10,560	$10,618	$10,792	$174	1.6%
613201	UTAH RETIREMENT SYSTEMS	$17,979	$19,342	$21,982	$24,084	$2,101	9.6%
613301	HEALTH INSURANCE	$16,740	$17,481	$17,935	$18,475	$540	3%
613302	DENTAL INSURANCE	$1,429	$1,531	$1,878	$1,749	($129)	(6.9%)
613303	LIFE INSURANCE	$289	$52	$316	$360	$44	13.9%
613304	VISION INSURANCE	$237	$249	$274	$274	$0	0%
613401	WORKER'S COMPENSATION	$215	$225	$274	$233	($41)	(15%)
613601	LONG TERM DISABILITY	$1,002	$1,030	$1,402	$1,567	$165	11.8%
613701	EMPLOYEE ASSISTANCE PROGR	$73	$73	$72	$72	$0	0%
613801	ADMINISTRATION FEE	$59	$30	$30	$30	$0	0%
614201	CAR ALLOWANCE	$3,979	$4,817	$4,800	$4,800	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$1,362	$1,417	$1,350	$1,400	$50	3.7%
621201	MEMBERSHIP DUES	$425	$517	$1,525	$1,555	$30	2%
621301	TRAINING & REGISTRATION F	$740	$362	$1,050	$1,050	$0	0%
624001	OFFICE SUPPLIES	$1,130	$1,900	$1,700	$1,750	$50	2.9%
TRAVEL							
623101	IN-STATE LODGING	$320	$679	$900	$900	$0	0%
623102	IN-STATE MEALS	$0	$495	$414	$414	$0	0%
623103	IN-STATE TRANSPORTATION	$0	$83	$110	$125	$15	13.6%
623104	IN-STATE MILEAGE REIMBURS	$0	$0	$220	$250	$30	13.6%
623501	OUT-OF-STATE LODGING	$747	$0	$1,000	$1,104	$104	10.4%
623502	OUT-OF-STATE MEALS	$497	$0	$426	$426	$0	0%
623503	OUT-OF-STATE TRANSPORTATION	$438	$0	$500	$500	$0	0%
623505	OUT-OF-STATE MISCELLANEOUS	$0	$0	$150	$150	$0	0%
OTHER PROFESSIONAL FEES							
631004	INSURANCE FEES	$0	$0	$2,522	$2,527	$5	0.2%
631006	OTHER PROFESSIONAL FEES	$3,014	$2,263	$3,750	$3,750	$0	0%
631008	CONTRACTING PROSECUTOR	$31,747	$32,000	$34,000	$34,000	$0	0%
631009	OUTSIDE LEGAL COUNSEL	$5,363	$23,418	$14,000	$14,000	$0	0%
SPECIAL DEPARTMENT ALLOWANCE							
645001	SPECIAL DEPT ALLOW	$52	$176	$500	$500	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$0	$0	$250	$250	$0	0%
	TOTAL LEGAL	**$233,416**	**$260,878**	**$262,748**	**$268,159**	**$5,412**	**2.1%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$187,581	$197,567	$198,381	$203,508	$5,128	2.6%
	OPERATING EXPENSES	$45,835	$63,311	$64,367	$64,651	$284	0.4%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0.0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARIES		***$233,416***	***$260,878***	***$262,748***	***$268,159***	***$5,412***	***2.1%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Legal Department's total budget of $268,159 which shows that payroll is the largest expenditure for the Legal Department consuming 76% of their budget:



Following is a historical trends graph of the functional summaries for the Legal Department expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



INTERDEPARTMENTAL SERVICES 10-4151

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
OPERATING EXPENSES							
624006	POSTAGE / MAILING	$12,916	$9,914	$23,693	$20,250	($3,443)	(14.5%)
624101	CLAIMS & DAMAGES	$0	$10,000	$0	$0	$0	0%
624206	MOBILE COMMUNICATIONS	$19,203	$17,753	$23,000	$63,000	$40,000	173.9%
625203	REPAIR	$100	$0	$0	$0	$0	0%
627001	ELECTRIC	$446,938	$457,823	$515,000	$511,500	($3,500)	(0.7%)
627002	QUESTAR	$142,996	$114,627	$157,000	$138,600	($18,400)	(11.7%)
628001	CITY CELL PHONES	$33,425	$33,340	$40,000	$0	($40,000)	(100%)
628003	PAGERS	$3,161	$713	$0	$0	$0	0%
628004	800 MHRTZ	$21,320	$21,204	$24,000	$24,000	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$56,000	$30,564	($25,436)	(45.4%)
MISCELLANEOUS EXPENSES							
663001	CONTINGENCY FUND	$637	$1,870	$94,013	$130,508	$36,495	38.8%
CAPITAL OUTLAY							
674001	EQUIPMENT PURCHASES	$0	$0	$0	$6,500	$6,500	100%
674003	VEHICLE REPLACEMENT	$175,000	$175,000	$175,000	$175,000	$0	0%
	TOTAL INTERDEPARTMENTAL	**$855,696**	**$842,244**	**$1,107,706**	**$1,099,922**	**($7,784)**	**(0.7%)**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$0	$0	$0	$0	$0	0%
	OPERATING EXPENSES	$680,696	$667,244	$932,706	$918,422	($14,284)	(1.5%)
	CAPITAL OUTLAY	$175,000	$175,000	$175,000	$181,500	$6,500	3.7%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$855,696***	***$842,244***	***$1,107,706***	***$1,099,922***	***($7,784)***	***(0.7%)***

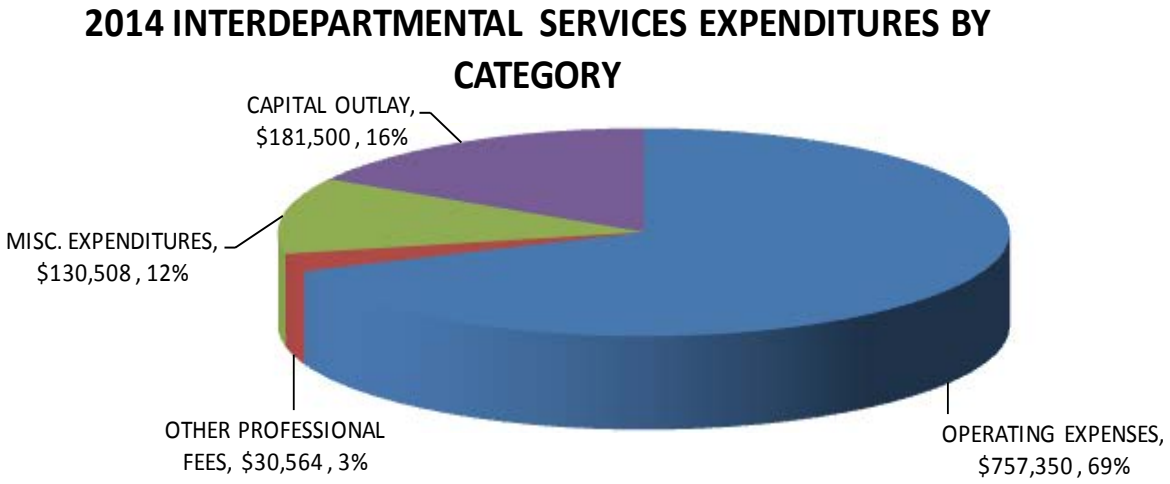
Significant Expenditure and Staffing Changes

Mobile Communications budget increased by $40,000 due to the reallocation of expenses from City Cell Phones. This accounts for the increase in Mobile Communications budget and the decrease to a zero budget in City Cell Phones budget.

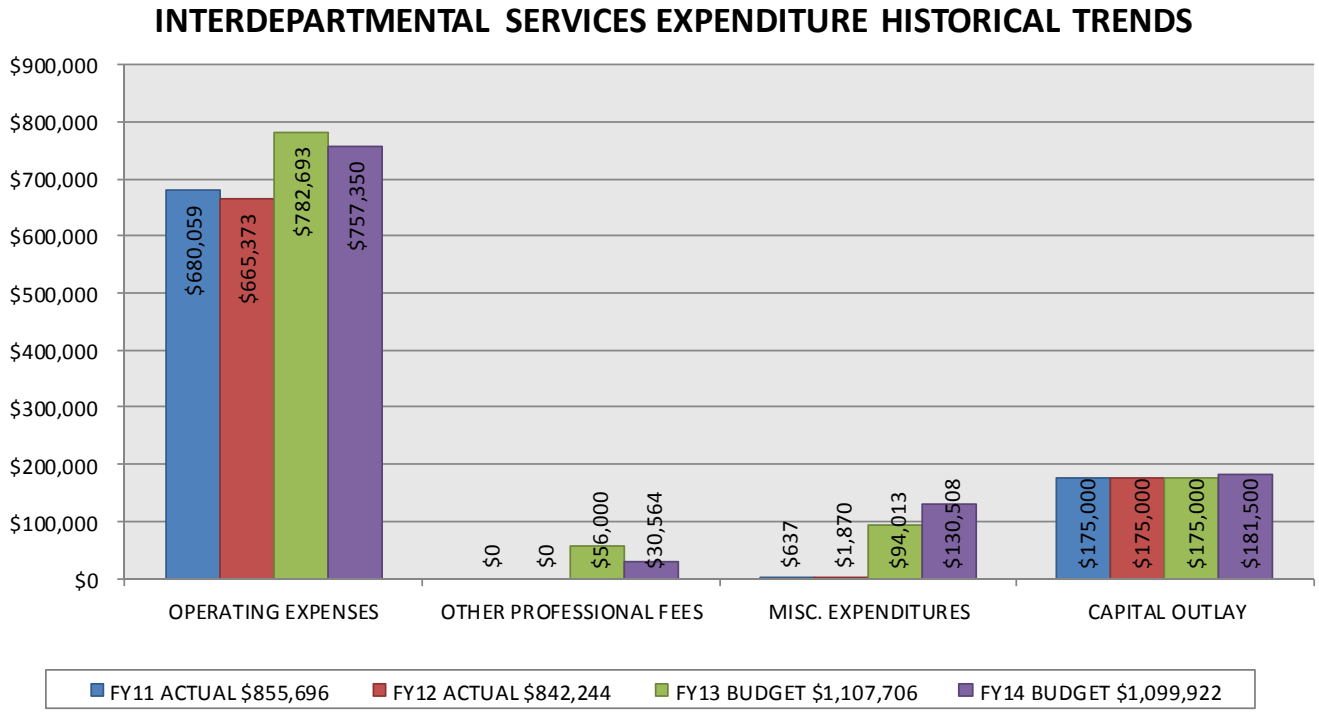
Insurance Fees budget decreased by $25,436 for the allocation of insurance premiums assessed from the Internal Service Risk Management Fund (Fund 63).

Equipment Purchases budget increased by $6,500 for the purchasing of a new postage machine.

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Interdepartmental Services' total budget of $1,099,922 which shows that operating expenses is the largest expenditure for the Interdepartmental Services consuming 69% of their budget:

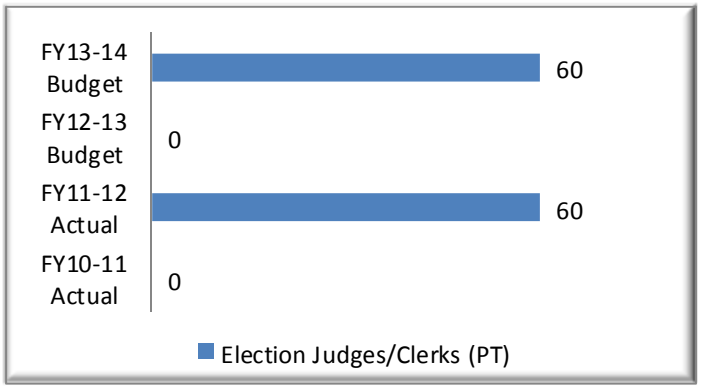


Following is a historical trends graph of the functional summaries for the Interdepartmental Services Department expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:

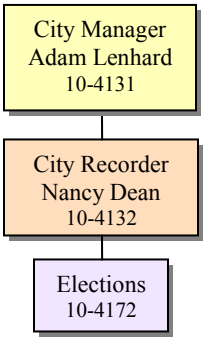


ELECTIONS 10-4172

Personnel Historical Trends



As of July 1, 2013



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Elections				
Election Judges/Clerks (PT)	-	60	-	60
Total General Fund Election Personnel	-	60	-	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

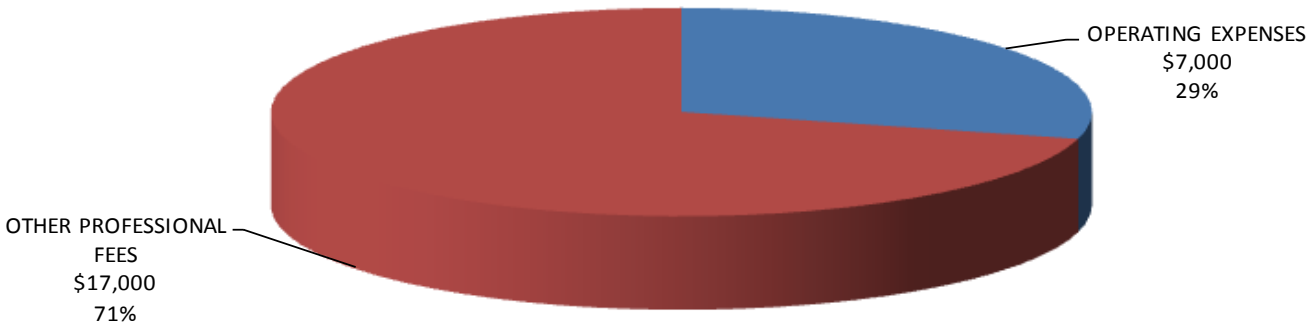
The election cycle takes place every other year with fiscal year 2014 being an election year, so the entire election budget increased since there are anticipated costs associated with an election.

ELECTIONS 10-4172

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
OPERATING EXPENSES							
621301	TRAINING & REGISTRATION F	$0	$0	$400	$0	($400)	(100%)
622101	PUBLIC NOTICES	$0	$3,814	$0	$4,000	$4,000	100%
624001	OFFICE SUPPLIES	$0	$552	$0	$500	$500	100%
624004	MISCELLANEOUS SUPPLIES	$0	$622	$0	$2,500	$2,500	100%
624006	POSTAGE/MAILING	$0	$57	$0	$0	$0	0%
OTHER PROFESSIONAL FEES							
631006	OTHER PROFESSIONAL FEES	$0	$14,685	$0	$17,000	$17,000	100%
	TOTAL ELECTIONS	**$0**	**$20,691**	**$400**	**$24,000**	**$23,600**	**5900%**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$0	$20,691	$400	$24,000	$23,600	5900%
	DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARY		***$0***	***$20,691***	***$400***	***$24,000***	***$23,600***	***5900%***

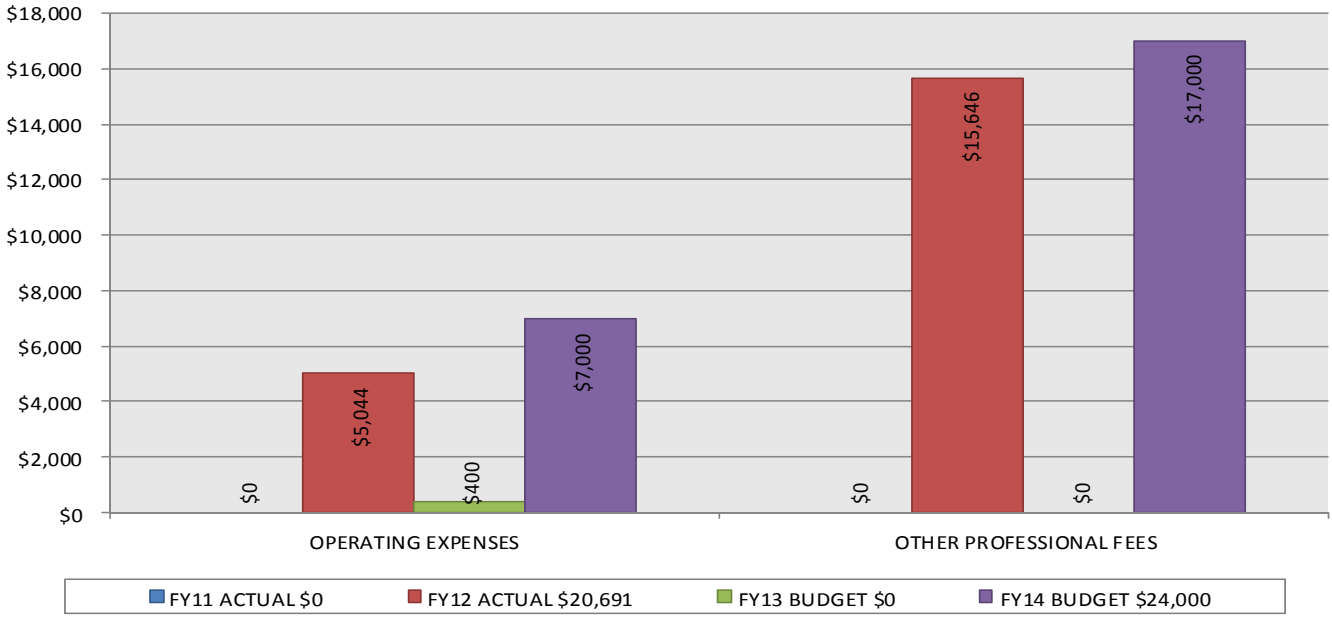
Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Elections total budget of $24,000 which shows that other professional fees is the largest expenditure for Elections consuming 71% of their budget:

2014 ELECTION EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Elections Department expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:

ELECTION EXPENDITURE HISTORICAL TRENDS



The Administrative Services expenditures make up 10% of the Total General Fund Budget with $1,573,862 in expenditures and is made up by the following divisions:

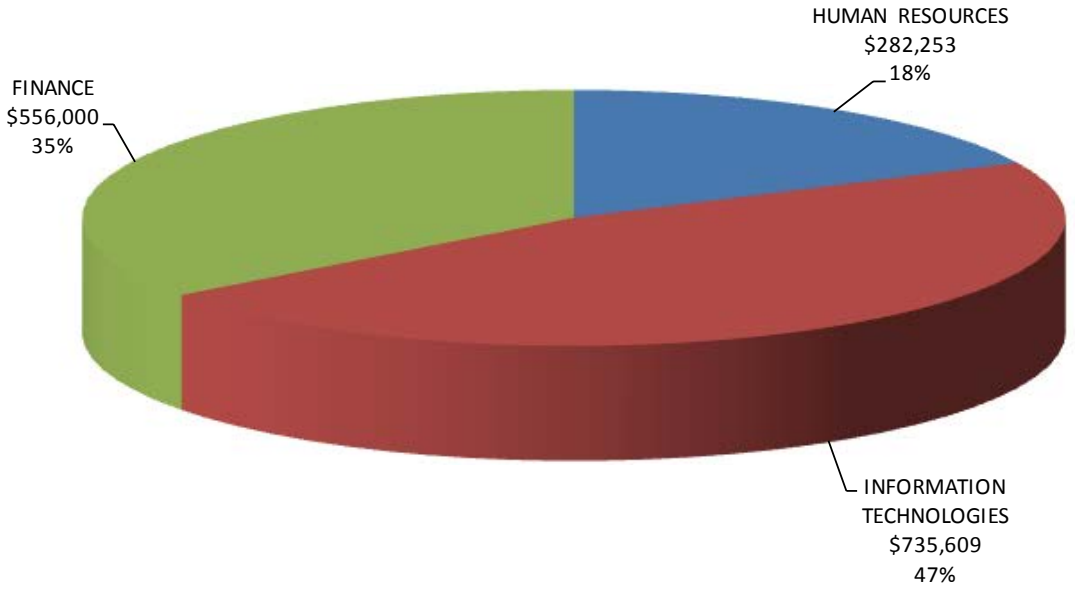
General Government - Administrative Services
- 4141 – Human Resources
- 4142 – Information Technology
- 4143 – Finance

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

				FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
ADMINISTRATIVE SERVICES									
4100	4140	4141	HUMAN RESOURCES	$242,477	$223,206	$293,229	$282,253	($10,977)	(3.7%)
		4142	INFORMATION TECHNOLOGIES	$622,069	$619,379	$672,824	$735,609	$62,785	9.3%
		4143	FINANCE	$727,120	$732,052	$560,265	$556,000	($4,265)	(0.8%)
TOTAL ADMIN. SERVICES EXPENDITURES				**$1,591,666**	**$1,574,637**	**$1,526,318**	**$1,573,862**	**$47,544**	**3.1%**

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

2014 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, division purpose, 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

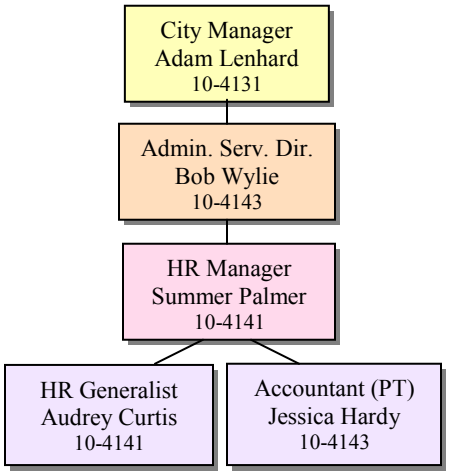
Mission Statement

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

Division Purpose

The purpose of the Human Resource Division is to provide fair and impartial support to the legislative and staff of Clearfield City.

As of July 1, 2013



Key Workload Indicators

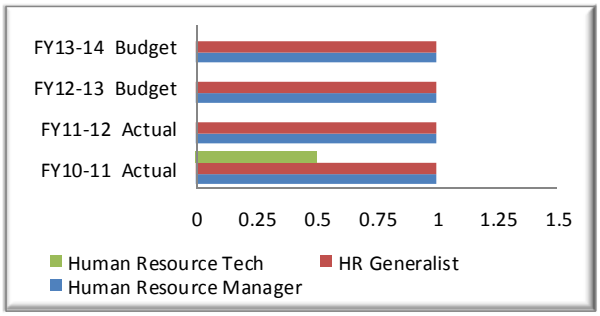
- Conduct annual, quarterly, and ad hoc supervisor trainings for 40+ managers and supervisors.
- Maintain performance management requirements for all full and part time employees.
- Work with broker and vendors to negotiate and maintain quality health and wellness benefits for full time employees, while meeting benefit guidelines.
- Maintain personnel files and evaluations for approximately 120 full time and 350 part time employees.
- Process new hires into the City (100+ in fiscal year 2013).
- Organize annual benefits fair, annual open benefits enrollment, monthly employee meetings.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 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	0	0
Total General Fund Human Resources Personnel	2.5	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



Significant Expenditure and Staffing Changes

The Finance Division is still assuming all personnel costs associated with the Accountant position.

Health Insurance budget decreased by $13,885 due to the city not budgeting for employee health incentives in fiscal year 2014 since they are included in the health insurance program.

Unemployment budget increased by $6,500 based on historical trends as well as the current open claims and those who are already claiming unemployment.

Performance Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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 Position Control in Sungard and research new online application programs.	100%	100%
LG4.Ai.	Electronic Timesheet	Evaluate, Recommend, Budget & Implement (if possible) electronic time sheet.	70%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
LG4.Ai.	New Hires	Develop an improved orientation process for new employees.	100%
LG4.Ai.	Position Control	Implement Position Control in Sungard, starting with full-time employees.	100%
LG4.Ai.	Intranet	Populate content on employee Intranet.	100%
LG4.Ai.	Performance Management	Continue to implement new on-line performance evaluation system.	100%

Fiscal Year 2012-2013 Accomplishments

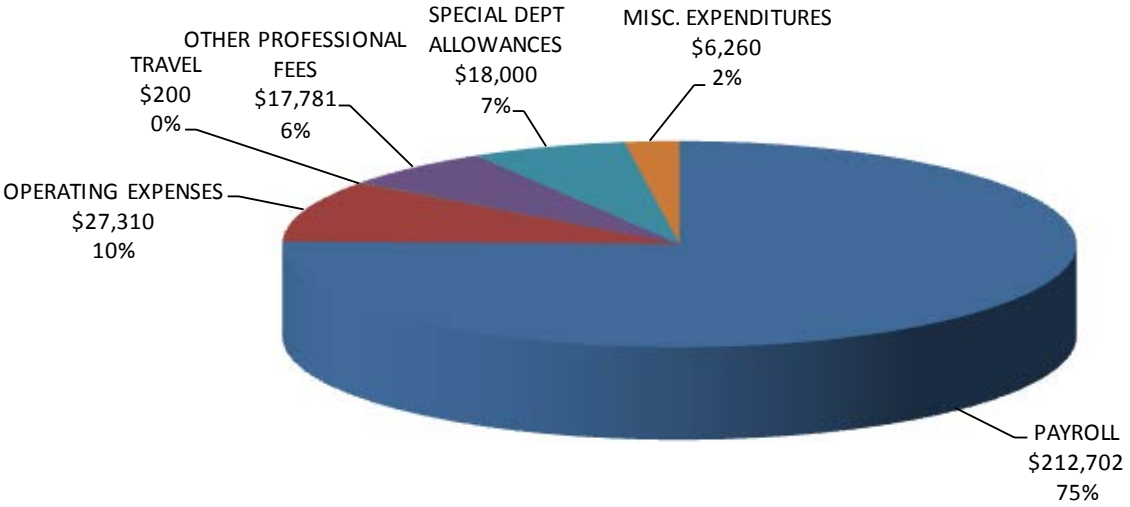
- Implemented a robust Performance Management System, including on-line performance evaluation system.
- Conducted an annual salary survey and implemented market adjustment process.
- Introduced new on-line Enrollment for benefits.
- Changed employee recognition program.
- Updated many of the policies in the Policy and Procedure Manual.

HUMAN RESOURCES 10-4141

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$135,458	$128,597	$132,734	$130,038	($2,696)	(2%)
611501	PART-TIME	$683	$15	$0	$0	$0	0%
613101	F.I.C.A.	$9,982	$9,459	$10,148	$9,948	($200)	(2%)
613201	UTAH RETIREMENT SYSTEMS	$6,864	$17,457	$20,951	$22,125	$1,173	5.6%
613301	HEALTH INSURANCE	$17,489	$19,241	$25,078	$11,193	($13,885)	(55.4%)
613302	DENTAL INSURANCE	$1,012	$1,828	$2,230	$2,076	($153)	(6.9%)
613303	LIFE INSURANCE	$489	$50	$316	$360	$44	13.9%
613401	WORKER'S COMPENSATION	$216	($1,674)	$10,261	$5,214	($5,047)	(49.2%)
613501	UNEMPLOYMENT	$23,084	$5,308	$23,500	$30,000	$6,500	27.7%
613601	LONG TERM DISABILITY	$930	$962	$1,346	$1,440	$94	7%
613701	EMPLOYEE ASSISTANCE PROGR	$73	$73	$72	$72	$0	0%
613801	ADMINISTRATION FEE	$60	$60	$60	$60	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$180	$384	$1,000	$1,500	$500	50%
621201	MEMBERSHIP DUES	$195	$675	$660	$810	$150	22.7%
621301	TRAINING & REGISTRATION F	$2,509	$2,041	$3,500	$3,500	$0	0%
621401	EDUCATIONAL REIMBURSEMENT	$0	$11,931	$16,000	$16,000	$0	0%
622301	JOB ADVERTISEMENTS	$5,873	$7,420	$6,500	$4,200	($2,300)	(35.4%)
624001	OFFICE SUPPLIES	$684	$802	$900	$600	($300)	(33.3%)
624004	MISCELLANEOUS SUPPLIES	$285	$868	$300	$100	($200)	(66.7%)
624005	COPYING/PRINTING	$0	$0	$400	$400	$0	0%
624006	POSTAGE / MAILING	$272	$12	$0	$200	$200	100%
TRAVEL							
623102	IN-STATE MEALS	$0	$50	$100	$100	$0	0%
623104	IN-STATE MILEAGE REIMBURS	$9	$0	$100	$100	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$2,775	$2,781	$6	0.2%
631006	OTHER PROFESSIONAL FEES	$16,244	$10,233	$15,000	$15,000	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$7,102	$3,467	$12,300	$9,300	($3,000)	(24.4%)
645003	EMPLOYEE INCENTIVE AWARDS	$745	$3,627	$5,500	$8,700	$3,200	58.2%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$527	$237	$0	$0	$0	0%
662001	MISCELLANEOUS SERVICES	$1,468	$1,167	$1,500	$6,260	$4,760	317.3%
663001	CONTINGENCY FUND	$0	$306	$0	$0	$0	0%
	TOTAL HUMAN RESOURCES	**$242,477**	**$223,206**	**$293,229**	**$282,253**	**($10,977)**	**(3.7%)**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$206,340	$181,377	$226,694	$212,702	($13,993)	(6.2%)
	OPERATING EXPENSES	$36,137	$41,829	$66,535	$69,551	$3,016	4.5%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$242,477***	***$223,206***	***$293,229***	***$282,253***	***($10,977)***	***(3.7%)***

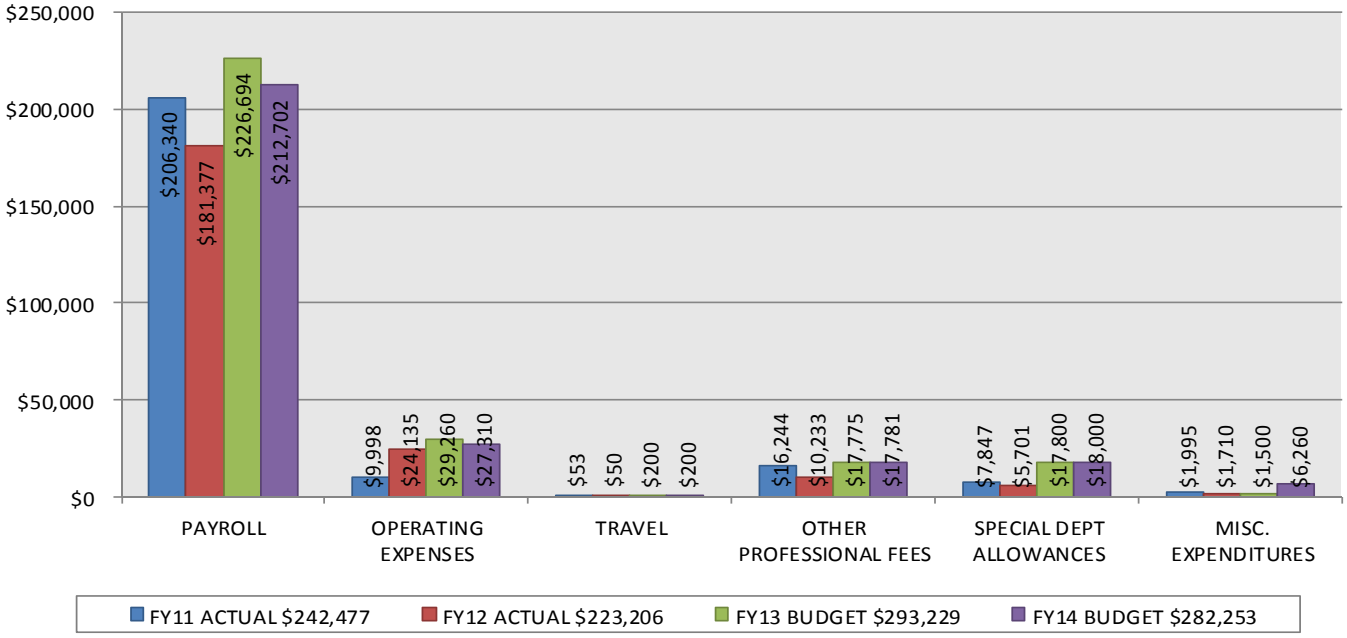
Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Human Resource Department's total budget of $282,253 which shows that payroll is the largest expenditure for the Human Resource Department consuming 75% of their budget:

2014 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 2011 actual expenditures up through and including fiscal year 2014 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."

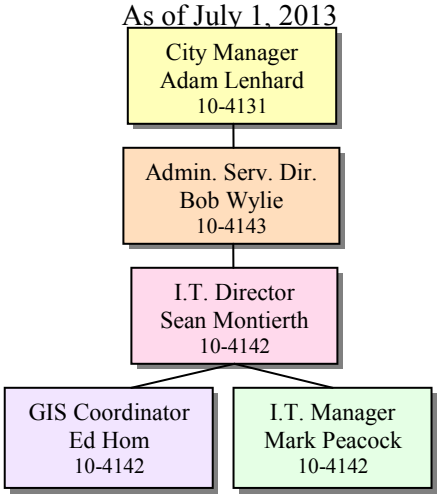
Division Purpose

Develop and maintain highly effective, reliable and secure systems to support Clearfield City's activities.

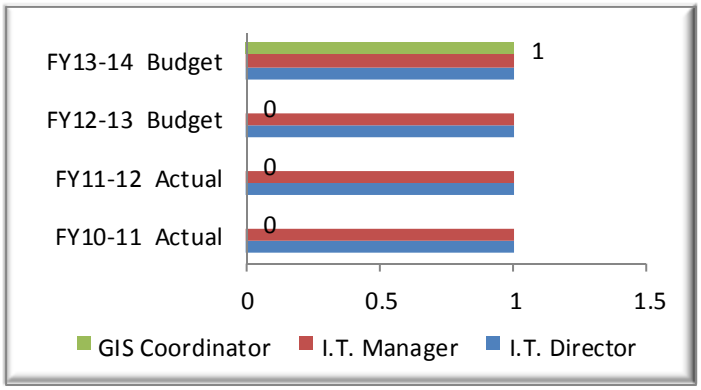
Key Workload Indicators

- 99.842% System and Network up time

As of July 1, 2013



Personnel Historical Trends



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Information Technology				
I.T. Director	1	1	1	1
I.T. Manager	1	1	1	1
GIS Coordinator	0	0	0	1
Total General Fund Information Technology Personnel	2	2	2	3

**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

GIS position was moved from Community Development to Information Technology.

Equipment replacements decreased by $62,333.71 while new equipment and software increased by $36,327.63 combined.

Other professional fees increased by $8,000 due to an audit of the Spillman system.

Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % Proj.
LG2.Ai	City-Wide Uptime Average	Maintain a 99.9% computer uptime average city wide.	99.9%	99.9%
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	FY14 % Proj.
LG2.Ai	Police Software	New – Universal Forensic Extraction Device	100%
LG2.Ai	Parks Software	New – Sprinkler System Software	100%
LG2.Ai	Hardware	Upgrade gates in Audio System	100%
LG2.Ai	Web	Website Design and Software Update	100%
LG2.Ai	Mobile Communication	Expand wireless to Aquatic Center	100%
LG2.Ai	Equipment Purchases	New Spillman Touch Module	100%
LG2.Ai	Equipment Purchases	New Sire Agenda module	100%

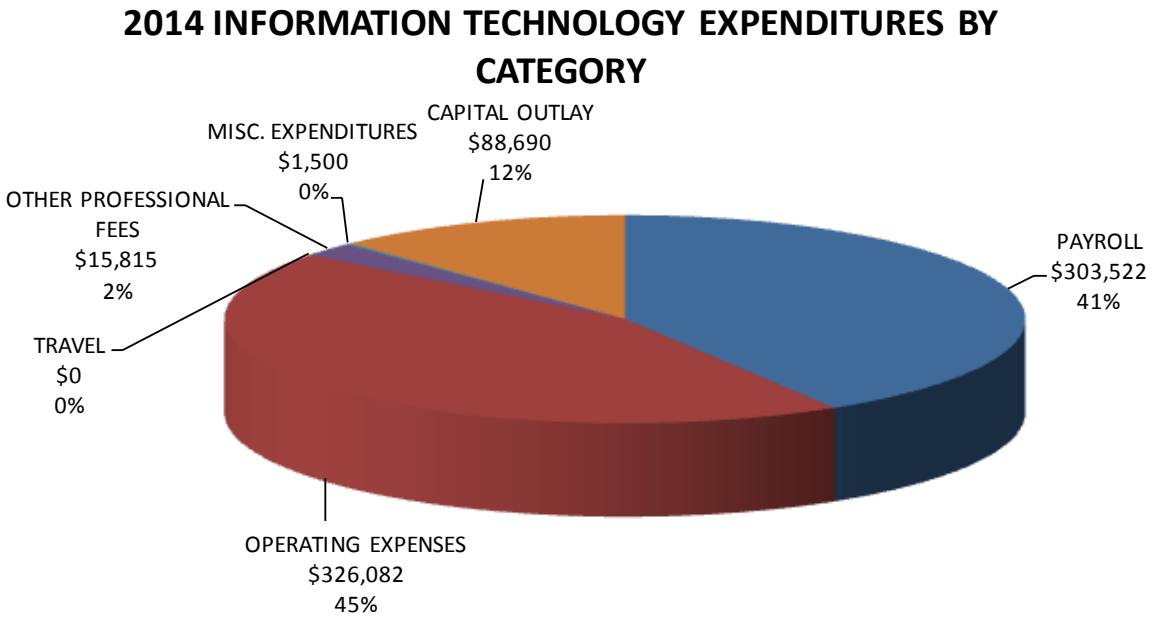
Fiscal Year 2012-2013 Accomplishments

- Installed and went live with new Sentryx GIS Module.
- Completed installs of the Arbitrator system in the interview rooms.
- Changed cell phone vendor and implemented new cell phone policy.
- Completed replacement installs of the personal computers.
- Implemented system to allow Business owners to pay business licenses online.
- Installed a new AV system in the Courts.
- Installed a new AV system in the Executive conference room.
- Installed additional Aps for a Wi-Fi system.
- Provided support and server installation for the HVAC system at city hall.
- Provided continuing support for the park camera system.
- Updated maps for the dispatch and police system.
- Completed evacuations maps for the high schools, polling station maps and voting precinct maps for the election.
- Implemented the electronic citation processes which were mandated by the State to be done by July 1st 2013.
- Provided support for the new Team Unify software which is being utilized by the swim team.
- Provided hardware and support for the Community Services Department reorganization.

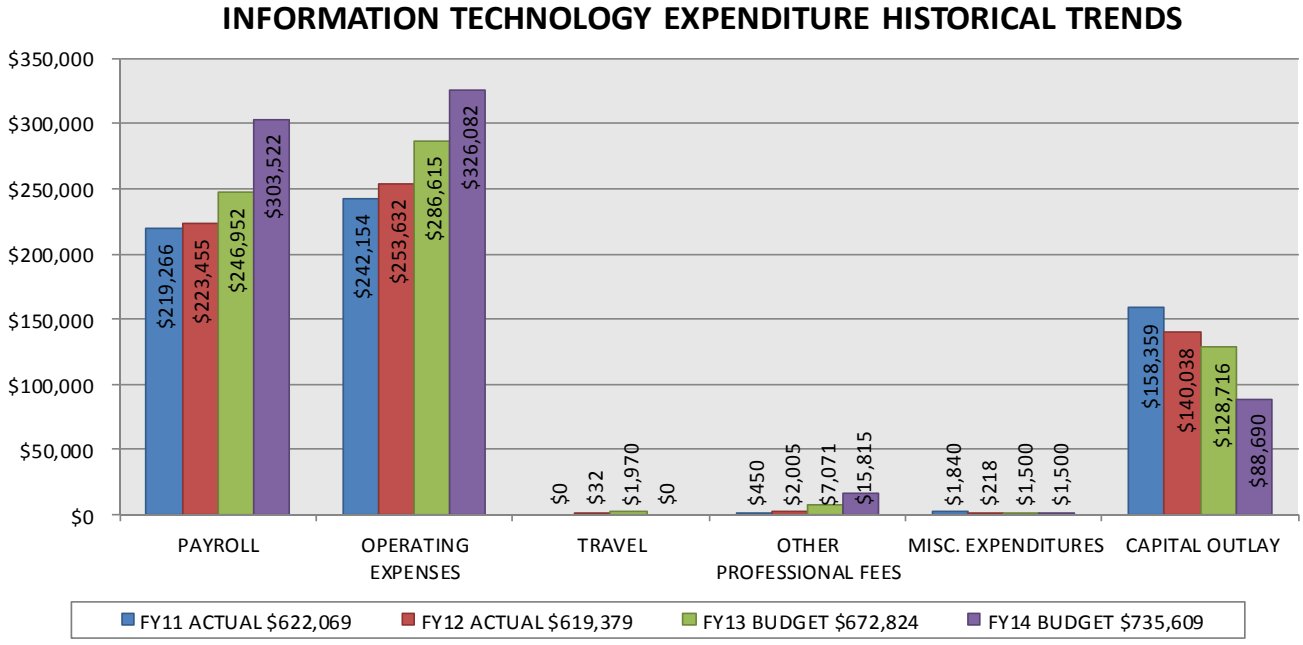
INFORMATION TECHNOLOGIES 10-4142

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$159,880	$162,355	$172,548	$214,369	$41,821	24.2%
613101	F.I.C.A.	$11,780	$11,826	$13,200	$16,399	$3,199	24.2%
613201	UTAH RETIREMENT SYSTEMS	$21,198	$22,128	$27,386	$36,747	$9,361	34.2%
613301	HEALTH INSURANCE	$20,448	$21,225	$25,508	$26,383	$875	3.4%
613302	DENTAL INSURANCE	$1,807	$1,828	$2,511	$2,622	$111	4.4%
613303	LIFE INSURANCE	$308	$50	$355	$540	$185	52.1%
613304	VISION INSURANCE	$180	$301	$396	$244	($152)	(38.4%)
613401	WORKER'S COMPENSATION	$2,351	$2,394	$3,150	$3,657	$507	16.1%
613601	LONG TERM DISABILITY	$1,181	$1,213	$1,747	$2,392	$645	36.9%
613701	EMPLOYEE ASSISTANCE PROGR	$73	$73	$81	$108	$27	33.3%
613801	ADMINISTRATION FEE	$60	$60	$69	$60	($9)	(13%)
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$320	$100	$360	$260	($100)	(27.8%)
621201	MEMBERSHIP DUES	$15	$15	$0	$0	$0	0%
621301	TRAINING & REGISTRATION F	$3,840	$5,908	$4,900	$7,750	$2,850	58.2%
624001	OFFICE SUPPLIES	$599	$517	$500	$900	$700	80%
624003	SMALL OFFICE EQUIPMENT	$132	$132	$0	$0	$0	0%
624005	COPYING / PRINTING	$23,255	$24,319	$26,000	$28,000	$2,000	7.7%
624006	POSTAGE/MAILING	$10	$11	$0	$0	$0	0%
624201	SOFTWARE	$14,420	$30,029	$4,500	$29,800	$25,300	562.2%
624202	HARDWARE	$9,045	$5,419	$5,000	$8,000	$3,000	60%
624203	WEB	$1,503	$2,690	$35,000	$37,000	$2,000	5.7%
624204	ANNUAL MAINT. & SUPPORT	$137,245	$144,378	$157,575	$156,775	($800)	(0.5%)
624205	MISC. COMP. EXENSES & SUP	$3,061	$637	$2,650	$2,650	$0	0%
624206	MOBILE COMMUMICATIONS	$0	$47	$6,680	$5,800	($880)	(13.2%)
625001	EQUIPMENT MAINTENANCE	$2,040	$1,757	$1,750	$1,750	$0	0%
625002	EQUIPMENT SUPPLIES	$11	$3,353	$0	$3,000	$3,000	100%
628002	LANDLINES	$46,657	$34,321	$41,700	$42,700	$1,000	2.4%
TRAVEL							
623501	OUT-OF-STATE LODGING	$0	$0	$1000	$0	($1,000)	(100%)
623502	OUT-OF-STATE MEALS	$0	$0	$320	$0	($320)	(100%)
623503	OUT-OF-STATE TRANSPORT	$0	$0	$500	$0	($500)	(100%)
623505	OUT-OF-STATE MISCELLANEOUS	$0	$0	$150	$0	($150)	(100%)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$4,571	$4,765	$194	4.2%
631006	OTHER PROFESSIONAL FEES	$450	$2,005	$2,500	$11,050	$8,550	342%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$1,675	$135	$1,500	$1,500	$0	0%
CAPITAL OUTLAY							
673001	CAPITAL PROJECTS	$0	$17,858	$0	$0	$0	0%
674001	EQUIPMENT PURCHASES	$43,036	$29,074	$15,380	$37,690	$22,310	145.1%
674002	EQUIPMENT REPLACEMENTS	$115,323	$93,106	$113,336	$51,000	($62,336)	(55%)
	TOTAL INFORMATION TECH.	**$622,069**	**$619,379**	**$672,824**	**$735,609**	**$62,785**	**9.3%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$219,266	$223,455	$246,952	$303,522	$56,570	22.9%
	OPERATING EXPENSES	$244,444	$255,886	$297,156	$343,397	$46,241	15.6%
	CAPITAL OUTLAY	$158,359	$140,038	$128,716	$88,690	($40,026)	(31.1%)
	DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARIES		***$622,069***	***$619,379***	***$672,824***	***$735,609***	***$62,785***	***9.3%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Information Technology's total budget of $735,609 which shows that operating expenses is the largest expenditure for the Information Technology Division consuming 45% of their budget:



Following is a historical trends graph of the functional summaries for the Information Technology Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



FINANCE 10-4143

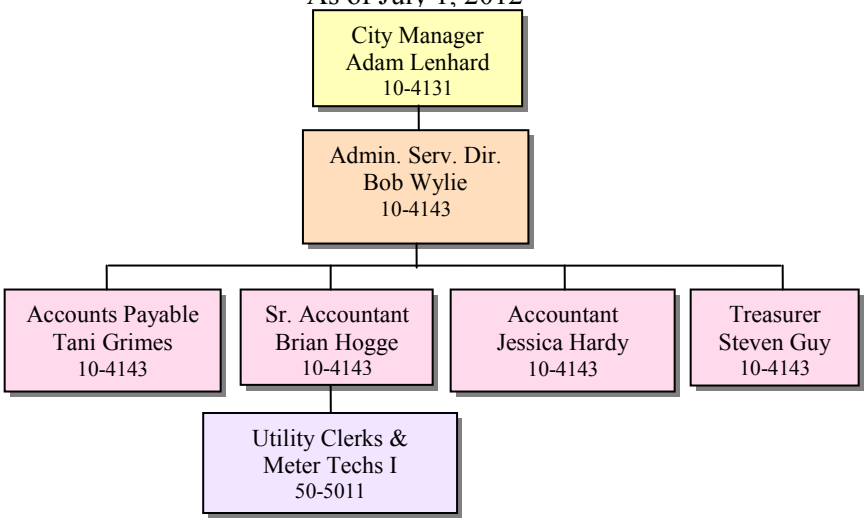
Mission Statement

"It is the mission of the Finance Division to provide support and quality service to the Residents, Customers and Employees of Clearfield City."

Division Purpose

The purpose of the finance division is to provide financial and accounting services for the City.

As of July 1, 2012



Key Workload Indicators

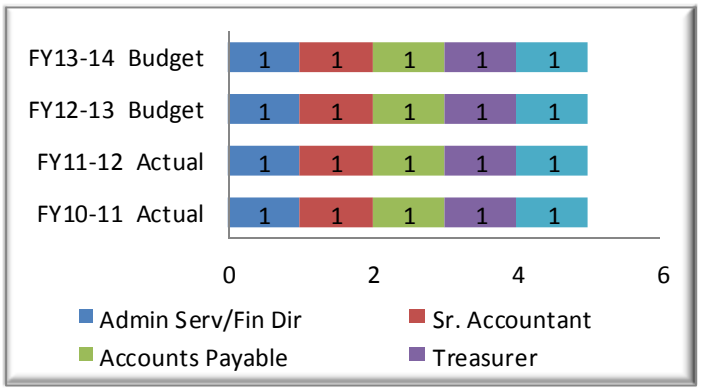
- Processed and Issued 6,969 Purchase Orders
- Processed over 6,617 Checks through Accounts Payable
- Processed 125 1099 forms
- Maintain Budgets for 16 Funds
- Prepare GFOA budget submission
- Complete the FY2013 Comprehensive Annual Financial Report

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 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
Accountant/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	FY13 % Comp.	FY14 % Proj.
LG1.	Present CAFR to City Council	Present the CAFR to the City Council on or before December 31, 2013.	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	FY14 % 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 2012-2013 Accomplishments

- Created new cost allocations for the Internal Service Fund - Risk Management.
- Awarded the Government Finance Officers Associations' Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ending June 30, 2012.
- Awarded the Government Finance Officers Associations' Distinguished Budget Presentation Award for the Fiscal Year 2013 Budget. This was the sixth 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.
- Awarded GFOA's Popular Annual Financial Report upon the first submission for fiscal year ending June 30, 2012.

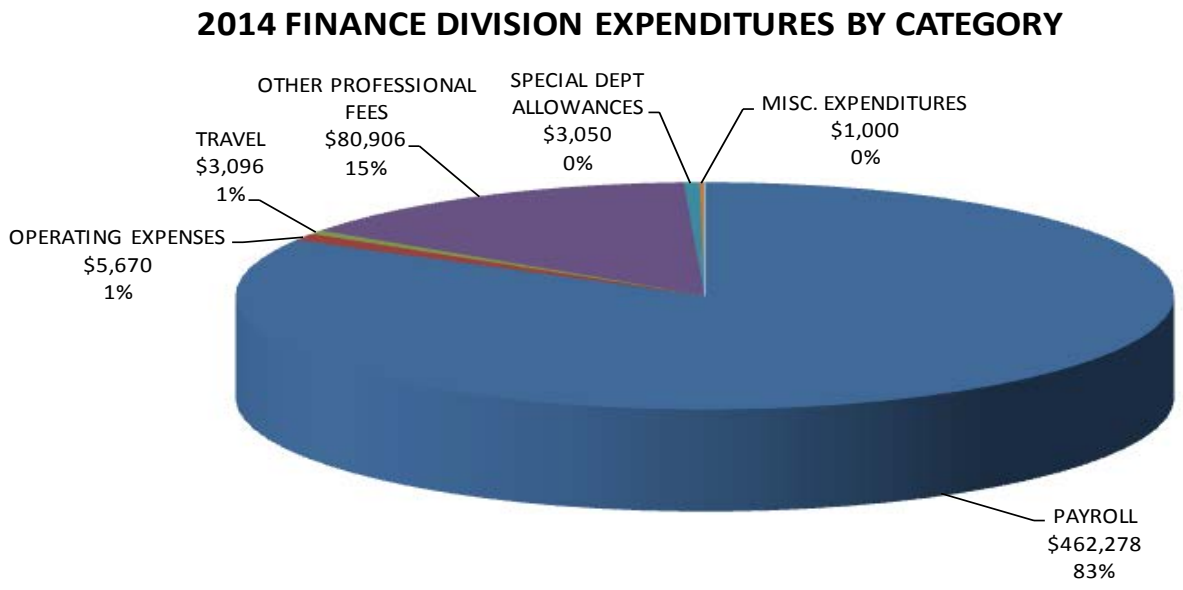
Significant Expenditure and Staffing Changes

There were no significant staffing or expenditure changes.

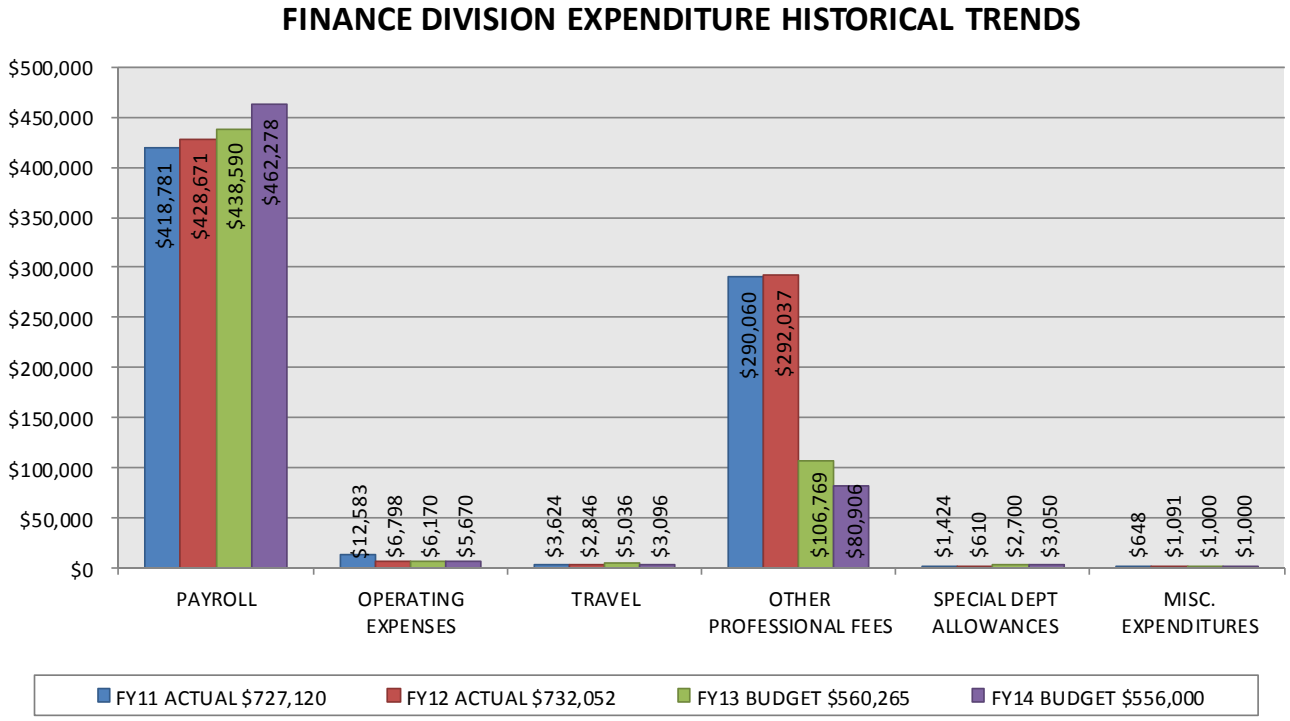
FINANCE 10-4143

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$306,587	$315,461	$314,225	$319,813	$5,588	1.8%
611201	OVERTIME	$541	$1,104	$1,000	$1,000	$0	0%
613101	F.I.C.A.	$23,120	$23,698	$24,115	$24,542	$427	1.8%
613201	UTAH RETIREMENT SYSTEMS	$40,373	$43,209	$49,998	$54,837	$4,839	9.7%
613301	HEALTH INSURANCE	$35,319	$32,833	$34,400	$45,851	$11,451	33.3%
613302	DENTAL INSURANCE	$3,105	$2,934	$3,578	$4,371	$793	22.2%
613303	LIFE INSURANCE	$599	$119	$772	$900	$128	16.6%
613304	VISION INSURANCE	$300	$263	$342	$518	$176	51.5%
613401	WORKER'S COMPENSATION	$489	$503	$621	$528	($93)	(15%)
613601	LONG TERM DISABILITY	$2,258	$2,462	$3,179	$3,558	$379	11.9%
613701	EMPLOYEE ASSIST. PROGRAM	$182	$182	$180	$180	$0	0%
613801	ADMINISTRATION FEE	$121	$121	$120	$120	$0	0%
614101	CLOTHING ALLOWANCE - FT	$0	$0	$300	$300	$0	0%
614201	CAR ALLOWANCE	$5,787	$5,784	$5,760	$5,760	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$629	$700	$700	$0	0%
621201	MEMBERSHIP DUES	$1,315	$1,600	$1,480	$1,480	$0	0%
621301	TRAINING & REGISTRATION	$1,255	$3,514	$1,990	$1,490	($500)	(25.1%)
621401	EDUCATIONAL REIMBURSE.	$6,138	$0	$0	$0	$0	0%
624001	OFFICE SUPPLIES	$3,875	$399	$2,000	$2,000	$0	0%
624005	COPYING/PRINTING	$0	$358	$0	$0	$0	0%
626001	BUILDING MAINTENANCE	$0	$297	$0	$0	$0	0%
TRAVEL							
623101	IN-STATE LODGING	$1,685	$1,291	$600	$600	$0	0%
623102	IN-STATE MEALS	$276	$279	$276	$276	$0	0%
623103	IN-STATE TRANSPORTATION	$110	$317	$220	$250	$30	13.6%
623104	IN-STATE MILEAGE REIMBURS	$18	$19	$0	$0	$0	0%
623501	OUT-OF-STATE LODGING	$0	$0	$2,000	$1,000	($1,000)	(50%)
623502	OUT-OF-SATE MEALS	$835	$355	$640	$320	($320)	(50%)
623503	OUT-OF-STATE TRANSPORT	$613	$584	$1,000	$500	($500)	(50%)
623505	OUT-OF-STATE MISC.	$87	$0	$300	$150	($150)	(50%)
OTHER PROFESSIONAL FEES							
631001	AUDITOR FEES	$39,500	$52,150	$55,000	$55,000	$0	0%
631002	ARBITRAGE COMPLIANCE	$2,125	$2,820	$9,000	$9,000	$0	0%
631003	INSURANCE FEES	$233,049	$220,227	$5,269	$4,846	($423)	(8%)
631004	BANK PROFESSIONAL FEES	$11,636	$12,128	$37,500	$12,060	($25,440)	(67.8%)
631006	OTHER PROFESSIONAL FEES	$3,750	$4,712	$0	$0	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$1,424	$610	$2,700	$3,050	$350	13%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$648	$1,080	$1,000	$1,000	$0	0%
662001	MISCELLANEOUS SERVICES	$0	$11	$0	$0	$0	0%
	TOTAL FINANCE	**$727,120**	**$732,052**	**$560,265**	**$556,000**	**($4,265)**	**(0.8%)**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$418,781	$428,671	$438,590	$462,278	$23,688	5.4%
	OPERATING EXPENSES	$308,339	$303,381	$121,675	$93,722	($27,953)	(23%)
	CAPITAL OUTLAYS	$0	$0	$0	$0	$0	0.0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARIES		***$727,120***	***$732,052***	***$560,265***	***$556,000***	***($4,265)***	***(0.8%)***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Finance Division's total budget of $556,000 which shows that payroll is the largest expenditure for the Finance Division consuming 83% of their budget:



Following is a historical trends graph of the functional summaries for the Finance Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



The Public Safety is the largest department of the General Fund and their expenditures make up 28% of the Total General Fund Budget with $4,309,341 in expenditures. The Public Safety Department is made up by the following divisions:

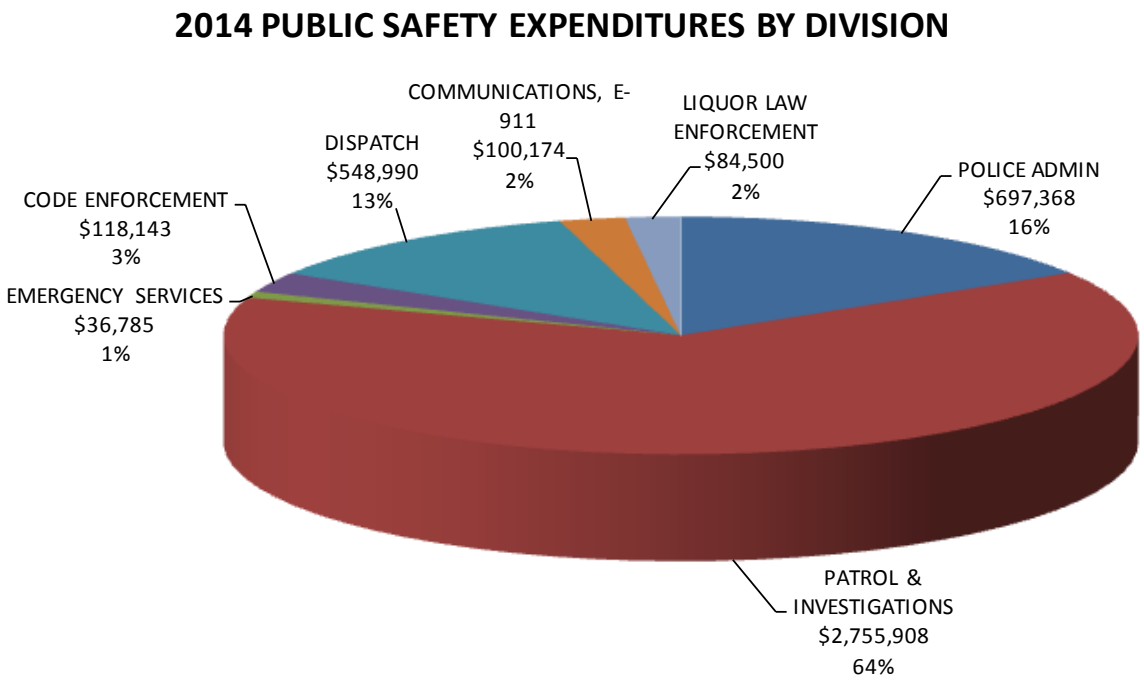
General Government – Public Safety

- 4211 – Police Administration
- 4212 – Patrol & Investigations
- 4213 – Emergency Services
- 4214 – Code Enforcement
- 4215 – Dispatch
- 4216 – Communications, E-911
- 4218 – Liquor Law Enforcement

Following is a summary table showing the Public Safety expenditures broken down by each division:

				FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
PUBLIC SAFETY									
4200	4210	4211	POLICE ADMINISTRATION	$636,577	$652,808	$690,295	$697,368	$7,072	1%
		4212	PATROL & INVESTIGATIONS	$2,599,936	$2,540,834	$2,661,064	$2,755,908	$94,844	3.6%
		4213	EMERGENCY SERVICES	$40,591	$29,203	$48,021	$36,785	($11,236)	(23.4%)
		4214	CODE ENFORCEMENT	$67,962	$44,988	$120,395	$118,143	($2,252)	(0.2%)
		4215	DISPATCH	$504,734	$474,842	$548,990	$516,463	($32,527)	(5.9%)
		4216	COMMUNICATIONS, E-911	$347,898	$97,094	$142,092	$100,174	($41,918)	(29.5%)
		4218	LIQUOR LAW ENFORCEMENT	$82,585	$82,095	$84,964	$84,500	($464)	(0.5%)
TOTAL PUBLIC SAFETY EXPENDITURES				**$4,280,283**	**$3,921,864**	**$4,295,821**	**$4,309,341**	**$13,520**	**0.3%**

Following is a graph showing the percentage each division makes up of the Public Safety budget:



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

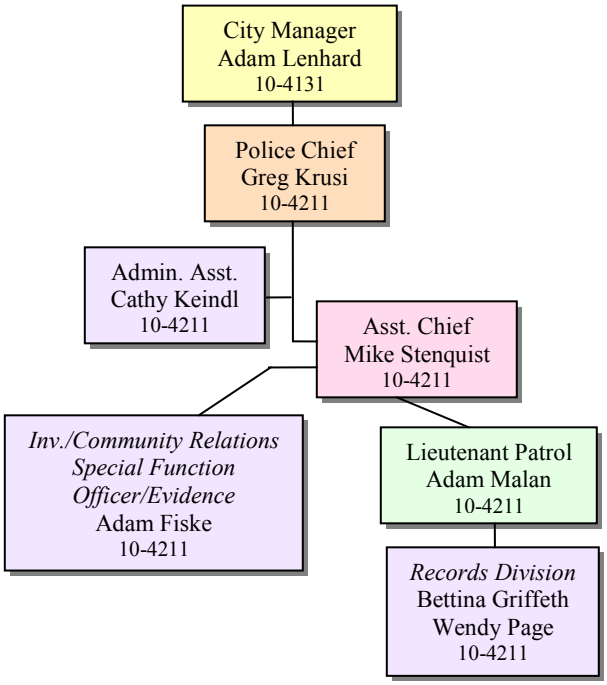
Mission Statement

"To provide professional law enforcement services that will enhance the quality of life for all citizens who live in or visit our community."

Division Purpose

Police Administration performs a variety of duties to expedite administrative processes and procedures related to staffing, documentation, police records, statistics, emergency services, and evidence preservation for the entire Police Department. The Lieutenant is over patrol and responsible for quality assurance in serving and protecting the citizens of Clearfield. The Office of the Chief is responsible for the safety of all department employees and protecting the citizens and visitors to Clearfield.

As of July 1, 2013



Key Workload Indicators

- 31 Sworn Officers, 1 sworn Special Functions Officer, 2 Code Enforcement Officers, 3 Civilian Office Staff, 1 part-time Emergency Preparedness Manager, and 8 FTE and 4 PTE Emergency 911 Dispatch Personnel serving a population of 30,200 with an estimated weekday population of 50,000.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Police Administration				
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Administrative Secretary	.5	1	1	1
Patrol Lieutenant	1	1	1	1
Evidence Custody/Special Functions Officer	1	1	1	1
Records Clerks	2	2	2	2
Total General Fund Police Admin. Personnel	6.5	7	7	7

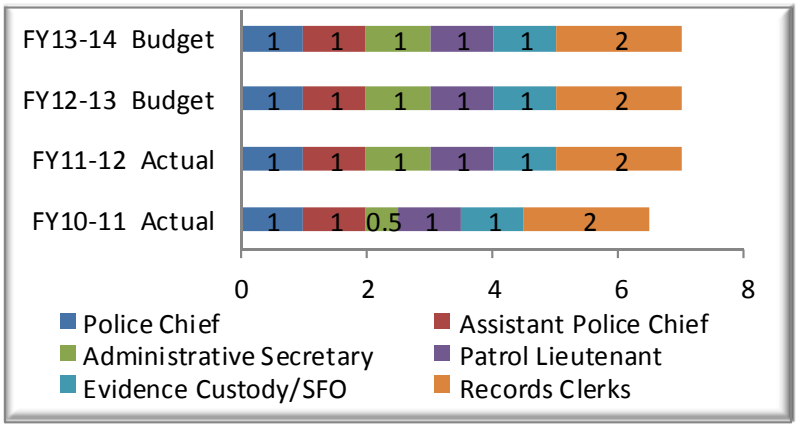
***A Part-time person is one who works less than 35 hours a week and/or does not receive benefits*

Significant Expenditure and Staffing Changes

There were no significant staffing changes.

Other Professional Fees budget decreased by $10,700 based on the contract with Davis Animal Control for Animal Nuisance fees.

Personnel Historical Trends



Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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	FY14 % Proj.
LG2.Ai.i	Pole Camera Security System	Complete 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%
LG	Civil Parking & Code Violations	Work to establish parked and code violations as civil issues rather than criminal.	100%
LG	Active Shooter	The department is actively involved in establishing Active Shooter Protocols with Davis County and Active Shooter training.	100%

Fiscal Year 2012-2013 Accomplishments

- Improving the keeping up efficiency in the records division will continue to be a goal, the electronic citations are up and running, and new software has been installed in Spillman.
- 100 percent error-free rate on IBR reporting. Continuing to complete records purging.
- Clearfield continues to provide an agent for the ICAC (Internet Crimes Against Children) Task Force (through the Utah Attorney General's Office) and was awarded a $6,000 grant to buy equipment and train Detective Warren for their program.
- Completed a $10,000 Enforce Underage Drinking Laws (EUDL) grant – in addition to the underage alcohol buy attempts (on and off-site), there was DUI checkpoints (specifically during holidays), as well as extra trail and park patrols to curtail alcohol use in these areas.
- The State Asset Forfeiture Grant (SAFG) of $2,404.60 was used to purchase surveillance equipment for the Armadillo (Nuisance Abatement Vehicle) and for the proximity alarm system to aid in protecting the vehicle and equipment in the field.
- The JAG (Justice Assistance Grant) of $7,577 was used to purchase lights for officer rifles (crucial in the dark and for leaving both hands fess); and renewed the CLEAR contract for

another two years. This is an investigative web analysis program that was expiring in April, 2013. It has been an extremely effective tool for the detectives in locating suspects and witnesses.

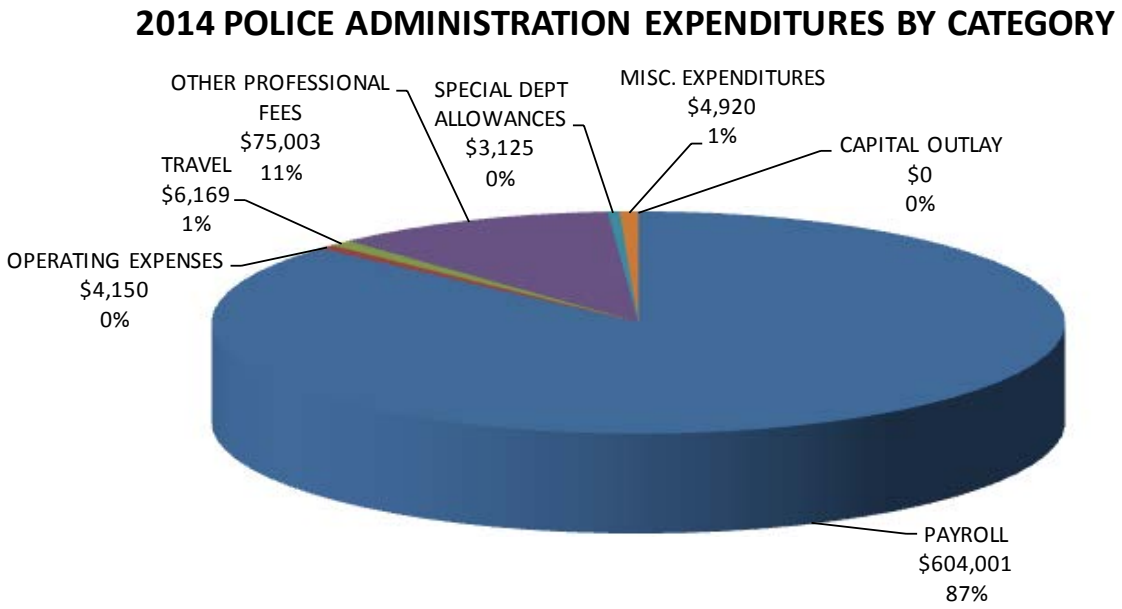
- The Pole Camera project is 70% complete and the cameras that are already up and running have been used successfully by dispatch, identifying people in the park after hours.
- Police was updated and published on-line with Lexipol, a provider of risk management policies and resources for public safety organization through a web-based system. The department has attended Legal UP-Date training and will continue bi-annually.

POLICE ADMINISTRATION 10-4211

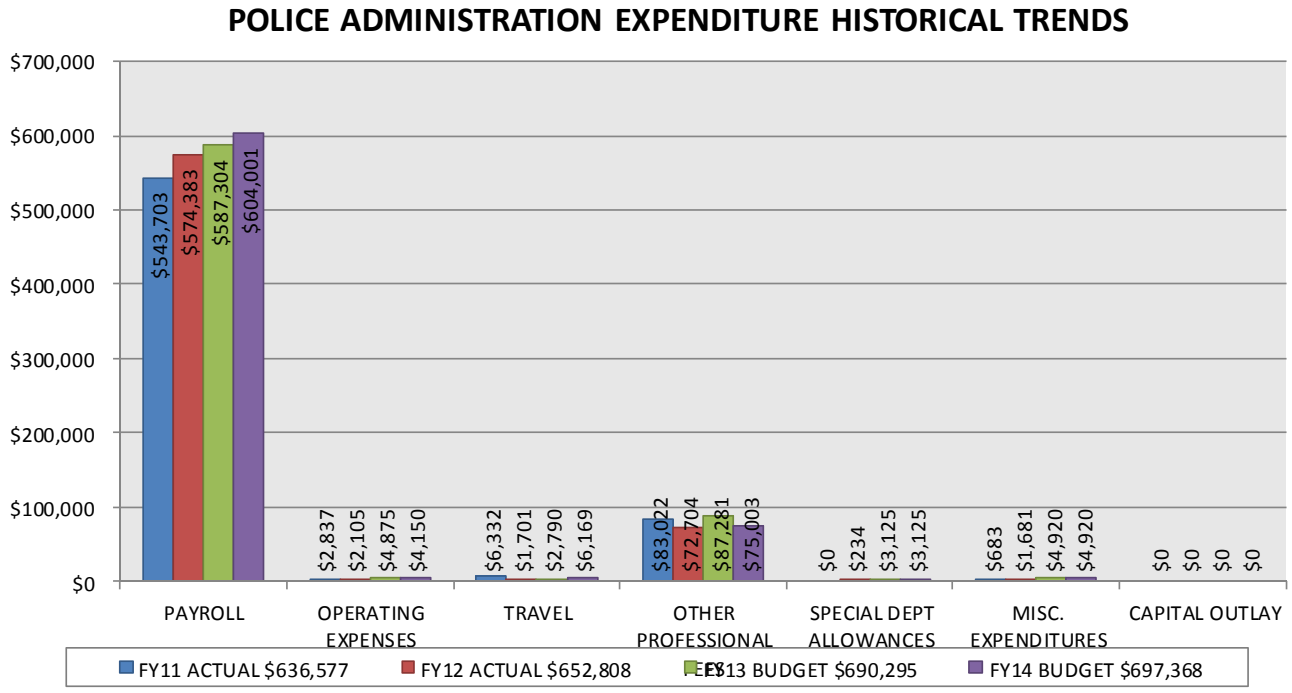
		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$379,481	$392,423	$388,461	$395,688	$7,227	1.9%
611201	OVERTIME	$91	$226	$1,800	$750	($1,050)	(58.3%)
613101	F.I.C.A.	$28,178	$29,016	$29,855	$30,328	$473	1.6%
613201	UTAH RETIREMENT SYSTEMS	$77,989	$80,231	$87,760	$93,133	$5,373	6.1%
613301	HEALTH INSURANCE	$41,875	$54,085	$56,619	$61,321	$4,702	8.3%
613302	DENTAL INSURANCE	$4,449	$6,109	$7,452	$6,940	($511)	(6.9%)
613303	LIFE INSURANCE	$798	$177	$1,105	$1,260	$155	14%
613304	VISION INSURANCE	$501	$680	$724	$822	$98	13.5%
613401	WORKER'S COMPENSATION	$4,900	$4,996	$6,065	$5,757	($308)	(5.1%)
613601	LONG TERM DISABILITY	$2,839	$3,103	$3,941	$4,421	$480	12.2%
613701	EMPLOYEE ASSISTANCE PROGR	$254	$254	$252	$252	$0	0%
613801	ADMINISTRATION FEE	$121	$123	$120	$180	$60	50%
614101	CLOTHING ALLOW - FT	$2,227	$2,959	$3,150	$3,150	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$20	$0	$300	$300	$0	0%
621201	MEMBERSHIP DUES	$690	$535	$800	$900	$100	12.5%
621301	TRAINING & REGISTRATION F	$1,070	$711	$775	$1,200	$425	54.8%
624001	OFFICE SUPPLIES	$1,057	$807	$800	$800	$0	0%
624005	COPYING / PRINTING	$0	$49	$600	$250	($350)	(58.3%)
624006	POSTAGE/MAILING	$0	$3	$100	$100	$0	0%
625001	EQUIP. MAINT. & SUPPLIES	$0	$0	$100	$100	$0	0%
625002	EQUIPMENT PURCHASES	$0	$0	$900	$0	($900)	(100%)
625501	EQUIPMENT REPAIRS	$0	$0	$500	$500	$0	0%
TRAVEL							
623101	IN-STATE LODGING	$681	$885	$1,500	$900	($600)	(40%)
623102	IN-STATE MEALS	$433	$566	$740	$464	($276)	(37.3%)
623103	IN-STATE TRANSPORTATION	$401	$250	$550	$375	($175)	(31.8%)
623501	OUT-OF-STATE LODGING	$2,984	$0	$0	$2,250	$2,250	100%
623502	OUT-OF-SATE MEALS	$784	$0	$0	$660	$660	100%
623503	OUT-OF-STATE TRANSPORT	$954	$0	$0	$1,180	$1,180	100%
623505	OUT-OF-STATE MISC.	$96	$0	$0	$340	$340	100%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$479	$6,581	$5,003	($1,578)	(24%)
631006	OTHER PROFESSIONAL FEES	$83,022	$72,226	$80,700	$70,000	($10,700)	(13.3%)
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$0	$234	$3,125	$3,125	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$458	$1,560	$2,420	$2,420	$0	0%
662001	MISCELLANEOUS SERVICES	$0	$104	$0	$0	$0	0%
663001	CONTINGENCY FUND	$225	$0	$2,500	$2,500	$0	0%
	TOTAL POLICE ADMINISTRATION	**$636,577**	**$652,808**	**$690,295**	**$697,368**	**$7,072**	**1%**

FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$543,703	$574,383	$587,304	$604,001	$16,697	2.8%
OPERATING EXPENSES	$92,874	$78,425	$102,991	$93,367	($9,624)	(9.3%)
CAPITAL OUTLAY	$0	$0	$0	$0	$0	0.0%
DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARIES	***$636,577***	***$652,808***	***$690,295***	***$697,368***	***$7,072***	***1%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Police Administration's total budget of $697,368 which shows that payroll expenses is the largest expenditure for the Police Administration consuming 87% of their budget:



Following is a historical trends graph of the functional summaries for the Police Administration expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



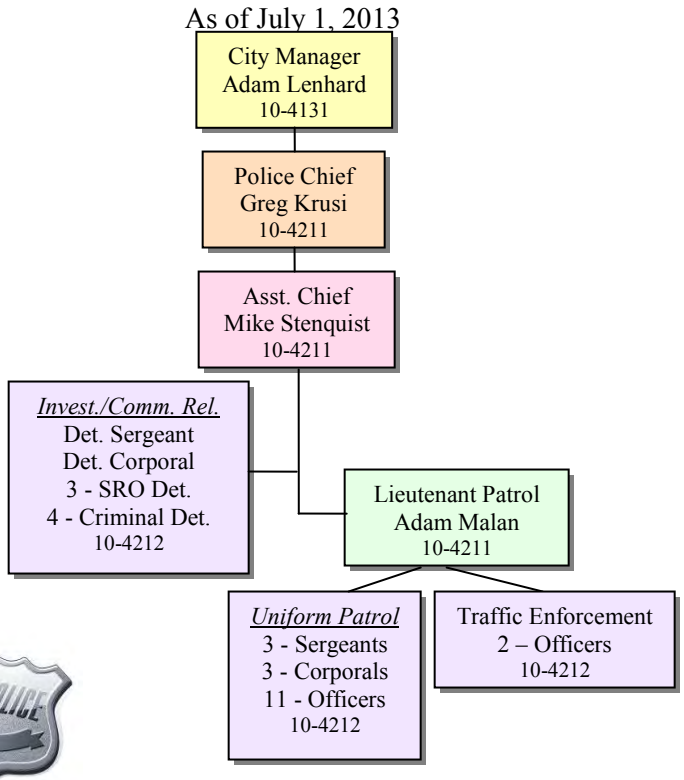
PATROL & INVESTIGATIONS 10-4212

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."

Division Purpose

Patrol officers perform a variety of law enforcement duties related to enforcing the laws, maintaining the peace, and protecting the citizens of Clearfield. Corporals perform a variety of full performance, technical, and secondary supervisory duties to patrol. Sergeants perform a variety of technical, professional, and first-line supervisory law enforcement duties related to planning and coordinating investigations for the patrol division of the City Police Department.



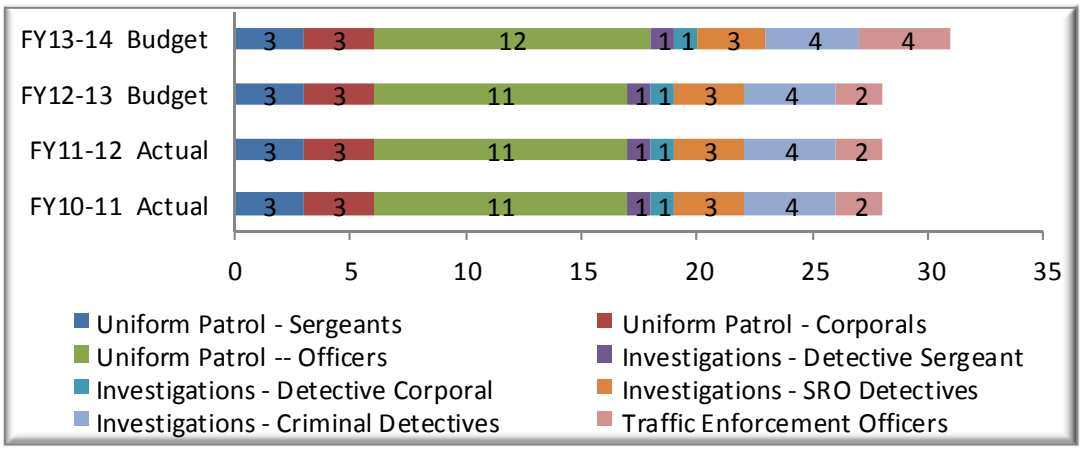
Key Workload Indicators

- Responded to 17,015 Incidents
- Issued 7,700 Traffic Stops
- Issued 4,637 Hard Copy Citations
- Issued 2,692 Warning Citations
- Issued 634 Parking Violations
- Responded to 767 Traffic Accidents

Fiscal Year 2012-2013 Accomplishments

- Liaison for the Good Landlord program that Clearfield administers to all rental units in the City, and duties are now shared with Business Licensing.
- D.A.R.E. (Drug Abuse Resistance Education) graduated 452 students this year.
- Citizen Patrol volunteers gave over 900 hours last year.
- 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.
- Clearfield City has begun a police presence at the elementary schools; periodically conducting walkthroughs of the schools. The school administrators were receptive and notified staff of these future walkthroughs (so they are not alarmed). We have indicated to the school administrators that officers will park their police vehicles in a location that is highly visible.
- The armored truck was painted in Clearfield; a company generously provided the services at a greatly reduced rate. It will be brought to Vehicle Lighting Solutions in Woods Cross for lights, sirens, and alarms. This should be completed by the 3rd week of August. Then the vinyl will be ordered and the lettering will be applied. Clearfield's new "NUISANCE ABATEMENT VEHICLE" should be in service soon!!

Personnel Historical Trends



Personnel Report

Department/Position	FY09-10 Actual	FY10-11 Actual	FY11-12 Budget	FY12-13 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	12
Investigations - Detective Sergeant	1	1	1	1
Investigations - Detective Corporal	1	1	1	1
Investigations - SRO Detectives	3	3	3	3
Investigations - Criminal Detectives	4	4	4	4
Traffic Enforcement Officers	2	2	2	4
Total General Fund Patrol & Invest. Personnel	28	28	28	31

Significant Expenditure and Staffing Changes

The Patrol and Investigations Division lost an officer to Kaysville PD and one to Brigham City PD due to more competitive wages.

One position was filled with a temporary officer due to an officer on military leave; he will return in fiscal year 2014.

There was no significant expenditure changes in fiscal year 2014.

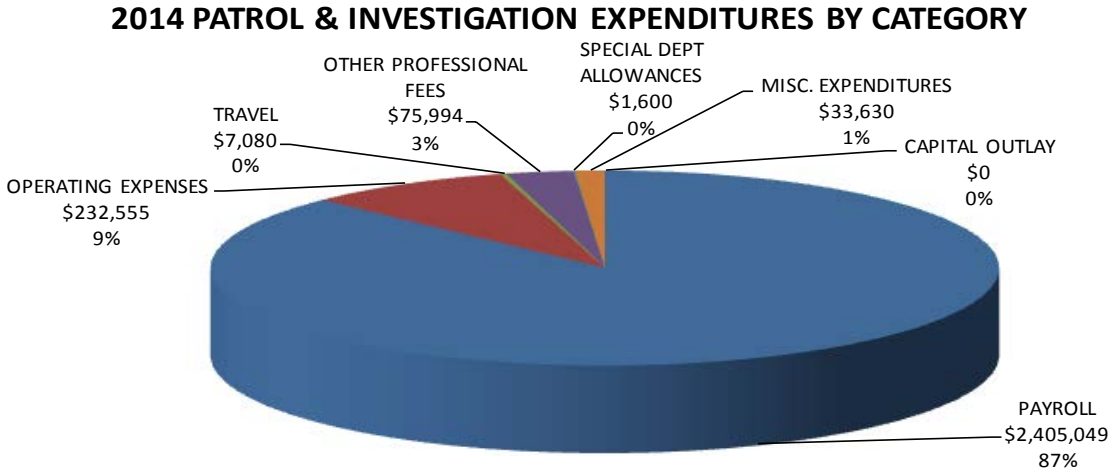
PATROL & INVESTIGATIONS 10-4212

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$1,308,094	$1,348,634	$1,328,526	$1,391,470	$62,943	4.7%
611201	OVERTIME	$79,879	$60,541	$112,640	$102,930	($9,710)	(8.6%)
611501	PART-TIME	$54,282	$60,860	$53,954	$47,842	($6,112)	(11.3%)
613101	F.I.C.A.	$106,618	$108,001	$114,377	$117,982	$3,605	3.2%
613201	UTAH RETIREMENT SYSTEMS	$344,233	$360,140	$395,678	$425,141	$29,463	7.4%
613301	HEALTH INSURANCE	$203,568	$211,014	$219,964	$228,935	$8,971	4%
613302	DENTAL INSURANCE	$7,752	$22,870	$27,810	$25,620	($2,190)	(7.9%)
613303	LIFE INSURANCE	$3,450	$673	$4,246	$4,860	$614	14.5%
613304	VISION INSURANCE	$2,336	$2,843	$3,180	$2,563	($617)	(19.4%)
613401	WORKER'S COMPENSATION	$20,973	$21,545	$25,557	$24,610	($948)	(3.7%)
613601	LONG TERM DISABILITY	$9,776	$11,063	$13,512	$15,476	$1,963	14.5%
613701	EMPLOYEE ASSISTANCE PROGR	$945	$977	$1,008	$972	($36)	(3.6%)
613801	ADMINISTRATION FEE	$362	$423	$420	$450	$30	7.1%
614101	CLOTHING ALLOW - FT	$13,492	$15,150	$16,200	$16,200	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$3,635	$560	$625	$500	($125)	(20%)
621201	MEMBERSHIP DUES	$0	$284	$364	$293	($71)	(19.5%)
621301	TRAINING & REGISTRATION F	$6,842	$3,235	$6,550	$9,700	$3,150	48.1%
621401	EDUCATIONAL REIMBURSEMENT	$6,144	$0	$0	$0	$0	0%
624001	OFFICE SUPPLIES	$3,685	$2,742	$4,900	$3,700	($1,200)	(24.5%)
624005	COPYING / PRINTING	$191	$0	$900	$700	($200)	(22.2%)
624101	CLAIMS & DAMAGES	$318	$4,346	$0	$0	$0	0%
624204	ANNUAL MAINT & SUPPORT	$0	$2,850	$3,000	$3,000	$0	0%
625001	EQUIP. MAINT. & SUPPLIES	$1,956	$1,877	$7,175	$6,000	($1,175)	(16.4%)
625002	EQUIPMENT PURCHASES	$15,781	$4,643	$9,525	$15,979	$6,454	67.8%
625201	TIRES/BRAKES	$11,580	$11,148	$7,500	$7,500	$0	0%
625202	FUEL/OIL	$75,232	$89,856	$102,500	$98,000	($4,500)	(4.4%)
625203	FLEET REPAIR	$17,420	$17,527	$30,000	$30,000	$0	0%
625204	FLEET LEASE	$83,992	$68,892	$54,987	$57,183	$2,196	4%
TRAVEL							
623101	IN-STATE LODGING	$678	$660	$1,000	$1,000	$0	0%
623102	IN-STATE MEALS	$1,627	$849	$1,104	$1,104	$0	0%
623103	IN-STATE TRANSPORTATION	$96	$213	$300	$0	($300)	(100%)
623104	IN-STATE MILEAGE	$0	$0	$300	$375	$75	25%
623105	IN-STATE MISCELLANEOUS	$100	$0	$100	$100	$0	0%
623501	OUT-OF-STATE LODGING	$0	$435	$1,820	$1,215	($605)	(33.2%)
623502	OUT-OF-SATE MEALS	($45)	($361)	$1,491	$1,136	($355)	(23.8%)
623503	OUT-OF-STATE TRANSPORT	$37	$137	$2,200	$1,650	($550)	(25%)
623504	OUT-OF-STATE MILEAGE	$0	$11	$500	$500	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$71,221	$74,094	$2,873	4%
631006	OTHER PROFESSIONAL FEES	$60	$0	$1,900	$1,900	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$203	$175	$800	$800	$0	0%
645002	DONATION EXPENDITURES	$0	$270	$800	$800	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$19,935	$21,450	$28,630	$29,830	$1,200	4.2%
662001	MISCELLANEOUS SERVICES	$660	$145	$1,800	$1,800	$0	0%
663001	CONTINGENCY FUND	$0	$0	$2,000	$2,000	$0	0%
CAPITAL OUTLAY							
674001	EQUIPMENT PURCHASES	$184,052	$84,158	$0	$0	$0	0%
	TOTAL PATROL & INVESTIGATIONS	**$2,599,936**	**$2,540,834**	**$2,661,064**	**$2,755,908**	**$94,844**	**3.6%**

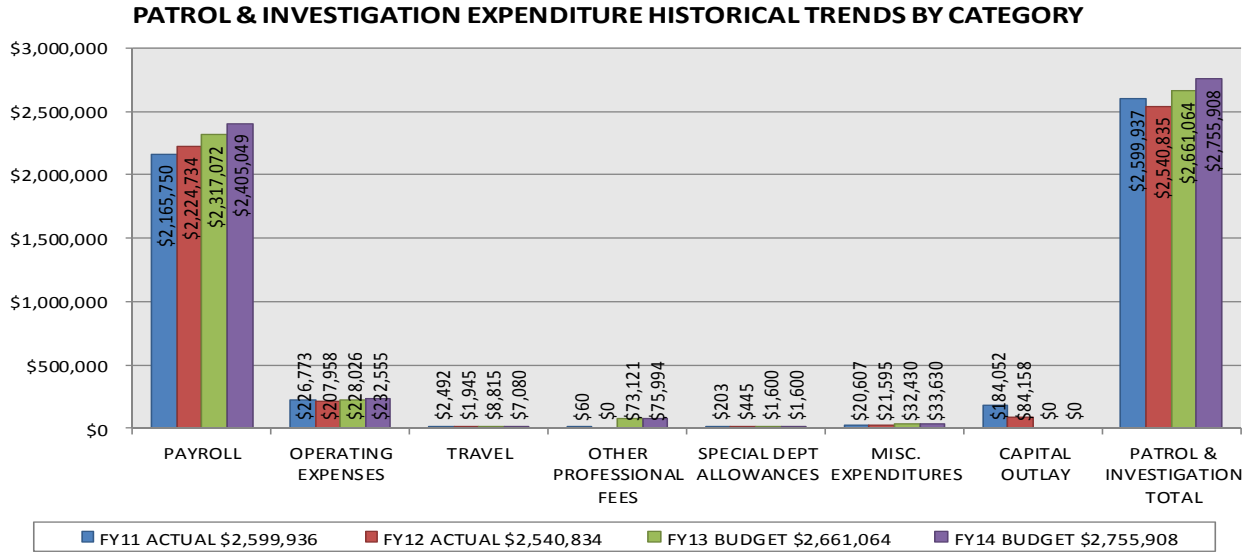
PARTOL & INVESTIGATIONS CONTINUED ON NEXT PAGE

PATROL & INVESTIGATIONS CONTINUED	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$2,165,750	$2,224,734	$2,317,072	$2,405,049	$87,977	3.8%
OPERATING EXPENSES	$250,134	$231,942	$343,992	$350,859	$6,867	2%
CAPITAL OUTLAY	$184,052	$84,158	$0	$0	$0	0%
DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES	***$2,599,936***	***$2,540,834***	***$2,661,064***	***$2,755,908***	***$94,844***	***3.6%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Patrol & Investigation's total budget of $2,755,908 which shows that payroll expenses is the largest expenditure for Patrol & Investigations consuming 87% of their budget:



Following is a historical trends graph of the functional summaries for the Patrol & Investigations expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



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."

As of July 1, 2013

City Manager
Adam Lenhard
10-4131

Police Chief
Greg Krusi
10-4211

Emg. Services Manager
Rich Fisher
10-4213

Division Purpose

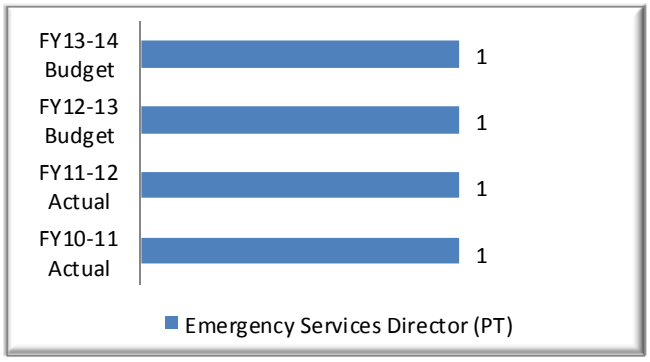
- Community Outreach
- Hold CERT classes
- Up-date and Maintain Emergency Operation Plan
- Conduct exercises with Davis County and other agencies to measure and improve emergency preparedness

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Emergency Services				
Emergency Services Director (PT)**	1	1	1	1
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	FY13 % Comp.	FY14 % Proj.
LG3.Bi.a	CERT (Community Emergency Response Team)	- Hold two CERT classes (Train the Trainer). - Continue working with Job Corps CERT Team.	50%	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	FY14 % Proj.
-	EOC	Purchase cots.	80%

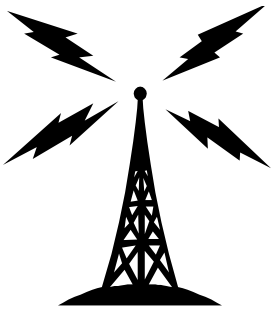
Fiscal Year 2012-2013 Accomplishments

- Emergency Services participated in the great Utah Shake-Out on April 17th, testing emergency communication with county and state.
- A CERT (Community Emergency Response Team) class was held in the fall and graduated another 10 CERT members.
- A Train-The-Trainer class was held in September and Clearfield sent three (3) volunteers and the Emergency Services Manage to learn to be CERT instructors.
- FEMA training requirements change yearly, Emergency Services is working to make sure all employees/department heads/council members are receiving mandatory training, nearly 100% compliance.
- Moved the CERT training room and supplies to the Community Arts Center.
- Purchased the MRE (meals ready to eat) food in the event of an emergency and it is being stored at the Community Arts Center.

Significant Expenditure and Staffing Changes

There were no significant staffing changes.

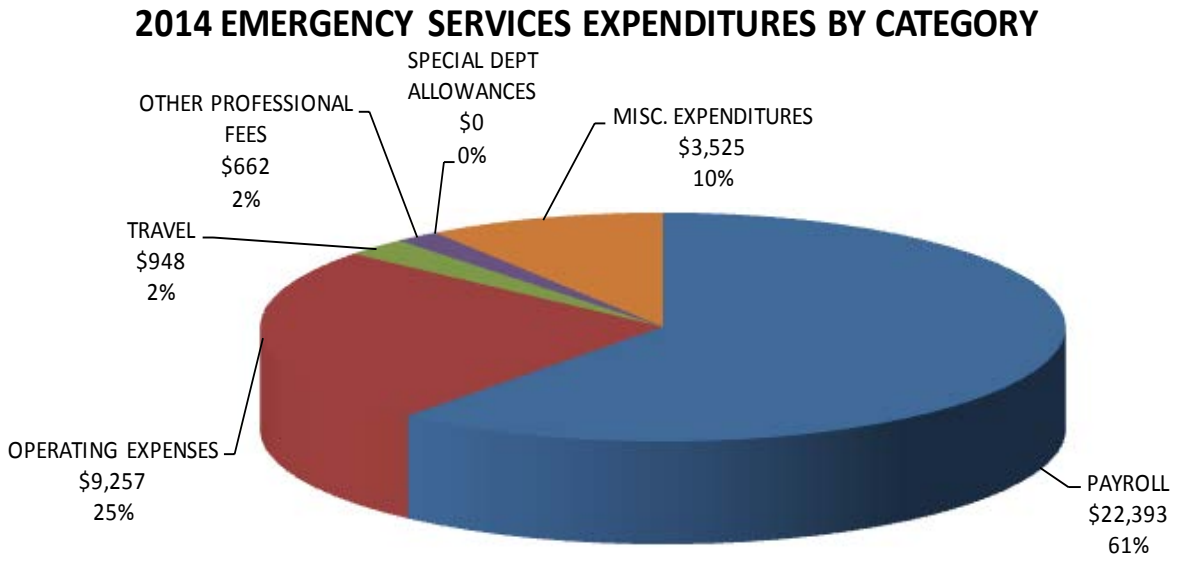
Equipment Purchases budget decreased by $8,780 due to the purchase of radios in fiscal year 2013 which were not budgeted for again in fiscal year 2014.



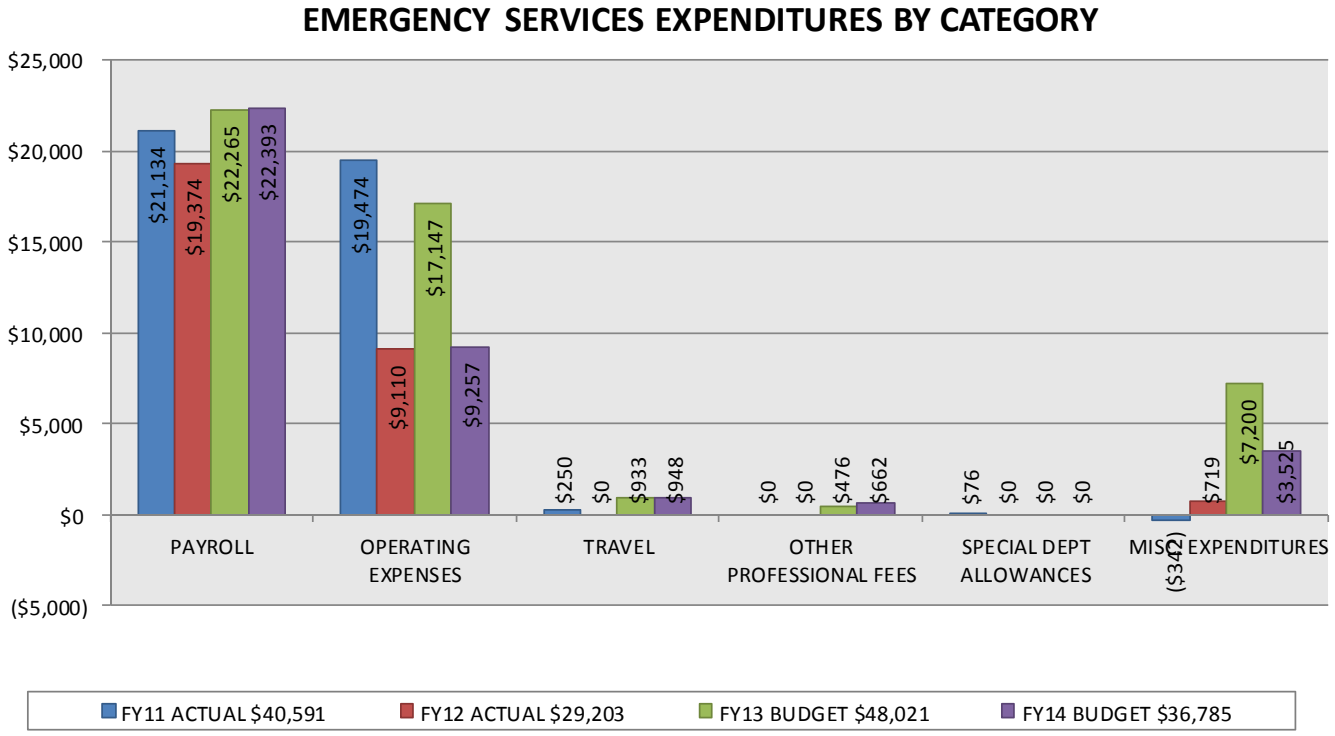
EMERGENCY SERVICES 10-4213

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611201	OVERTIME	$295	$118	$0	$0	$0	0%
611501	PART-TIME	$19,307	$17,853	$20,478	$20,602	$125	0.6%
613101	F.I.C.A.	$1,500	$1,375	$1,567	$1,576	$10	0.6%
613401	WORKER'S COMPENSATION	$31	$29	$41	$34	($7)	(17.1%)
614102	CLOTHING ALLOW – PT	$0	$0	$180	$180	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$0	$150	$150	$0	0%
621301	TRAINING & REGISTRATION F	$225	$225	$275	$275	$0	0%
624001	OFFICE SUPPLIES	$293	$874	$1,025	$1,025	$0	0%
624004	MISCELLANEOUS SUPPLIES	$165	$300	$1,640	$2,340	$700	42.7%
624106	FEMA EMERGENCY ACCOUNT	$0	$299	$770	$770	$0	0%
625001	EQUIP. MAINT. & SUPPLIES	$0	$0	$1,150	$1,150	$0	0%
625002	EQUIPMENT PURCHASES	$16,684	$5,605	$9,230	$450	($8,780)	(95.1%)
625201	TIRES/BRAKES	$0	$0	$500	$500	$0	0%
625202	FUEL/OIL	$0	$100	$400	$400	$0	0%
625203	FLEET REPAIR	$0	$0	$500	$500	$0	0%
625204	FLEET LEASE	$2,108	$1,708	$1,507	$1,697	$190	12.6%
TRAVEL							
623101	IN-STATE LODGING	$0	$0	$300	$300	$0	0%
623102	IN-STATE MEALS	$0	$0	$138	$138	$0	0%
623103	IN-STATE TRANSPORTATION	$0	$0	$110	$125	$15	13.6%
623502	OUT-OF-STATE MEALS	$200	$0	$270	$270	$0	0%
623505	OUT-OF-STATE MISCELLANEOUS	$50	$0	$115	$115	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$476	$662	$186	39.1%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$76	$0	$0	$0	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	($342)	$719	$7,200	$3,525	($3,675)	(51%)
	TOTAL EMERGENCY SERVICES	**$40,591**	**$29,203**	**$48,021**	**$36,785**	**($11,236)**	**(23.4%)**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$21,134	$19,374	$22,265	$22,393	$128	0.6%
	OPERATING EXPENSES	$19,457	$9,829	$25,756	$14,392	($11,364)	(44.1%)
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0.0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARIES		***$40,591***	***$29,203***	***$48,021***	***$36,785***	***($11,236)***	***(23.4%)***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Emergency Services Division total budget of $36,785 which shows that payroll is the largest expenditure for Emergency Services Division consuming 61% of their budget:



Following is a historical trends graph of the functional summaries for the Emergency Services Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:

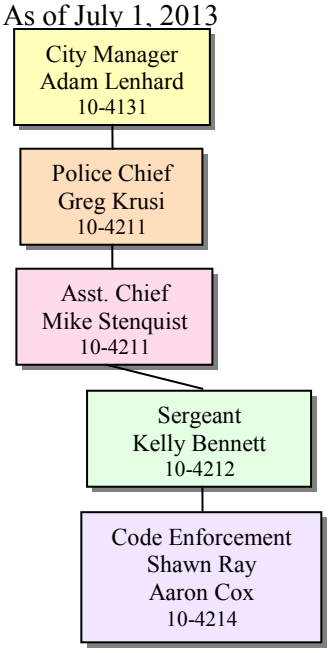


CODE ENFORCEMENT 10-4214

Mission Statement

"The Code Enforcement Division values pride in our community. The Code Enforcement Division strives to promote a positive community image by working within the community by striving for clean and attractive neighborhoods and business districts. Through enforcement and encouraging quick compliance, a safe and desirable living and working environment can be achieved."

As of July 1, 2013



Division Purpose

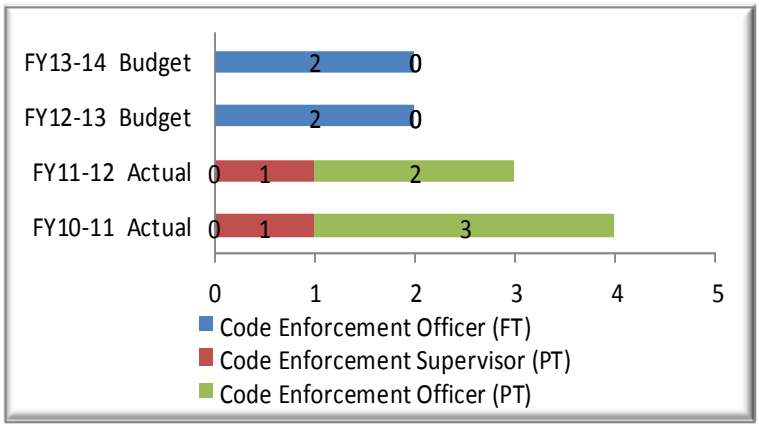
- Reduce code violations through proactive enforcement.
- Effectively and efficiently respond to citizen initiated concerns and complaints.
- Issue code violation notices and at the same time educate the citizen about other code enforcement actions and remedies.
- Assist the Community Development Division with city code violation investigations.

Key Workload Indicators

- Investigated 816 Code Enforcement cases
- Issued violation notices for 910 ordinance violations
- Abated 12 properties
- Issued 295 parking violation warnings
- Issued 24 citations (parking and arrest citations)
- Requested 17 criminal summons for non-compliance

****Note – In February 2012, the Code Enforcement Division was moved from the Community Development Department to the Police Department.**

Personnel Historical Trends



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Code Enforcement				
Code Enforcement Officer (FT)	0	0	2	2
Code Enforcement Supervisor (PT)	1	1	0	0
Code Enforcement Officer (PT)	3	2	0	0
Total General Fund Dispatch Personnel	4	3	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	FY13 % Comp.	FY14 % Proj.
-	Code Enforcement	Maintain aggressive staffing of Code Enforcement.	100%	100%
-	Code Enforcement	Maintain aggressive enforcement of code violations	100%	100%
-	Code Enforcement	Propose new code enforcement abatement (administrative fee) to the fee schedule.	75%	100%
-	Code Enforcement	Increase education through citizen contacts and literature.	50%	75%

Significant Expenditure and Staffing Changes

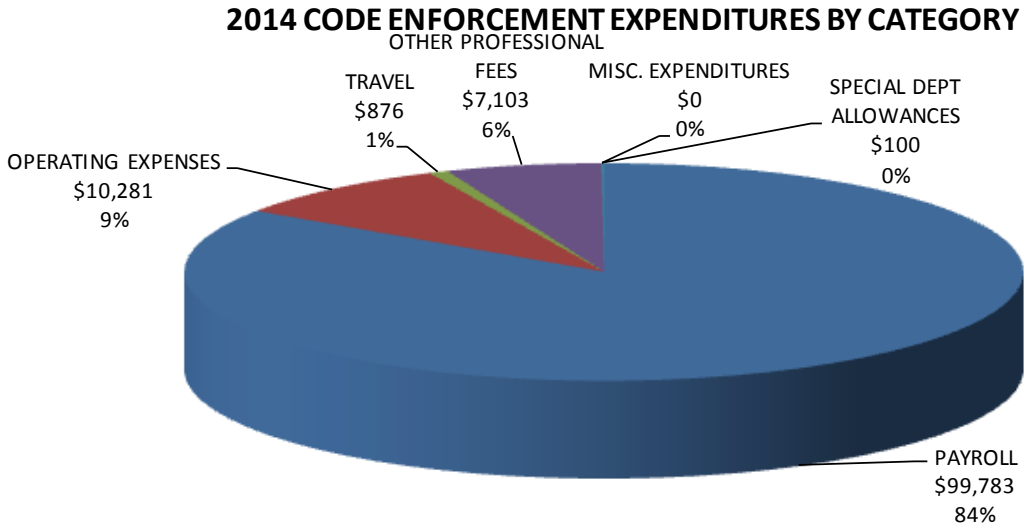
Increased Code Enforcement personnel to two (2) full-time officers (hired Aaron Cox).

Fleet lease budget increased by $3,171 for the increase of one full-size truck being used by the Code Enforcement division.

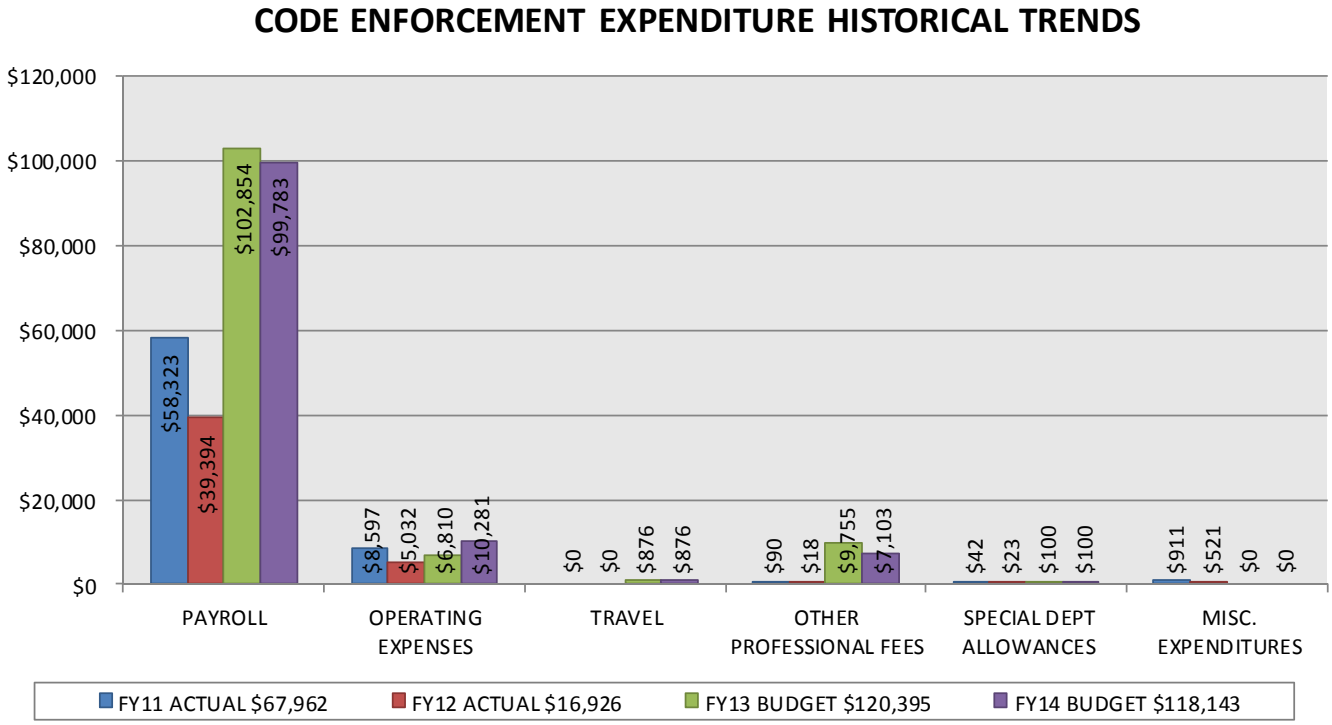
CODE ENFORCEMENT 10-4214

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$863	$9,600	$62,400	$63,336	$936	1.5%
611201	OVERTIME	$11	$0	$900	$900	$0	0%
611501	PART-TIME	$52,227	$22,948	$0	$0	$0	0%
613101	F.I.C.A.	$4,062	$2,478	$4,774	$4,914	$140	2.9%
613201	UTAH RETIREMENT SYSTEMS	$0	$1,223	$14,296	$10,008	($4,288)	(30%)
613301	HEALTH INSURANCE	$0	$1,433	$15,078	$15,191	$113	0.7%
613302	DENTAL INSURANCE	$0	$183	$1,701	$1,584	($117)	(6.9%)
613303	LIFE INSURANCE	$0	$0	$158	$0	($158)	(100%)
613304	VISION INSURANCE	$0	$0	$176	$176	$0	0%
613401	WORKER'S COMPENSATION	$768	$480	$1,151	$1,090	($61)	(5.3%)
613601	LONG TERM DISABILITY	$0	$142	$319	$713	$394	123.5%
613701	EMPLOYEE ASSISTANCE PROGR	$0	$12	$72	$72	$0	0%
613801	ADMINISTRATION FEE	$0	$0	$30	$0	($30)	(100%)
614101	CLOTHING ALLOW - FT	$391	$669	$1,800	$1,800	$0	0%
614102	CLOTHING ALLOW - PT	$0	$225	$0	$0	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$0	$50	$0	$0	0%
621201	MEMBERSHIP DUES	$0	$0	$65	$65	$0	0%
621301	TRAINING & REGISTRATION	$0	$0	$870	$870	$0	0%
624001	OFFICE SUPPLIES	$0	$128	$900	$650	($250)	(27.8%)
624005	COPYING / PRINTING	$0	$0	$300	$300	$0	0%
625001	EQUIPMENT MAINTENANCE	$0	$0	$200	$200	$0	0%
625201	TIRES/BRAKES	$798	$0	$500	$500	$0	0%
625202	FUEL/OIL	$1,023	$1,378	$2,800	$2,900	$100	3.6%
625203	FLEET REPAIR	$452	$111	$1,000	$1,000	$0	0%
625204	FLEET LEASE	$6,324	$3,415	$0	$3,171	$3,171	100%
625502	EQUIPMENT SUPPLIES	$0	$0	$125	$575	$450	360%
TRAVEL							
623101	IN-STATE LODGING	$0	$0	$450	$450	$0	0%
623102	IN-STATE MEALS	$0	$0	$326	$326	$0	0%
623103	IN-STATE TRANSPORTATION	$0	$0	$100	$100	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$1,255	$1,603	$348	27.7%
631006	OTHER PROFESSIONAL FEES	$90	$18	$8,500	$5,500	($3,000)	(35.3%)
SPECIAL DEPARTMENT ALLOWANCE							
645001	SPECIAL DEPT ALLOWANCE	$42	$23	$100	$100	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$36	$71	$0	$0	$0	0%
662001	MISCELLANEOUS SERVICES	$875	$450	$0	$0	$0	0%
	TOTAL CODE ENFORCEMENT	**$67,962**	**$44,987**	**$120,395**	**$118,143**	**($2,252)**	**(0.2%)**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$58,323	$39,394	$102,854	$99,783	($3,071)	(3%)
	OPERATING EXPENSES	$9,639	$5,593	$17,541	$18,360	$819	4.7%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0.0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARIES		***$67,962***	***$44,987***	***$120,395***	***$118,143***	***($2,252)***	***(0.2%)***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Code Enforcement total budget of $118,143 which shows that payroll expenses is the largest expenditure for Code Enforcement Division consuming 84% of their budget:



Following is a historical trends graph of the functional summaries for Code Enforcement expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:

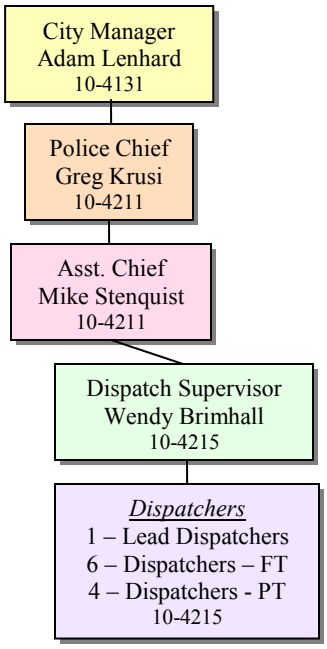


DISPATCH 10-4215

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."

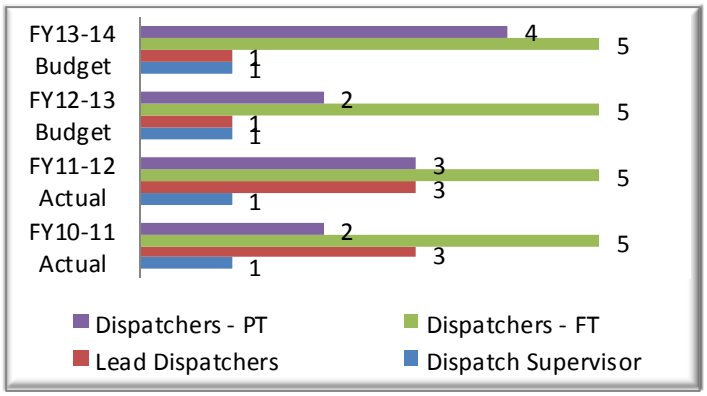
As of July 1, 2013

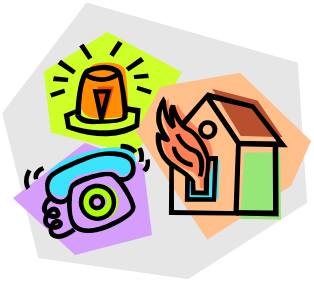


Key Workload Indicators

- Answered 67,163 including Emergency 911 Phone Calls
- Dispatched Police 17,015 times
- Dispatched EMS to 2,102 Incidents
- Dispatched Fire to 490 Incidents
- Received a total 19,217 Cad Calls in Dispatch
- Recorded 377,890 Radio Log Entries

Personnel Historical Trends





Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Dispatch				
Dispatch Supervisor	1	1	1	1
Lead Dispatchers	3	3	1	1
Dispatchers – FT	5	5	5	5
Dispatchers – PT**	2	3	2	4
Total General Fund Dispatch Personnel	11	12	9	11

**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	FY13 % Comp.	FY14 % Proj.
LG3.A	EMD Quality Assurance	Maintain a 93% average in EMD Quality Assurance.	93%	100%
LG3.A	Training	Hold training sessions on dispatch center evacuation procedures and uses of the incident command trailer.	80%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
LG3.A	Amber Alert	Complete at least one Amber Alert drill to include police department staff and dispatchers.	80%

Fiscal Year 2012-2013 Accomplishments

- Installed the four (4) LCD 43" large-screen surveillance monitors, funded partially from 911 funds and grant money. They have CCTV, HDMI, and RGB inputs; and will eventually be hooked up to the pole cameras throughout the City.
- Completed a competitive bid for Dispatch services for North Davis Fire District and me the requirements to continue service at this time.

Significant Expenditure and Staffing Changes

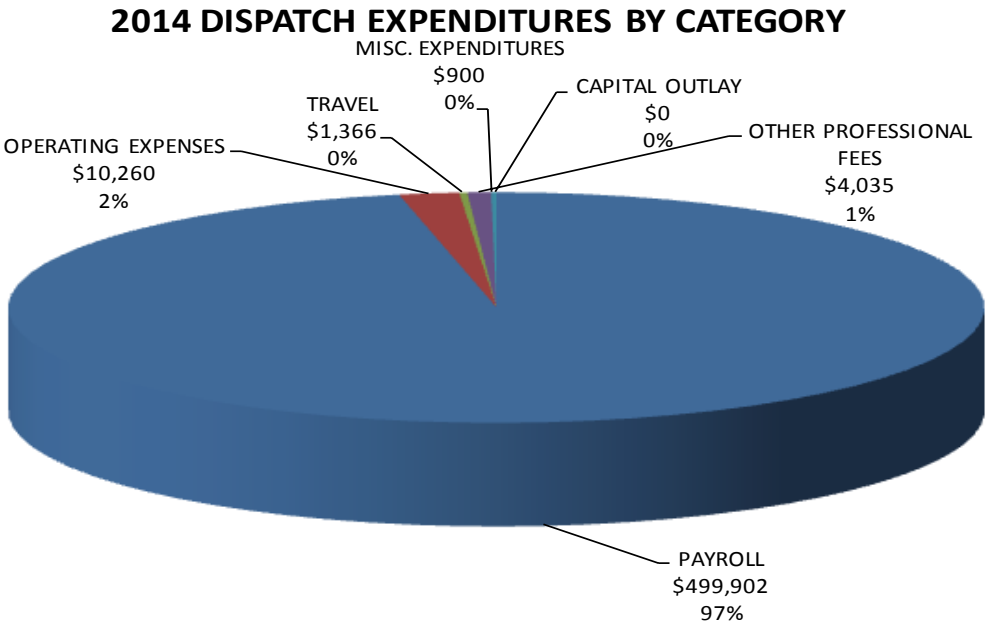
Staffing changes included the addition of one full-time dispatcher and two part-time dispatcher positions.

Health insurance budget increased by $11,609 due to the addition of one full-time dispatcher.

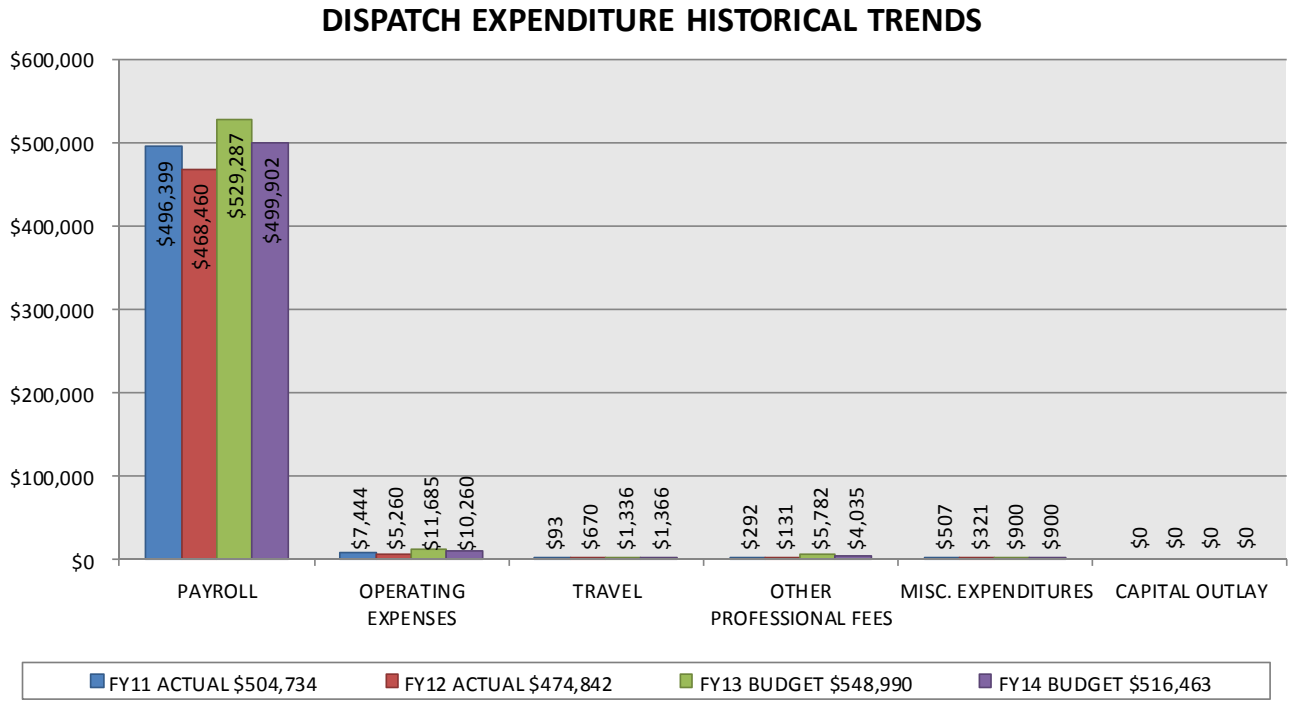
DISPATCH 10-4215

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$304,435	$282,659	$308,150	$258,722	($49,428)	(16%)
611201	OVERTIME	$28,100	$30,884	$30,000	$11,000	($19,000)	(63.3%)
611501	PART-TIME	$24,322	$29,745	$32,490	$77,949	$45,459	140%
613101	F.I.C.A.	$26,370	$25,301	$28,354	$26,597	($1,757)	(6.2%)
613201	UTAH RETIREMENT SYSTEMS	$44,189	$42,243	$53,989	$41,586	($12,403)	(23%)
613301	HEALTH INSURANCE	$53,202	$43,012	$55,548	$67,157	$11,609	20.9%
613302	DENTAL INSURANCE	$7,335	$7,350	$10,033	$7,652	($2,382)	(23.7%)
613303	LIFE INSURANCE	$1,246	$227	$1,421	$720	($701)	(49.3%)
613304	VISION INSURANCE	$861	$947	$1,233	$1,155	($78)	(6.3%)
613401	WORKER'S COMPENSATION	$573	$561	$678	$560	($118)	(17.4%)
613601	LONG TERM DISABILITY	$2,287	$2,471	$3,136	$2,893	($244)	(7.8%)
613701	EMPLOYEE ASSISTANCE PROGR	$327	$291	$324	$252	($72)	(22.2%)
613801	ADMINISTRATION FEE	$180	$131	$150	$60	($90)	(60%)
614101	CLOTHING ALLOW - FT	$2,766	$2,346	$3,240	$2,880	($360)	(11.1%)
614102	CLOTHING ALLOW - PT	$205	$292	$540	$720	$180	33.3%
OPERATING EXPENSES							
621201	MEMBERSHIP DUES	$1,514	$969	$3,105	$2,120	($985)	(31.7%)
621301	TRAINING & REGISTRATION	$1,759	$517	$3,770	$3,020	($750)	(19.9%)
624001	OFFICE SUPPLIES	$1,018	$880	$1,200	$1,200	$0	0%
625001	EQUIPMENT MAINTENANCE	$3,152	$2,894	$3,610	$3,920	$310	8.6%
TRAVEL							
623101	IN-STATE LODGING	$0	$300	$600	$600	$0	0%
623102	IN-STATE MEALS	$68	$311	$396	$396	$0	0%
623103	IN-STATE TRANSPORTATION	$25	$59	$220	$250	$30	13.6%
623104	IN-STATE MILEAGE REIMBURS	$0	$0	$120	$120	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$5,032	$3,385	($1,647)	(32.7%)
631006	OTHER PROFESSIONAL FEES	$292	$131	$750	$650	($100)	(13.3%)
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$360	$281	$500	$500	$0	0%
662001	MISCELLANEOUS SERVICES	$147	$40	$400	$400	$0	0%
	TOTAL DISPATCH	**$504,734**	**$474,842**	**$548,990**	**$516,463**	**($32,527)**	**(5.9%)**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$496,399	$468,460	$529,287	$499,902	($29,385)	(5.6%)
	OPERATING EXPENSES	$8,335	$6,382	$19,703	$16,561	($3,142)	(16%)
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$504,734***	***$474,842***	***$548,990***	***$516,463***	***($32,527(***	***(5.9%)***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Dispatch total budget of $516,463 which shows that payroll expenses is the largest expenditure for Emergency Services Division consuming 97% of their budget:



Following is a historical trends graph of the functional summaries for Dispatch expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 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.

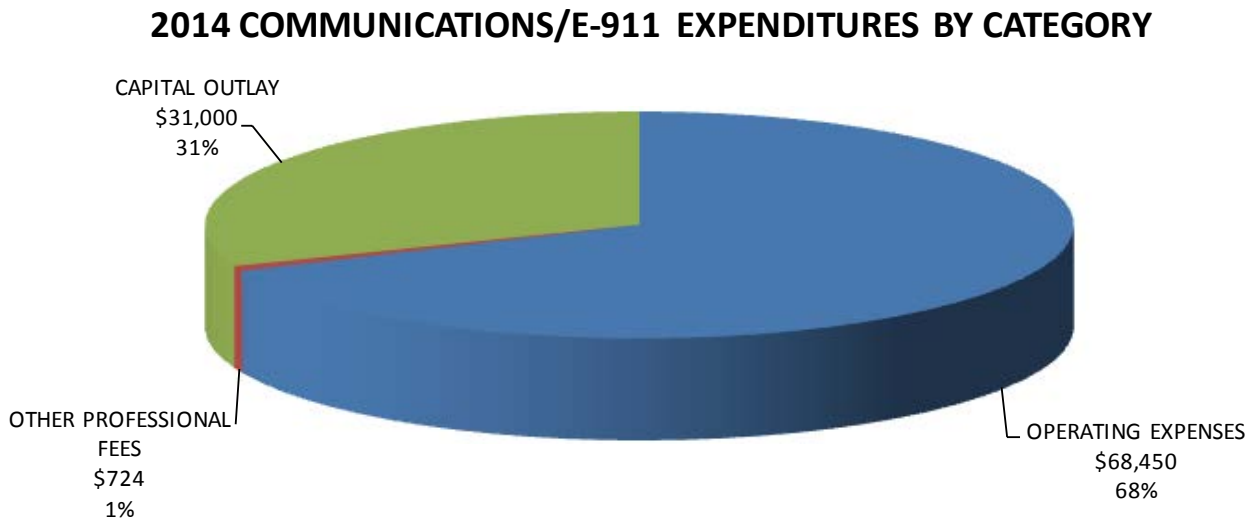
We received an average of $16,782.44/month for the past twelve (12) months from the State 911 Tax monies to fund our E911 account.

Following is the budget for the Communications/E-911 Division which uses E-911 fees collected.

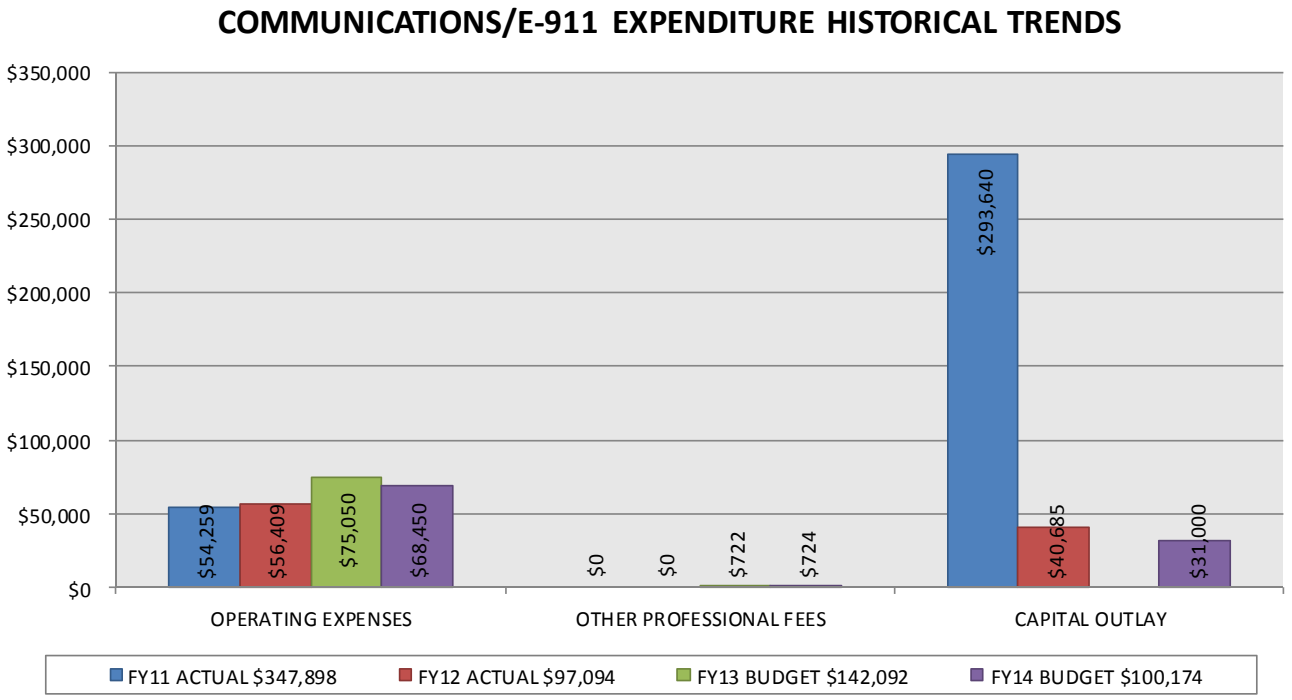
COMMUNICATIONS/E-911 APPROVED 10-4216

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
OPERATING EXPENSES							
625001	EQUIP. MAINT. & SUPPLIES	$3,194	$4,751	$7,450	$7,450	$0	0%
625002	EQUIPMENT PURCHASES	$0	$0	$600	$0	($600)	(100%)
625501	EQUIPMENT REPAIRS	$0	$47	$1,000	$1,000	$0	0%
628002	LANDLINES	$51,064	$51,611	$66,000	$60,000	($6,000	(9.1%)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$722	$724	$2	0.3%
CAPITAL OUTLAY							
674001	EQUIPMENT PURCHASES	$293,640	$40,685	$30,320	$0	($30,320)	(100%)
674002	EQUIPMENT REPLACEMENTS	$0	$0	$36,000	$31,000	($5,000)	(13.9%)
	TOTAL COMMUNICATIONS/E-911	**$347,898**	**$97,094**	**$142,092**	**$100,174**	**($41,918)**	**(29.5%)**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$0	$0	$0	$0	$0	0%
	OPERATING EXPENSES	$54,258	$56,409	$75,772	$69,174	($6,598)	(8.7%)
	CAPITAL OUTLAY	$293,640	$40,685	$66,320	$31,000	($35,320)	(53.3%)
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$347,898***	***$97,094***	***$142,092***	***$100,174***	***($41,918)***	***(29.5%)***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Communications/E-911 total budget of $100,174 which shows that operating expenses is the largest expenditure for Communications/E-911 Division consuming 68% of their budget:



Following is a historical trends graph of the functional summaries for the Communications/E-911 expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



LIQUOR LAW ENFORCEMENT 10-4218

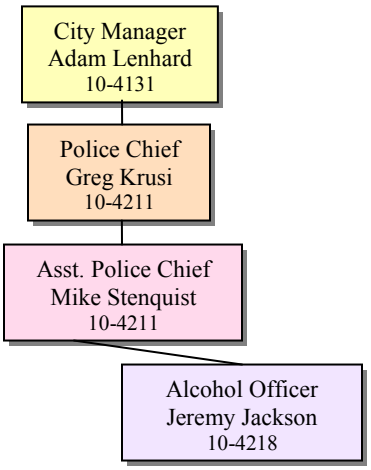
Mission Statement

"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."

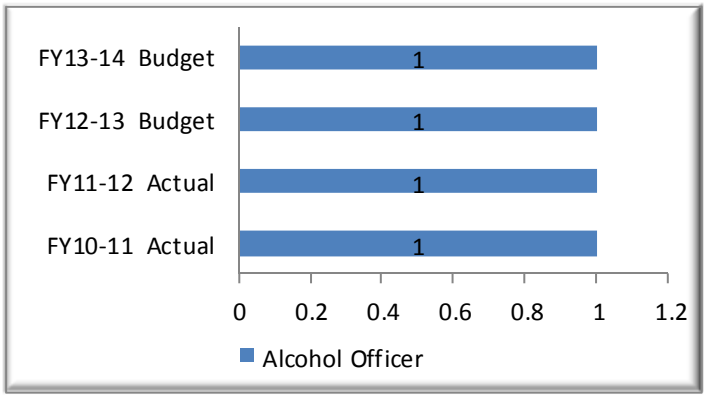
Key Workload Indicators

- There were a total of 92 Driving Under the Influence (DUI) of Drugs and/or Alcohol from July 1, 2012 to June 30, 2013

As of July 1, 2013



Personnel Historical Trends



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 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	FY13 % Comp.	FY14 % Proj.
LG4.Ai.f	State Shifts & Underage Alcohol OVT Grants	Continue to request and work State Liquor DUI overtime shifts.	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
LG3.A	Portable Breathalyzer Tester (PBT)	Ensure each officer has a functional Portable Breathalyzer Tester (PBT).	95%
LG3.A	DUI Enforcement	DUI Road block enforcement – Beer Tax Funds.	100%

Fiscal Year 2012-2013 Accomplishments

- Clearfield City Police Department continued to concentrate of aggressive enforcement of state driving under the influence of drugs and/or alcohol laws (DUI). 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.

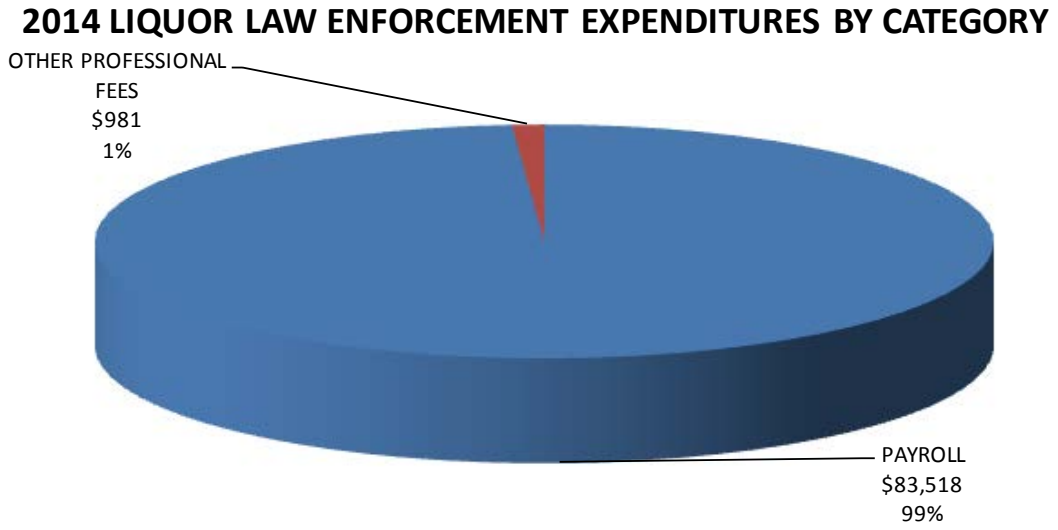
Significant Expenditure and Staffing Changes

There were no significant staffing or expenditure changes.

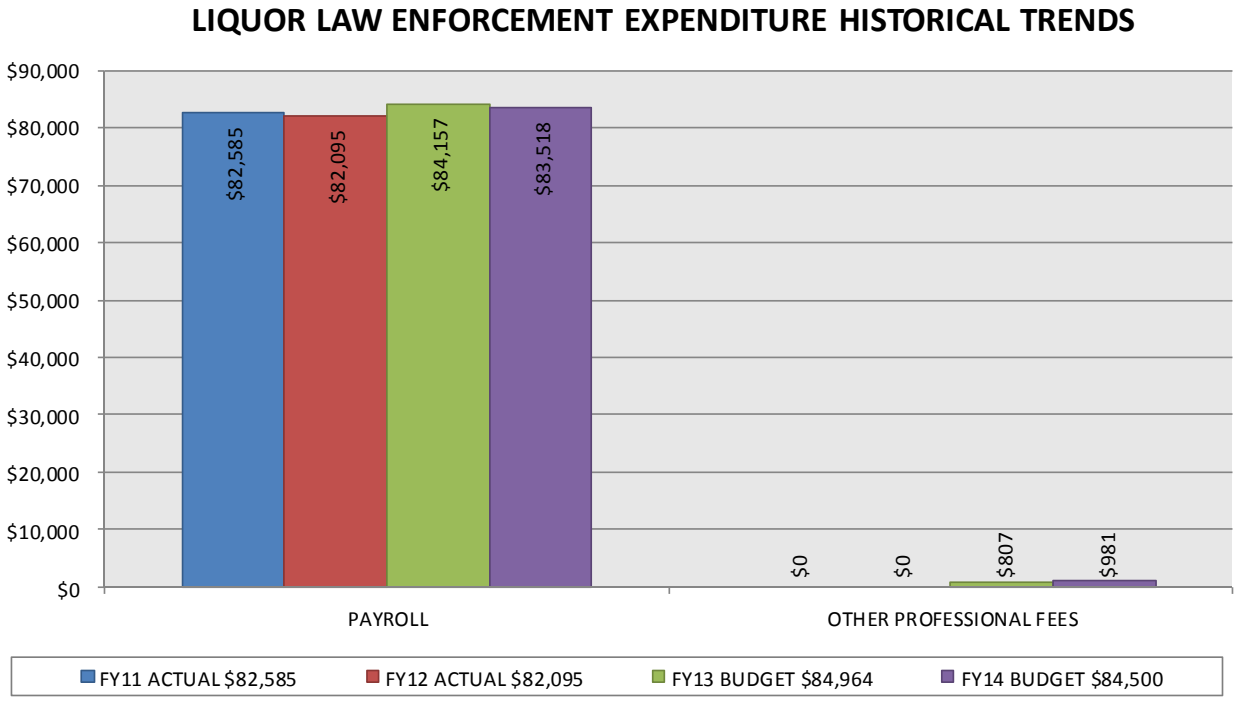
LIQUOR LAW ENFORCEMENT 10-4218

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$48,719	$49,727	$48,027	$47,130	($898)	(1.9%)
611201	OVERTIME	$4,019	$1,813	$3,000	$3,000	$0	0%
613101	F.I.C.A.	$3,858	$3,626	$3,904	$3,835	($69)	(1.7%)
613201	UTAH RETIREMENT SYSTEMS	$12,754	$13,480	$14,624	$14,975	$350	2.4%
613301	HEALTH INSURANCE	$10,382	$10,612	$11,110	$11,193	$83	0.7%
613302	DENTAL INSURANCE	$903	$914	$1,115	$1,038	($77)	(6.9%)
613303	LIFE INSURANCE	$154	$25	$158	$180	$22	13.9%
613304	VISION INSURANCE	$19	$141	$176	$176	$0	0%
613401	WORKER'S COMPENSATION	$760	$755	$886	$802	($84)	(9.5%)
613601	LONG TERM DISABILITY	$368	$393	$491	$524	$33	6.7%
613701	EMPLOYEE ASSISTANCE PROGR	$36	$36	$36	$36	$0	0%
613801	ADMINISTRATION FEE	$30	$30	$30	$30	$0	0%
614101	CLOTHING ALLOW - FT	$582	$543	$600	$600	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$807	$981	$174	21.6%
	TOTAL LIQUOR LAW ENFORCEMENT	**$82,585**	**$82,095**	**$84,964**	**$84,500**	**($464)**	**(0.5%)**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$82,585	$82,095	$84,157	$83,518	($638)	(0.7%)
	OPERATING EXPENSES	$0	$0	$807	$981	$174	21.6%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$82,585***	***$82,095***	***$84,964***	***$84,500***	***($464)***	***(0.5%)***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Liquor Law Enforcement total budget of $84,500 which shows that payroll is the largest expenditure for Liquor Law Enforcement Division consuming 99% of their budget:



Following is a historical trends graph of the functional summaries for the Liquor Law Enforcement expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



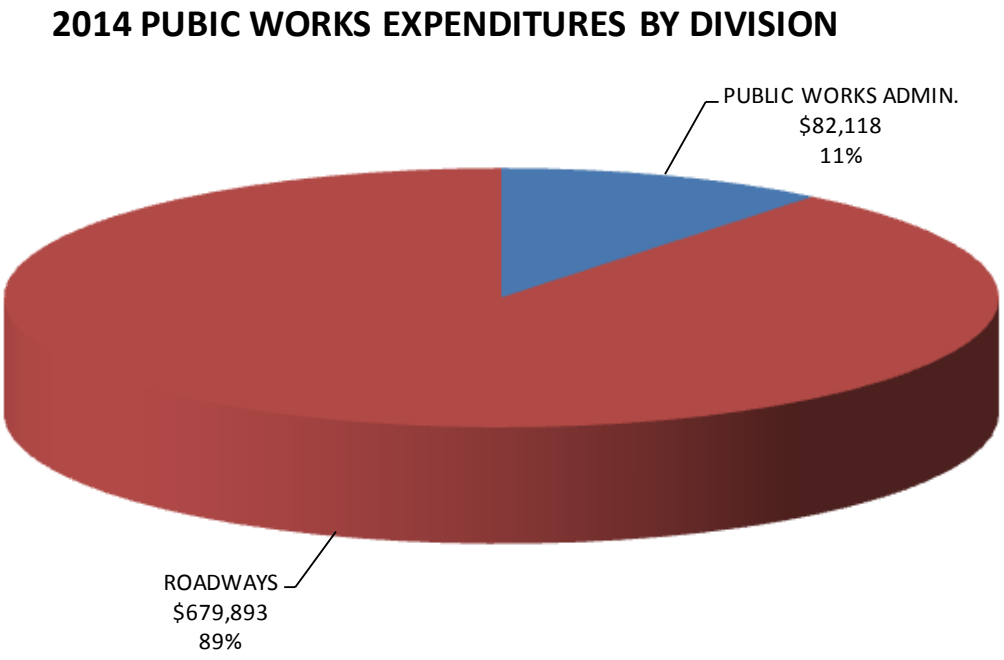
The Public Works department expenditures make up 5% of the Total General Fund Budget with $762,011 in expenditures. The Public Works Department is made up by the following divisions:

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
PUBLIC WORKS									
4400	4410	4411	PUBLIC WORKS ADMINISTRATION	$76,091	$74,106	$80,184	$82,118	$1,934	2.4%
		4413	ROADWAYS	$1,170,524	$736,427	$626,824	$679,893	$53,069	8.5%
TOTAL PUBLIC WORKS EXPENDITURES				**$1,246,615**	**$810,533**	**$707,008**	**$762,011**	**$55,003**	**7.8%**

Following is a graph showing the percentage each division makes up of the Public Works budget:



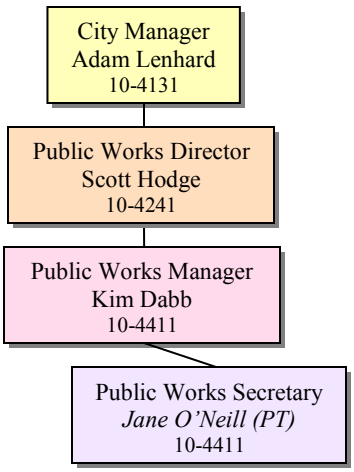
In the following Public Works section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical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

PUBLIC WORKS ADMININSTRATION 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."

As of July 1, 2013



Division Purpose

The Public Works Division's purpose is administer the personnel, expenditures, and capital projects for Roadways, Water, Sewer, Storm Sewer, Solid Waste, and the Internal Service Fleet Fund.

Key Workload Indicators

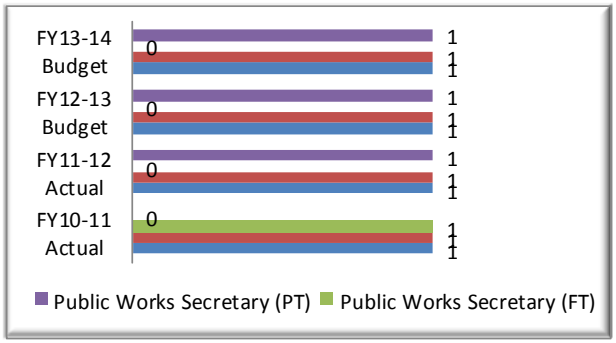
- Coordinated approximately 4,723 requests and responses to Blue Stakes. Much of the increase was due to the Highway 193 project.
- Issued approximately 1,430 Purchase Orders to pay vendors for services or supplies provided.
- Processed 82 Code Enforcement Trailer requests.
- Overseen purchasing of new fleet vehicles and auction sales of old vehicles.
- Overseen numerous projects for the City as well as the work involved on a daily basis for Highway 193.
- Managed 14 capital projects as well as oversee work for Highway 193 and development of several up-coming events such as 700 South well roof, new Freeport water tank, Freeport sewer upgrade, etc.
- Oversee and budget control for all Public Works Operations.
- Implemented a new standby policy and overtime procedures to be more cost effective.
- Oversee and implement installation of upcoming S.C.A.D.A. system.

Significant Expenditure and Staffing Changes

A part-time public works secretary position was filled in fiscal year 2013.

There were no significant changes in expenditures within the Public Works Admin. Budget.

Personnel Historical Trends



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Public Works Administration				
Public Works Director	1	1	1	1
Public Works Manager	1	1	1	1
Public Works Secretary (FT)	1	0	0	0
Public Works Secretary (PT)	0	1	1	1
Total General Fund Public Works Admin. Personnel	3	3	3	3

Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % Proj.
LG1.B	Work Safety	Coordinate Work Site Safety Training for Shops and coordinate with Dept. Safety.	80%	95%
LG	Services Rendered	Personnel strive to provide timely and accurate services in a professional manner. Assign a Superintendent (Dan, Scott, or Kim) so customers talk to a supervisor.	20%	80%
LG4.Ai	Safety Training	Provide up-to-date Safety Training for Staff members as needed or requested.	50%	75%
LG4.Ai	Uniforms	Provide safe and quality equipment for City Employees as applicable.	100%	100%

New Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY14 % Proj.
LG1.B	Training	Develop Storm Water training for all departments and implement.	50%
	Uniforms	Develop a uniform policy to reduce costs for coveralls, uniforms, and mat services.	50%

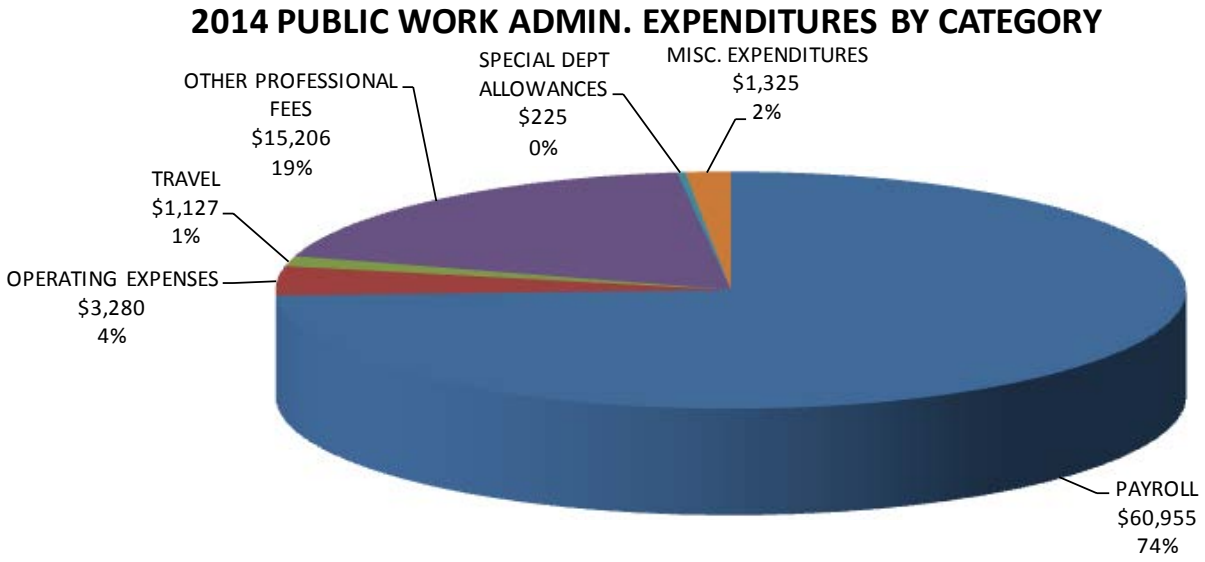
Fiscal Year 2012-2013 Accomplishments

- Produced Storm Water Management Plan. We continue to upgrade and maintain compliance with this program.
- Administered the selection and start of the Public Works and Parks Facility Assessment.
- Developed a plan for Freeport to replace aging Water lines.
- Overseen implementation of the Sate Fuel System. Continue to update and monitor this system for accuracy.
- Overseen completion of the Sewer Capital Facilities Plan.

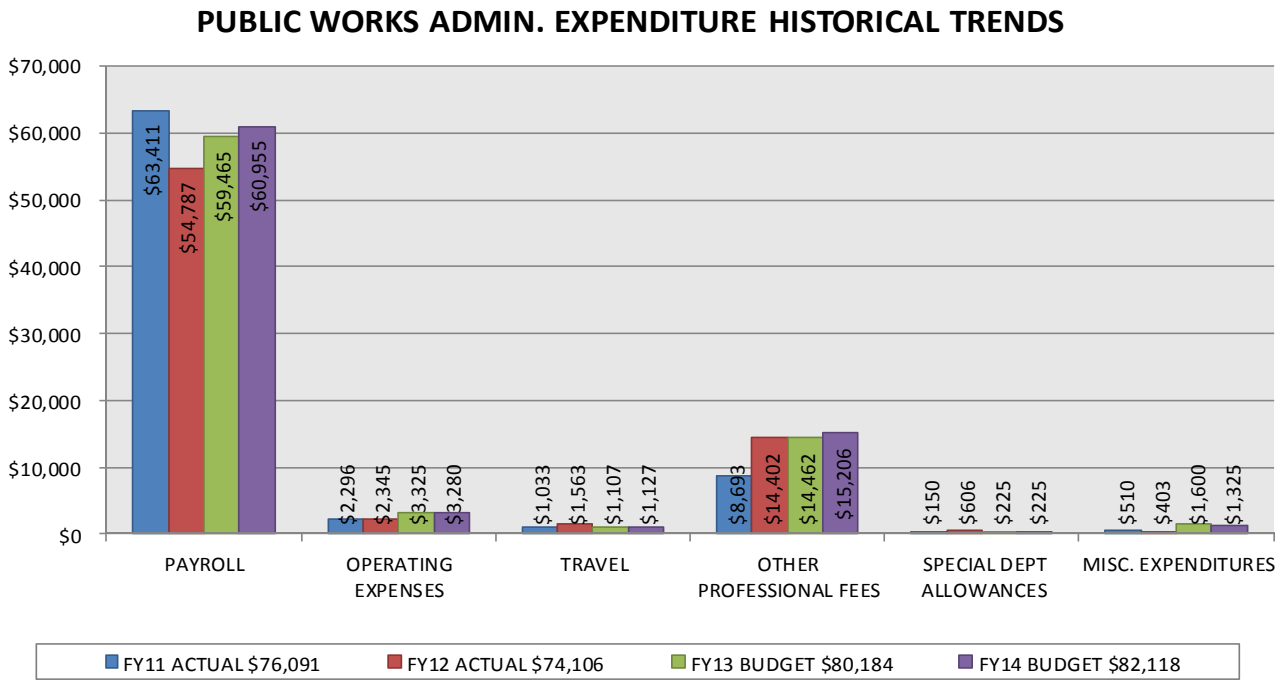
PUBLIC WORKS ADMINISTRATION 10-4411

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$44,466	$35,545	$35,580	$35,368	($212)	(0.6%)
611501	PART-TIME	$0	$0	$3,120	$4,479	$1,359	43.6%
613101	F.I.C.A.	$3,267	$2,694	$2,961	$3,048	$88	3%
613201	UTAH RETIREMENT SYSTEMS	$4,062	$4,865	$5,535	$6,068	$533	9.6%
613301	HEALTH INSURANCE	$3,247	$3,138	$3,285	$3,310	$25	0.8%
613302	DENTAL INSURANCE	$247	$250	$305	$284	($21)	(6.9%)
613303	LIFE INSURANCE	$62	$10	$63	$72	$9	14.3%
613304	VISION INSURANCE	$36	$36	$39	$39	$0	0%
613401	WORKER'S COMPENSATION	$533	$524	$643	$611	($32)	(5%)
613601	LONG TERM DISABILITY	$1,341	$1,290	$353	$395	$42	11.9%
613701	EMPLOYEE ASSISTANCE PROGR	$15	$15	$14	$14	$0	0%
613801	ADMINISTRATION FEE	$6	$6	$6	$6	$0	0%
614101	CLOTHING ALLOW - FT	$342	$631	$1,800	$1,200	($600)	(33.3%)
614201	CAR ALLOWANCE	$5,787	$5,784	$5,760	$5,760	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$16	$0	$100	$100	$0	0%
621201	MEMBERSHIP DUES	$812	$181	$750	$780	$30	4%
621301	TRAINING & REGISTRATION	$445	$907	$1,375	$800	($575)	(41.8%)
622101	PUBLIC NOTICES	$0	$0	$100	$100	$0	0%
624001	OFFICE SUPPLIES	$625	$576	$800	$1,000	$200	25%
625202	FUEL/OIL	$0	$162	$0	$0	$0	0%
626001	BUILDING MAINTENANCE	$397	$496	$200	$500	$300	150%
TRAVEL							
623101	IN-STATE LODGING	$417	$968	$625	$625	$0	0%
623102	IN-STATE MEALS	$276	$482	$322	$322	$0	0%
623103	IN-STATE TRANSPORTATION	$0	$101	$160	$180	$20	12.5%
623104	IN-STATE MILEAGE	$91	$0	$0	$0	$0	0%
623501	OUT-OF-STATE LODGING	$0	$13	$0	$0	$0	0%
623502	OUT-OF-SATE MEALS	$200	$0	$0	$0	$0	0%
623503	OUT-OF-STATE TRANSPORT	$50	$0	$0	$0	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$762	$2,006	$1,244	163.3%
631006	OTHER PROFESSIONAL FEES	$8,693	$14,402	$13,700	$13,200	($500)	(3.6%)
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$150	$606	$225	$225	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$212	$0	$0	$0	$0	0%
662002	UNIFORM SERVICES	$206	$52	$0	$75	$75	100%
663001	CONTINGENCY FUND	$91	$351	$1,600	$1,250	($350)	(21.9%)
	TOTAL PUBLIC WORKS ADMIN.	**$76,091**	**$74,106**	**$80,184**	**$82,118**	**$1,934**	**2.4%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$63,411	$54,787	$59,465	$60,955	$1,490	2.5%
	OPERATING EXPENSES	$12,680	$19,319	$20,719	$21,163	$444	2.1$
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0.0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0.0%
TOTAL FUNCTIONAL SUMMARIES		***$76,091***	***$74,106***	***$80,184***	***$82,118***	***$1,934***	***2.4%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Public Works Administration total budget of $82,118 which shows that payroll is the largest expenditure for the Public Works Administration Division consuming 74% of their budget:



Following is a historical trends graph of the functional summaries for the Public Works Administration expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



ROADWAYS 10-4413

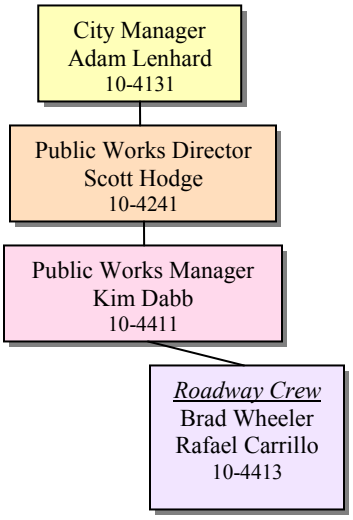
Mission Statement

"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."

Division Purpose

The purpose of the Roadways Division is to oversee the maintenance and upkeep of Clearfield City's 78.23 miles of roadway and its 1,183 street lights.

As of July 1, 2013



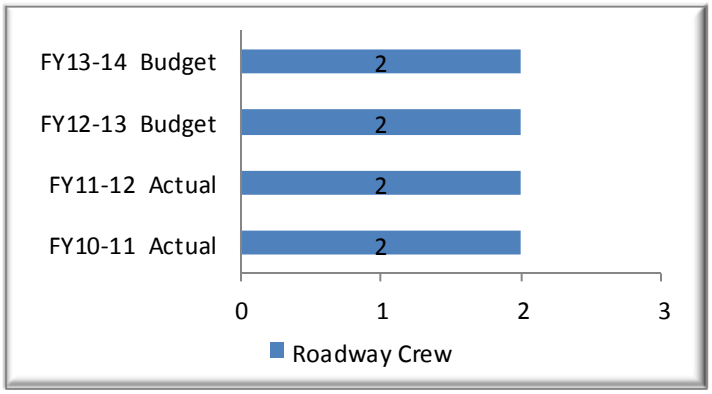
Key Workload Indicators

- 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 of Clearfield City.
- Process requests for street light maintenance.
- Process purchase orders for streets division and assist in cost control of the budget.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 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	FY13 % Actual	FY14 % 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 2012-2013 Accomplishments

- Managed projects as they related to the new Highway 193 project.
- Did on-site project management for all roadway projects including the 2013 roadway project which also include the new Frontage road in front of Hillfield Elementary.
- Used cost control measure due to the large winter year and the amount of plowing and de-icing that had to take place.
- Processed 72 requests for street light maintenance.
- Processing purchase orders (PO's) for roadway division needs and assisted in cost control of budget.

Significant Expenditure and Staffing Changes

There were no staffing changes within the Roadway Division.

Professional Services budget increased by $102,000 for crack patch/slurry seal costs that were included in capital projects in fiscal year 2013 but were transferred back to the Streets Division in fiscal year 2014.

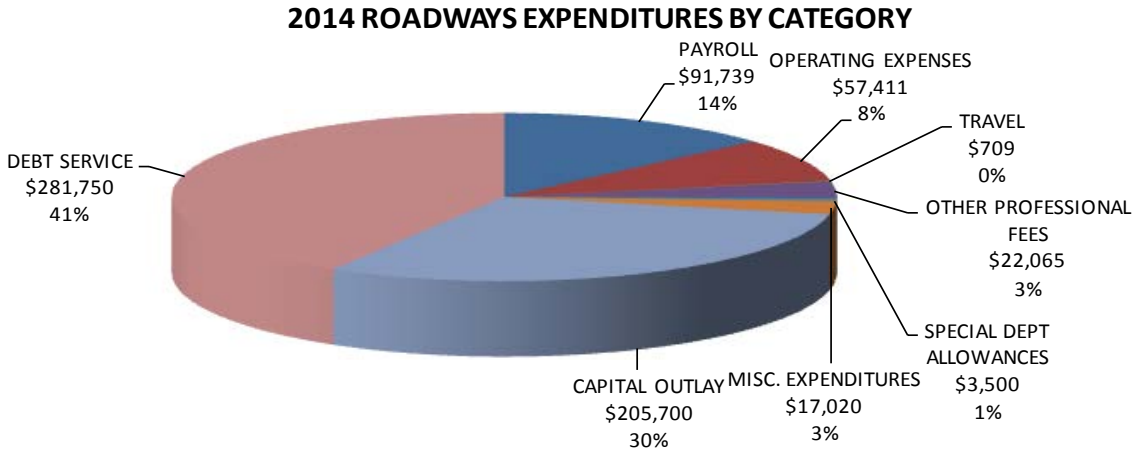
ROADWAYS 10-4413

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$84,754	$88,202	$82,866	$58,028	($24,837)	(30%)
611201	OVERTIME	$9,028	$2,643	$12,000	$3,500	($8,500)	(70.8%)
613101	F.I.C.A.	$6,877	$6,743	$7,257	$4,707	($2,550)	(35.1%)
613201	UTAH RETIREMENT SYSTEMS	$11,948	$12,401	$15,216	$10,524	($4,693)	(30.8%)
613301	HEALTH INSURANCE	$17,782	$18,458	$19,323	$11,193	($8,130)	(42.1%)
613302	DENTAL INSURANCE	$1,521	$1,539	$1,878	$1,038	($839)	(44.7%)
613303	LIFE INSURANCE	$308	$50	$316	$180	($136)	(43%)
613304	VISION INSURANCE	$89	$89	$274	$0	($274)	(100%)
613401	WORKER'S COMPENSATION	$1,308	$1,327	$971	$987	$16	1.6%
613601	LONG TERM DISABILITY	$638	$770	$848	$646	($202)	(23.8%)
613701	EMPLOYEE ASSISTANCE PROGR	$73	$73	$72	$36	($36)	(50%)
614101	CLOTHING ALLOW - FT	$3,551	$2,149	$1,800	$900	($900)	(50%)
OPERATING EXPENSES							
621201	MEMBERSHIP DUES	$0	$0	$300	$300	$0	0%
621301	TRAINING & REGISTRATION	$0	$520	$1,575	$1,550	($25)	(1.6%)
624001	OFFICE SUPPLIES	$216	$740	$400	$400	$0	0%
624101	CLAIMS & DAMAGES	$26,031	$834	$0	$0	$0	0%
625001	EQUIP. MAINT. & SUPPLIES	$43	$117	$500	$500	$0	0%
625201	TIRES/BRAKES	$5,790	$2,053	$2,000	$2,000	$0	0%
625202	FUEL/OIL	$5,703	$8,218	$10,000	$10,000	$0	0%
625203	FLEET REPAIR	$22,759	$37,778	$25,000	$25,000	$0	0%
625204	FLEET LEASE	$28,232	$14,058	$23,025	$14,461	($8,564)	(37.2%)
626001	BUILDING MAINTENANCE	$1,291	$1,179	$1,200	$1,200	$0	0%
626002	GROUNDS MAINTENANCE	$0	$33	$1,500	$2,000	$500	33.3%
TRAVEL							
623101	IN-STATE LODGING	$0	$335	00$	$400	$0	0%
623102	IN-STATE MEALS	$138	$78	$184	$184	$0	0%
623103	IN-STATE TRANSPORTATION	$110	$0	$110	$125	$15	13.6%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$2,360	$4,065	$1,705	72.2%
631004	BANK PROFESSIONAL FEES	$417	$0	$1,500	$0	($1,500)	(100%)
631006	OTHER PROFESSIONAL FEES	$14,858	$43,523	$26,400	$18,000	($8,400)	(31.8%)
631009	OUTSIDE LEGAL COUNSEL	$1,984	$0	$0	$0	$0	0%
SPECIAL DEPARMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$2,763	$2,003	$2,000	$3,500	$1,500	75%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$1,978	$1,687	$2,000	$3,000	$1,000	50%
662001	MISCELLANEOUS SERVICES	$1,642	$4,361	$5,800	$5,800	$0	0%
662002	UNIFORM SERVICES	$1,474	$189	$0	$220	$220	100%
663001	CONTINGENCY FUND	$0	$0	$0	$8,000	$8,000	100%
CAPITAL OUTLAY							
674001	EQUIPMENT PURCHASES	$0	$0	$0	$0	$0	0%
675001	MATERIALS/SUPPLIES	$84,523	$99,594	$91,000	$93,700	$2,700	3%
675002	PROFESSIONAL SERVICES	$19,637	$109,520	$10,000	$112,000	$102,000	1020%
DEBT SERVICE							
681001	DEBT SERVICES – PRINCIPAL	$794,000	$225,000	$230,000	$235,000	$5,000	2.2%
681002	DEBT SERVICES - INTEREST	$19,056	$50,163	$46,750	$46,750	$0	0%
	TOTAL ROADWAYS	**$1,170,524**	**$736,427**	**$626,824**	**$679,893**	**$53,069**	**8.5%**

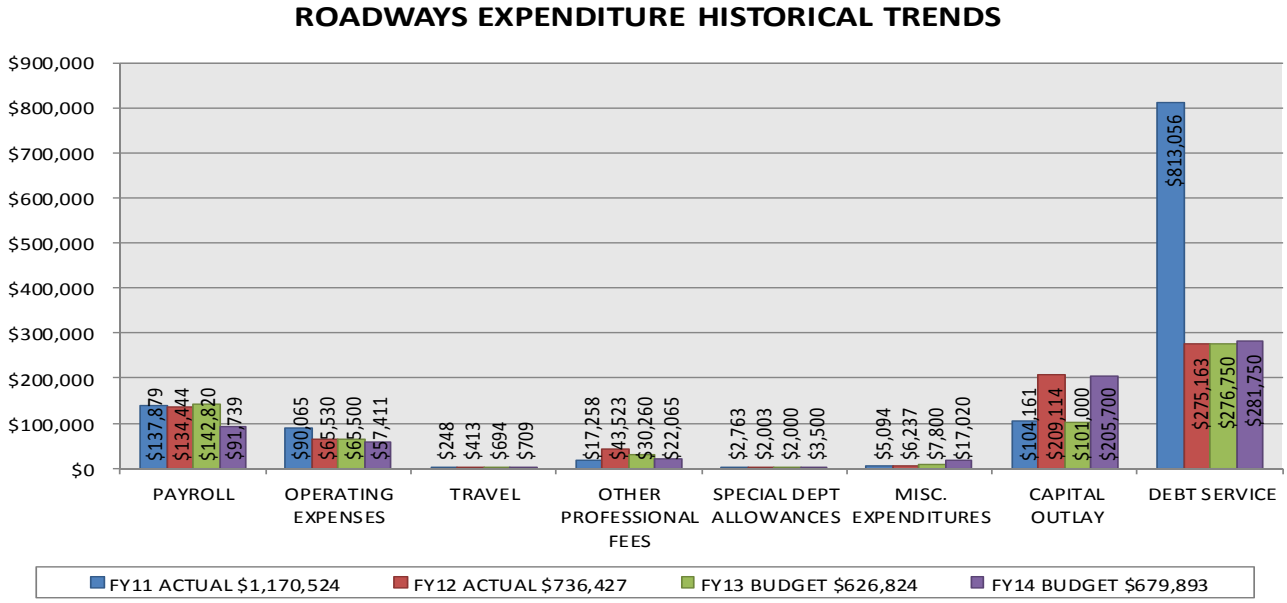
Roadways Budget Continued on Next Page

Roadways Continued	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$137,879	$134,444	$142,820	$91,739	($51,081)	(35.8%)
OPERATING EXPENSES	$115,428	$117,706	$106,254	$100,704	($5,550)	(5.2%)
CAPITAL OUTLAY	$104,161	$209,114	$101,000	$205,700	$104,700	103.7%
DEBT SERVICE	$813,056	$275,163	$276,750	$281,750	$5,000	1.8%
TOTAL FUNCTIONAL SUMMARIES	***$1,170,524***	***$736,427***	***$626,824***	***$679,893***	***$53,069***	***8.5%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Roadway's total budget of $679,893 which shows that debt service is the largest expenditure for the Roadways Division consuming 41% of their budget:



Following is a historical trends graph of the functional summaries for the Roadway Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



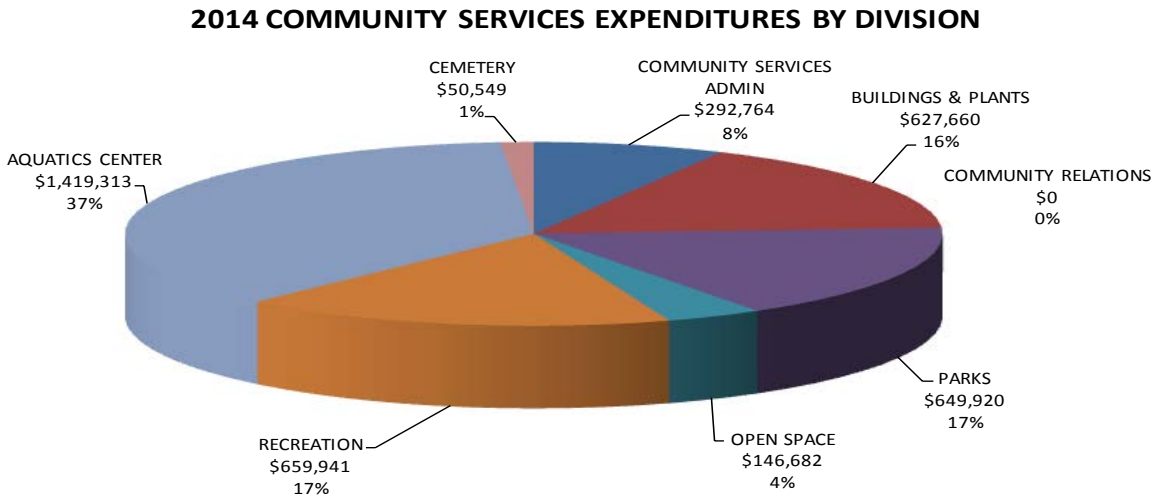
The Community Services department expenditures make up 25% of the Total General Fund Budget with $3,846,829 in expenditures. The Community Services Department is made up by the following divisions:

General Government – Community Services
- 4511 – Community Services Administration
- 4161 – Buildings & Plants
- 4521 – Parks
- 4522 – Open Space (newly created in fiscal year 2014)
- 4561 – Recreation
- 4565 – Aquatic Center
- 4591 – Cemetery

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

				FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
COMMUNITY SERVICES									
4500	4510	4511	COMMUNITY SERVICES ADMIN	$273,614	$224,954	$221,310	$292,764	$71,454	32.3%
	4160	4161	BUILDINGS & PLANTS	$604,286	$403,121	$486,271	$627,660	$141,389	29.1%
	4520	4521	PARKS	$723,625	$715,576	$738,880	$649,920	($88,960)	(12%)
		4522	OPEN SPACE	$0	$0	$0	$146,682	$146,682	100%
	4560	4561	RECREATION	$558,754	$558,749	$647,722	$659,941	$12,219	1.9%
		4565	AQUATICS CENTER	$1,451,770	$1,412,836	$1,577,137	$1,419,313	($157,824)	(10%)
	4590	4591	CEMETERY	$3,557	$4,579	$4,659	$50,549	$45,890	985%
TOTAL COMMUNITY SERVICES EXPENDITURES				**$3,615,606**	**$3,319,815**	**$3,675,979**	**$3,846,829**	**$170,850**	**4.6%**

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



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

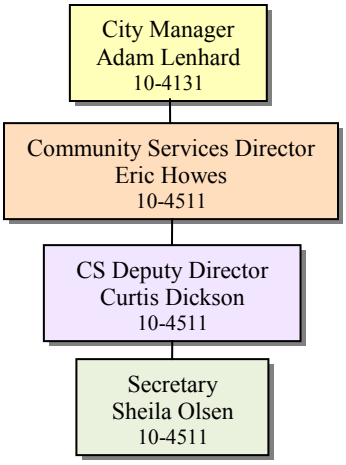
Mission Statement

"Create Amazing Experiences."

Division Purpose

The Purpose of the Community Services Administration Division is to provide the direction, support, and resources necessary for the Recreation, Aquatics, Parks, Open Space/Cemetery, and Building Divisions to be able to accomplish their responsibilities and accomplish their goals.

As of July 1, 2013



Key Workload Indicators

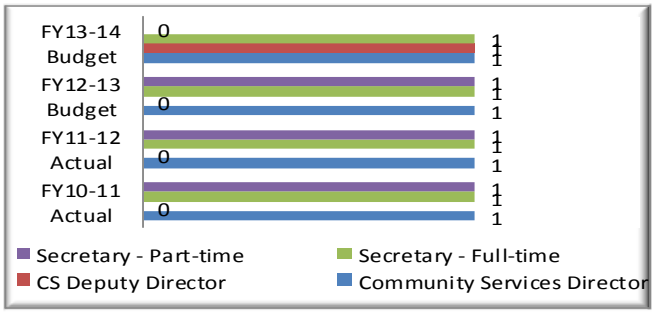
- Produced and distributed agendas and minutes for 11 Parks and Recreation Commission meetings.
- Maintained and kept current CLASS registration software for facility reservations throughout the city.
- Updated reconline webpage to insure information was current and relevant.
- Supported staff from the department with all clerical needs.
- Managed all issues related to cemetery plot sales and scheduled the opening of gravesites for interments.
- Provided oversight for the Recreation, Aquatics, Parks, Buildings, and Cemetery Divisions.
- Ensured the successful completion of all budgeted projects.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Community Services Admin.				
Community Services Director	1	1	1	1
Community Services Deputy Director	0	0	0	1
Secretary - Full-time	1	1	1	1
Secretary - Part-time	1	1	1	0
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



Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13% Comp.	FY14 % Proj.
SE1.Ci	Customer Service	Provide timely service to internal and external customers.	90%	95%
SE1.Bi	Reconline Web Page	Update web page information so that it is always current.	95%	97%
LG2.Ai	CLASS Software	Return requests for PIN and Barcode account information within 48 hours of request.	95%	96%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
	Departmental Reorganization	Reorganize the Community Services Department to increase efficiency and effectiveness.	95%
LG1.Bi.b	Buildings	Develop major equipment depreciation schedule for building facilities.	75%

Fiscal Year 2012-2013 Accomplishments

- Produced contracts for major service providers for janitorial services, window cleaning services, and the fireworks display for the Fourth of July.
- Completed an analysis of the Recreation and Aquatics Divisions.
- Completed reorganization of the CS Department to improve efficiency and effectiveness.
- Overseen the contracted work on the West Park Village Park Project.
- Completed a review of the existing recreation management software and completed the process to select a replacement program that is more effective and less expensive.

Significant Expenditure and Staffing Changes

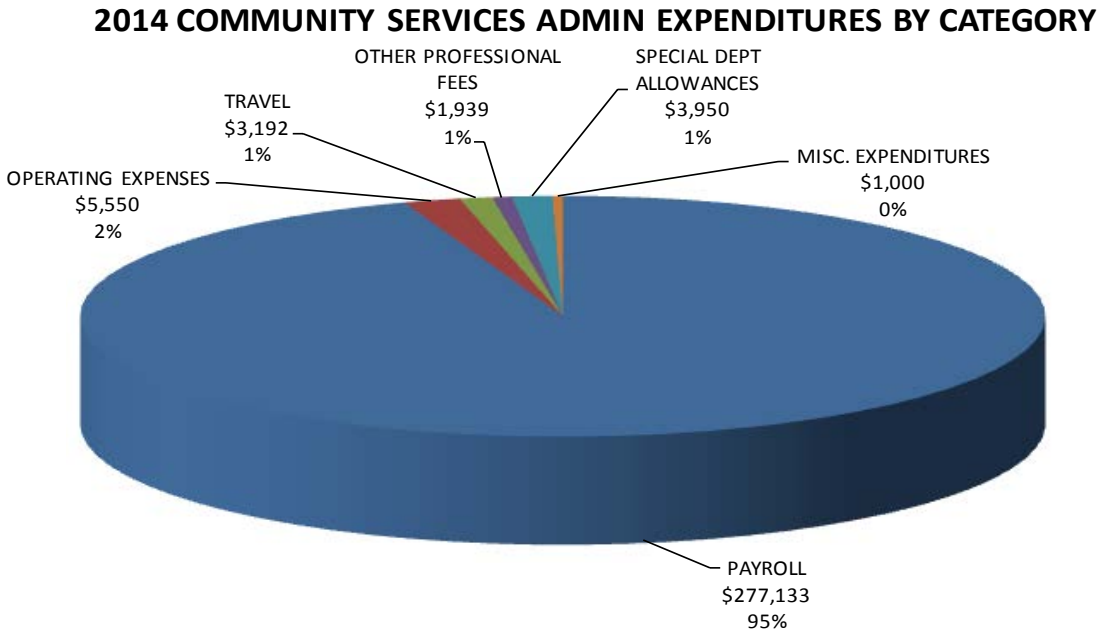
As a result of the departmental reorganization, a part-time Secretary position was eliminated and the position of Deputy Director of Community Services was added to the CS Administration division. A portion of the increase in expenditures was associated with the addition of the CS Deputy Director but a portion was offset with the elimination of the part-time secretary.

There were no significant expenditures changes other than those identified in personnel costs.

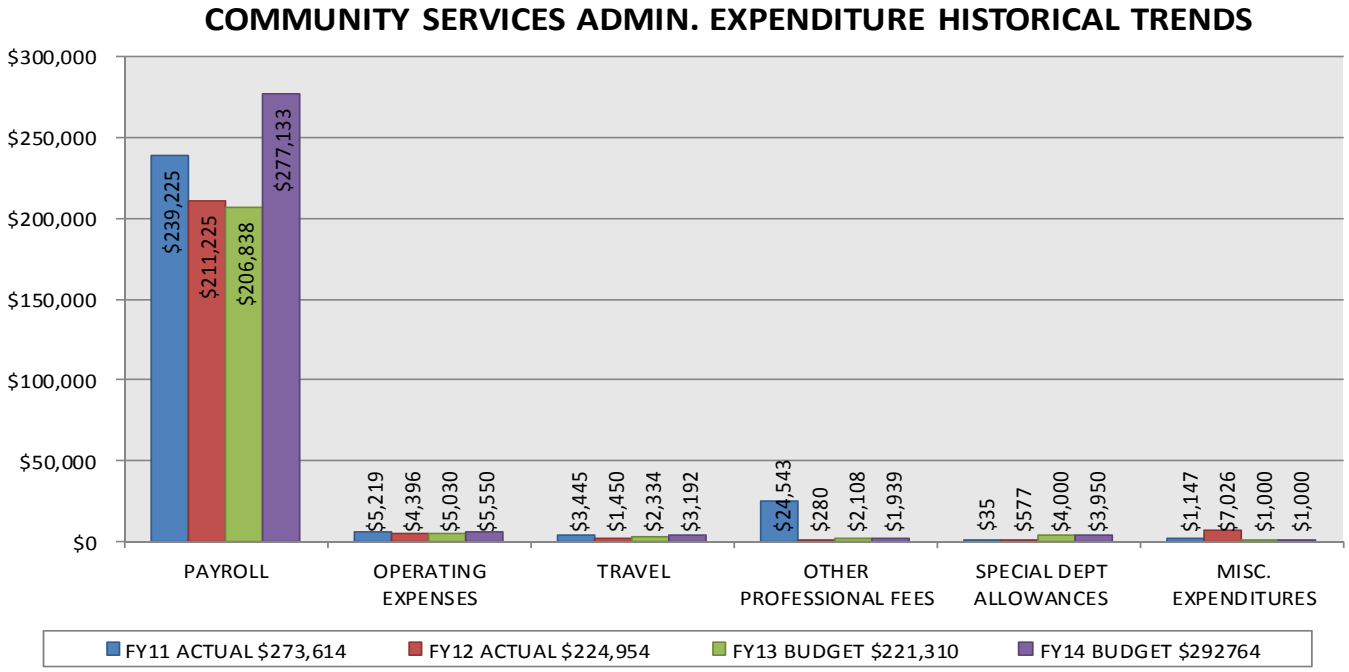
COMMUNITY SERVICES ADMINISTRATION 10-4511

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$161,875	$125,789	$123,549	$181,565	$58,016	47%
611201	OVERTIME	$684	$507	$300	$300	$0	0%
611501	PART-TIME	$21,923	$30,206	$24,777	$8,194	($16,583)	(67%)
613101	F.I.C.A.	$12,496	$11,831	$11,370	$14,540	$3,170	27.9%
613201	UTAH RETIREMENT SYSTEMS	$17,308	$16,395	$18,290	$29,578	$11,289	61.7%
613301	HEALTH INSURANCE	$16,547	$19,530	$19,323	$30,660	$11,338	58.7%
613302	DENTAL INSURANCE	$1,387	$1,627	$1,878	$2,787	$910	48.5%
613303	LIFE INSURANCE	$290	$65	$316	$540	$224	70.9%
613304	VISION INSURANCE	$78	$186	$176	$450	$274	92.9%
613401	WORKER'S COMPENSATION	$294	$247	$295	$1,115	$820	278%
613601	LONG TERM DISABILITY	$918	$911	$1,258	$2,030	$772	61.4%
613701	EMPLOYEE ASSISTANCE PROGR	$73	$73	$72	$108	$36	50%
613801	ADMINISTRATION FEE	$58	$58	$60	$90	$30	50%
614101	CLOTHING ALLOW - FT	$205	$0	$375	$375	$0	0%
614201	CAR ALLOWANCE	$5,091	$3,800	$4,800	$4,800	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$35	$100	$100	$0	0%
621201	MEMBERSHIP DUES	$590	$40	$630	$2,000	$1,370	217.5%
621301	TRAINING & REGISTRATION F	$434	$650	$800	$1,150	$350	43.8%
624001	OFFICE SUPPLIES	$2,307	$1,924	$3,000	$1,800	($1,200)	(40%)
624005	COPYING / PRINTING	$1,815	$1,747	$500	$500	$0	0%
626002	GROUNDS MAINTENANCE	$73	$0	$0	$0	$0	0%
TRAVEL							
623101	IN-STATE LODGING	$0	$238	$300	$600	$300	100%
623102	IN-STATE MEALS	$140	$92	$138	$276	$138	100%
623103	IN-STATE TRANSPORTATION	$42	$0	$0	$0	$0	0%
623104	IN-STATE MILEAGE	$0	$0	$85	$210	$125	147.1%
623501	OUT-OF-STATE LODGING	$585	$875	$875	$875	$0	0%
623502	OUT-OF-SATE MEALS	$768	$0	$426	$426	$0	0%
623503	OUT-OF-STATE TRANSPORT	$1,762	$245	$350	$700	$350	100%
623505	OUT-OF-STATE MISC.	$148	$0	$160	$105	($55)	(34.4%)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$2,108	$1,939	($169)	(8%)
631006	OTHER PROFESSIONAL FEES	$24,543	$278	$0	$0	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$35	$577	$4,000	$3,950	($50)	(1.3%)
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$1,142	$360	$1,000	$1,000	$0	0%
662001	MISCELLANEOUS SERVICES	$5	$6,667	$0	$0	$0	0%
	TOTAL COMM. SERV. ADMIN.	**$273,614**	**$224,954**	**$221,310**	**$292,764**	**$71,454**	**32.3%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$239,225	$211,225	$206,838	$277,133	$70,295	34%
	OPERATING EXPENSES	$34,389	$13,729	$14,472	$15,631	$1,159	8%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$273,614***	***$224,954***	***$221,310***	***$292,764***	***$71,454***	***32.3%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Community Services Administration total budget of $292,764 which shows that payroll is the largest expenditure for the Community Services Administration Division consuming 95% of their budget:



Following is a historical trends graph of the functional summaries for the Community Services Administration Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



BUILDINGS & PLANTS 10-4161

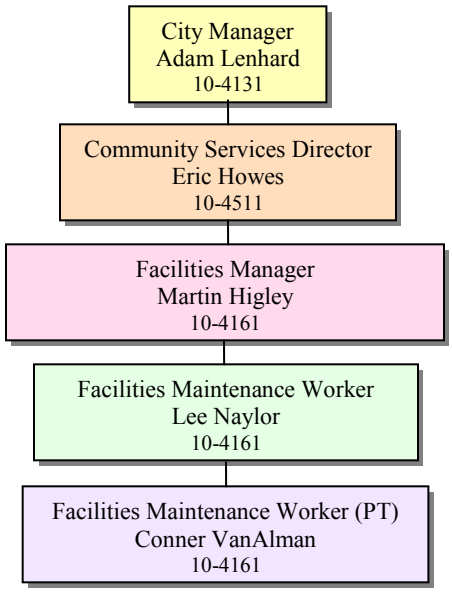
Mission Statement

"Creating Amazing Experiences."

Division Purpose

The purpose of the Buildings and Plants Division is to maintain all City owned buildings to provide a safe working environment for the citizens and employees of Clearfield where the climate is controlled and fire suppressions systems are kept up to date, the facilities are clean, sanitary, and comfortable. Maintain the HVAC, plumbing, and electrical of all City owned facilities. Provide work and meeting space for the employees and citizens of Clearfield City.

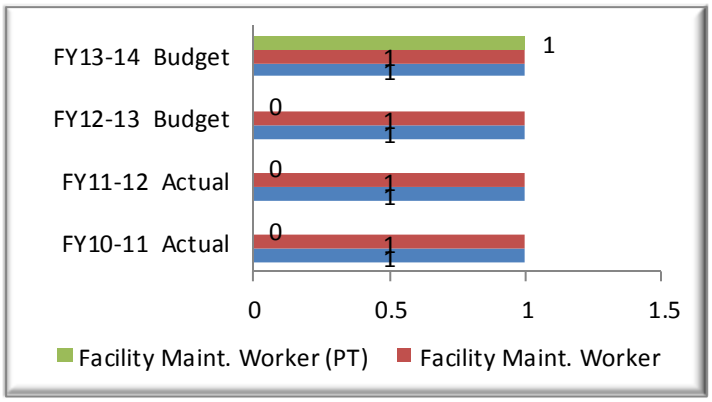
As of July 1, 2013



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, Public Works Buildings, and 6 Restroom facilities located in the parks.

Personnel Historical Trends



Personnel Report				
Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Buildings & Plants				
Facilities Manager (Reclassified in FY14)	1	1	1	1
Facilities Maintenance Worker	1	1	1	1
Facilities Maintenance Worker (part-time)	0	0	0	1
Total General Fund Buildings & Plants Personnel	2	2	2	3

Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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.	95%	100%
-	Resolve maintenance problems or emergencies in a timely manner	Respond to emergency situations immediately.	95%	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.	80%	90%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
-	Insure that all facilities are compliant with current health code.	Oversee design and construction of a secondary containment system in the out building at the Aquatic Center.	90%
-	Fisher Sewer Line	Periodic checks to insure that the plumbing is working efficiently and that problems have been corrected. Flush macerator yearly.	90%

Fiscal Year 2012-2013 Accomplishments

- Aquatic Center: Replace TXV valves in 4 rooftop HVAC units, replaced twenty (20) 277 volt ballasts, replace twenty-five (25) 1,000 watt bulbs over pool area and replaced the tile in the daycare with rubber flooring.
- City Office Building: Updated the HVAC controls, remodeled the Executive Conference Room, and repainted and decorated the multi-purpose room.
- Youth Resource Center: replaced the garage door opener and repaired the alarm system.
- Parks: made multiple repairs to the field lighting on Steed field to allow softball season to continue uninterrupted.
- Clearfield Community Arts Center: repainted and re-carpeted. Repainted the “Little Theater”.

Significant Expenditure and Staffing Changes

One part-time facilities maintenance worker was added.

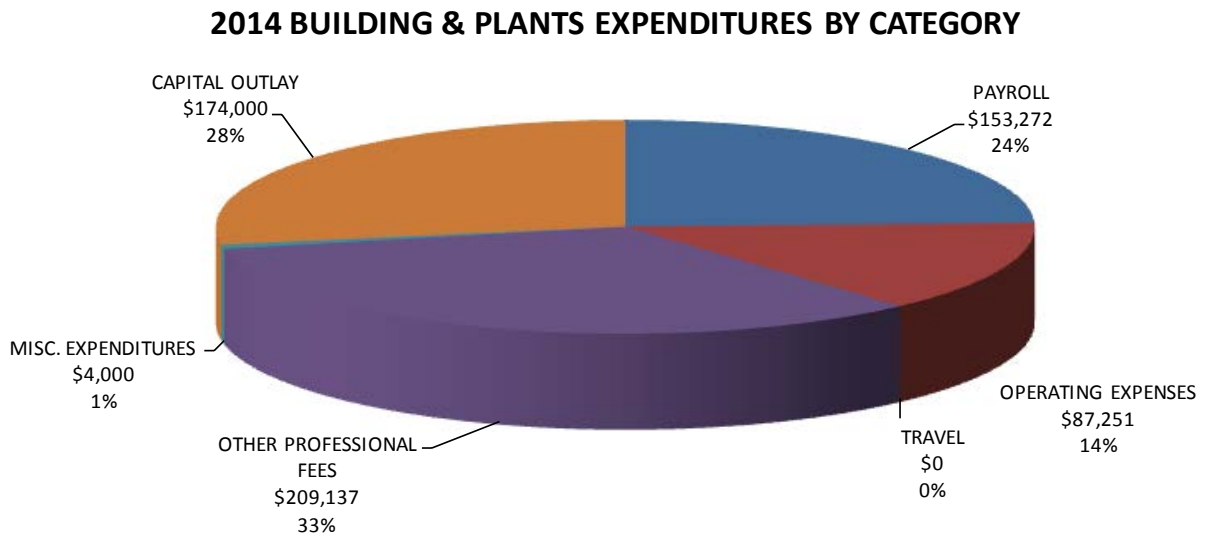
Equipment purchases budget increased by $30,025 for the purchase of new tables and chairs for the Community Arts Center as well as new Christmas decorations for 45 light poles.

Capital Projects budget increased by $80,000 for a total budget of $169,000. $84,000 is for new windows, $35,000 is for an entry upgrade, and $42,000 to replace the stucco soffits at the Community Arts Center, and $8,000 to replace the wood paneling in the Theater located at the Community Arts Center.

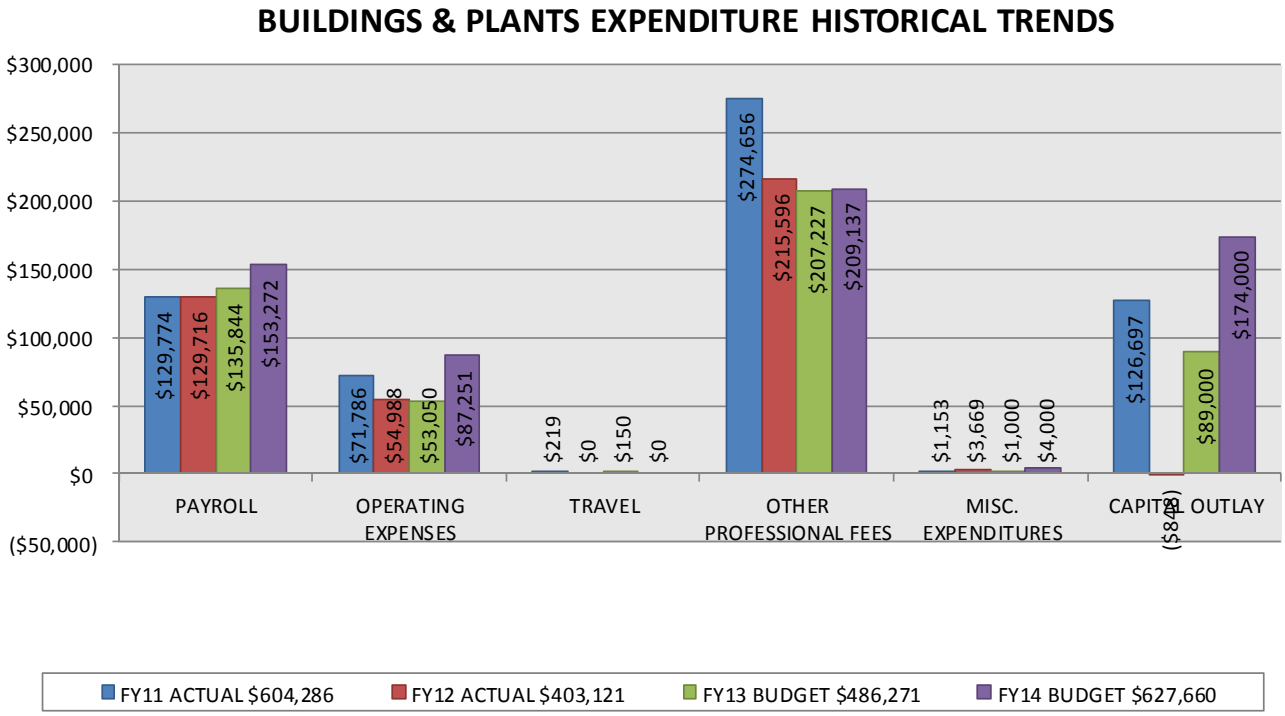
BUILDINGS & PLANTS 10-4161

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$86,320	$87,347	$86,171	$89,578	$3,407	4%
611201	OVERTIME	$6,693	$5,820	$7,000	$2,500	($4,500)	(64.3%)
611501	PART-TIME	$0	$0	$0	$15,617	$15,617	100%
613101	F.I.C.A.	$6,874	$6,780	$7,128	$8,239	$1,111	15.6%
613201	UTAH RETIREMENT SYSTEMS	$12,365	$12,721	$14,788	$15,745	$957	6.5%
613301	HEALTH INSURANCE	$13,713	$13,224	$14,986	$15,191	$205	1.4%
613302	DENTAL INSURANCE	$1,378	$1,394	$1,701	$1,584	($117)	(6.9%)
613303	LIFE INSURANCE	$290	$47	$298	$360	$62	20.8%
613304	VISION INSURANCE	$62	$62	$68	$68	$0	0%
613401	WORKER'S COMPENSATION	$1,335	$1,343	$1,572	$1,793	$221	14.%
613601	LONG TERM DISABILITY	$642	$760	$872	$997	$125	14.3%
613701	EMPLOYEE ASSISTANCE PROGR	$73	$73	$72	$72	$0	0%
613801	ADMINISTRATION FEE	$30	$30	$30	$30	$0	0%
614101	CLOTHING ALLOW - FT	$0	$115	$1,160	$1,200	$40	3.4%
614102	CLOTHING ALLOW – PT	$0	$0	$0	$300	$300	100%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$253	$0	$300	$300	100%
621301	TRAINING & REGISTRATION	$0	$0	$150	$325	$175	116.7%
624204	ANNUAL MAINT & SUPPORT	$1,467	$0	$0	$0	$0	0%
625001	EQUIP. MAINT. & SUPPLIES	$2,357	$1,095	$10,000	$3,500	($6,500)	(65%)
625002	EQUIPMENT PURCHASES	$0	$563	$300	$30,550	$30,250	1008%
625003	EQUIPMENT RENTAL	$0	$1,046	$550	$1,000	$450	81.8%
625202	FUEL/OIL	$0	$0	$2,200	$2,200	$0	0%
625203	FLEET REPAIR	$0	$0	$3,500	$3,500	$0	0%
625204	FLEET LEASE	$0	$0	$0	$5,976	$5,976	100%
625501	EQUIPMENT REPAIRS	$1,050	$1,902	$500	$500	$0	0%
625502	EQUIPMENT SUPPLIES	$60	$0	$0	$0	$0	0%
626001	BUILDING MAINTENANCE	$56,341	$49,492	$35,850	$39,400	$3,550	9.9%
626002	GROUNDS MAINTENANCE	$10,512	$637	$0	$0	$0	0%
TRAVEL							
623102	IN-STATE MEALS	$0	$0	$50	$0	($50)	(100%)
623104	IN-STATE MILEAGE REIMBURS	$219	$0	$100	$0	($100)	(100%)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$5,251	$5,913	$662	12.6%
631006	OTHER PROFESSIONAL FEES	$274,656	$215,596	$201,481	$202,729	$1,248	0.6%
631007	AGENCY PERMITS	$0	$0	$495	$495	$0	0%
MISCELLANEOUS EXPENSES							
662002	UNIFORM SERVICES	$759	$1,191	$1,000	$0	($1,000)	(100%)
662003	LATE FEES	$40	$1	$0	$0	$0	0%
663001	CONTINGENCY FUND	$0	$0	$0	$4,000	$4,000	100%
CAPITAL OUTLAY							
673001	CAPITAL PROJECTS	$120,521	($921)	$89,000	$169,000	$80,000	89.9%
674001	EQUIPMENT PURCHASES	$6,176	$73	$0	$5,000	$5,000	100%
	TOTAL BUILDINGS & PLANTS	**$604,286**	**$403,121**	**$486,271**	**$627,660**	**$141,389**	**29.1%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$129,774	$129,716	$135,844	$153,272	$17,428	12.8%
	OPERATING EXPENSES	$347,815	$274,253	$261,427	$300,388	$38,961	14.9%
	CAPITAL OUTLAY	$126,697	($848)	$89,000	$174,000	$85,000	95.5%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$604,286***	***$403,121***	***$486,271***	***$627,660***	***$141,389***	***29.1%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Buildings & Plants total budget of $627,660 which shows that Other Professional Fees is the largest expenditure for the Buildings & Plants Division consuming 43% of their budget:



Following is a historical trends graph of the functional summaries for the Buildings & Plants Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



PARKS 10-4521

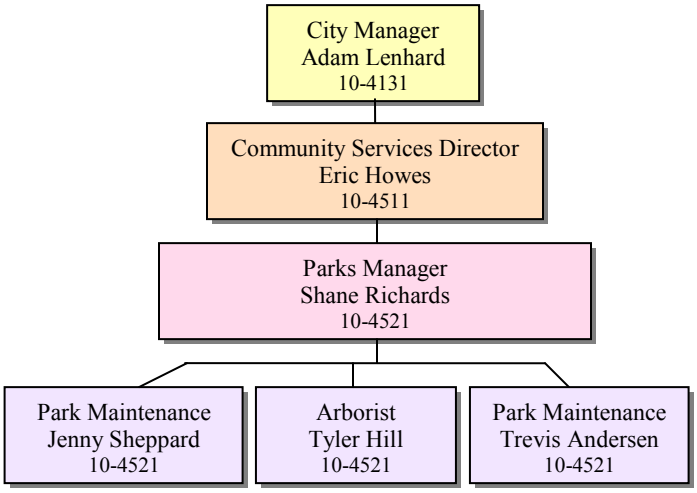
Mission Statement

"Creating Amazing Experiences."

Division Purpose

The Parks Division is responsible for providing the citizens with a safe, esthetically pleasing and enjoyable environment to recreate in. This is done by conducting playground safety audits and inspections, inspections and cleaning of the restrooms and pavilions, maintaining the irrigation system, fertilizing, aerating, controlling the weeds and insects, mowing, edging and trimming.

As of July 1, 2013



Key Workload Indicators

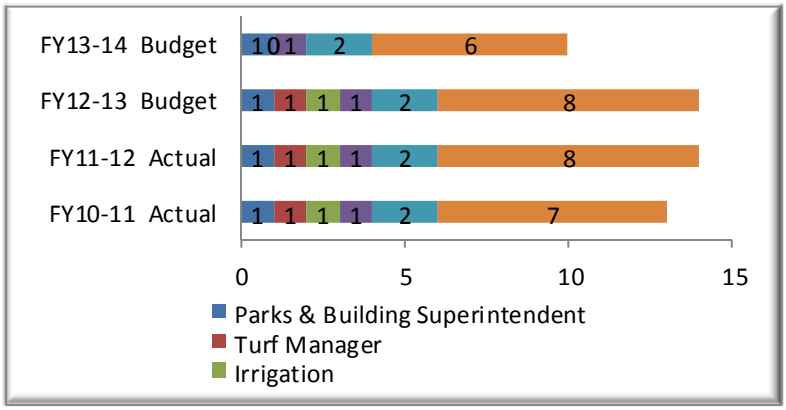
- Maintain grounds of all city owned properties, including 6 buildings, 17 parks (equaling approximately 90 acres), 1 cemetery, 7 undeveloped areas and 3 landscaped areas.
- Maintain Park structures including 6 large pavilions, 6 restroom facilities and 28 picnic shelters.
- Maintain or oversee the maintenance of the interior of the 6 City buildings.
- Winter snow removal on all City owned parks, cemetery, undeveloped areas, and landscaped areas.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Parks				
Parks Manager	1	1	1	1
Turf Manager	1	1	1	-
Irrigation	1	1	1	-
Arborist	1	1	1	1
Park Maintenance (FT)	2	2	2	2
Park Maintenance (PT)	7	8	8	6
Total General Fund Parks Personnel	13	14	14	10

**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	FY13 % Comp.	FY14 % 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.	90%	90%
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.	85%	90%
SE	Image of Clearfield City	Keep city properties well maintained and weed free.	75%	80%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % 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%

Fiscal Year 2012-2013 Accomplishments

- Reorganized the division to include the Parks Manager position, three (3) Parks Maintenance Specialists (one of which is an Arborist), and six seasonal employees.
- Added the field maintenance staff (2 part-time employees) to the Parks Division.
- Completed the development of the West Park Village irrigation system, sod, and landscaping.

Significant Expenditure and Staffing Changes

Departmental Reorganization eliminated the Parks, Buildings, and Cemetery Superintendent position, Turf and Irrigation Manager Position and added a Parks Manager directly reporting to the Director of Community Services.

Capital Projects budget increased by $25,000 from a zero budget for the Barlow Park Project.

Equipment Replacements budget increased by $70,000 from a zero budget by $30,000 for new bleachers for Steed and Kiwanis Parks, and $40,000 for new tables and garbage cans in all of the parks.

PARKS 10-4521

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$251,889	$250,247	$253,325	$148,574	($104,750)	(41.4%)
611201	OVERTIME	$7,038	$5,028	$5,000	$5,000	$0	0%
611501	PART-TIME	$90,833	$68,198	$117,374	$95,792	($21,582)	(18.4%)
612001	TEMPORARY WAGES	$0	$3,156	$0	$0	$0	0%
613101	F.I.C.A.	$25,948	$23,996	$28,741	$19,077	($9,664)	(33.6%)
613201	UTAH RETIREMENT SYSTEMS	$34,460	$34,678	$41,288	$25,447	($15,741)	(38.4%)
613301	HEALTH INSURANCE	$44,027	$44,975	$52,584	$23,186	($29,398)	(56%)
613302	DENTAL INSURANCE	$4,340	$4,892	$6,337	$2,699	($3,637)	(57.4%)
613303	LIFE INSURANCE	$784	$151	$948	$540	($408)	(43%)
613304	VISION INSURANCE	$358	$427	$548	$166	($382)	(69.7%)
613401	WORKER'S COMPENSATION	$5,106	$4,740	$6,822	$4,205	($2,617)	(38.4%)
613601	LONG TERM DISABILITY	$1,901	$2,099	$2,582	$1,672	($910)	(35.2%)
613701	EMPLOYEE ASSISTANCE PROGR	$218	$212	$216	$144	($72)	(33.3%)
613801	ADMINSTRATION FEE	$119	$79	$90	$30	($60)	(66.7%)
614101	CLOTHING ALLOW - FT	$1,379	$1,969	$1,800	$4,680	$2,880	160%
614102	CLOTHING ALLOW - PT	$759	$861	$750	$1,050	$300	40%
OPERATING EXPENSES							
621201	MEMBERSHIP DUES	$$390	$400	$766	$676	($90)	(11.7%)
621301	TRAINING & REGISTRATION	$1,775	$250	$960	$1,965	$1,005	104.7%
624001	OFFICE SUPPLIES	$525	$540	$500	$400	($100)	(20%)
624101	CLAIMS & DAMAGES	$670	$2,223	$0	$0	$0	0%
625001	EQUIP. MAINT. & SUPPLIES	$2,046	$1,409	$2,500	$1,500	($1,000)	(40%)
625002	EQUIPMENT PURCHASES	$6,163	$2,133	$5,980	$9,100	$3,120	52.2%
625003	EQUIPMENT RENTAL	$1,074	$14	$1,200	$1,200	$0	0%
625201	TIRES/BRAKES	$10,891	$3,034	$3,800	$3,800	$0	0%
625202	FUEL/OIL	$18,947	$24,395	$22,800	$25,200	$2,400	10.5%
625203	FLEET REPAIR	$17,328	$21,414	$15,250	$15,250	$0	0%
625204	FLEET LEASE	$31,094	$28,042	$27,968	$20,585	($7,383)	(26.4%)
625501	EQUIPMENT REPAIRS	$59	$47	$1,000	$500	($500)	(50%)
625502	EQUIPMENT SUPPLIES	$434	$585	$0	$0	$0	0%
626001	BUILDING MAINTENANCE	$12,057	$16,653	$1,950	$3,450	$1,500	76.9%
626002	GROUNDS MAINTENANCE	$114,834	$88,061	$102,430	$93,450	($8,980)	(8.8%)
TRAVEL							
623101	IN-STATE LODGING	$119	$476	$300	$300	$0	0%
623102	IN-STATE MEALS	$132	$234	$218	$258	$40	18.3%
623103	IN-STATE TRANSPORTATION	$0	$0	$85	$125	$40	47.1%
623104	IN-STATE MILEAGE REIMBURS	$0	$0	$225	$0	($225)	(100%)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$6,856	$10,065	$3,209	46.8%
631006	OTHER PROFESSIONAL FEES	$5,700	$10,505	$6,000	$10,600	$4,600	76.7%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$2,310	$1,952	$2,415	$2,865	$450	18.6%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$5,927	$6,383	$5,650	$5,950	$300	3.3%
662001	MISCELLANEOUS SERVICES	$15,765	$14,404	$8,624	$15,420	$6,796	78.8%
662002	UNIFORM SERVICES	$2,225	$2,427	$3,000	$0	($3,000)	(100%)
662005	OUTSIDE MISC SERVICES	$0	$44,272	$0	$0	$0	0%
CAPITAL OUTLAY							
673001	CAPITAL PROJECTS	$0	$0	$0	$25,000	$25,000	100%
674001	EQUIPMENT PURCHASES	$3,985	$0	$0	$0	$0	0%
674002	EQUIPMENT REPLACEMENTS	$0	$0	$0	$70,000	$70,000	100%
	TOTAL PARKS	**$723,625**	**$715,576**	**$738,880**	**$649,920**	**($88,960)**	**(12%)**

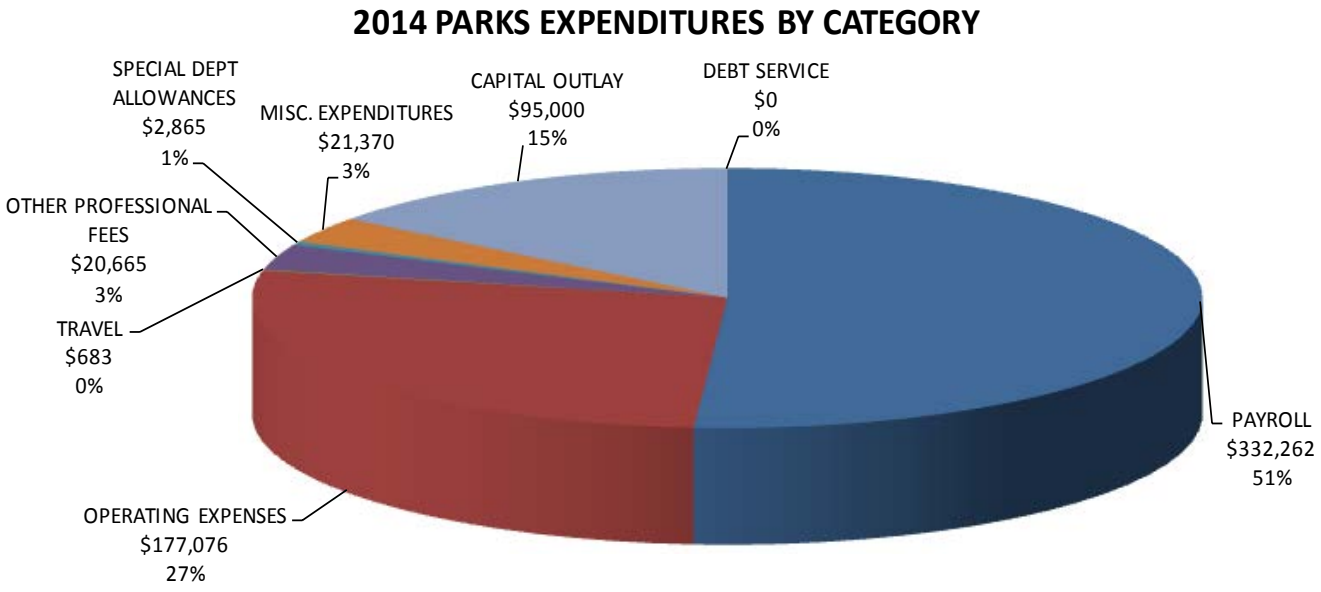
PARKS BUDGET CONTINUED ON NEXT PAGE

PARKS BUDGET CONTINUED	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$469,159	$445,708	$518,404	$332,262	($186,142)	(35.9%)
OPERATING EXPENSES	$250,481	$269,868	$220,476	$222,658	$2,182	1%
CAPITAL OUTLAY	$3,985	$0	$0	$95,000	$95,000	100%
DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES	***$723,625***	***$715,576***	***$738,880***	***$649,920***	***($88,960)***	***(12%)***

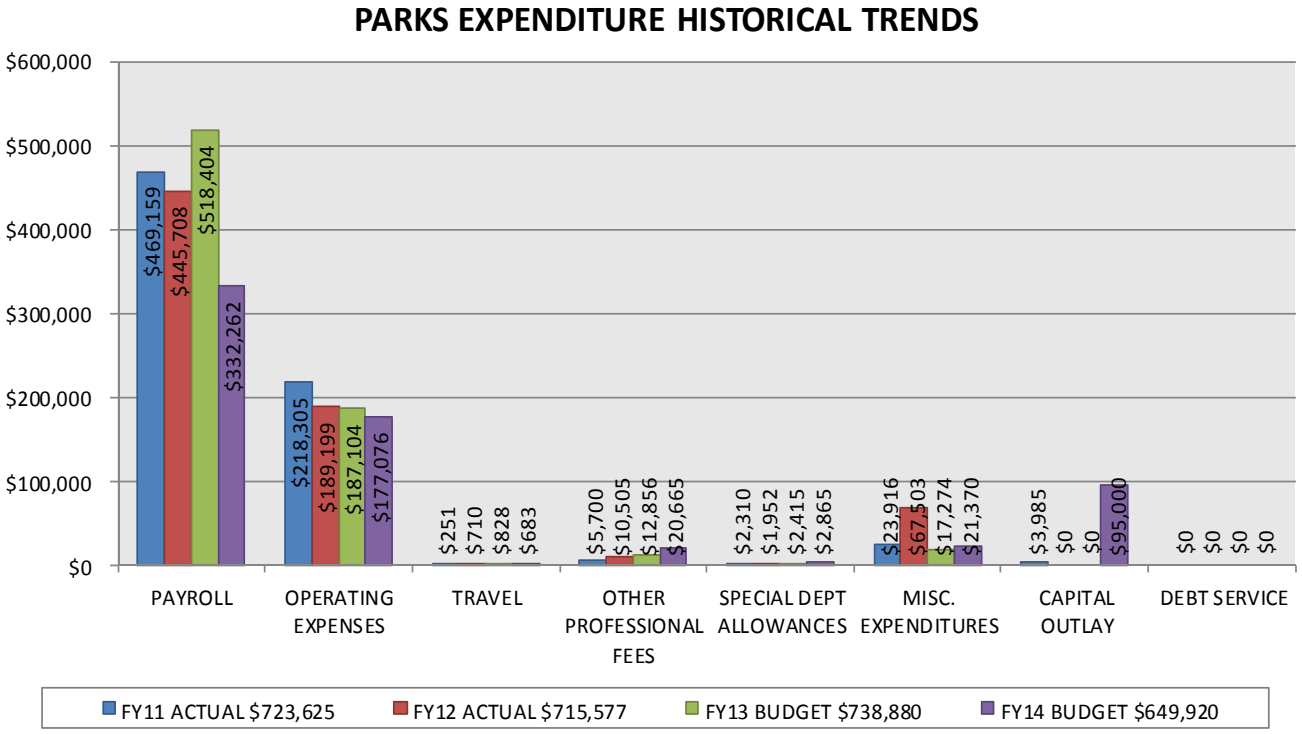
Fox Hollow Park

Kiwanis Park

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Parks Division total budget of $649,920 which shows that Payroll is the largest expenditure for the Parks Division consuming 51% of their budget:



Following is a historical trends graph of the functional summaries for the Parks Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



OPEN SPACE 10-4522

Mission Statement

"Creating Amazing Experiences."

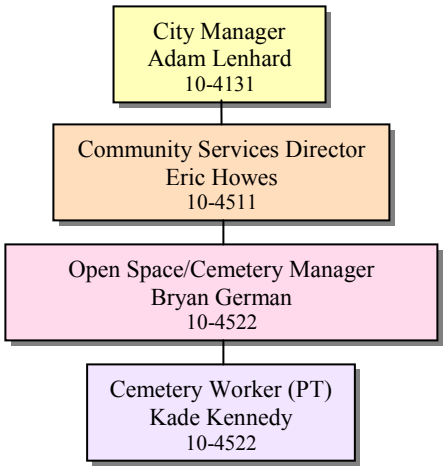
Division Purpose

The Open Space Division is responsible to maintain undeveloped city property in a profession manager making sure each area is consistently maintained within city codes to set the example and to present the appropriate appearance for our community.

Key Workload Indicators

- Maintain grounds of city owned properties including 1 cemetery and 7 undeveloped areas.

As of July 1, 2013

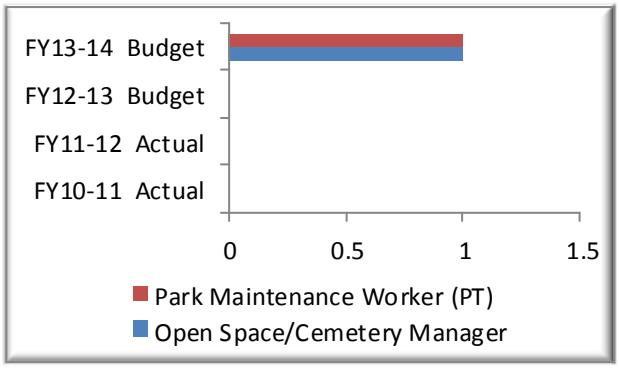


Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Parks				
Open Space/Cemetery Manager	0	0	0	1
Park Maintenance (PT)	0	0	0	1
Total General Fund Parks Personnel	0	0	0	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	FY13 % Comp.	FY14 % 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.	80%	90%
SE	Open/Close of 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.	95%	100%
SE	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.	50%	60%
SE	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	75%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
-	Implement rough cut mowing schedule for undeveloped areas	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%

Fiscal Year 2012-2013 Accomplishments

- The Open Space Division was newly created in fiscal year 2014 budget so there were no accomplishments except for the establishment of the division.

Significant Expenditure and Staffing Changes

Departmental Reorganization eliminated the Parks Manager Position and added a Open Space/Cemetery Manager with direct reporting to the Director of Community Services.

One of the part-time employees from the Parks Division was permanently assigned to Open Space maintenance.

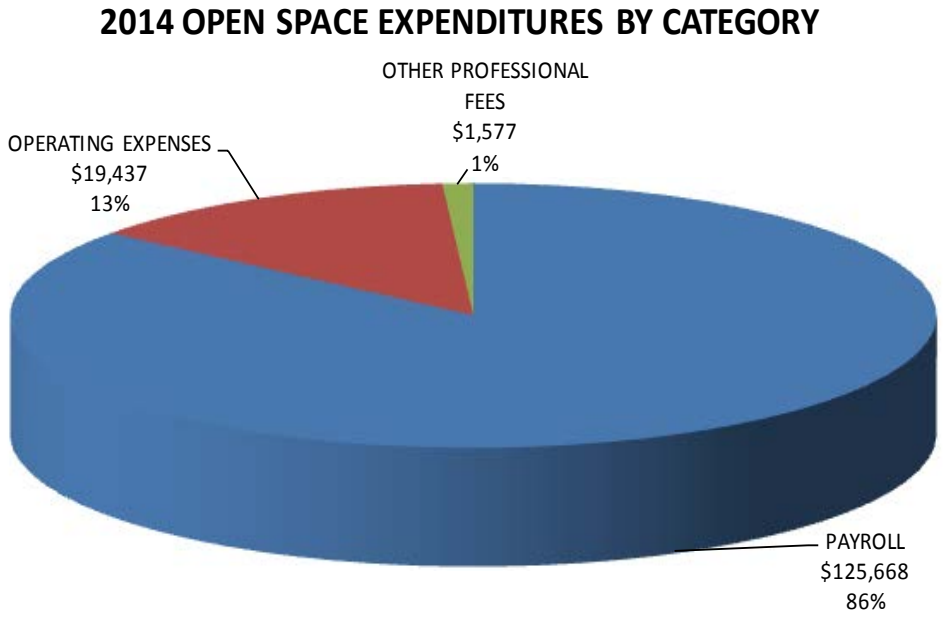
To effectively accomplish the goals of the division, three seasonal employees were added to Open Space maintenance operation.

Since the Open Space Division was newly created in fiscal year 2014, all expenditures all 100 percent increase of fiscal year 2013. Until fiscal year 2015, no increases or decreases will be recognized.

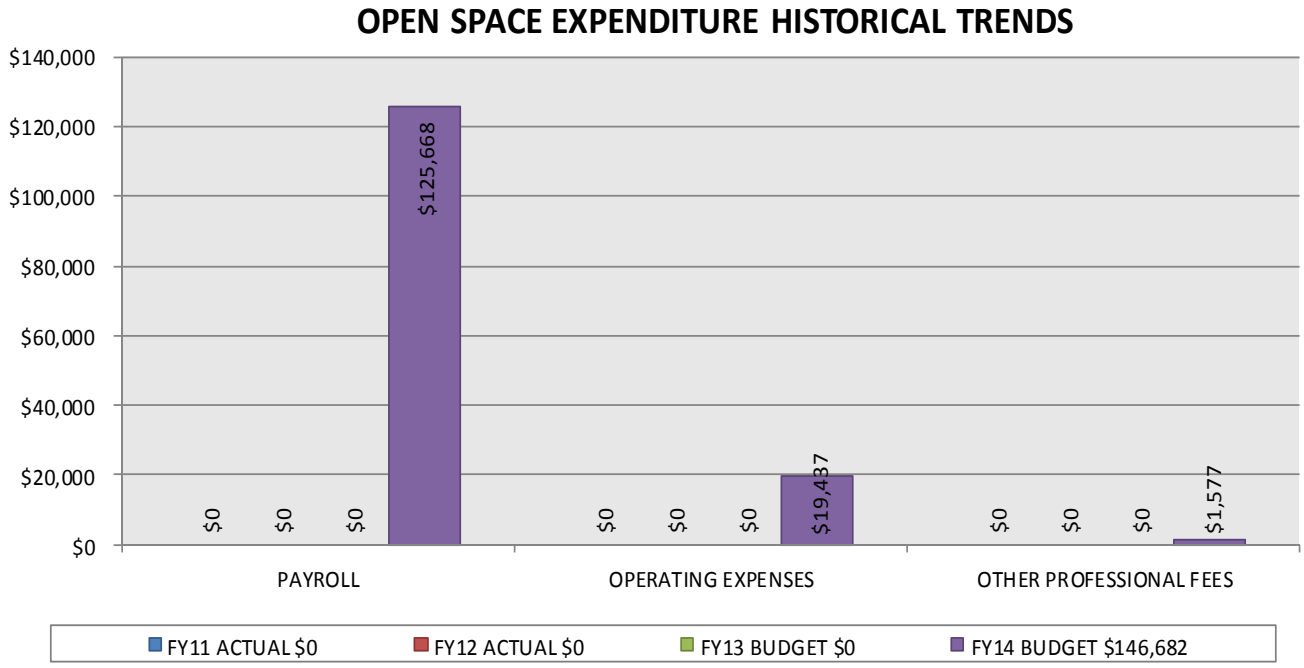
OPEN SPACE 10-4522

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$0	$0	$0	$44,626	$44,626	100%
611501	PART-TIME	$0	$0	$0	$49,393	$49,393	100%
613101	F.I.C.A.	$0	$0	$0	$7,192	$7,192	100%
613201	UTAH RETIREMENT SYSTEMS	$0	$0	$0	$7,628	$7,628	100%
613301	HEALTH INSURANCE	$0	$0	$0	$11,193	$11,193	100%
613302	DENTAL INSURANCE	$0	$0	$0	$1,038	$1,038	100%
613303	LIFE INSURANCE	$0	$0	$0	$180	$180	100%
613304	VISION INSURANCE	$0	$0	$0	$176	$176	100%
613401	WORKER'S COMPENSATION	$0	$0	$0	$1,609	$1,609	100%
613601	LONG TERM DISABILITY	$0	$0	$0	$496	$496	100%
613701	EMPLOYEE ASSISTANCE PROGR	$0	$0	$0	$36	$36	100%
613801	ADMINSTRATION FEE	$0	$0	$0	$30	$30	100%
614101	CLOTHING ALLOW - FT	$0	$0	$0	$885	$885	100%
614102	CLOTHING ALLOW - PT	$0	$0	$0	$1,185	$1,185	100%
OPERATING EXPENSES							
621301	TRAINING & REGISTRATION	$0	$0	$0	$265	$265	100%
624001	OFFICE SUPPLIES	$0	$0	$0	$200	$200	100%
625001	EQUIP. MAINT. & SUPPLIES	$0	$0	$0	$500	$500	100%
625002	EQUIPMENT PURCHASES	$0	$0	$0	$1,875	$1,875	100%
625201	TIRES/BRAKES	$0	$0	$0	$1,700	$1,700	100%
625202	FUEL/OIL	$0	$0	$0	$3,300	$3,300	100%
625203	FLEET REPAIR	$0	$0	$0	$7,000	$7,000	100%
625204	FLEET LEASE	$0	$0	$0	$1,697	$1,697	100%
625501	EQUIPMENT REPAIRS	$0	$0	$0	$500	$500	100%
626002	GROUNDS MAINTENANCE	$0	$0	$0	$2,400	$2,400	100%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$0	$1,577	$1,577	100%
CAPITAL OUTLAY							
673001	CAPITAL PROJECTS	$0	$0	$0	$0	$0	0%
	TOTAL OPEN SPACE	**$0**	**$0**	**$0**	**$146,682**	**$146,682**	**100%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$0	$0	$0	$125,668	$125,668	100%
	OPERATING EXPENSES	$0	$0	$0	$21,014	$21,014	100%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$0***	***$0***	***$0***	***$146,682***	***$146,682***	***100%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Open Space Division total budget of $146,682 which shows that Payroll is the largest expenditure for the Parks Division consuming 86% of their budget:



Following is a historical trends graph of the functional summaries for the Open Space Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



RECREATION 10-4561

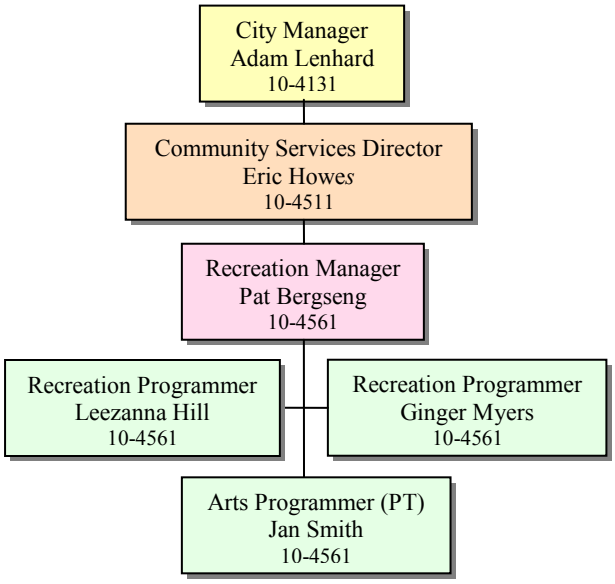
Mission Statement

"Creating Amazing Experiences"

Division Purpose

The Purpose of the Recreation division is to provide a variety of recreation programs, classes, and experiences for the residents of Clearfield City for a reasonable fee. The Recreation Division fits into the mission statement of Clearfield City by providing a safe and secure environment where our citizens can improve their quality of life.

As of July 1, 2013



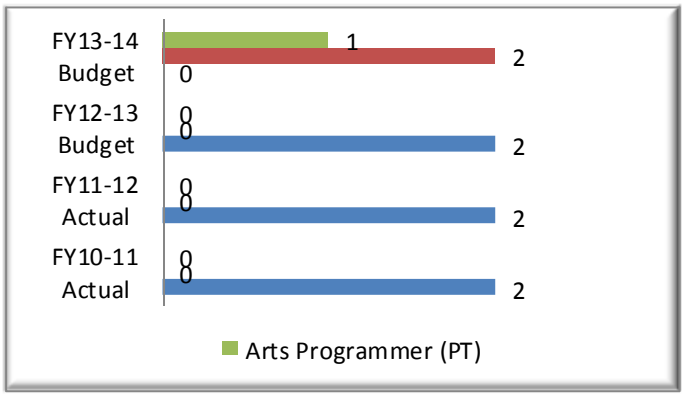
Key Workload Indicators

- Offered to the citizens and surrounding areas a wide variety of adult and youth sports.
  - Spring and fall soccer and softball. Basketball spring, fall, winter, and summer leagues.
  - Jr. Jazz youth basketball, baseball, flag football, tackle football and tiny tot soccer.
- Offer Art and Theater opportunities your round including an on-going well attended "fine arts class" that is held 4 days per week and 5 theater productions per year.
- Provide support to the city's marketing department through social media such as twitter, face book and the city webpage.
- In house employee creating all visual arts for all recreation/theater programs verses hiring an outside entity. Improving the quality of visual design when promoting programs using flyers, brochures, and playbills.
- Transferred all registration processes to the Aquatic Center. This involved many hours of training and communication between the Recreation Division and the Aquatic Division.
- Provide excellent customer service to all patrons that either come into the Community Services office or participate in any of the programs the division oversees.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Recreation				
Recreation Supervisor(s)	2	2	2	0
Recreation Programmer(s)	0	0	0	2
Arts Programmer (Part-time)	0	0	0	1
Total General Fund Recreation Personnel	2	2	2	3

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	FY13 % Comp.	FY14 % Proj.
-	Customer Service	- Return all phone calls within 24 hours of the reception of the call - Reconcile major grievances within one week of initial complaint.	90%	95%
SE	Maintain Facilities and Equipment	- 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.	75%	80%
SE	Technology in Programming	- 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.	80%	85%
LG4.Ai	Training Staff and Volunteers	- Provide staff training before each league or event. - Provide volunteer training prior to the start of each league or event.	90%	95%
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.	90%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
SE1.Bi	Programs	Explore lacrosse programming opportunities.	75%
SE1.Bi	Adult & Youth Programs	Create one more Summer Sports Camp (i.e. rugby, softball, baseball, etc.).	100%
SE1.Bi	Programs	Develop collaboration with Clearfield High School for joint programming opportunities.	75%

Fiscal Year 2012-2013 Accomplishments

- New employee offices set up in city office building (in former officials and community art center). Four total office configurations.
- Training in class registration and league scheduling completed with all new employees.
- Sungard training provided by the finance department including reconciliation of Visa bills.
- Background check policy revised and implemented/checklist and new background and volunteer form development.

Significant Expenditure and Staffing Changes

Two full-time Program Coordinators were hired to oversee the adult and youth programs. The Recreation Supervisor was promoted to Recreation manager and now oversees the Recreation Division. As a result of the reorganization of the Department, a part-time Arts Programmer position was created to oversee theater productions, adult choir, children's choir, community band, storytelling festival, and children's musical theater.

There were no significant increases or decreases in the Recreation operating budget.

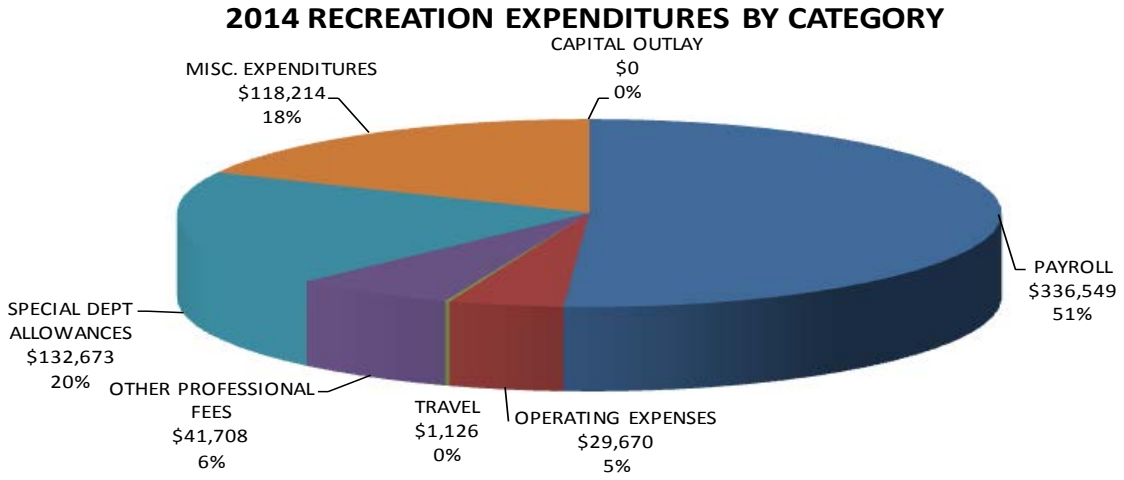
RECREATION 10-4561

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$108,668	$109,836	$107,355	$123,157	$15,802	14.7%
611201	OVERTIME	$1,651	$1,476	$1,500	$1,500	$0	0%
611501	PART-TIME	$126,673	$125,535	$138,489	$136,854	($1,635)	(1.2%)
613101	F.I.C.A.	$17,999	$17,764	$18,922	$18,570	($352)	(1.9%)
613201	UTAH RETIREMENT SYSTEMS	$14,648	$15,220	$17,372	$20,993	$3,621	20.8%
613301	HEALTH INSURANCE	$12,612	$18,458	$19,323	$23,465	$4,143	21.4%
613302	DENTAL INSURANCE	$727	$1,539	$1,878	$2,294	$417	22.2%
613303	LIFE INSURANCE	$168	$50	$316	$540	$224	70.9%
613304	VISION INSURANCE	$98	$172	$176	$98	($78)	(44.3%)
613401	WORKER'S COMPENSATION	$3,476	$3,454	$4,525	$4,474	($51)	(1.1%)
613601	LONG TERM DISABILITY	$808	$873	$1,086	$1,386	$299	27.5%
613701	EMPLOYEE ASSISTANCE PROGR	$73	$73	$72	$108	$36	50%
613801	ADMINISTRATION FEE	$30	$30	$30	$30	$0	0%
614102	CLOTHING ALLOW – PT	$2,502	$872	$2,155	$3,080	$925	42.9%
OPERATING EXPENSES							
621201	MEMBERSHIP DUES	$45	$100	$270	$30	($240)	(89%)
621301	TRAINING & REGISTRATION	$263	$293	$1,750	$1,000	($750)	(42.9%)
621401	EDUCATIONAL REIMBURSEMENT	$1,000	$0	$0	$0	$0	0%
622101	PUBLIC NOTICES	$0	$55	$800	$250	($550)	(68.8%)
624002	CONCESSION STAND	$11,371	$12,099	$12,900	$12,900	$0	0%
624004	MISCELLANEOUS SUPPLIES	$40	$11	$0	$0	$0	0%
624005	COPYING / PRINTING	$5,849	$3,476	$6,464	$8,293	$1,829	28.3%
624006	POSTAGE / MAILING	$88	$0	$0	$0	$0	0%
625002	EQUIPMENT PURCHASES	$3,701	$4,598	$2,375	$1,250	($1,125)	(47.4%)
625003	EQUIPMENT RENTAL	$3,361	$0	$0	$0	$0	0%
625201	TIRES/BRAKES	$546	$0	$500	$500	$0	0%
625202	FUEL/OIL	$1,225	$1,414	$1,750	$1,750	$0	0%
625203	FLEET REPAIR	$2,206	$961	$2,000	$2,000	$0	0%
625204	FLEET LEASE	$2,108	$1,708	$1,507	$1,697	$190	12.6%
626001	BUILDING MAINTENANCE	$53	$246	$0	$0	$0	0%
TRAVEL							
623101	IN-STATE LODGING	$223	$434	$300	$600	$300	50%
623102	IN-STATE MEALS	$214	$138	$138	$276	$138	50%
623103	IN-STATE TRANSPORTATION	$0	$0	$110	$250	$140	127.3%
623104	IN-STATE MILEAGE REIMBURS	$0	$73	$85	$0	($85)	(100%)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$6,242	$5,202	($1,040)	(16.7%)
631004	BANK PROFESSIONAL FEES	$12,555	$5,321	$12,630	$5,300	($7,330)	(58%)
631006	OTHER PROFESSIONAL FEES	$26,233	$21,213	$25,525	$30,834	$5,309	20.8%
631007	AGENCY PERMITS	$280	$0	$372	$372	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$101,759	$106,071	$137,303	$132,673	($4,630)	(3.4%)
645002	DONATION EXPENDITURES	$558	$1,006	$0	$0	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$113	$501	$0	$250	$250	100%
662001	MISCELLANEOUS SERVICES	$11,054	$29,714	$28,855	$29,208	$353	1.2%
662002	UNIFORM SERVICES	$0	$0	$0	$1,300	$1,300	100%
662004	PROGRAM OFFICIALS	$83,778	$73,885	$92,647	$87,456	($5,191)	(5.6%)
	TOTAL RECREATION	**$558,754**	**$558,749**	**$647,722**	**$659,941**	**$12,219**	**1.9%**

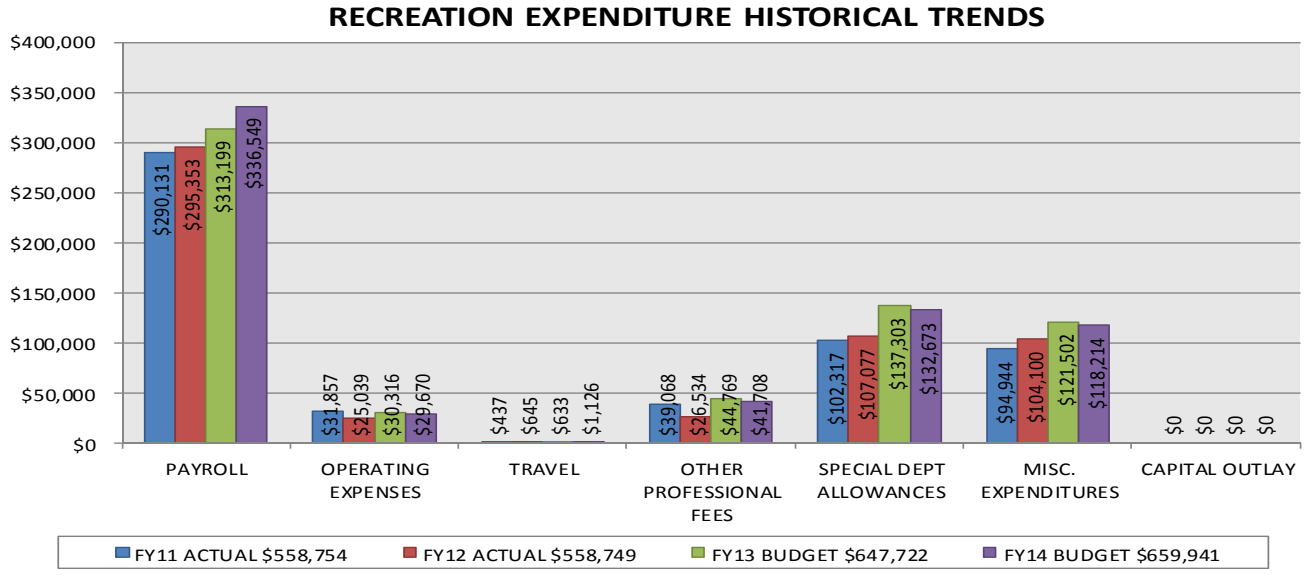
RECREATION BUDGET CONTINUED ON NEXT PAGE

RECREATION CONTINUED	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$290,131	$295,353	$313,199	$336,549	$23,350	7.5%
OPERATING EXPENSES	$268,623	$263,396	$334,523	$323,392	($11,131)	(3.4%)
CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES	***$$558,754***	***$558,749***	***$647,722***	***$659,941***	***$12,219***	***1.9%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Recreation Division total budget of $659,641 which shows that Payroll is the largest expenditure for the Recreation Division consuming 51% of their budget:



Following is a historical trends graph of the functional summaries for the Recreation Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



AQUATIC CENTER 10-4565

Mission Statement

"Creating Amazing Experiences."

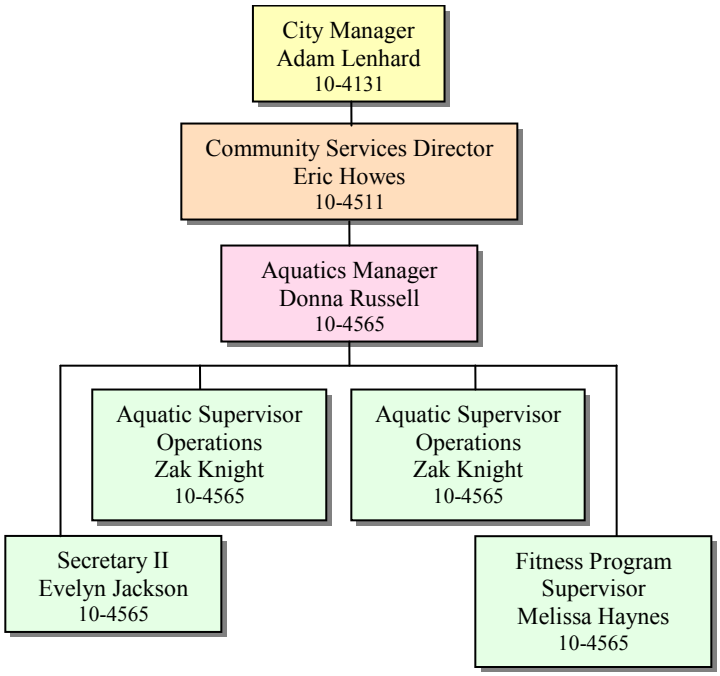
Division Purpose

The purpose of the Clearfield Aquatic Center is to provide a quality recreation/fitness experience for members and guests through Excellent Customer Service, Safety, a clean well maintained facility, program integrity, exceptional employees, and Clear Policies and Procedures.

Key Workload Indicators

- 7,054 participants in Swim Lessons
- Daycare attendance – 7,513 children
- 90,359 individuals paid a daily admission fee
- Water Fitness attendance – 20,474
- Land Fitness attendance – 28,354
- Over 8,000 Clearfield Aquatic Center members
- Membership scans totaled 142,413 for fiscal year 2013.

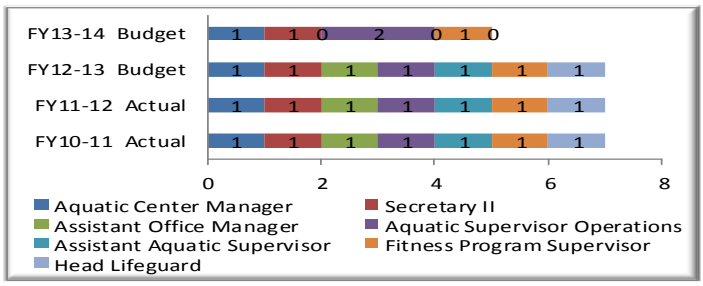
As of July 1, 2013



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Aquatic Center				
Aquatics Center Manager	1	1	1	1
Secretary II	1	1	1	1
Assistant Office Manager	1	1	1	0
Aquatic Supervisor Operations	1	1	1	2
Assistant Aquatic Supervisor	1	1	1	0
Fitness Program Supervisor	1	1	1	1
Head Lifeguard	1	1	1	0
Total General Fund Aquatic Center Personnel	7	7	7	5

Personnel Historical Trends



Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % Proj.
-	Customer Service	Continue to strive for the best customer service skills in our staff.	75%	80%
-	Maintaining Facility	Continue to maintain and repair the aquatic center in a timely fashion.	60%	75%
-	Programming	Introduce new programs t community needs.	75%	80%
SE1.Bi	Membership Retention	Continue to have a retention rate of 65% in yearly memberships.	64%	65%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
SE1.B	Swimming	Develop a new swim lesson program to part from Red Cross.	60%
SE1.B	Membership	Develop "welcome packet" for new members.	80%
SE1.B	Equipment	Purchase new equipment for weight room and new spinning bikes.	100%
-	Maintenance	Continue to work on correcting HVAC system, get 2nd opinion and formulate plan of action.	100%

Fiscal Year 2012-2013 Accomplishments

- Developed a plan of action to correct HVAC system.
- Finalized agreement with Davis County School District to purchase new equipment.
- Participated in the "World's Largest Swimming Lesson" to bring awareness regarding the importance of swimming lessons.
- Re-tubed pool boiler, and replaced Lap pool and Spa Heat Exchangers.
- Replaced the shower towers in all three locker rooms.
- Purchased Clearfield City Aquatic Tem Record Boards (they have been so motivational we have already replaced many records).
- Hosted regional wheelchair basketball tournament.
- Hosted many popular community events such as: Haloween Boo-nanza, Breakfast with Santa, Easter Egg Dive, and Sweating with your Sweetheart Mini-Traithlon.

Significant Expenditure and Staffing Changes

Staffing changed from seven full-time positions to five full-time positions. This happened mid-year which brought about increased in the full-time and part-time expenditures.

Donation Expenditures budget decreased by $52,829 since less amounts of equipment using Aquatic Center Membership fees donation revenue was requested in Fiscal Year 2014 compared to Fiscal Year 2013.

Contingency Fund budget increased by $18,200 from a zero budget to account for "un-predictable" repairs and maintenance expenses that were previously budgeted in other areas of the Aquatic Center Division budget.

AQUATIC CENTER 10-4565

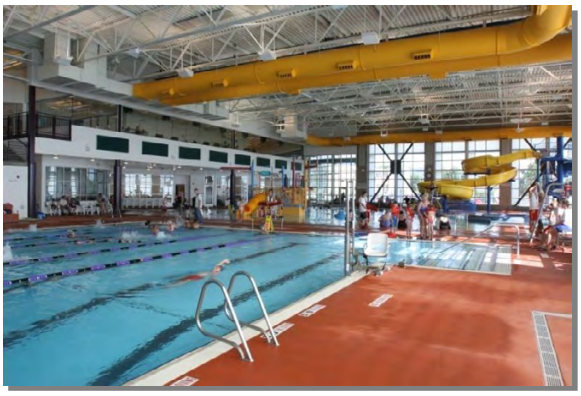
		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$281,093	$290,180	$292,898	$213,647	($79,251)	(27.1%)
611201	OVERTIME	$4,368	$2,443	$1,705	$1,705	$0	0%
611501	PART-TIME	$641,396	$649,324	$671,531	$690,502	$18,971	2.8%
613101	F.I.C.A.	$70,537	$71,416	$67,229	$69,298	$2,069	3.1%
613201	UTAH RETIREMENT SYSTEMS	$36,423	$38,225	$46,778	$36,276	($10,502)	(22.5%)
613301	HEALTH INSURANCE	$31,893	$35,972	$38,368	$19,468	($18,900)	(49.3%)
613302	DENTAL INSURANCE	$2,685	$4,159	$5,337	$3,170	($2,167)	(40.6%)
613303	LIFE INSURANCE	$606	$159	$1,069	$720	($349)	(32.4%)
613304	VISION INSURANCE	$316	$509	$595	$362	($234)	(39.3%)
613401	WORKER'S COMPENSATION	$12,200	$12,428	$15,573	$14,925	($648)	(4.2%)
613601	LONG TERM DISABILITY	$2,138	$2,563	$2,637	$2,374	($263)	(10%)
613701	EMPLOYEE ASSISTANCE PROGR	$207	$178	$180	$144	($36)	(20%)
613801	ADMINISTRATION FEE	$90	$90	$90	$90	$0	0%
614101	CLOTHING ALLOW – FT	$0	$540	$0	$0	$0	0%
614102	CLOTHING ALLOW - PT	$8,077	$7,661	$9,281	$9,161	($120)	(1.3%)
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$30	$100	$100	$0	0%
621201	MEMBERSHIP DUES	$1,122	$122	$1,531	$1,071	($460)	(30%)
621301	TRAINING & REGISTRATION	$6,576	$8,449	$21,011	$11,869	($9,142)	(43.5%)
621401	EDUCATIONAL REIMBURSEMENT	$1,000	$0	$0	$0	$0	0%
622101	PUBLIC NOTICES	$6,144	$5,675	$200	$200	$0	0%
624001	OFFICE SUPPLIES	$9,447	$8,264	$10,427	$11,827	$1,400	13.4%
624002	CONCESSION STAND	$15,862	$12,051	$18,220	$16,360	($1,860)	(10.2%)
624005	COPYING / PRINTING	$1,210	$1,940	$3,136	$3,105	($31)	(1%)
624006	POSTAGE / MAILING	$128	$56	$227	$227	$0	0%
625001	EQUIP. MAINT. & SUPPLIES	$34,624	$17,644	$41,174	$39,600	($1,574)	(3.8%)
625002	EQUIPMENT PURCHASES	$41,091	$14,331	$15,690	$11,940	($3,750)	(23.9%)
625003	EQUIPMENT RENTAL	$1,454	$1,082	$1,875	$2,500	$625	33.3%
625501	EQUIPMENT REPAIRS	$0	$1,062	$0	$0	$0	0%
626001	BUILDING MAINTENANCE	$69,689	$69,987	$62,080	$52,330	($9,750)	(15.7%)
TRAVEL							
623101	IN-STATE LODGING	$268	$253	$200	$800	$600	300%
623102	IN-STATE MEALS	$92	$199	$138	$276	$138	100%
623103	IN-STATE TRANSPORTATION	$0	$0	$110	$250	$140	127.3%
623104	IN-STATE MILEAGE	$265	$223	$240	$350	$110	45.8%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$14,902	$24,971	$10,069	67.6%
631004	BANK PROFESSIONAL FEES	$37,186	$15,641	$34,000	$15,600	($18,400)	(54.1%)
631006	OTHER PROFESSIONAL FEES	$0	$5,088	$16,500	$28,750	$12,250	74.2%
631007	AGENCY PERMITS	$1,450	$1,650	$1,900	$1,900	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$25,760	$27,031	$31,305	$31,450	$145	0.5%
645002	DONATION EXPENDITURES	$17,724	$17,185	$96,843	$44,014	($52,829)	(54.6%)
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$29,048	$34,802	$34,231	$34,136	($95)	(0.2%)
662001	MISCELLANEOUS SERVICES	$2,226	$5,549	$2,460	$5,645	$3,185	129.5%
663001	CONTINGENCY FUND	$0	$0	$0	$18,200	$18,200	100%
CAPITAL OUTLAY							
674001	EQUIPMENT PURCHASES	$0	$47,770	$0	$0	$0	0%
674002	EQUIPMENT REPLACEMENTS	$57,372	$0	$15,364	$0	($15,364)	(100%)
	TOTAL AQUATIC CENTER	**$1,451,770**	**$1,412,836**	**$1,577,137**	**$1,419,313**	**($157,824)**	**(10%)**

AQUATIC CENTER BUDGET CONTINUED ON NEXT PAGE

AQUATIC CENTER BUDGET CONTINUED	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$1,092,030	$1,115,849	$1,153,273	$1,061,842	($91,431)	(7.9%)
OPERATING EXPENSES	$302,368	$248,370	$408,500	$357,471	($51,029)	(12.5%)
CAPITAL OUTLAY	$57,372	$48,617	$15,364	$0	($15,364)	(100%)
DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES	***$1,451,770***	***$1,412,836***	***$1,577,137***	***$1,419,313***	***($157,824)***	***(10%)***

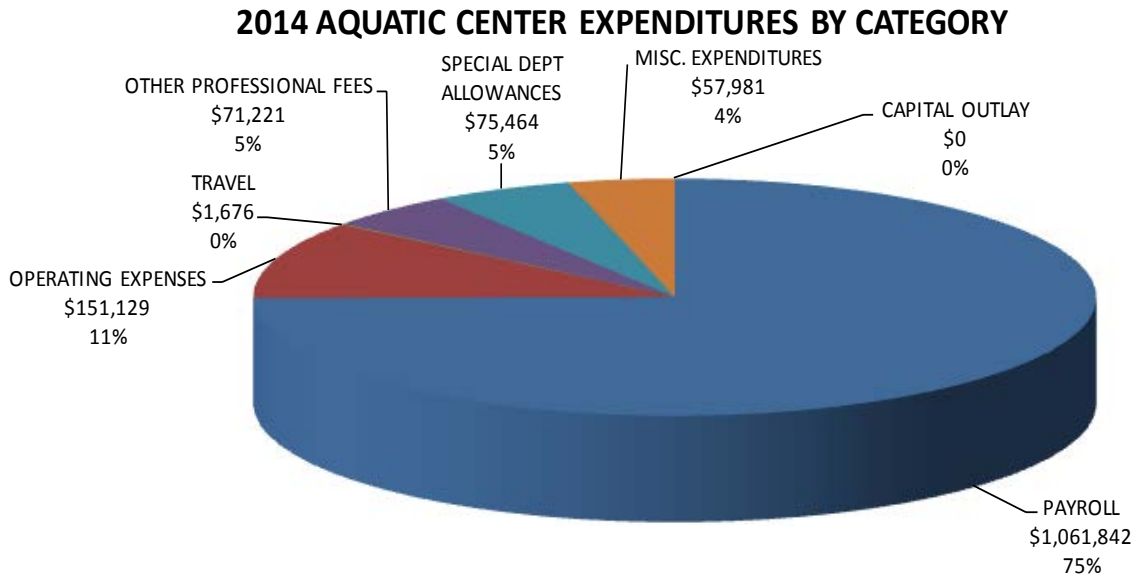
Breakfast with Santa

Outside Pool Area

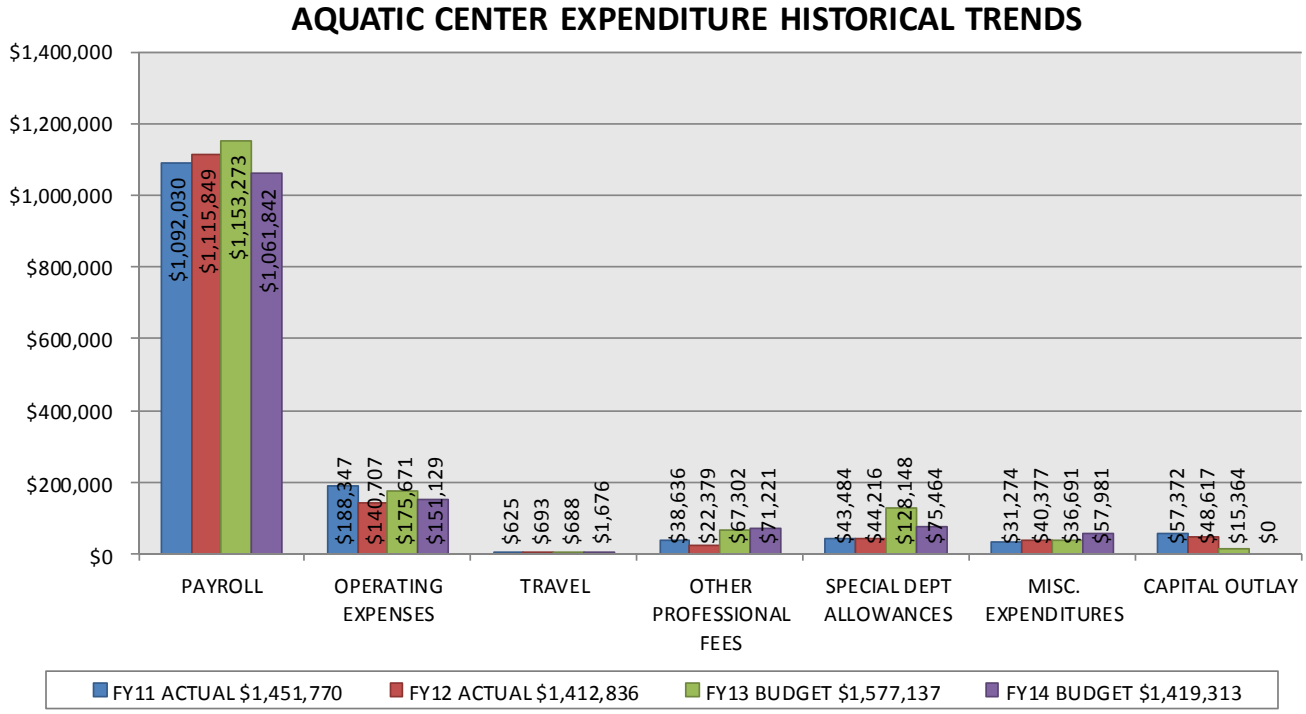


Inside the Clearfield Aquatic Center

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Aquatic Center Division total budget of $1,419,313 which shows that Payroll is the largest expenditure for the Aquatic Center Division consuming 75% of their budget:



Following is a historical trends graph of the functional summaries for the Aquatic Center Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



CEMETERY 10-4591

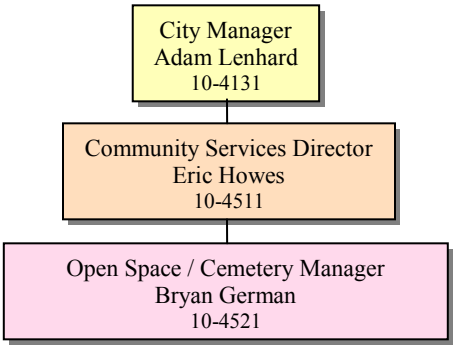
Mission Statement

"Creating Amazing Experiences."

Division Purpose

Maintain the grounds in a professional manner making sure each burial is in the correct location and to provide a peaceful resting place for the citizens and employees.

As of July 1, 2013



Significant Expenditure and Staffing Changes

A Part-time Cemetery Worker was added to the Cemetery Division who reports directly to the Open Space/Cemetery Manager. This accounts for the increase in personnel costs in fiscal year 2014 budget.

Fleet expenses such as tires/brakes, fuel/oil, fleet repair, and fleet lease budgets were added in fiscal year 2014 to account for the use of trucks/equipment being used by the Cemetery Division.

Grounds Maintenance budget increased by $7,570 to account for the increase in supplies needed to maintain the grounds at the City Cemetery.

CEMETERY 10-4591

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
PAYROLL EXPENSES							
611501	PART-TIME SALARIES	$0	$0	$0	$26,078	$26,078	100%
613101	F.I.C.A.	$0	$0	$0	$1,995	$1,995	100%
613401	WORKER'S COMP	$0	$0	$0	$449	$449	100%
614102	CLOTHING ALLOW – PART-TIME	$0	$0	$0	$1,185	$1,185	100%
OPERATING EXPENSES							
625001	EQUIP MAINT& SUPPLIES	$0	$0	$0	$500	$500	100%
625201	TIRES/BRAKES	$0	$0	$0	$200	$200	100%
625202	FUEL/OIL	$0	$0	$0	$1,800	$1,800	100%
625203	FLEET REPAIR	$0	$0	$0	$500	$500	100%
625204	FLEET LEASE	$0	$0	$0	$5,165	$5,165	100%
626002	GROUNDS MAINTENANCE	$3,513	$4,579	$4,255	$11,825	$7,570	178%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$44	$642	$598	136%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$0	$0	$360	$210	($150)	(41.7%)
	TOTAL CEMETERY	**$3,557**	**$4,579**	**$4,659**	**$50,549**	**$45,890**	**985%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$0	$0	$0	$29,707	$29,707	100%
	OPERATING EXPENSES	$3,557	$4,579	$4,659	$20,842	$16,183	347.3%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$3,557***	***$4,579***	***$4,659***	***$50,549***	***$45,890***	***985%***

Performance and Delivery Goals

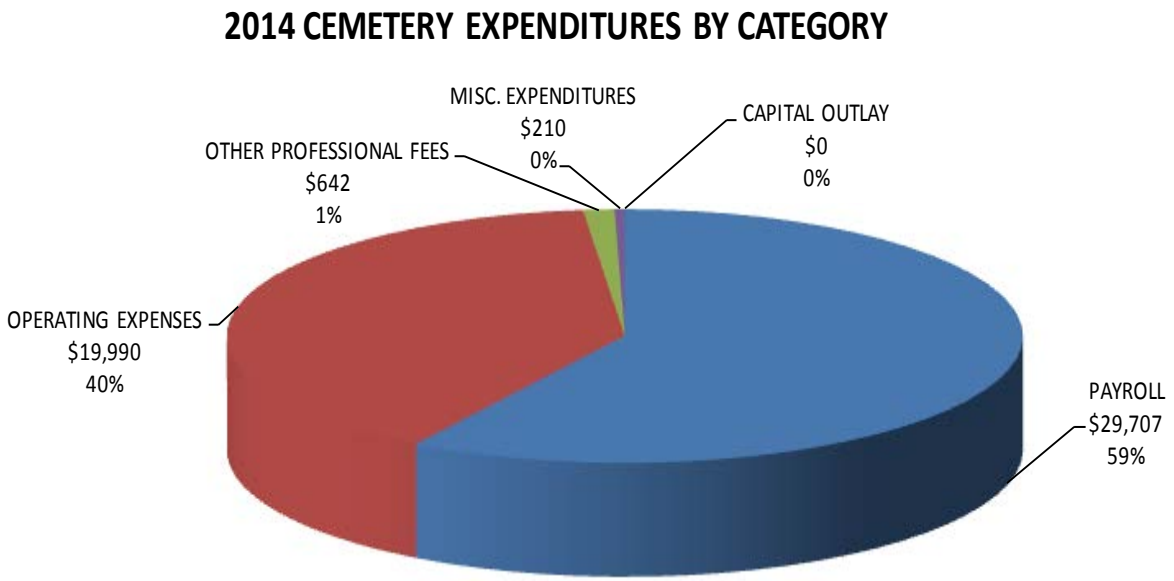
Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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.	80%	90%
-	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.	95%	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.	50%	60%
-	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.	75%	100%

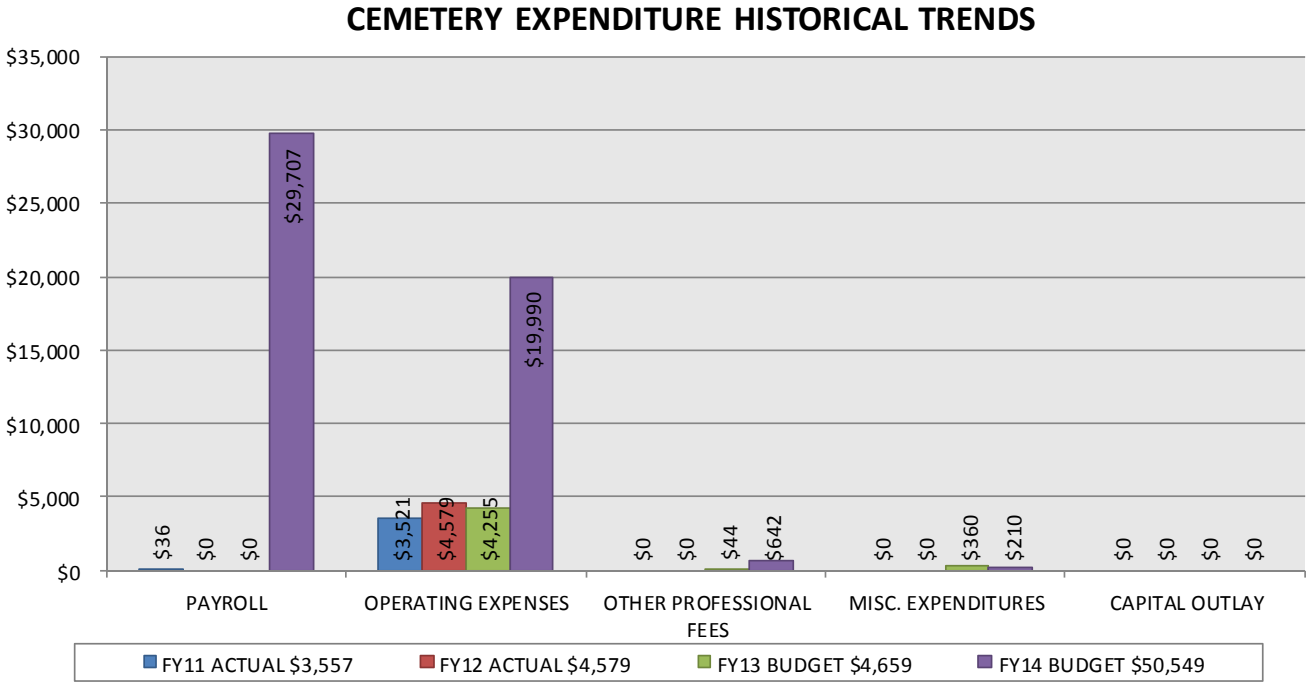
New Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY14 % 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 2014 functional summaries and the percentages they make of the Cemetery Division total budget of $50,549 which shows that Payroll Expense is the largest expenditure for the Cemetery Division consuming 59% of their budget:



Following is a historical trends graph of the functional summaries for the Cemetery Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



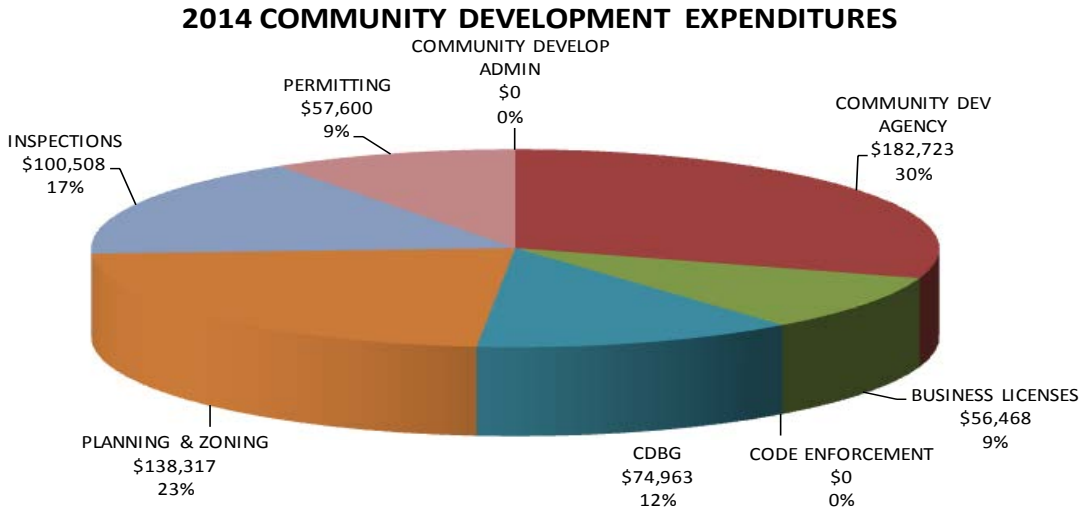
The Community Development Department expenditures make up 4% of the Total General Fund Budget with $610,579 in expenditures. The Community Development Department is made up by the following divisions:

General Government – Community Development
- 4611 – Community Development Administration
- 4612 – Community Relations/Marketing (moved from 104512)
- 4613 – Business Licenses
- 4614 – Code Enforcement (moved to 104214 – Police)
- 4632 – Community Development Block Grant (CDBG)
- 4641 – Planning & Zoning
- 4642 – Inspections
- 4643 – Permitting

Following is a summary table showing the Community Development expenditures broken down by each division:

				FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
COMMUNITY DEVELOPMENT									
4600	4610	4611	COMMUNITY DEVELOPMENT ADMIN	$593,256	$80,107	$0	$0	$0	0%
		4612	COMMUNITY RELATIONS/MARKETING	$146,115	$166,415	$181,009	$182,723	$1,714	0.9%
		4613	BUSINESS LICENSES	$1,034	$1,772	$54,857	$56,468	$1,611	2.9%
	4630	4632	CDBG	$137,580	$98,068	$72,062	$74,963	$2,901	4%
	4640	4641	PLANNING & ZONING	$71,503	$94,282	$131,161	$138,317	$7,156	5.5%
		4642	INSPECTIONS	$147,186	$144,494	$97,918	$100,508	$2,589	2.6%
		4643	PERMITTING	$0	$0	$56,038	$57,600	$1,561	2.8%
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES				**$1,096,674**	**$585,138**	**$593,045**	**$610,579**	**$17,534**	**3%**

Following is a graph showing the percentage each division makes up of the Community Development budget:



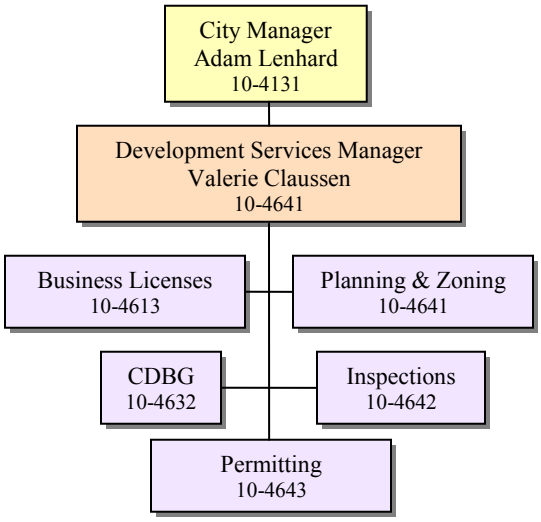
In the following Community Development section, each division is broken out separately. Each division includes an organization chart, mission statement, division purpose, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures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

COMMUNITY DEVELOPMENT ADMINISTRATION 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."

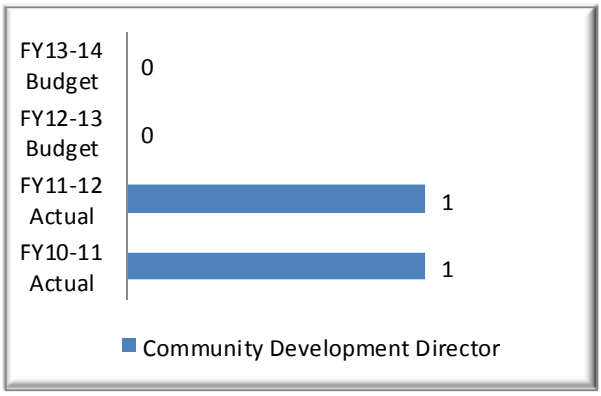
As of July 1, 2013



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Community Development Admin.				
Community Development Director	1	1	0	0
Total General Fund Comm. Dev. Admin. Personnel	1	1	0	0

Personnel Historical Trends



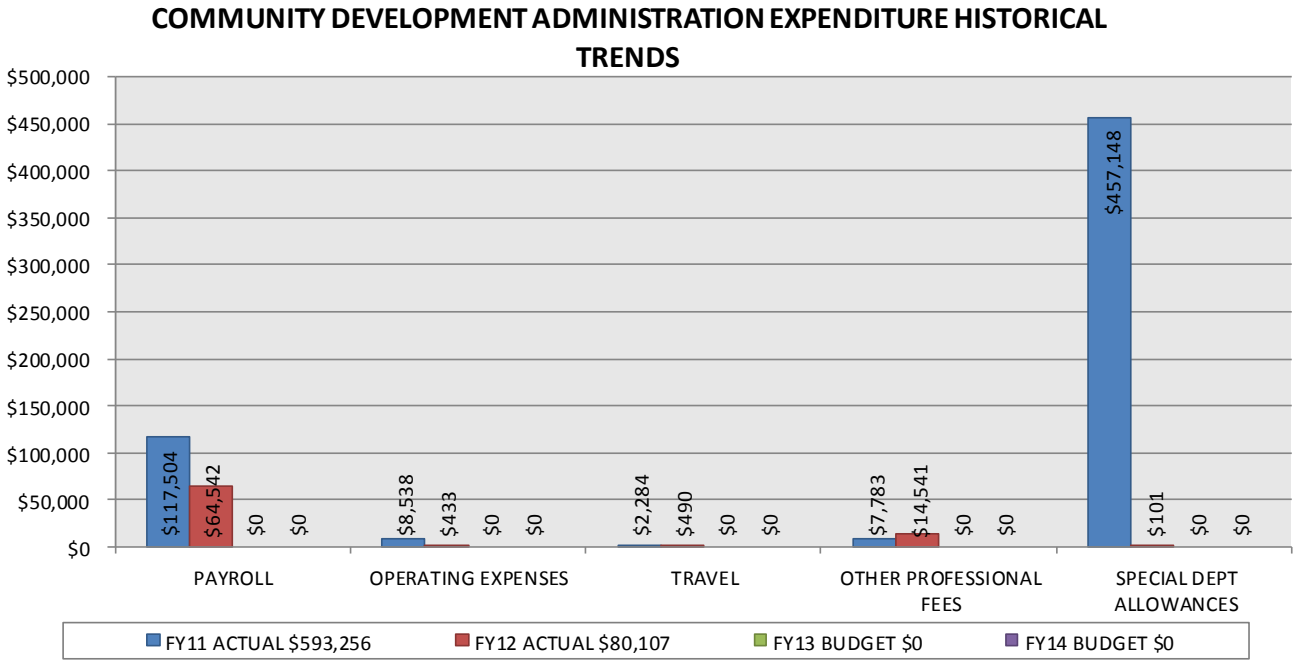
Significant Expenditure and Staffing Changes

The Community Development Administration area was discontinued in fiscal year 2012. Associated job duties were moved to the Executive Department and Valerie Claussen became the Development Services Manager. The Development Services Manager expenses can be found within the Community Development Department under the Planning & Zoning Division 10-4641.

CED ADMINISTRATION 10-4611

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$83,128	$43,056	$0	$0	$0	0%
613101	F.I.C.A.	$6,475	$3,211	$0	$0	$0	0%
613201	UTAH RETIREMENT SYSTEMS	$10,284	$5,859	$0	$0	$0	0%
613301	HEALTH INSURANCE	$9,382	$6,579	$0	$0	$0	0%
613302	DENTAL INSURANCE	$830	$564	$0	$0	$0	0%
613303	LIFE INSURANCE	$143	$13	$0	$0	$0	0%
613304	VISION INSURANCE	$142	$85	$0	$0	$0	0%
613401	WORKER'S COMPENSATION	$1,213	$626	$0	$0	$0	0%
613601	LONG TERM DISABILITY	$663	$532	$0	$0	$0	0%
613701	EMPLOYEE ASSISTANCE PROGR	$33	$8	$0	$0	$0	0%
613801	ADMINISTRATION FEE	$25	$8	$0	$0	$0	0%
614201	CAR ALLOWANCE	$5,185	$4,002	$0	$0	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$5	$0	$0	$0	0%
621201	MEMBERSHIP DUES	$435	$50	$0	$0	$0	0%
621301	TRAINING & REGISTRATION	$915	$200	$0	$0	$0	0%
621401	EDUCATIONAL REIMBURSE.	$6,852	$0	$0	$0	$0	0%
624001	OFFICE SUPPLIES	$295	$178	$0	$0	$0	0%
624004	MISCELLANEOUS SUPPLIES	$41	$0	$0	$0	$0	0%
TRAVEL							
623101	IN-STATE LODGING	$475	$270	$0	$0	$0	0%
623102	IN-STATE MEALS	$230	$138	$0	$0	$0	0%
623103	IN-STATE TRANSPORTATION	$0	$82	$0	$0	$0	0%
623104	IN-STATE MILEAGE REIMBURS	$83	$0	$0	$0	$0	0%
623501	OUT-OF-STATE LODGING	$780	$0	$0	$0	$0	0%
623502	OUT-OF-SATE MEALS	$280	$0	$0	$0	$0	0%
623503	OUT-OF-STATE TRANSPORT	$436	$0	$0	$0	$0	0%
OTHER PROFESSIONAL FEES							
631006	OTHER PROFESSIONAL FEES	$7,783	$14,541	$0	$0	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$457,148	$101	$0	$0	$0	0%
	TOTAL CED AMINISTRATION	**$593,256**	**$80,107**	**$0**	**$0**	**$0**	**0%**
FUNTIONAL SUMMARY							
	SALARIES & BENEFITS	$117,504	$64,542	$0	$0	$0	0%
	OPERATING EXPENSES	$475,752	$15,565	$0	$0	$0	0%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$593,256***	***$80,107***	***$0***	***$0***	***$0***	***0%***

Following is a historical trends graph of the functional summaries for the Community Development Administration Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:

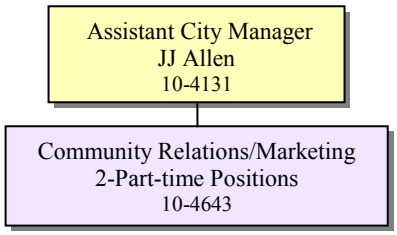


COMMUNITY RELATIONS/MARKETING 10-4612

Division Purpose

The purpose of the Community Relations division is to support each division and department by advertising and publicizing to residents, business residents, neighbors and neighboring businesses, the activities, events, meetings, programs, and other goings-on, for their education and benefit, as well as promoting the City in a positive light.

As of July 1, 2013



Key Workload Indicators

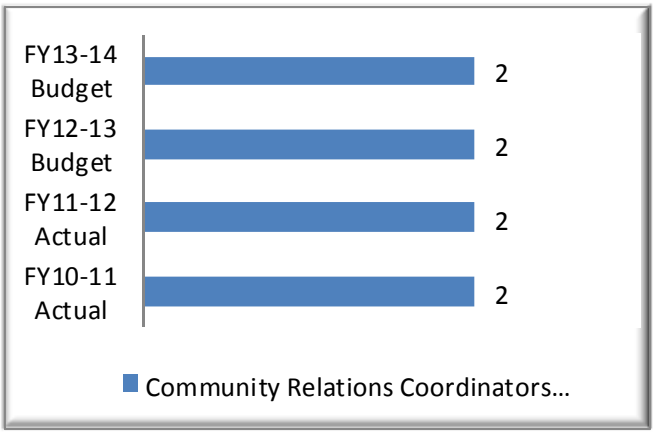
- Research, interview, and write articles for the monthly city newsletters.
- Plan and coordinate the Fourth of July celebration and parade.
- Promote events and schedules for Community Band, Choir and Theater.
- Promote all Recreation and Aquatic Center events and activities.
- Solicit sponsorships and prizes for all special events.
- Coordinate, advertise, and direct the Youth City Council and Clearfield Community Council.
- Frequently use of social media to promote Clearfield City, its services and programs.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Community Relations				
Community Relations Coordinators (PT)	2	2	2	2
Total General Fund Community Relations 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



Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % Proj.
SE1.A	Fourth of July Celebration	Successful execution of the Clearfield City Fourth of July Celebration: parade and festival with at least 50 parade entrants, 15 vendors, top-notch live entertainment and at least 20,000 in attendance throughout the day.	90%	95%
SE1.A	Communication	Provide communication of city events and publicity via press releases, city newsletter, city website, utility bill inserts, and social networking websites.	90%	95%
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 materials for the following events/programs: Clearfield City Fourth 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 Boonanza, Breakfast with Santa, and the Easter Egg Dive, Youth City Council, Hometown Heroes, and the Storytelling Festival.	90%	95%
SE1.A	Aquatic Center	Provide marketing support in the promotion of the Clearfield Aquatic Center to ensure that 2013 membership and revenue goals are met.	75%	90%
SE	Marketing	Rollout the "We've got it made" marketing campaign to continue in fall/winter 2012.	100%	100%
SE	Media	Maintain and enhance working relationships with members of the media, area businesses and schools, and other community organizations/key contacts.	80%	90%
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, city marketing campaign, city newsletter, city employee newsletter, Clearfield University, social media plan include Facebook, Twitter, and Wikipedia.	90%	95%
SE	Sponsors	Pursue sponsorships/prizes for City events, including Clearfield University, Easter Egg Dive, Fourth of July, Freedom 5K Run/2 Mile walk, Boonanza, Dart the Turkey/Dessert Baking Contests, and Breakfast with Santa.	95%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
SE	Social Media	Part of a social media committee to continue to expand knowledge and use of how social media can benefit our City and citizens; utilizing our current Facebook and Twitter accounts, and updating the City's Wikipedia page, and looking at setting up a City account on Pinterest.	90%
SE	Marketing	Coordinating the efforts of a committee to put on the first-ever wings festival, a day-long event on the Fourth of July to go hand-in-hand with the City's annual Fourth of July celebration.	90%

Fiscal Year 2012-2013 Accomplishments

- Organization of the annual 4th of July celebration.
- Implementation of the "We've Got it Made" marketing campaign
- Increased social media presence.
- Publication of an economic development marketing brochure.
- Enhanced communications with the City-wide newsletter and the internal employee newsletter.

Significant Expenditure and Staffing Changes

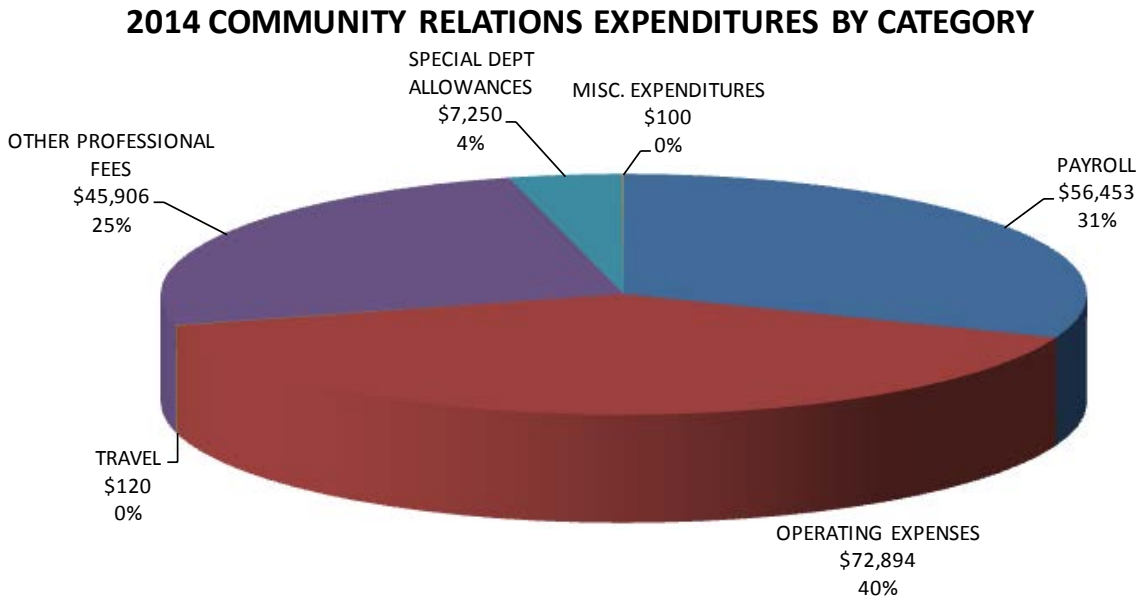
There were significant expenditure or staffing changes in fiscal year 2014.

COMMUNITY RELATIONS/MARKETING 10-4512

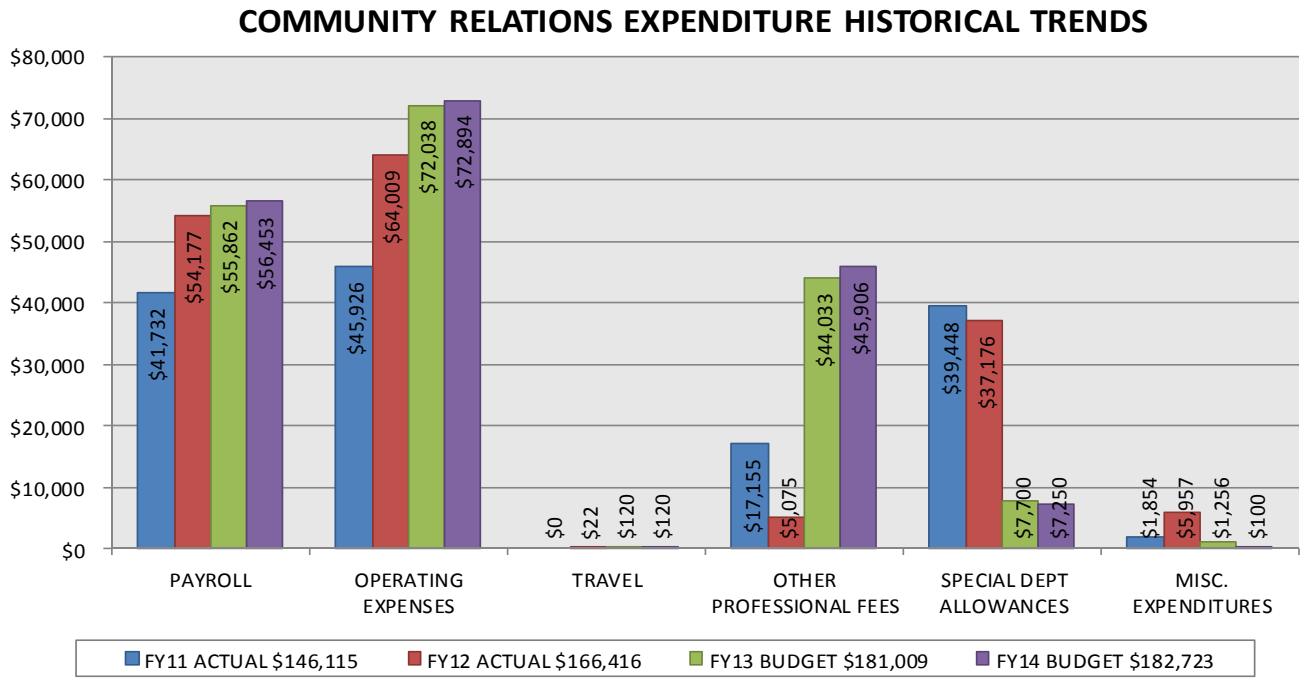
		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$0	$0	$0	$0	$0	0%
611501	PART-TIME	$38,989	$49,783	$50,461	$52,286	$1,825	3.6%
613101	F.I.C.A.	$2,983	$3,808	$3,860	$4,000	$140	3.6%
613401	WORKER'S COMPENSATION	$62	$79	$101	$87	($14)	(13.9%)
614102	CLOTHING ALLOW - PT	($302)	$505	$1,440	$80	($1,360)	(94.4%)
OPERATING EXPENSES							
621201	MEMBERSHIP DUES	$0	$0	$385	$650	$265	68.8%
621301	TRAINING & REGISTRATION	$0	$132	$500	$300	($200)	(40%)
622101	PUBLIC NOTICES	$1,245	$480	$1,300	$2,050	$750	57.7%
622201	NEWSLETTERS	$7,179	$16,561	$40,000	$42,000	$2,000	5%
624001	OFFICE SUPPLIES	$19	$191	$0	$0	$0	0%
624004	MISCELLANEOUS SUPPLIES	$9	$918	$0	$0	$0	0%
624005	COPYING / PRINTING	$18,412	$28,051	$3,033	$1,900	($1,133)	(37.4%)
624006	POSTAGE/MAILING	$13,666	$13,776	$15,170	$14,400	($770)	(5.1%)
625002	EQUIPMENT PURCHASES	$900	($900)	$0	$0	$0	0%
625003	EQUIPMENT RENTAL	$4,351	$4,800	$11,650	$11,594	($56)	(4.8%)
626001	BUILDING MAINTENANCE	$145	$0	$0	$0	$0	0%
TRAVEL							
623102	IN-STATE MEALS	$0	$22	$120	$120	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$1,683	$1,686	$3	0.2%
631006	OTHER PROFESSIONAL FEES	$17,155	$5,075	$42,350	$44,220	$1,870	4.4%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$36,467	$35,773	$7,700	$7,250	($450)	(5.8%)
645002	DONATION EXPENDITURES	$2,981	$1,404	$0	$0	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$229	$832	$735	$100	($635)	(86.4%)
662001	MISCELLANEOUS SERVICES	$1,625	$5,125	$0	$0	$0	0%
662002	UNIFORM SERVICES	$0	$0	$521	$0	($521)	(100%)
662003	LATE FEES	$0	$0	$0	$0	$0	0%
	TOTAL COMMUNITY RELATIONS	**$146,115**	**$166,415**	**$181,009**	**$182,723**	**$1,714**	**0.9%**

FUNCTIONAL SUMMARY						
SALARIES & EXPENSES	$41,732	$54,177	$55,862	$56,453	$591	1.1%
OPERATING EXPENSES	$104,383	$112,238	$125,147	$126,270	$1,123	0.9%
CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES	***$146,115***	***$166,415***	***$181,009***	***$182,723***	***$1,714***	***0.9%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Community Relations/Marketing Division total budget of $182,723 which shows that Operating Expenses is the largest expenditure for the Community Relations Division consuming 40% of their budget:



Following is a historical trends graph of the functional summaries for the Community Relations/Marketing Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:

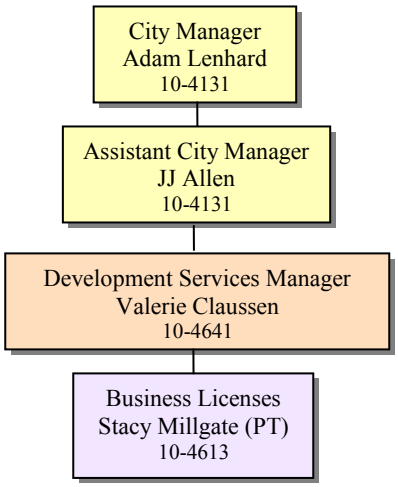


BUSINESS LICENSES 10-4613

Mission Statement

"The Clearfield City Development Services Division 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 Division 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, 2013



Division Purpose

The purpose of the business license division is to process applications for applicants that would like to conduct business within Clearfield City in an accurate and consistent manner ensuring the applicants are in compliance with the City's General Plan, City Code, State and Federal Laws.

Key Workload Indicators

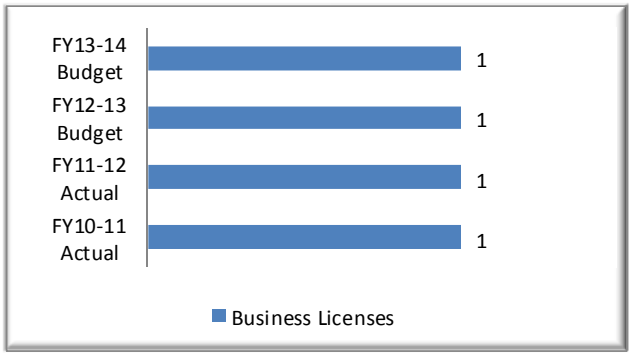
- Administration and issuance of business licenses and rental dwelling licenses.
- Administration of the Good Landlord Program with coordinated efforts from the Police Department.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 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	FY13 % Comp.	FY14 % Proj.
EE	Customer Service	Process new applications and send out renewal notifications in a timely manner.	100%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % 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 2012-2013 Accomplishments

- Issued 145 new business licenses and 31 Rental Dwelling Licenses.
- Implemented Cash Receipting which will allow the Community Development Department to receive payments.
- Continue to improve functionality of Sungard/Community Plus for the Business License function.
- Implemented a new anniversary-based renewal system for licenses.

Significant Expenditure and Staffing Changes

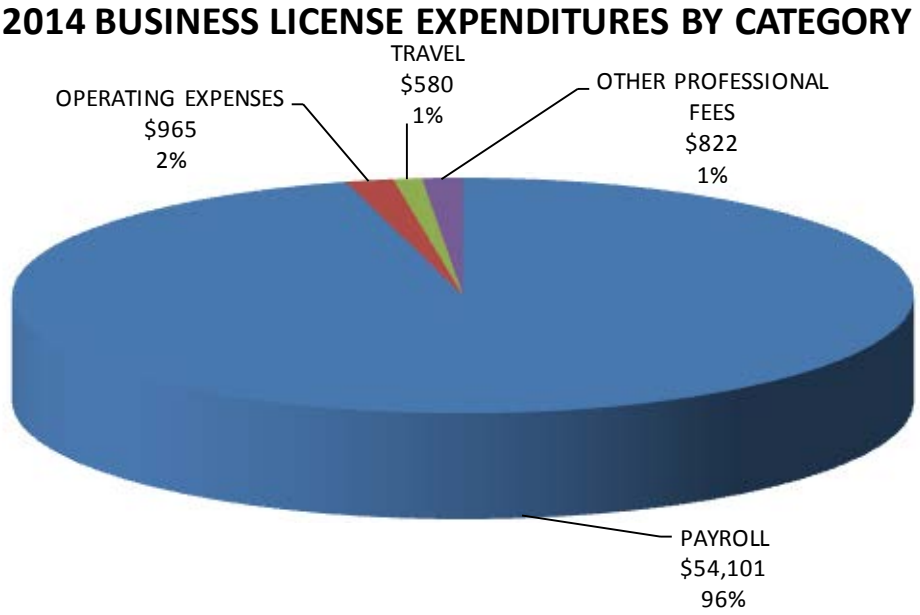
Personnel expenses were split in fiscal year 2013 between Business Licenses and CDBG.

There were no significant expenditure changes within the business license division in the fiscal year 2014 budget.

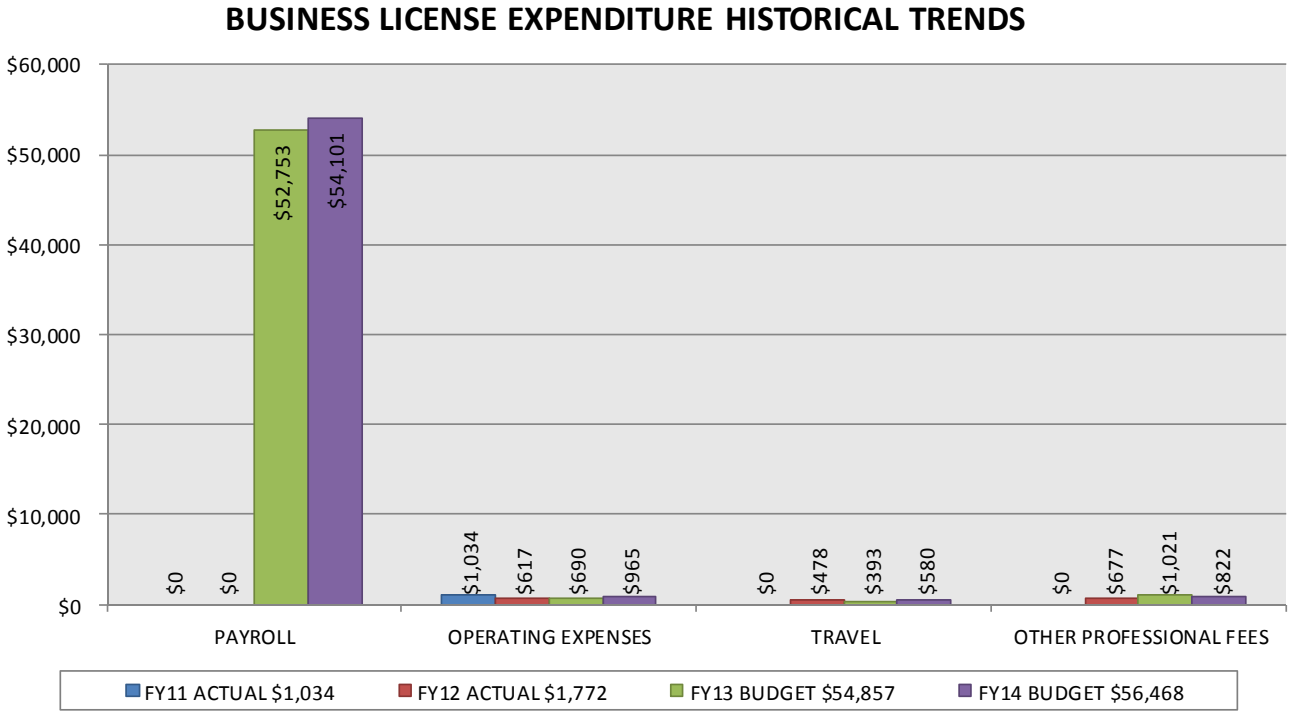
BUSINESS LICENSES 10-4613

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$0	$0	$34,507	$35,466	$959	2.8%
611201	OVERTIME	$0	$0	$200	$0	($200)	(100%)
613101	FICA	$0	$0	$2,655	$2,713	$58	2.2%
613201	UTAH RETIREMENT SYSTEMS	$0	$0	$5,559	$6,039	$480	8.6%
613301	HEALTH INSURANCE	$0	$0	$8,332	$8,395	$62	0.7%
613302	DENTAL INSURANCE	$0	$0	$836	$779	($57)	(6.8%)
613303	LIFE INSURANCE	$0	$0	$118	$135	$17	14.4%
613304	VISION INSURANCE	$0	$0	$73	$73	$0	0%
613401	WORKER'S COMPENSATION	$0	$0	$69	$58	($11)	(15.9%)
613601	LONG TERM DISABILITY	$0	$0	$353	$393	$40	11.3%
613701	EMPLOYEE ASSIST. PROGRAM	$0	$0	$27	$27	$0	0%
613801	ADMINISTRATION FEE	$0	$0	$23	$23	$0	0%
OPERATING EXPENSES							
621201	MEMBERSHIP DUES	$25	$25	$40	$40	$0	0%
621301	TRAINING & REGISTRATION	$90	$90	$150	$150	$0	0%
624001	OFFICE SUPPLIES	$425	$217	$500	$500	$0	0%
624006	POSTAGE / MAILING	$494	$284	$0	$275	$275	100%
TRAVEL							
623101	IN-STATE LODGING	$0	$207	$180	$312	$132	73.3%
623102	IN-STATE MEALS	$0	$161	$138	$168	$30	21.7%
623103	IN-STATE TRANSPORTATION	$0	$110	$75	$100	$25	33.4%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$521	$522	$1	0.1%
631004	BANK PROFESSIONAL FEES	$0	$0	$0	$300	$300	100%
631006	OTHER PROFESSIONAL FEES	$0	$650	$500	$0	($500)	(100%)
	TOTAL BUSINESS LICENSES	**$1,034**	**$1,772**	**$54,857**	**$56,468**	**$1,611**	**2.9%**
FUNTIONAL SUMMARY							
	SALARIES & BENEFITS	$0	$0	$52,753	$54,101	$1,348	2.6%
	OPERATING EXPENSES	$1,034	$1,772	$2,104	$2,367	$263	12.5%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$1,034***	***$1,772***	***$54,857***	***$56,468***	***$1,611***	***2.9%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages that make up the Business License Division total budget of $56,468 which shows that Payroll is the largest expenditure for the Business License Division consuming 96% of their budget:



Following is a historical trends graph of the functional summaries for the Business License Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



CODE ENFORCEMENT 10-4614

Code Enforcement was moved to the Police Department in Fiscal Year 2013 and can now be found under 10-4214 – Code Enforcement.

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."

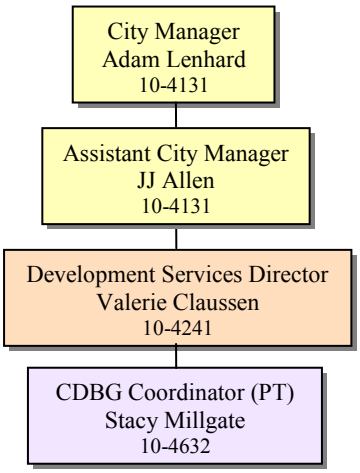
Division Purpose

The purpose of the CDBG division is to provide public service, housing assistance, and infrastructure opportunities to the residents of 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.

As of July 1, 2013

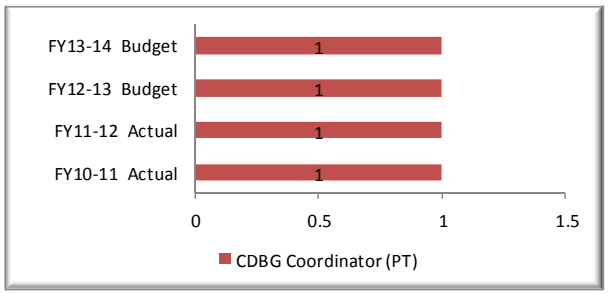


Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 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



Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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 2012-2013 Accomplishments

- Prepared CAPER (Consolidated Annual Performance Evaluation Report) for 2012-2013 program year
- Prepared 2013-2014 One-Year Action Plan

Significant Expenditure and Staffing Changes

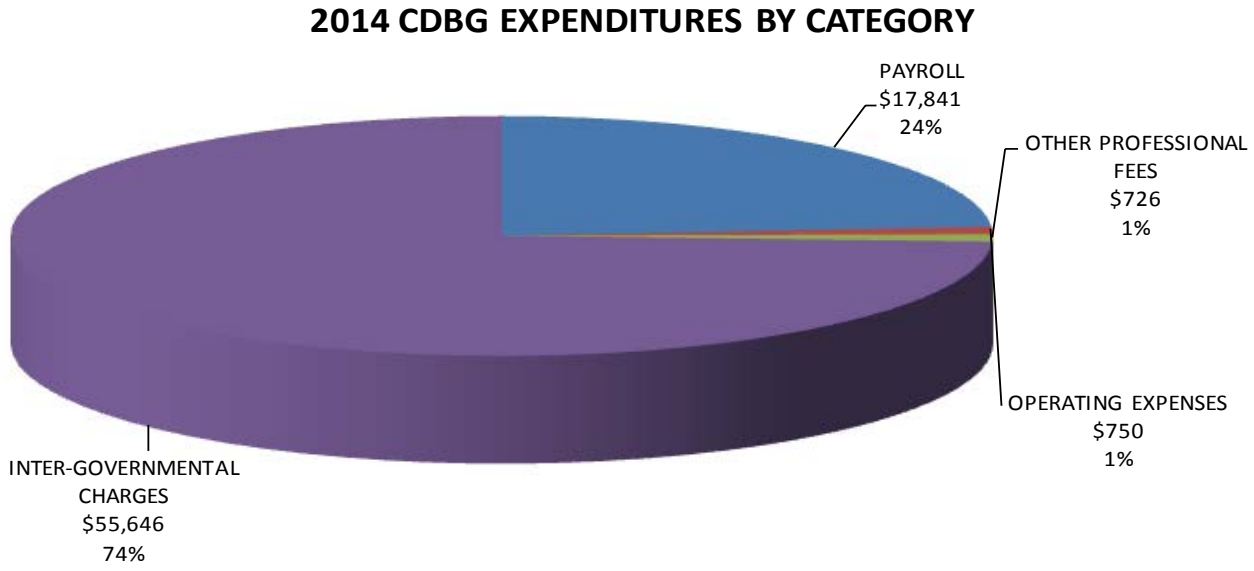
There were no significant staffing changes. The personnel costs decreased since in prior years, the CDBG budget contained the entire full-time position but in fiscal year 2013 personnel costs are being split between the CDBG and Business Licenses Divisions.

There was an increase in budget of the CDBG pass through budget of $2,571. The pass through accounts includes $10,000 for the Youth Resource Center, $10,000 for the Family Connection Center, and $10,646 for the Davis Community Learning Center, and $5,000 for Safe Harbor. $181,995 was programmed for the 450 West infrastructure project and is included in 45-4632 CDBG capital projects and is allocated to use CDBG funds.

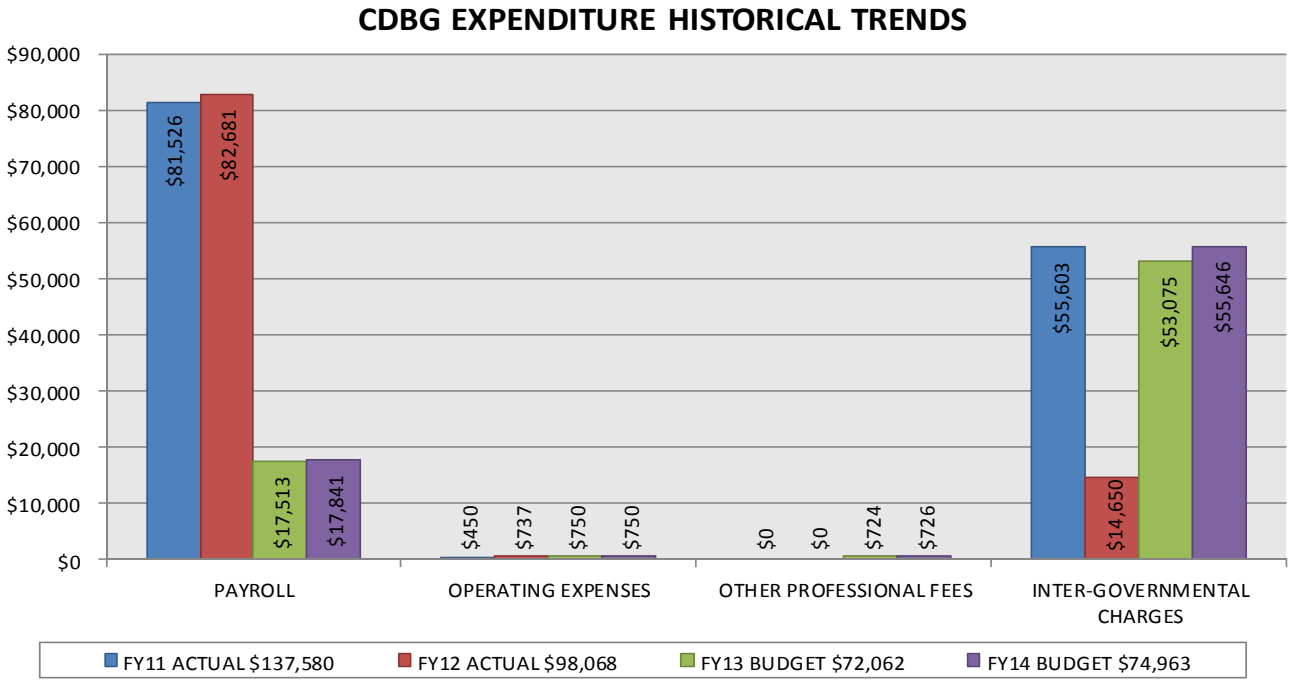
COMMUNITY DEVELOPMENT BLOCK GRANT 10-4632

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$45,679	$46,759	$11,502	$11,643	$140	1.2%
611201	OVERTIME	$138	$71	$0	$0	$0	0%
611501	PART-TIME	$13,261	$12,466	$0	$0	$0	0%
613101	F.I.C.A.	$4,298	$4,501	$880	$891	$11	1.3%
613201	UTAH RETIREMENT SYSTEMS	$6,103	$6,492	$1,853	$2,013	$160	8.6%
613301	HEALTH INSURANCE	$10,224	$10,612	$2,777	$2,798	$21	0.8%
613302	DENTAL INSURANCE	$903	$914	$279	$260	($19)	(6.8%)
613303	LIFE INSURANCE	$154	$25	$39	$45	$6	15.4%
613304	VISION INSURANCE	$89	$89	$24	$24	$0	0%
613401	WORKER'S COMPENSATION	$268	$283	$23	$19	($4)	(17.4%)
613601	LONG TERM DISABILITY	$342	$402	$118	$131	$13	11%
613701	EMPLOYEE ASSISTANCE	$36	$36	$9	$9	$0	0%
613801	ADMINISTRATION FEE	$30	$30	$8	$8	$0	0%
OPERATING EXPENSES							
622101	PUBLIC NOTICES	$418	$737	$650	$650	$0	0%
624001	OFFICE SUPPLIES	$32	$0	$100	$100	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$724	$726	$2	0.3%
INTERGOVERNMENTAL CHARGES							
693001	PASS THROUGH	$55,603	$14,650	$53,075	$55,646	$2,571	4.8%
	TOTAL CDBG	**$137,580**	**$98,068**	**$72,062**	**$74,963**	**$2,901**	**4%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$81,526	$82,681	$17,513	$17,841	$328	1.9%
	OPERATING EXPENSES	$451	$737	$1,474	$1,476	$2	0.1%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
	INTERGOVT CHARGES	$55,603	$14,650	$53,075	$55,646	$2,571	4.8%
TOTAL FUNCTIONAL SUMMARIES		***$137,580***	***$98,068***	***$72,062***	***$74,963***	***$2,901***	***4%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages that make up the CDBG Division total budget of $74,963 shows that Intergovernmental Charges is the largest expenditure for the CDBG Division consuming 74% of their budget:



Following is a historical trends graph of the functional summaries for the CDBG Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



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."

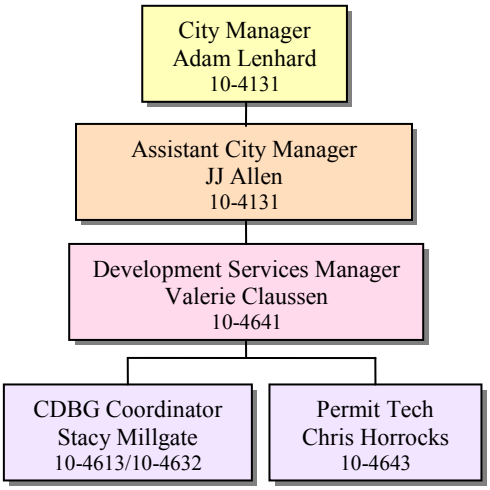
Division Purpose

The purpose of the Planning & Zoning division is to provide professional services in current and comprehensive community planning, development, and growth of Clearfield City.

Key Workload Indicators

- Maintain accurate current planning files and records.
- Continue to standardize the development review process.

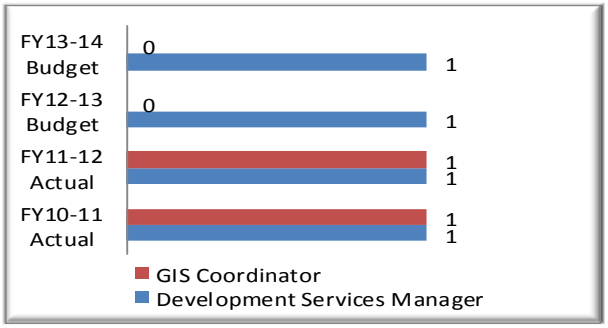
As of July 1, 2013



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Planning & Zoning				
Development Services Manager	1	1	1	1
GIS Coordinator	1	1	0	0
Total General Fund Planning & Zoning Personnel	2	2	1	1

Personnel Historical Trends



Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % Proj.
-	Customer Service	Continue to strive to provide customer service in a professional manner.	90%	100%
EE2	Planning Commission	Personnel to provide professional assistance and direction to Planning Commission and citizens concerning items for Planning Commission consideration.	95%	100%
-	City Comprehensive Planning	Review, update and write City zoning and development ordinances to provide desired land use and future development.	95%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
-	Training	Provide quarterly training for the Planning Commission.	100%

Fiscal Year 2012-2013 Accomplishments

- Processed approximately 30 land use applications.

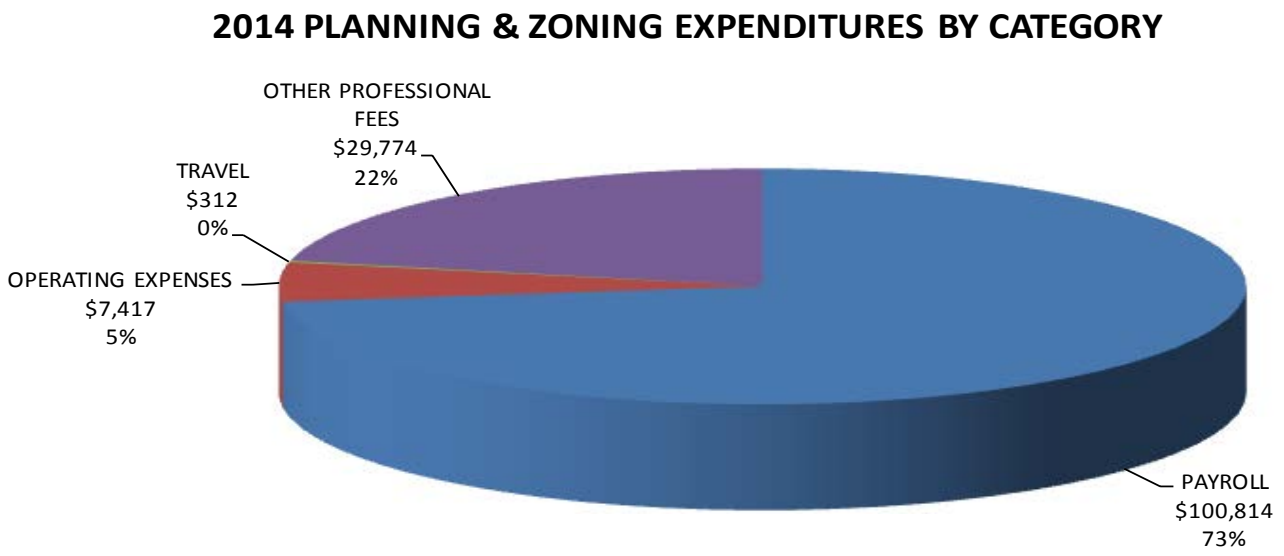
Significant Staffing and Expenditure Changes

There was no significant staffing or expenditure changes in fiscal year 2014.

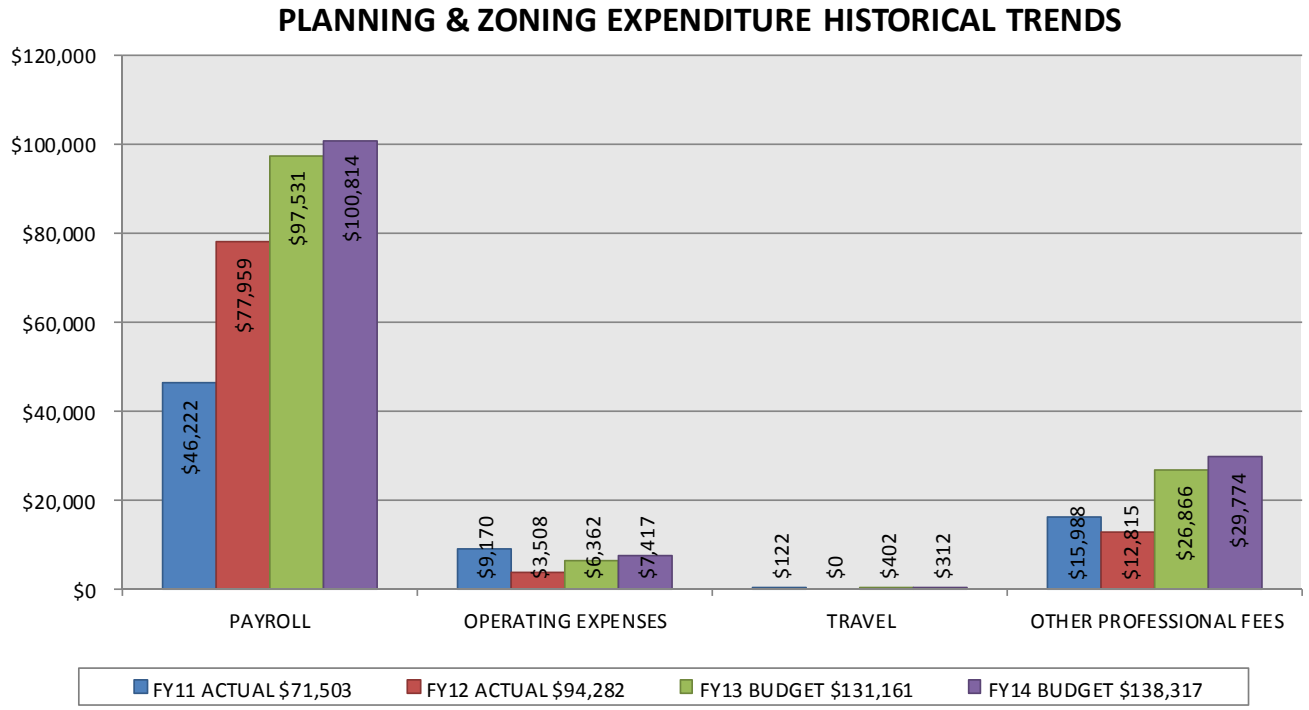
PLANNING & ZONING 10-4641

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$31,231	$55,429	$67,175	$69,014	$1,839	2.7%
613101	F.I.C.A.	$2,964	$4,159	$5,139	$5,280	$141	2.7%
613201	UTAH RETIREMENT SYSTEMS	$4,250	$7,633	$10,775	$11,933	$1,158	10.7%
613301	HEALTH INSURANCE	$6,048	$8,405	$11,110	$11,193	$83	0.7%
613302	DENTAL INSURANCE	$469	$725	$1,115	$1,038	($77)	(6.9%)
613303	LIFE INSURANCE	$80	$13	$158	$180	$22	13.9%
613304	VISION INSURANCE	$47	$80	$98	$176	$78	80%
613401	WORKER'S COMPENSATION	$613	$818	$1,239	$1,187	($52)	(4.2%)
613601	LONG TERM DISABILITY	$505	$670	$687	$777	$89	13%
613701	EMPLOYEE ASSISTANCE PROGR	$15	$29	$36	$36	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$30	$290	$290	$0	0%
621201	MEMBERSHIP DUES	$265	$370	$415	$430	$15	3.6%
621301	TRAINING & REGISTRATION	$5,295	$375	$1,800	$1,800	$0	0%
624001	OFFICE SUPPLIES	$1,161	$614	$750	$750	$0	0%
624006	POSTAGE / MAILING	$5	$0	$0	$0	$0	0%
625002	EQUIPMENT PURCHASES	$0	$0	$300	$800	$500	166.7%
625201	TIRES/BRAKES	$30	$0	$500	$500	$0	0%
625202	FUEL/OIL	$301	$191	$300	$500	$200	66.7%
625203	FLEET REPAIR	$0	$221	$500	$500	$0	0%
625204	FLEET LEASE	$2,108	$1,708	$1,507	$1,697	$190	12.6%
TRAVEL							
623101	IN-STATE LODGING	$72	$0	$200	$200	$0	0%
623102	IN-STATE MEALS	$46	$0	$92	$112	$20	21.7%
623103	IN-STATE TRANSPORTATION	$4	$0	$110	$0	($110)	(100%)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$1,386	$1,574	$188	13.6%
631006	OTHER PROFESSIONAL FEES	$15,988	$12,519	$25,480	$28,200	$2,720	10.7%
	TOTAL PLANNING & ZONING	**$71,503**	**$94,282**	**$131,161**	**$138,317**	**$7,156**	**5.5%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$46,222	$77,959	$97,531	$100,814	$3,283	3.4%
	OPERATING EXPENSES	$25,281	$16,323	$33,630	$37,503	$3,873	11.5%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARY		***$71,503***	***$94,282***	***$131,161***	***$138,317***	***$7,156***	***5.5%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Planning & Zoning Division total budget of $138,317 which shows that Payroll is the largest expenditure for the Planning & Zoning Division consuming 73% of their budget:



Following is a historical trends graph of the functional summaries for the Planning & Zoning Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:

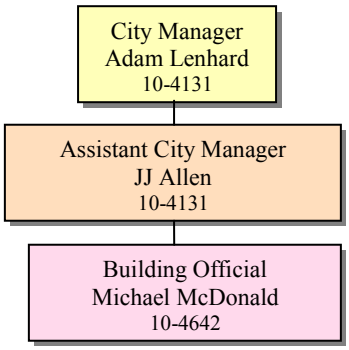


INSPECTIONS 10-4642

Mission Statement

"It is the mission of the Inspections Division is 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, 2013



Division Purpose

The purpose of the Inspections Division is to provide safe structures that meet all building and safety standards both in Clearfield and in Sunset City.

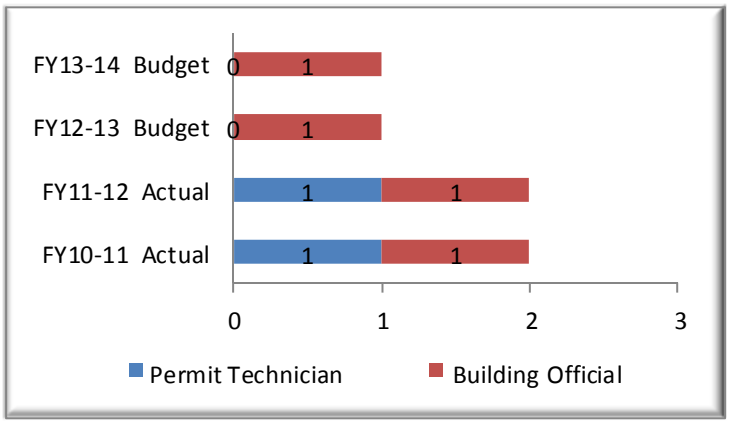
Key Workload Indicators

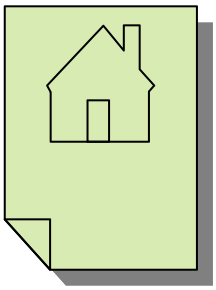
- Provide accurate and prompt plan reviews that ensure compliance with current building codes and adopted ordinances.
- Provide over-the-counter plan and permit issuance services for those residents that would like a one-time stop-and-shop.
- Conduct building inspections in a timely and professional manner.
- Provide inspections and plan review services to Sunset City.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Inspections				
Permit Technician	1	1	1	0
Building Official	1	1	1	1
Total General Fund Inspections Personnel	2	2	2	1

Personnel Historical Trends





Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % Proj.
-	Customer Service	Strive to provide customer service in a professional manner.	90%	100%
-	Construction Inspection	Continue to maintain knowledge of current building codes, regulations and construction techniques.	98%	100%
-	Escrow Accounts	Closeout old escrow accounts and complete subdivisions that are part warranty periods or have not entered warranty periods.	95%	100%

Fiscal Year 2012-2013 Accomplishments

- Issued 38 new single family permits.
- Issued 226 miscellaneous permits (174 residential, 52 commercial).
- Issued 4 demolition permits.
- Issued 25 sign permits.
- Issued 27 excavation permits.

Significant Expenditure and Staffing Changes

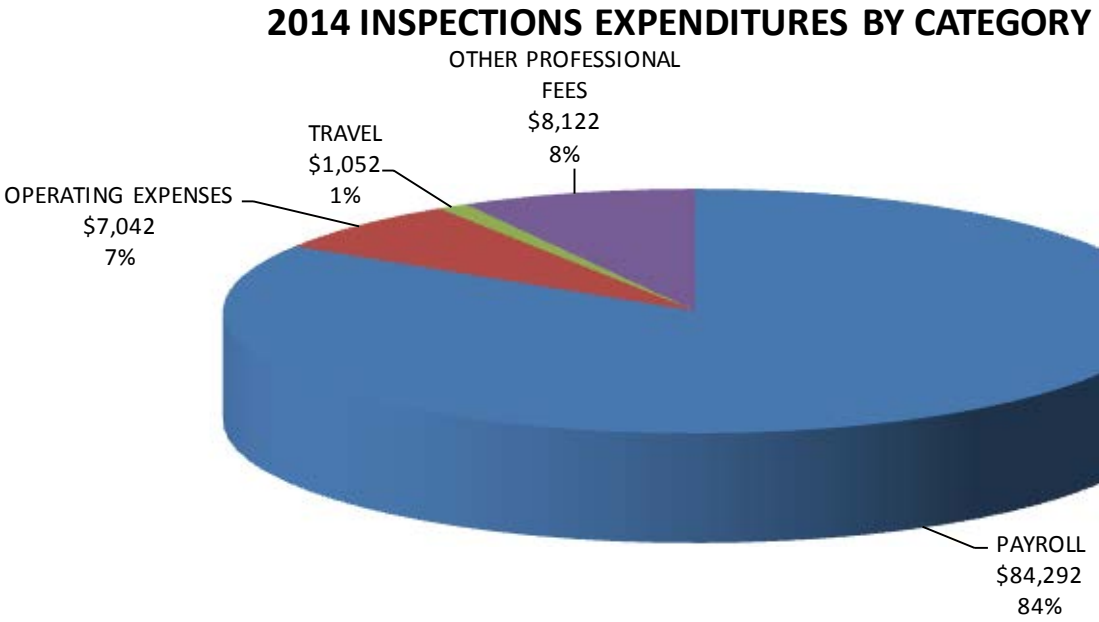
The Permit Technician position was relocated to a newly created division of Permitting (10-4643) and reports directly to the Development Services Director. This transfer accounts for the decrease in personnel expenses.

There were no other significant changes in expenditures.

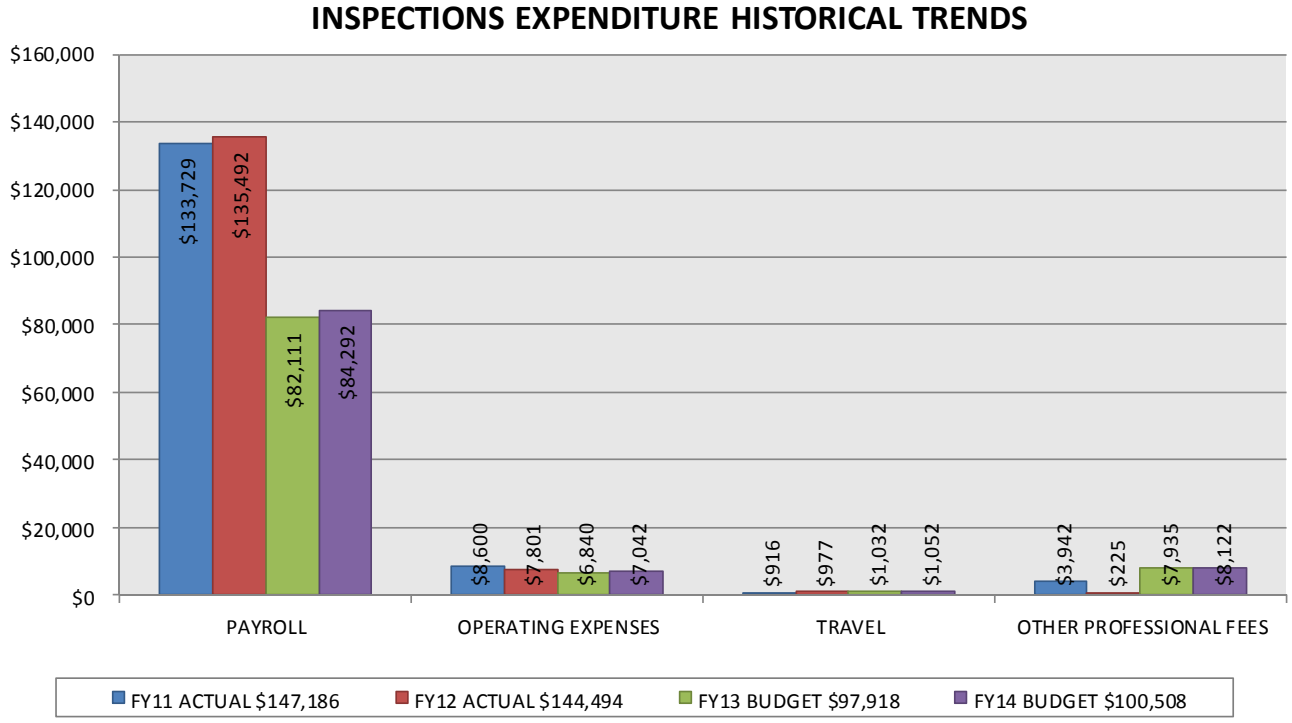
INSPECTIONS 10-4642

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENFITS							
611101	PERMANENT EMPLOYEES	$95,699	$96,854	$61,090	$62,462	$1,373	2.2%
611201	OVERTIME	$594	$214	$0	$0	$0	0%
613101	F.I.C.A.	$7,138	$7,251	$4,673	$4,778	$105	2.2%
613201	UTAH RETIREMENT SYSTEMS	$12,844	$13,366	$9,799	$10,800	$1,001	10.2%
613301	HEALTH INSURANCE	$13,875	$14,403	$3,968	$3,998	$30	0.8%
613302	DENTAL INSURANCE	$1,435	$1,374	$586	$192	($394)	(67.2%)
613303	LIFE INSURANCE	$292	$47	$140	$180	$40	28.6%
613304	VISION INSURANCE	$69	$124	$68	$68	$0	0%
613401	WORKER'S COMPENSATION	$962	$978	$1,127	$1,075	($52)	(4.6%)
613601	LONG TERM DISABILITY	$718	$777	$625	$703	$78	12.5%
613701	EMPLOYEE ASSISTANCE PROGR	$73	$73	$36	$36	$0	0%
613801	ADMINISTRATION FEE	$30	$30	$0	$0	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$551	$0	$0	$0	0%
621201	MEMBERSHIP DUES	$270	$390	$433	$445	$12	2.8%
621301	TRAINING & REGISTRATION	$1,264	$535	$750	$750	$0	0%
624001	OFFICE SUPPLIES	$711	$574	$500	$500	$0	0%
624101	CLAIMS & DAMAGES	$63	$0	$0	$0	$0	0%
625002	EQUIPMENT PURCHASES	$0	$0	$100	$100	$0	0%
625201	TIRES/BRAKES	$615	$516	$800	$800	$0	0%
625202	FUEL/OIL	$1,361	$1,714	$2,000	$2,000	$0	0%
625203	FLEET REPAIR	$0	$105	$750	$750	$0	0%
625204	FLEET LEASE	$4,216	$3,415	$1,507	$1,697	$190	12.6%
626001	BUILDING MAINTENANCE	$101	$0	$0	$0	$0	0%
TRAVEL							
623101	IN-STATE LODGING	$356	$495	$550	$550	$0	0%
623102	IN-STATE MEALS	$322	$322	$322	$322	$0	0%
623103	IN-STATE TRANSPORTATION	$238	$160	$160	$180	$20	12.5%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$935	$1,122	$187	20%
631006	OTHER PROFESSIONAL FEES	$3,942	$100	$7,000	$7,000	$0	0%
	TOTAL INSPECTIONS	**$147,186**	**$144,494**	**$97,918**	**$100,508**	**$2,589**	**2.6%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$133,729	$135,492	$82,111	$84,292	$2,180	2.7%
	OPERATING EXPENSES	$13,457	$9,002	$15,807	$16,216	$409	2.6%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$147,186***	***$144,494***	***$97,918***	***$100,508***	***$2,589***	***2.6%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Inspections Division total budget of $100,508 which shows that Payroll is the largest expenditure for the Inspections Division consuming 84% of their budget:



Following is a historical trends graph of the functional summaries for the Inspections Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:

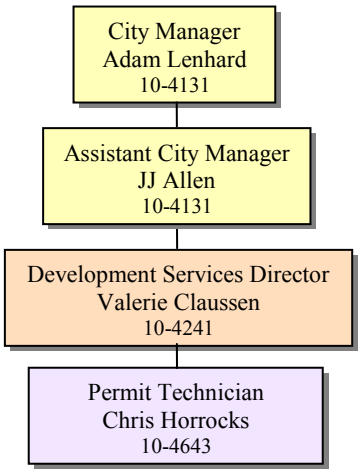


PERMITS 10-4643

Mission Statement

"The mission of the Permits division to administer building, health, and safety standards for the community through public information and permits."

As of July 1, 2013



Division Purpose

The purpose of the Permits division is to provide public service by providing permits and public information for building, health, and safety.

Key Workload Indicators

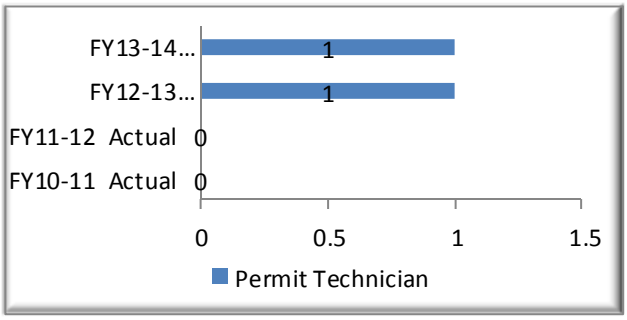
- Accept building permit applications, review for accuracy and issue building permits for residential and commercial properties in a timely manner.
- Provide over-the-counter permit issuance services.
- Maintain accurate records with building permits and inspection information.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
General Fund				
Permits				
Permit Technician	0	0	1	1
Total General Fund Permits Personnel	0	0	1	1

**The Permit Technician was originally budgeted under the Inspections Division 10-4642.

Personnel Historical Trends



Performance and Delivery Goals

New Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Proj.
-	Professional Support	Continue to work with management to assist in an efficient and effective development review process.	75%

Fiscal Year 2012-2013 Accomplishments

- Issued 38 new single family dwelling permits.
- Issued 226 miscellaneous permits (174 residential, 52 commercial).
- Issued 4 demolition permits.
- Issued 25 sign permits.
- Issued 27 excavation permits.
- Prepared minutes for the Planning Commission's fourteen (14) meetings.

Significant Expenditure and Staffing Changes

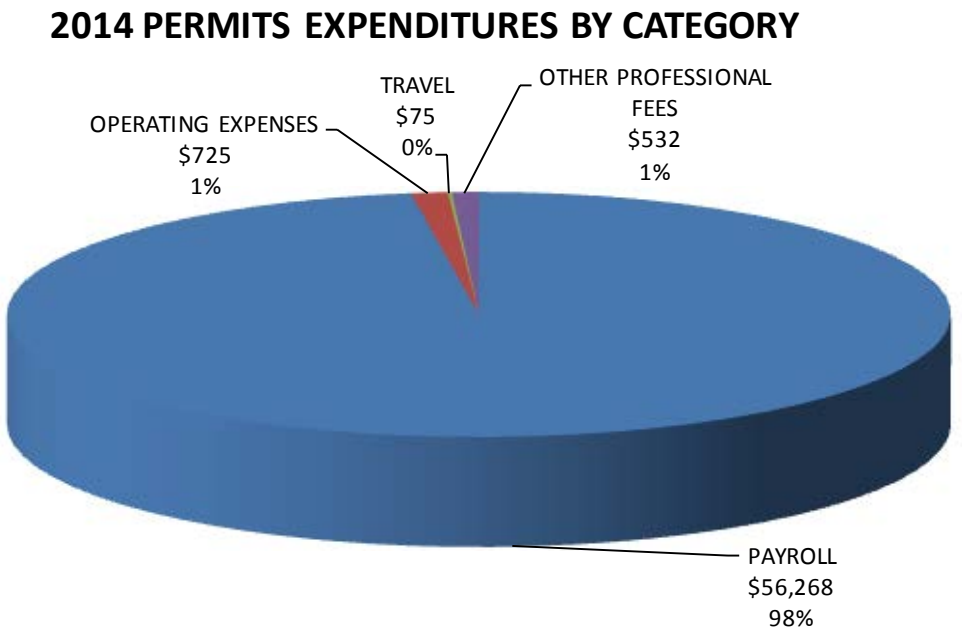
The Permit Technician position was relocated to the newly created division of Permitting (10-4643) from the Inspections Division (10-4642) and reports directly to the Development Services Director. This transfer accounts for the increase in personnel and operating expenses.

There were no significant staffing or expenditure changes in fiscal year 2014.

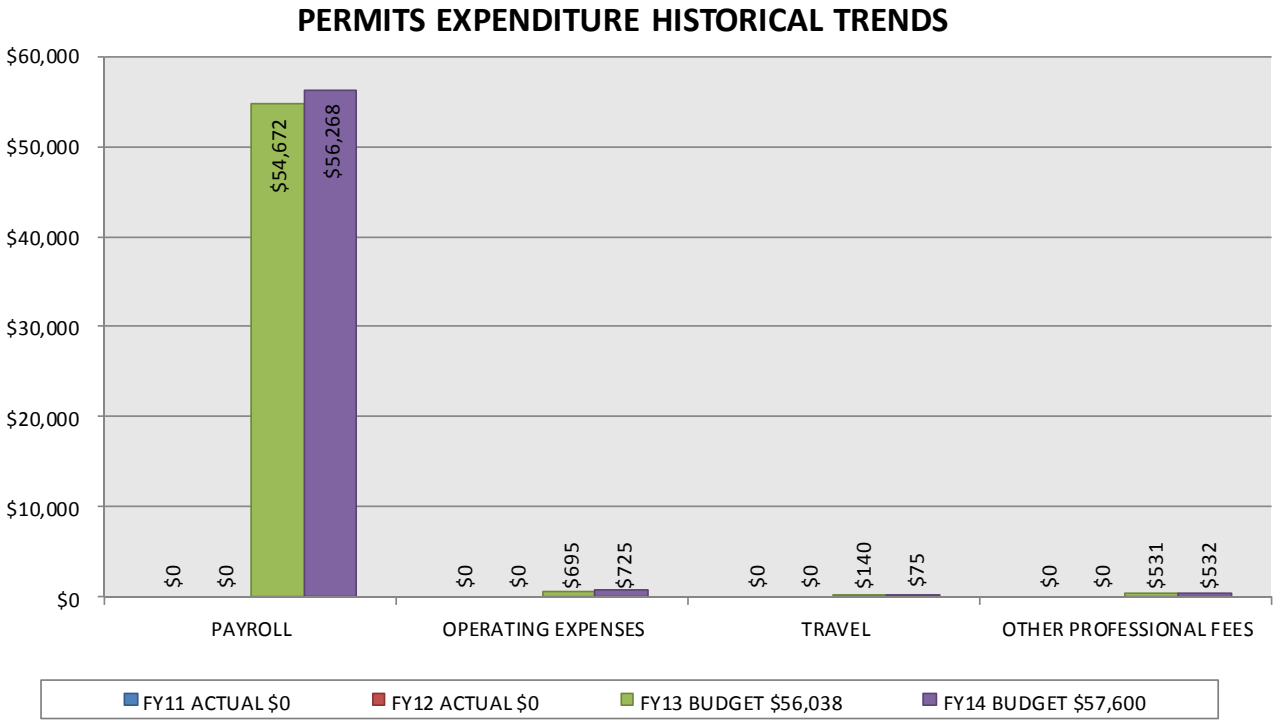
PERMITS 10-4643

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$0	$0	$33,550	$34,695	$1,145	3.4%
611201	OVERTIME	$0	$0	$200	$0	($200)	(100%)
613101	F.I.C.A.	$0	$0	$2,582	$2,654	$72	2.8%
613201	UTAH RETIREMENT SYSTEMS	$0	$0	$5,414	$5,930	$517	9.5%
613301	HEALTH INSURANCE	$0	$0	$11,110	$11,193	$83	7.5%
613302	DENTAL INSURANCE	$0	$0	$1,115	$1,038	($77)	(6.9%)
613303	LIFE INSURANCE	$0	$0	$158	$180	$22	13.9%
613304	VISION INSURANCE	$0	$0	$68	$68	$0	0%
613401	WORKER'S COMPENSATION	$0	$0	$67	$57	($10)	(14.9%)
613601	LONG TERM DISABILITY	$0	$0	$343	$386	$43	12.5%
613701	EMPLOYEE ASSISTANCE	$0	$0	$36	$36	$0	0%
613801	ADMINISTRATION FEE	$0	$0	$30	$30	$0	0%
OPERATING EXPENSES							
621201	MEMBERSHIP DUES	$0	$0	$25	$25	$0	0%
621301	TRAINING & REGISTRATION	$0	$0	$420	$450	$30	7.1%
624001	OFFICE SUPPLIES	$0	$0	$250	$250	$0	0%
TRAVEL							
623102	IN-STATE MEALS	$0	$0	$30	$0	($30)	(100%)
623103	IN-STATE TRANSPORTATION	$0	$0	$110	$75	($35)	(31.8%)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$531	$532	$1	0.2%
	TOTAL PERMITS	**$0**	**$0**	**$56,038**	**$57,600**	**$1,561**	**2.8%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$0	$0	$54,672	$56,268	$1,595	2.9%
	OPERATING EXPENSES	$0	$0	$1,366	$1,332	($34)	(2.5%)
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$0***	***$0***	***$56,038***	***$57,600***	***$1,561***	***2.8%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages that make up the Permits Division total budget of $57,600 shows that Payroll is the largest expenditure for the Permits Division consuming 98% of their budget:



Following is a historical trends graph of the functional summaries for the Permits Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



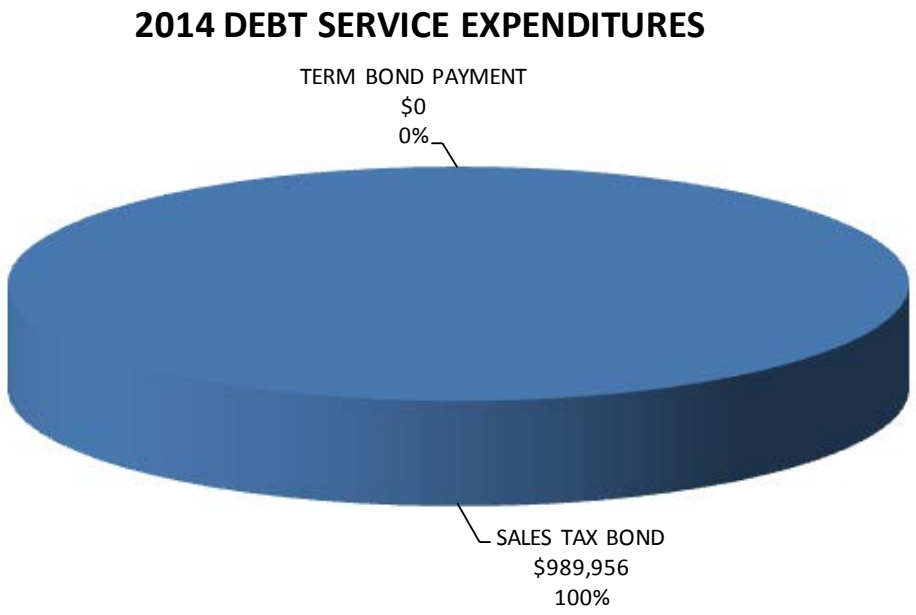
The Debt Service Department expenditures make up 6% of the Total General Fund Budget with $989,956 in expenditures. The Debt Service Department is made up by the following divisions:

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 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
DEBT SERVICE									
4700	4710	4711	SALES TAX BOND	$1,035,872	$995,981	$995,344	$989,956	($5,388)	(0.5%)
		4712	TERM BOND PAYMENT	$0	$0	$0	$0	$0	0%
TOTAL DEBT SERVICE EXPENDITURES				**$1,035,872**	**$995,981**	**$995,344**	**$989,956**	**($5,388)**	**(0.5%)**

Following is a graph showing the percentage each division makes up of the Debt Service budget:

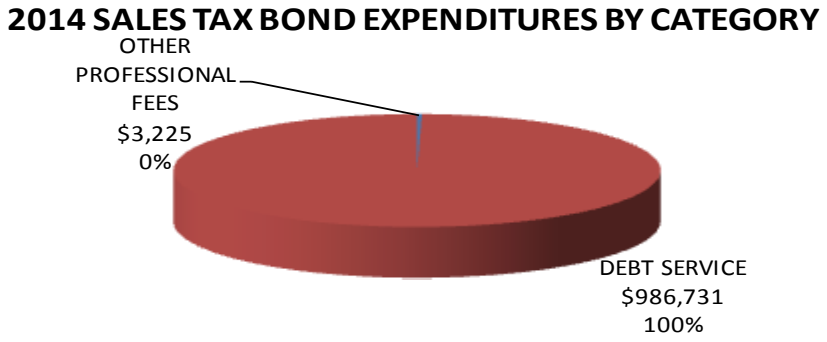


In the following Debt Service section, each division is broken out separately, so since the Sales Tax Bond is the only expenditure division, it will be the only division included. The Sales Tax Bond division will include a division budget, pie chart of budgeted expenditures by category, and historical trends chart by expenditure category.

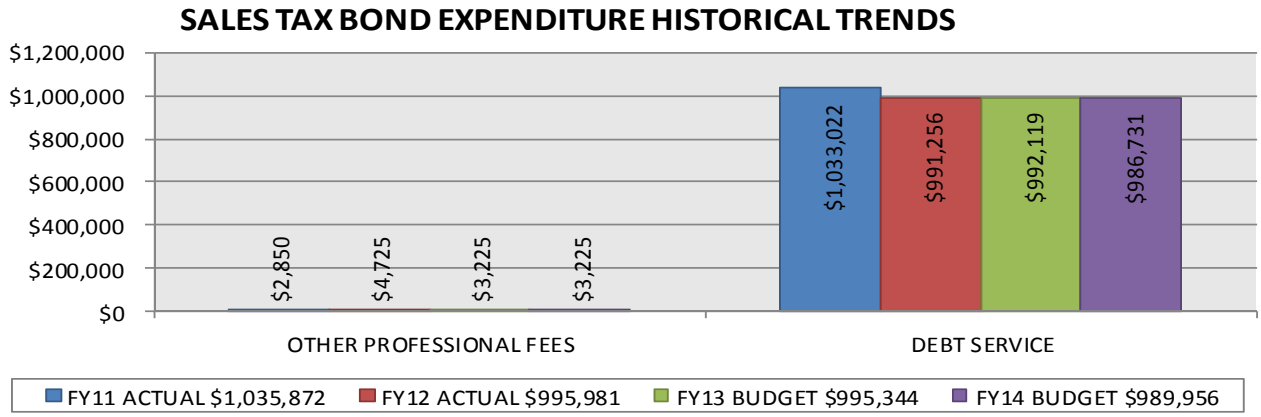
SALES TAX BOND 10-4711

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
OTHER PROFESSIONAL FEES							
631004	BANK PROFESSIONAL FEES	$2,850	$4,725	$3,225	$3,225	$0	0%
DEBT SERVICE							
681001	DEBT SERVICE-PRINCIPAL	$470,000	$485,000	$505,000	$520,000	$15,000	3%
681002	DEBT SERVICES-INTEREST	$563,022	$506,256	$487,119	$466,731	($20,388)	(4.2%)
	TOTAL SALES TAX BOND	**$1,035,872**	**$995,981**	**$995,344**	**$989,956**	**($5,388)**	**(0.5%)**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$2,850	$4,725	$3,225	$3,225	$0	0%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$1,033,022	$991,256	$992,119	$986,731	($5,388)	(0.5%)
TOTAL FUNCTIONAL SUMMARIES		***$1,035,872***	***$995,981***	***$995,344***	***$989,956***	***($5,388)***	***(0.5%)***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Sales Tax Bond total budget of $989,956 which shows that Debt Service is the largest expenditure for the Sales Tax Bond Division consuming 100% of their budget:



Following is a historical trends graph of the functional summaries for the Sales Tax Bond Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



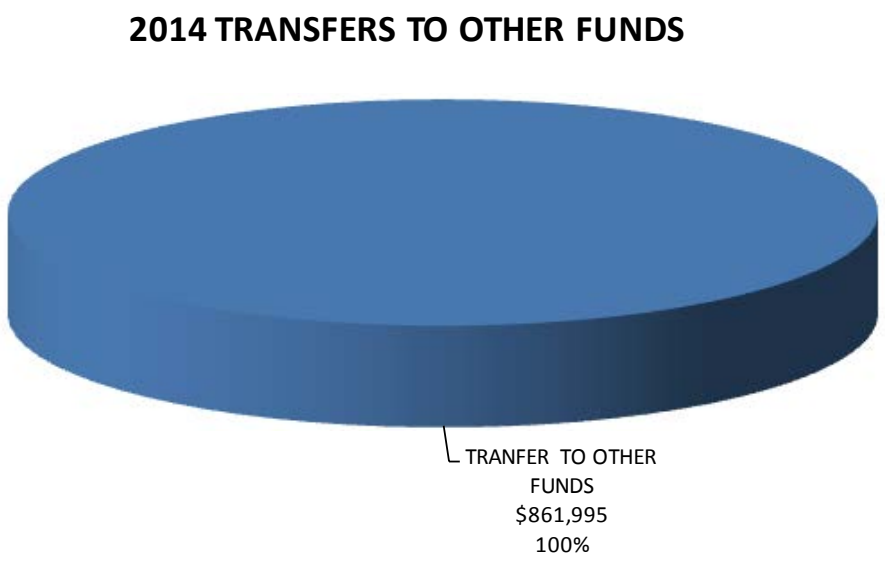
The Inter-Governmental Transfers expenditures make up 6% of the Total General Fund Budget with $861,995 in Transfers. The Inter-Governmental Transfers is made up by the following divisions:

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
TRANSFERS									
4800	4810	4811	TRANSFERS TO OTHER FUNDS	$441,124	$571,661	$559,359	$861,995	$302,636	54.1%
		4831	CONTRIBUTION TO OTHER FUNDS	$0	$0	$0	$0	$0	0%
TOTAL DEBT SERVICE EXPENDITURES				**$441,124**	**$571,661**	**$559,359**	**$861,995**	**$302,636**	**54.1%**

Following is a graph showing the percentage each division makes up of the Inter-Governmental Transfer budget:

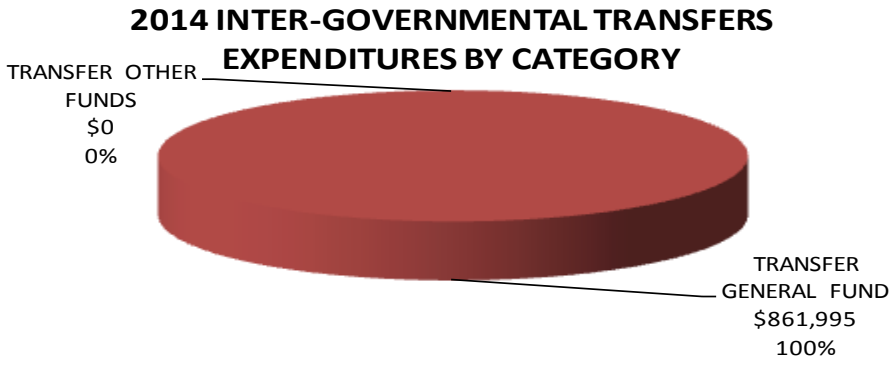


In the following Inter-Governmental Transfer section, each division is broken out separately, so since the Transfers to Other Funds is the only expenditure division, it will be the only division included. The Transfer to Other Funds division will include a division budget, pie chart of budgeted expenditures by category, and historical trends chart by expenditure category.

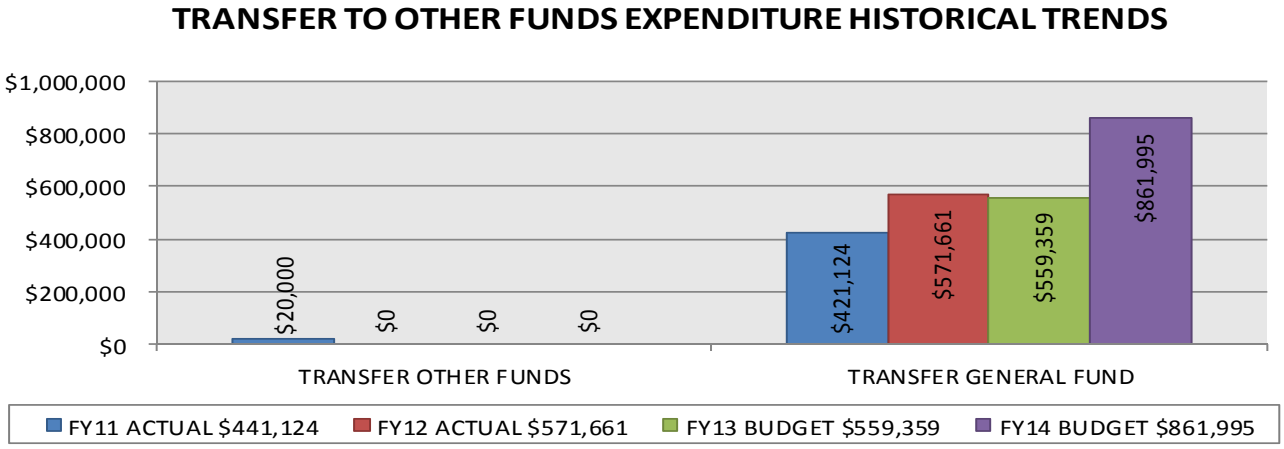
TRANSFERS TO OTHER FUNDS 10-4811

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
TRANSFERS							
691001	TRANSFER OTHER FUNDS	$20,000	$0	$0	$0	$0	0%
691004	TRANSFER GF	$421,124	$571,661	$559,359	$861,995	$302,636	54.1%
	TOTAL TRANSFERS TO OTHER FUND	**$441,124**	**$571,661**	**$559,359**	**$861,995**	**$302,636**	**$54.1%**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$0	$0	$0	$0	$0	0%
	TRANSFERS	$441,124	$571,661	$559,359	$861,995	$302,636	54.1%
TOTAL FUNCTIONAL SUMMARIES		***$441,124***	***$571,661***	***$559,359***	***$861,995***	***$302,636***	***54.1%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Transfers to Other Funds budget of $861,995 which shows that Transfers from the 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 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



The Community Development Renewal Agency (CDRA) expenditures make up 9% of the Total City-wide Budget with $3,049,477 in expenditures. The Redevelopment Agency Fund consists of the following divisions:

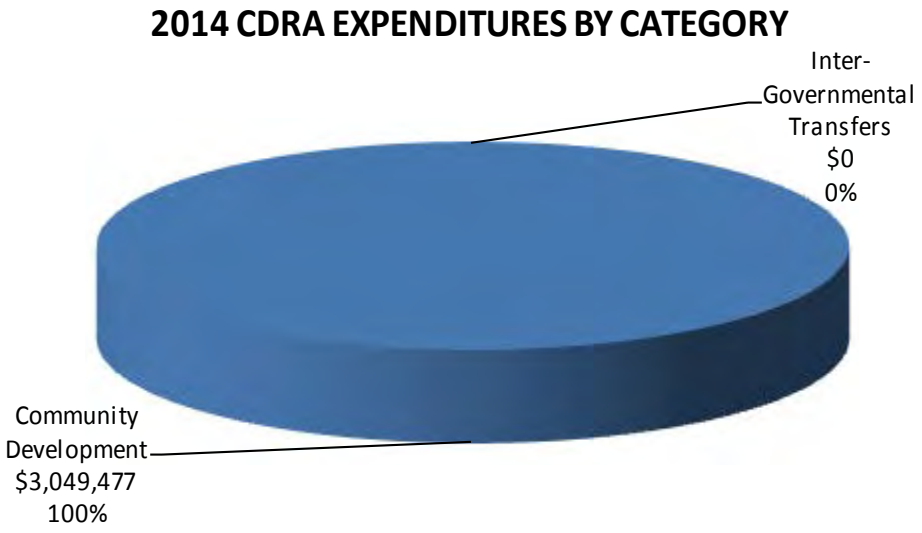
Community Development
- 4611 – CED Administration
- 4615 – Redevelopment Area #9 (RDA #9)
- 4616 – Redevelopment Area #6 (RDA #6)
- 4617 – Redevelopment Area #7 (RDA #7)
- 4618 – Redevelopment Area #8 (RDA #8)
- 4619 – Redevelopment Area #10 (RDA #10)
- 4621 – Economic Development Area #1 (EDA #1)
- 4622 – Economic Development Area #2 – 1700 S (EDA #2)
- 4623 – Economic Development Area #3 – ATK (EDA #3)

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:

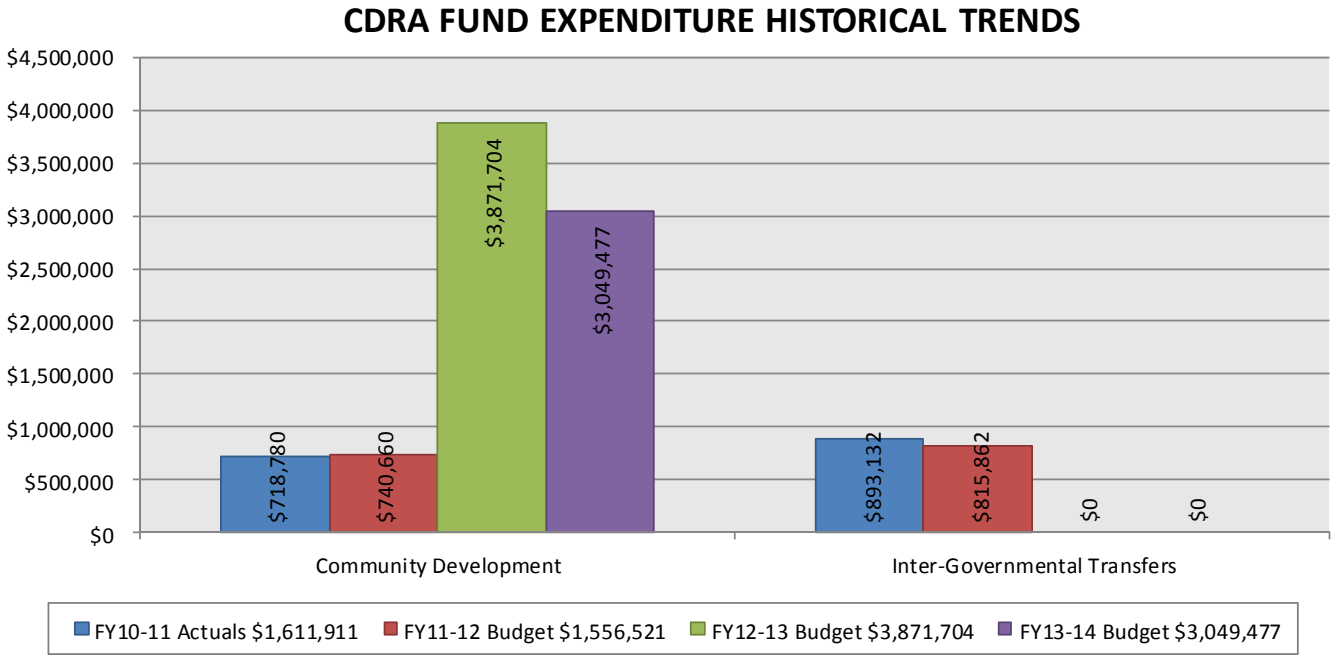
REDEVELOPMENT AGENCY OVERVIEW OF EXPENDITURES BY FUNCTION

Dept.	Div.			FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
COMMUNITY DEVELOPMENT									
4600	4610	4611	CED ADMINISTRATION	$136,667	$373,794	$535,340	$349,665	($185,675)	(34.7%)
		4615	RDA #9	$36,095	$0	$317,572	$302,915	($14,657)	(4.6%)
		4616	RDA #6	$30,000	$30,000	$259,032	$240,245	($18,787)	(7.3%)
		4617	RDA #7	$190,031	$168,658	$329,680	$344,920	$15,240	4.6%
		4618	RDA #8	$171,503	$162,703	$266,255	$194,894	($71,361)	(26.8%)
		4619	RDA #10	$154,484	$0	$353,466	$338,242	($15,224)	(4.3%)
		4621	EDA #1	$0	$5,505	$398,638	$0	($398,638)	(100%)
		4622	EDA #2	$0	$0	$388,034	$476,151	$88,117	22.7%
		4623	EDA #3	$0	$0	$1,023,687	$802,445	($221,242)	(21.6%)
INTER-GOVERNMENTAL TRANSFERS									
4800	4810	4811	TRANSFERS TO OTHER FUNDS	$893,132	$815,862	$0	$0	$0	0%
TOTAL FUND 20 EXPENDITURES BY FUNCTION				**$1,611,911**	**$1,556,521**	**$3,871,704**	**$3,049,477**	**($822,227)**	**(21.2%)**
CDRA FUND EXPENDITURES BY FUNCTION TOTALS									
			COMMUNITY DEVELOPMENT	$718,779	$1,590,251	$3,871,704	$3,049,477	($822,227)	(21.2%)
			TRANSFERS	$893,132	$815,862	$0	$0	$0	0%
TOTAL RDA FUND EXPENDITURES BY FUNCTION				**$1,611,911**	**$2,406,113**	**$3,871,704**	**$3,049,477**	**$1,465,591**	**(21.2%)**

Within the Redevelopment Agency – Fund 20 overall budget, Overall expenditures for the CDRA are split equally between Inter-governmental Transfers and Community Development. Following is a graph which shows the percentages each function makes up of the CDRA's total fiscal year 2013-2014 budget of $3,049,477:



Following is a graph showing the historical trends of the CDRA Fund by Function from fiscal year 2011 actual expenditures to fiscal year 2014 budget:



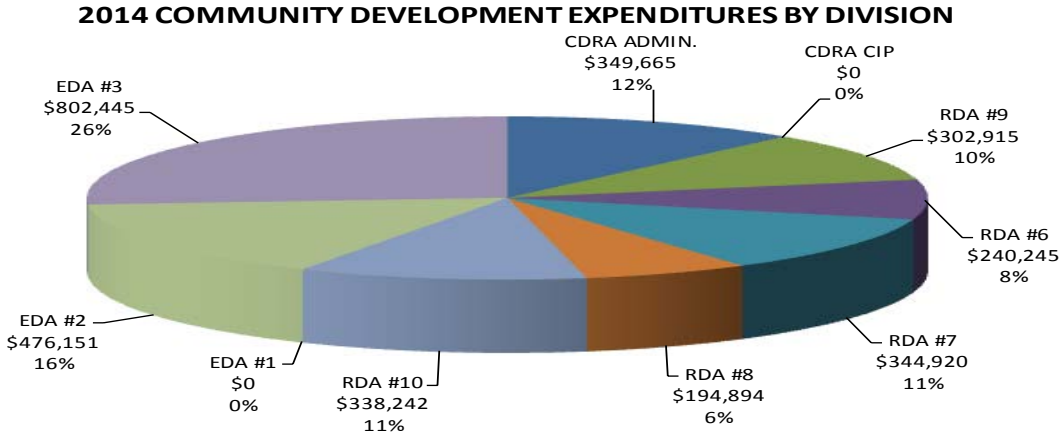
The Community Development & Renewal Agency (CDRA) expenditures make up 9% of the Total Clearfield City Budget with $3,049,477 in expenditures and is made up by the following divisions:

Community Development & Renewal Agency
- 4611 – Community Development & Renewal Agency Administration
- 4612 – CDRA Capital Projects
- 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)
- 4622 – Economic Development Area #2 (EDA #2)
- 4623 – Economic Development Area #3 (EDA #3 - ATK)

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

				FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
COMMUNITY DEVELOPMENT & RENEWAL AGENCY									
4600	4610	4611	CED ADMININSTRATION	$136,667	$373,794	$535,340	$349,665	($185,675)	(34.7%)
		4615	RDA #9	$36,095	$0	$317,572	$302,915	($14,657)	(4.6%)
		4616	RDA #6	$30,000	$30,000	$259,032	$240,245	($18,787)	(7.3%)
		4617	RDA #7	$190,031	$168,658	$329,680	$344,920	$15,240	4.6%
		4618	RDA #8	$171,503	$162,703	$266,255	$194,894	($71,361)	(26.8%)
		4619	RDA #10	$154,484	$0	$353,466	$338,242	($15,224)	(4.3%)
		4621	EDA #1	$0	$5,505	$398,638	$0	($398,638)	(100%)
		4622	EDA #2	$0	$0	$388,034	$476,151	$88,117	22.7%
		4623	EDA #3 – ATK	$0	$0	$1,023,687	$802,445	($221,242)	(21.6%)
TOTAL CDRA EXPENDITURES				**$718,780**	**$740,660**	**$3,871,704**	**$3,049,477**	**($822,227)**	**(21.2%)**

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



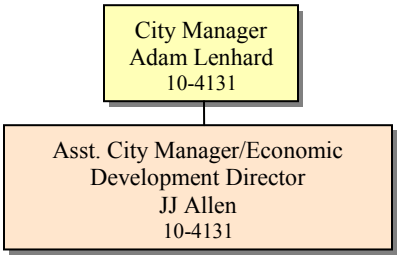
In the remaining CDRA section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical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

COMMUNITY DEVELOPMENT & RENEWAL AGENCY (CDRA) ADMINISTRATION 20-4611

Mission Statement

"The mission of the Clearfield Community Development and Renewal Agency is to 1) encourage economic growth and job creation through increased focus on economic development activities, 2) maintain Clearfield City as Davis County's "job center" and increase the number of available family-sustaining jobs, and 3) improve and expand the City's shopping, dining, and entertainment options for residents and visitors by creating unique, destination-oriented developments."

As of July 1, 2013



Division Purpose

CDRA Administration is responsible for carrying out the economic development and urban renewal efforts of the City, utilizing the tax increment generated in the City's Redevelopment and Economic Development Areas (RDAs and EDAs).

Key Workload Indicators

- Regularly visit with Clearfield businesses.
- Respond to requests for information from inquiring companies that may be a good fit for Clearfield.
- Welcome prospective companies when visiting sites in Clearfield.
- Increase local Sure Sites and add to State's database.
- Market Clearfield to the region and the world.
- Target prospective businesses with direct mailings.
- Conduct management and market studies.

Personnel Historical Trends

There are no budgeted personnel in the CDRA Community Development Administration Division. Personnel costs are included in the General Fund – Fund 10 City Manager 10-4131 and PR/Marketing 10-4612.

Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % Proj.
EE, SE, LG	Strategic Marketing Campaign	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	Facilitate the development of the Clearfield Station property.	80%	100%
EE2.Bi.	CDRA Properties	Acquire additional downtown property for development.	50%	100%

New Service Initiatives

Goal #	Description	Deliverable	FY14 % Proj.
EE3.Ci.	Legend Hills	Make infrastructure improvements in anticipation of future development.	100%
-	Beautification Committee	Utilizing a beautification committee, develop plans and strategies to enhance the Community's aesthetics.	100%

Fiscal Year 2012-2013 Accomplishments

- Responded to RFI's for EDCUtah.
- Increased level of involvement with EDCUtah, Davis Unified Economic Development, and the Utah Alliance for Economic Development.
- Conducted outreach by visiting dozens of Clearfield businesses.
- Marketed Clearfield using a variety of media.
- Purchased key property downtown in anticipation of redevelopment.

Significant Expenditure and Staffing Changes

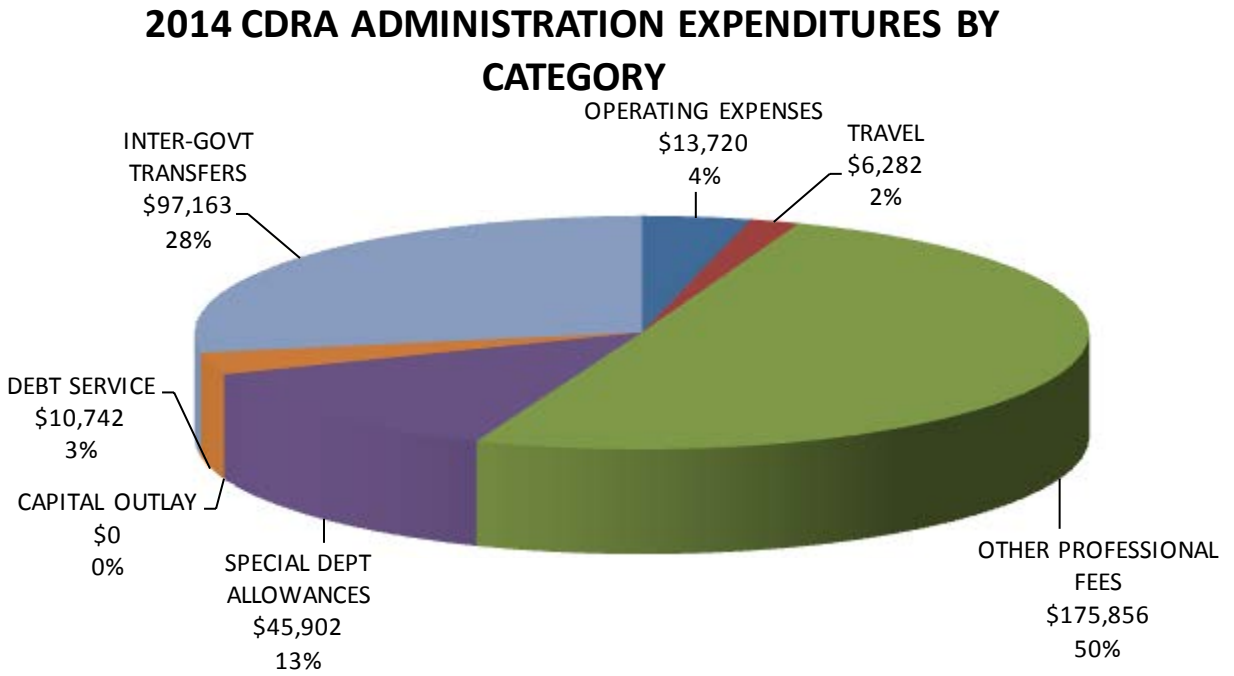
Other Professional Fees budget increased by $39,200 for a total budget of $175,470 which accounts for the budgeting of $40,000 for a marketing campaign, $25,000 for a CDRA management audit, $40,000 for design of open space landscaping, signage, and lighting, $32,500 for a retail leakage study, $25,000 for project area surveys, building assessments, and appraisals, and $12,970 for the Randy Sant contract management.

Transfer to the Enterprise Funds (EF) budget decreased by $209,400 to a zero budget since the CDRA is not transferring any funds to the Enterprise Funds to fund capital projects in fiscal year 2014 budget.

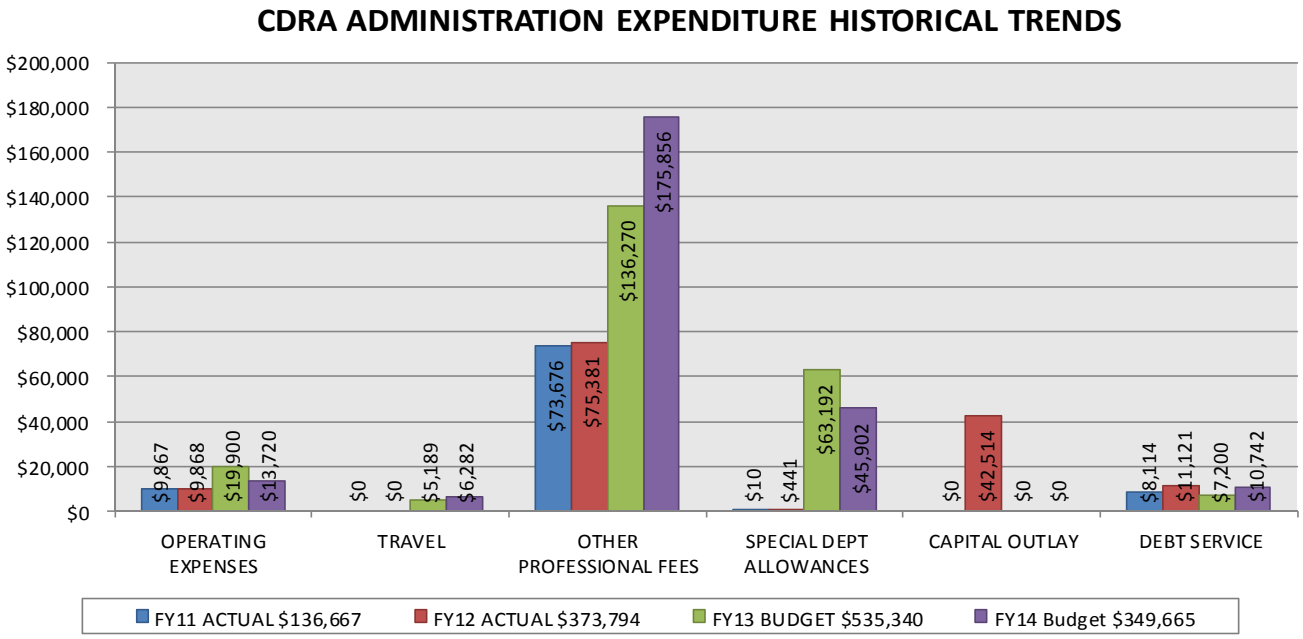
CDRA ADMINISTRATION 20-4611

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
621201	MEMBERSHIP DUES	$8,500	$8,725	$11,3000	$11,550	$250	2.2%
621301	TRAINING & REGISTRATION	$0	$80	$3,100	$1,670	($1,430)	(46.1%)
622101	PUBLIC NOTICES	$0	$510	$0	$0	$0	0%
624001	OFFICE SUPPLIES	$0	$84	$0	$0	$0	0%
624005	COPYING/PRINTING	$0	$0	$3,000	$500	($2,500)	(83.3%)
626001	BUILDING MAINTENANCE	$867	$469	$2,500	$0	($2,500)	(100%)
TRAVEL							
623101	IN-STATE LODGING	$0	$0	$0	$100	$100	100%
623102	IN-STATE MEALS	$0	$0	$0	$46	$46	100%
623103	IN-STATE TRANSPORTATION	$0	$0	$0	$100	$100	100%
623501	OUT-OF-STATE LODGING	$0	$0	$1,556	$1,850	$294	18.9%
623502	OUT-OF-STATE MEALS	$0	$0	$1,203	$1,136	($67)	(5.6%)
623503	OUT-OF-STATE TRANSPORT	$0	$0	$1,850	$2,200	$350	18.9%
623505	OUT-OF-STATE MISC	$0	$0	$580	$850	$270	46.6%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$0	$386	$386	100%
631006	OTHER PROFESSIONAL FEES	$73,676	$75,381	$136,270	$175,470	$39,200	28.8%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$10	$441	$1,000	$17,010	$16,010	1601%
648801	APPR. INCREASE FUND BAL	$0	$0	$62,192	$28,892	($33,300)	(53.5%)
651502	BAD DEBT EXPENSE	$500	$0	$0	$0	$0	0%
CAPITAL OUTLAY							
673001	CAPITAL PROJECTS	$0	$42,514	$0	$0	$0	0%
DEBT SERVICE							
681002	DEBT SERVICES-INTEREST	$8,114	$11,121	$7,200	$10,742	$3,542	49.2%
INTER-GOVERNMENTAL TRANSFERS							
691004	TRANSFER TO GF	$45,000	$234,468	$94,189	$97,163	$2,974	3.2%
691005	TRANSFER TO EF	$0	$0	$209,400	$0	($209,400)	(100%)
	TOTALCDRA ADMIN.	**$136,667**	**$373,794**	**$535,340**	**$349,665**	**($185,675)**	**(34.7%)**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$0	$0	$0	$0	$0	0%
	OPERATING EXPENSES	$83,553	$85,691	$224,551	$241,760	$17,209	7.7%
	CAPITAL OUTLAY	$0	$42,514	$0	$0	$0	0%
	DEBT SERVICE	$8,114	$11,121	$7,200	$10,742	$3,542	49.2%
	INTER-GOVT TRANSFERS	$45,000	$234,468	$303,589	$97,163	(206,426)	(68%)
TOTAL FUNCTIONAL SUMMARIES		***$136,667***	***$373,794***	***$535,340***	***$349,665***	***($185,675)***	***(34.7%)***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the CDRA Administration budget of $349,665 which shows that Other Professional Fees is the largest expenditure for the CDRA Administration consuming 50% of their budget:



Following is a historical trends graph of the functional summaries for the CDRA Administration expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



RDA #9 20-4615

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
OPERATING EXPENSES							
651101	ADMINISTRATION & GENERAL	$0	$0	$0	$225,519	$225,519	100%
DEBT SERVICE							
681001	DEBT SERVICE-PRINCIPAL	$33,892	$0	$0	$0	$0	0%
681002	DEBT SERVICES-INTEREST	$2,203	$0	$0	$0	$0	0%
INTER-GOVERNMENTAL TRANSFERS							
691001	TRANSFER TO OTHER FUNDS	$0	$0	$200,000	$0	($200,000)	(100%)
691004	TRANSFER TO GF	$0	$0	$117,572	$47,396	($70,196)	(60%)
	TOTAL RDA #9	**$36,095**	**$0**	**$317,572**	**$302,915**	**($14,657)**	**(4.6%)**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$0	$0	$0	$255,519	$255,519	100%
	DEBT SERVICE	$36,095	$0	$0	$0	$0	0%
	INTER-GOVT TRANSFERS	$0	$0	$317,572	$47,396	($270,176)	(85.1%)
TOTAL FUNCTIONAL SUMMARIES		***$36,095***	***$0***	***$317,572***	***$302,915***	***($14,657)***	***(4.6%)***

Significant Expenditure and Staffing Changes

Enterprise Expenditures increase from a zero budget by $255,519 is the transfer to the CDRA Administration (204611) to cover CDRA administration costs.

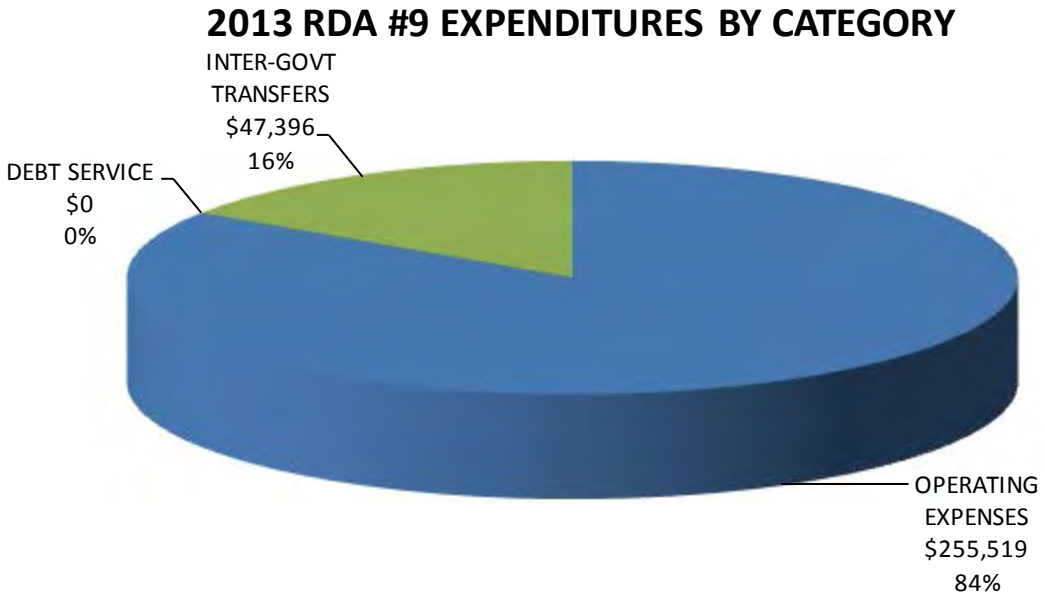
RDA #9 debt was paid-in-full in fiscal year 2011.

Transfer to other funds budget decreased to a zero budget for the transfer to fund 45 – Capital Projects for RDA #9's portion of the Depot Street Extension in fiscal year 2013.

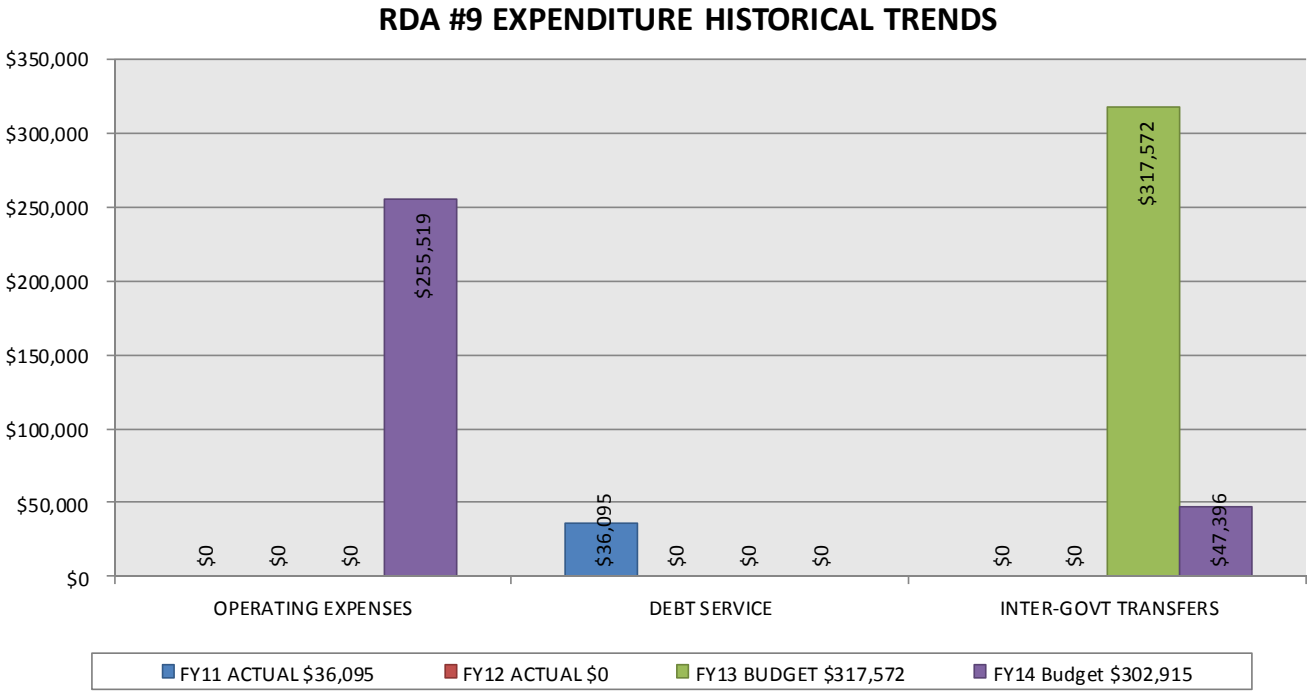
Transfer to the General Fund budget decreased by $70,176 for RDA #9's portion of the Sales Tax Bond Payment and administrative fee from the General Fund.

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 2014 functional summaries and the percentages they make of the RDA #9 budget of $302,915 which shows that Operating Expense is the largest expenditure for RDA #9 consuming 84% of their budget:



Following is a historical trends graph of the functional summaries for the RDA #9 expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



RDA #6 20-4616

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SPECIAL DEPARTMENT ALLOWANCES							
648801	APPROP. INCREASE IN FB	$0	$0	$204,830	$196,578	($8,252)	(4%)
651101	ADMINISTRATION & GENERAL	$0	$0	$41,251	$31,655	($9,596)	(23.3%)
DEBT SERVICE*							
681001	DEBT SERVICE - PRINCIPAL	$30,000	$30,000	$0	$0	$0	0%
INTER-GOVERNMENTAL TRANSFERS							
691004	TRANSFER TO GF	$0	$0	$12,951	$12,012	($939)	(7.3%)
	TOTAL RDA #6	**$30,000**	**$30,000**	**$259,032**	**$240,245**	**($18,787)**	**(7.3%)**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$0	$0	$246,081	$228,233	($17,848)	(7.3%)
	DEBT SERVICE	$30,000	$30,000	$0	$0	$0	0%
	INTER-GOVT TRANSFERS	$0	$0	$12,951	$12,012	($939)	(7.3%)
TOTAL FUNCTIONAL SUMMARIES		***$30,000***	***$30,000***	***$259,032***	***$240,245***	***($18,787)***	***(7.3%)***

Significant Expenditure and Staffing Changes

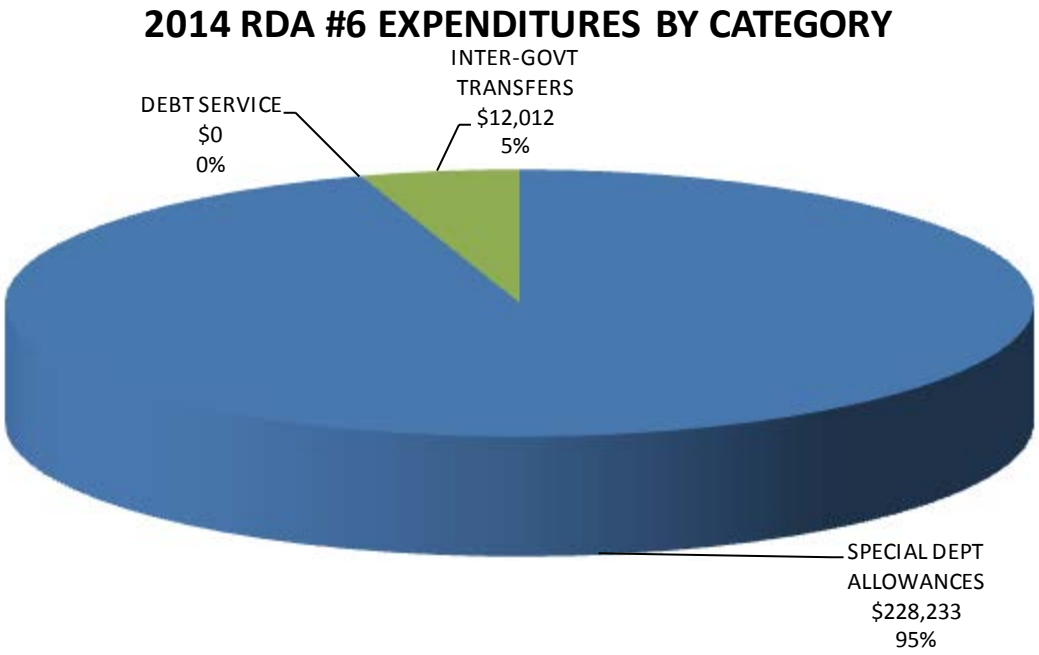
In fiscal year 2014, the RDA #6 is anticipating a slight decrease in fund balance since tax increment money to be received is less than the projected expenditures.

Administration & General expense is RDA #6's portion to the CDRA administration to cover their administration of this fund.

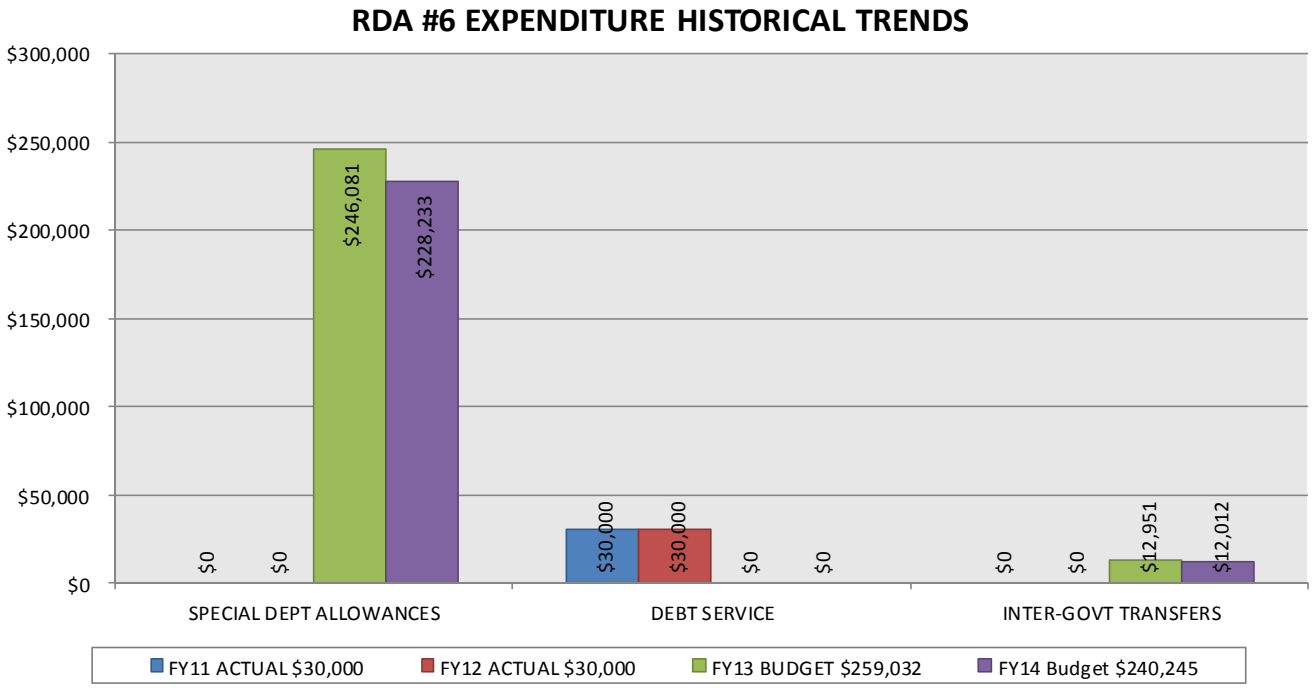
RDA #6 is transferring money to the General Fund to cover the overhead allocation charged to administer the fund.

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 2014 functional summaries and the percentages they make of the RDA #6 budget of $240,245 which shows that Special Department Allowance is the largest expenditure for the RDA #6 consuming 95% of their budget:



Following is a historical trends graph of the functional summaries for the RDA #6 expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



RDA #7 20-4617

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
OTHER PROFESSIONAL FEES							
631004	BANK PROFESSIONAL FEES	$4,630	$0	$0	$0	$0	0%
631006	OTHER PROFESSIONAL FEES	$19,432	$0	$0	$0	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
648801	APPROP. INCREASE IN FB	$0	$0	$232,925	$327,674	$94,749	40.7%
651101	ADMINSTRATION & GENERAL	$0	$0	$41,252	$0	($41,252)	(100%)
CAPITAL OUTLAY							
673001	CP - PROJECT	$60	$0	$0	$0	$0	0%
DEBT SERVICE							
681001	DEBT SERVICES-PRINCIPAL*	$155,000	$165,000	$0	$0	$0	0%
681002	DEBT SERVICES-INTEREST**	$10,908	$3,658	$0	$0	$0	0%
INTER-GOVERNMENTAL TRANSFERS							
691004	TRANSFER TO GF	$0	$0	$55,503	$17,246	($38,257)	(68.9%)
	TOTAL RDA #7	**$190,031**	**$168,658**	**$329,680**	**$344,920**	**$15,240**	**4.6%**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$24,062	$0	$274,177	$327,674	$53,497	19.5%
	CAPITAL OUTLAY	$60	$0	$0	$0	$0	0%
	DEBT SERVICE	$165,908	$168,658	$0	$0	$0	0%
	INTER-GOVT TRANSFERS	$0	$0	$55,503	$17,246	($38,257)	(68.9%)
TOTAL FUNCTIONAL SUMMARIES		***$190,031***	***$168,658***	***$329,680***	***$344,920***	***$15,240***	***4.6%***

Significant Expenditure and Staffing Changes

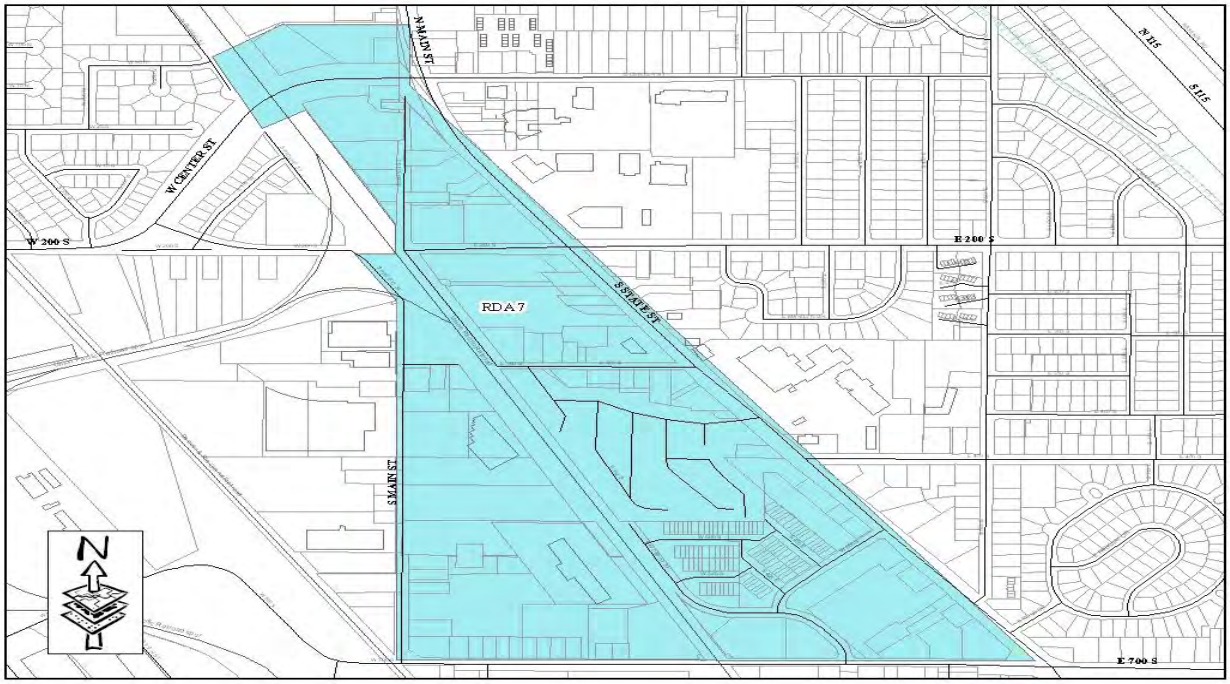
There are no budgeted personnel in RDA #7. In 2012, RDA #7 made the final payment on the 1996 A & B Revenue Refunding Bonds.

In fiscal year 2014, RDA #7 is anticipating an increase in fund balance since tax increment money to be received is more than the projected expenditures. This accounts for the increase from fiscal year 2013 projections of $94,749.

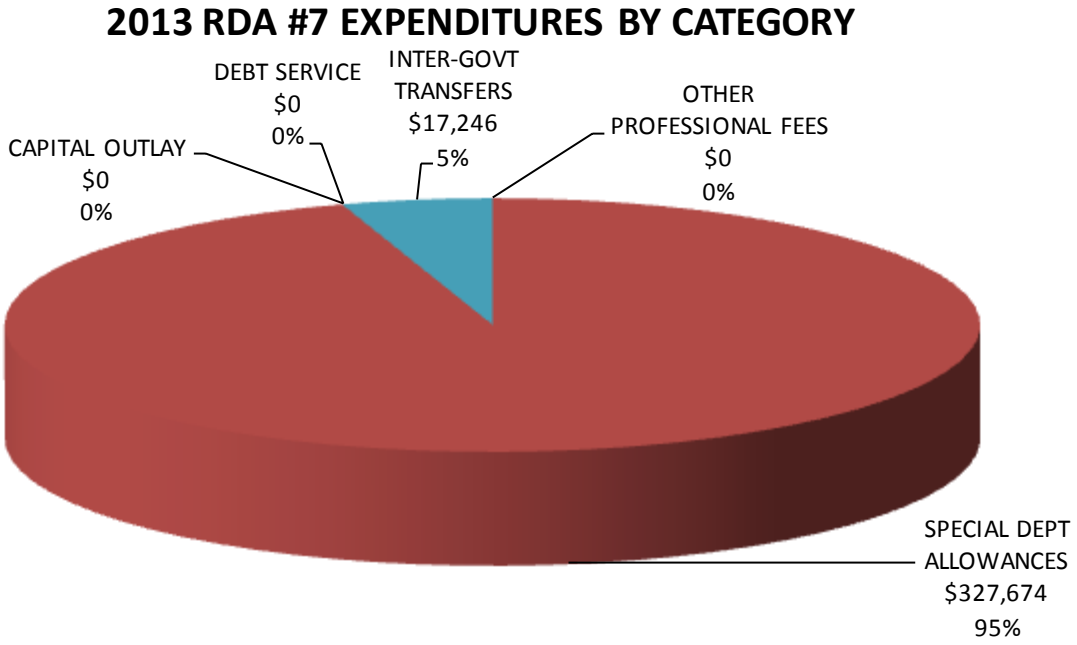
In fiscal year 2014, the RDA #7 is not transferring a portion to cover the CDRA administration therefore this accounts for the decrease of $41,252 to a zero budget.

In fiscal year 2014, the RDA #7 is transferring $17,246 to the General Fund to cover the overhead allocation charged to administer the fund in the as well as RDA #7's portion of the Sales Tax Bond Payment.

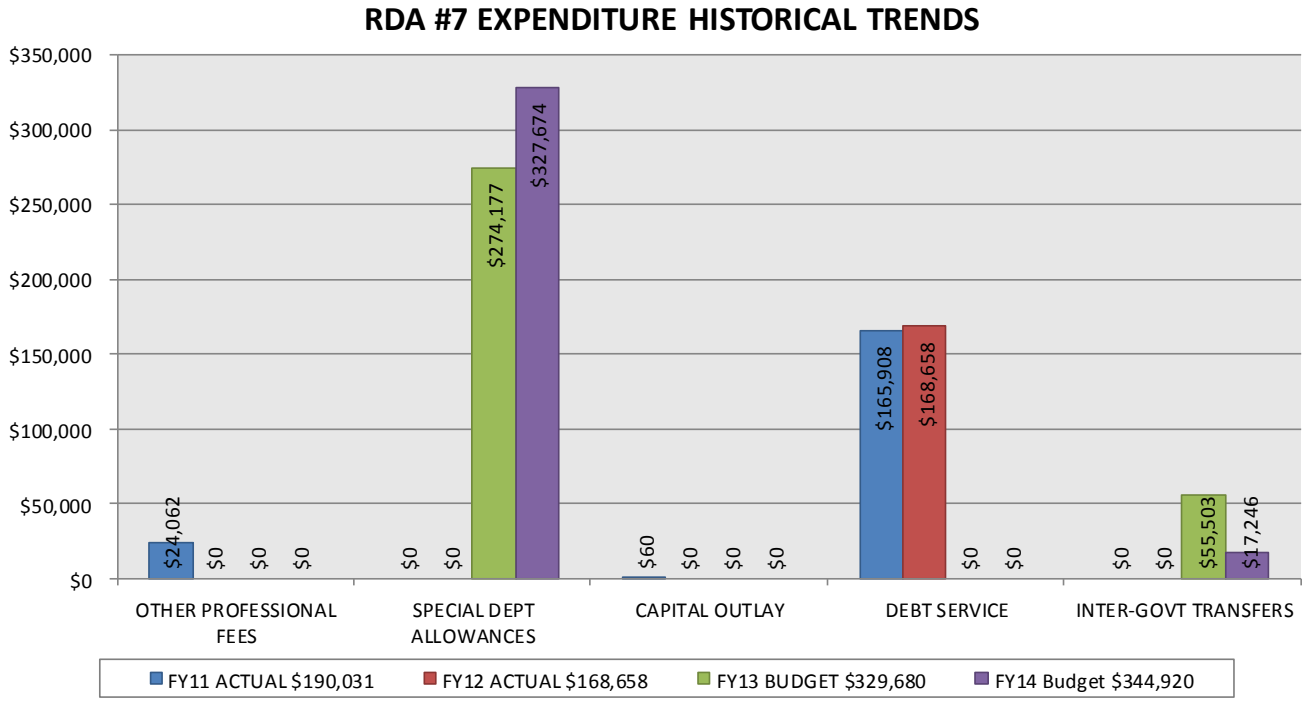
RDA #7 – West Side Central Business District - Runs North and South starting at approximately 50 North to 700 South from North Main in the West to State Street in the East.



Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the RDA #7 budget of $344,920 which shows that Special Department Allowances is the largest expenditure for the RDA #7 consuming 95% of their budget:



Following is a historical trends graph of the functional summaries for the RDA #7 expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



RDA #8 20-4618

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
OTHER PROFESSIONAL FEES							
631004	BANK PROFESSIONAL FEES	$2,000	$2,000	$3,200	$2,000	($1,200)	(37.5%)
SPECIAL DEPARTMENT ALLOWANCES							
648801	APPROP. INCREASE IN FB	$0	$0	$0	$21,484	$21,484	100%
651101	ADMINISTRATION & GENERAL	$0	$0	$41,250	$0	($41,250)	(100%)
DEBT SERVICE							
681001	DEBT SERVICES-PRINCIPAL	$145,000	$142,000	$148,000	$155,000	$7,000	4.7%
681002	DEBT SERVICES-INTEREST	$24,503	$18,703	$12,881	$6,665	($6,216)	(48.3%)
INTER-GOVT TRANSFERS							
691004	TRANSFER TO GF	$0	$0	$60,924	$9,745	($51,179)	(84%)
	TOTAL RDA #8	**$171,503**	**$162,703**	**$266,255**	**$194,894**	**($71,361)**	**(26.8%)**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$2,000	$2,000	$44,450	$23,484	($20,966)	(47.2%)
	DEBT SERVICE	$169,503	$160,703	$160,881	$161,665	$784	0.5%
	INTER-GOVT TRANSFERS	$0	$0	$60,924	$9,745	($51,179)	(84%)
TOTAL FUNCTIONAL SUMMARIES		***$171,503***	***$162,703***	***$266,255***	***$194,894***	***($71,361)***	***(26.8%)***

Significant Expenditure and Staffing Changes

There are no budgeted personnel in RDA #8.

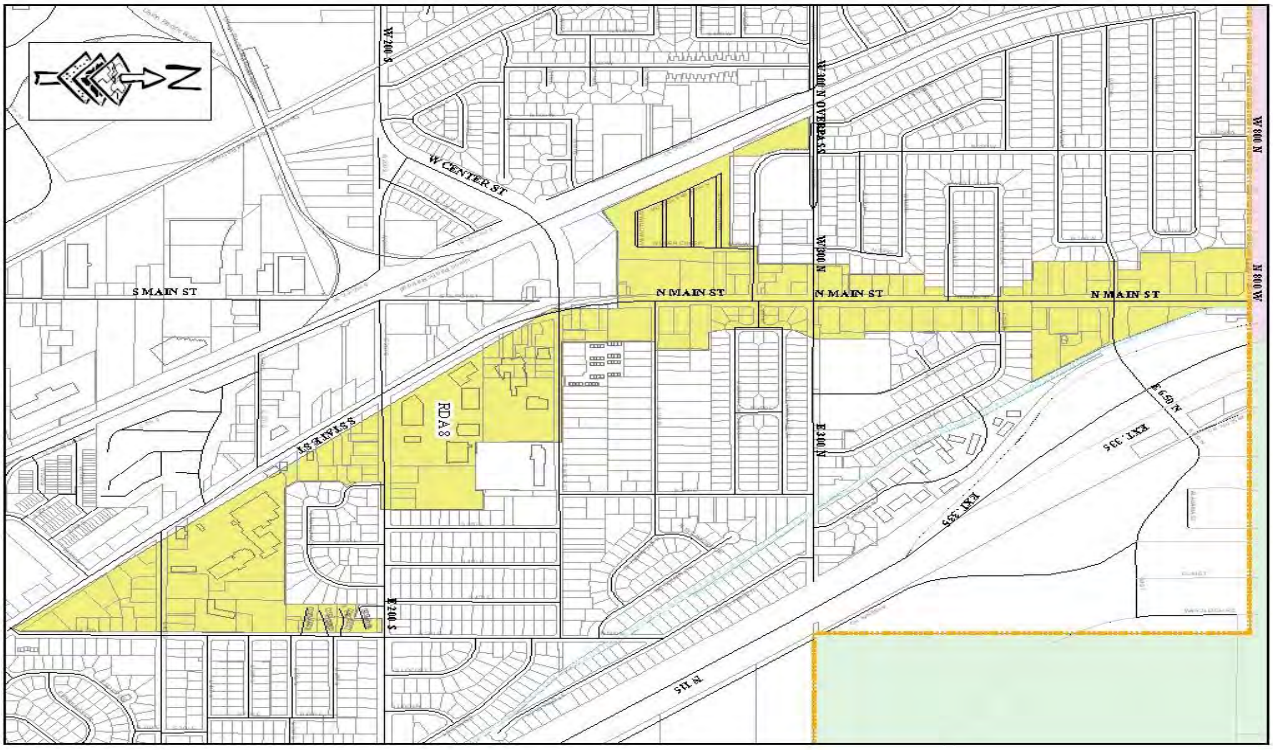
In fiscal year 2014, RDA #8 is projected to have an increase in fund balance of $21,484 which accounts for the allocation from a zero budget in prior fiscal years.

Administration & General expense is RDA #8's portion to the CDRA administration to cover their administration of this fund.

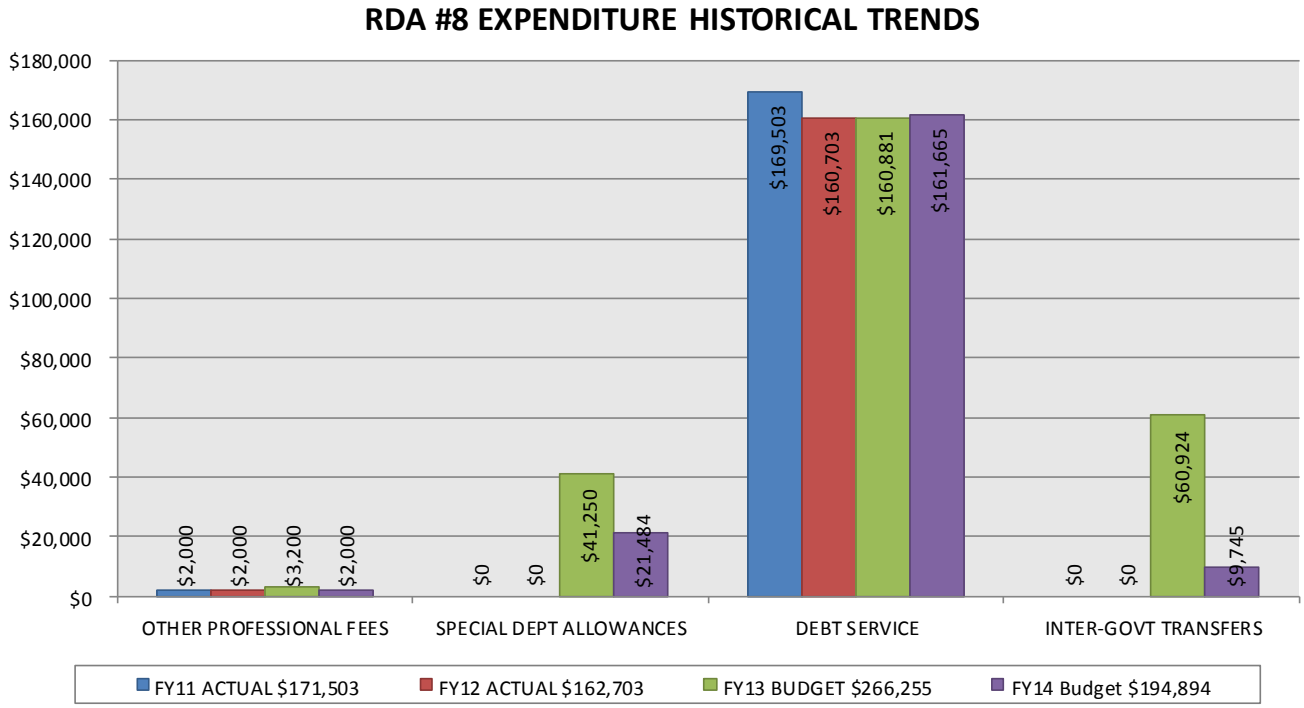
Payment for Series 2004 Tax Increment Revenue Refunding Bonds used to refinance the Series 2000 Revenue Bonds with a starting balance of $1,399,000 and has an ending date of 5/15/2014.

In fiscal year 2014, the RDA #8 is transferring $9,745 to the General Fund to cover the overhead allocation charged to administer the fund in the as well as RDA #8's portion of the Sales Tax Bond Payment.

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 historical trends graph of the functional summaries for the RDA #8 expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



RDA #10 20-4619

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SPECIAL DEPARTMENT ALLOWANCES							
651101	ADMINISTRATION & GENERAL	$0	$0	$41,250	$0	($41,250)	(100%)
DEBT SERVICE							
681001	DEBT SERVICE – PRINCIPAL	$140,456	$0	$0	$0	$0	0%
681002	DEBT SERVICE -INTEREST	$14,028	$0	$0	$0	$0	0%
INTER-GOVERNMENTAL TRANSFERS							
691004	TRANSFER TO GF	$0	$0	$312,216	$338,242	$26,026	8.3%
	TOTAL RDA #10	**$154,484**	**$0**	**$353,466**	**$338,242**	**($15,224)**	**(4.3%)**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$0	$0	$41,250	$0	($41,250)	(100%)
	DEBT SERVICE	$154,484	$0	$0	$0	$0	0%
	INTER-GOVT TRANSFERS	$0	$0	$312,216	$338,242	$26,026	8.3%
TOTAL FUNCTIONAL SUMMARIES		***$154,484***	***$0***	***$353,466***	***$338,242***	***($15,224)***	***(4.3%)***

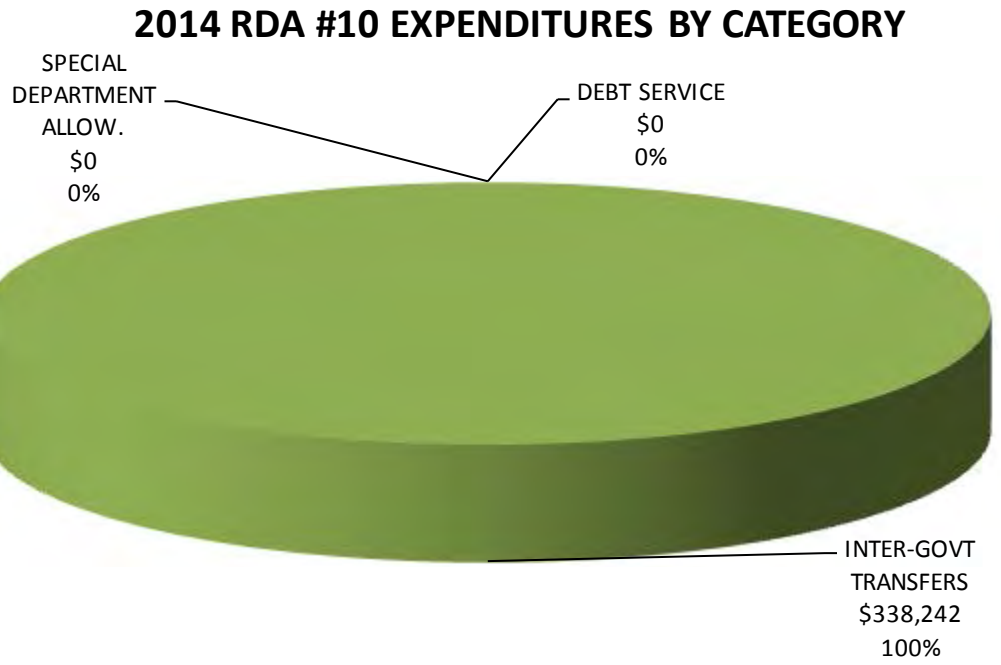
Significant Expenditure and Staffing Changes

There are no budgeted personnel in RDA #10. Administration & General expense is RDA #10's portion to the CDRA administration to cover their administration of this fund.

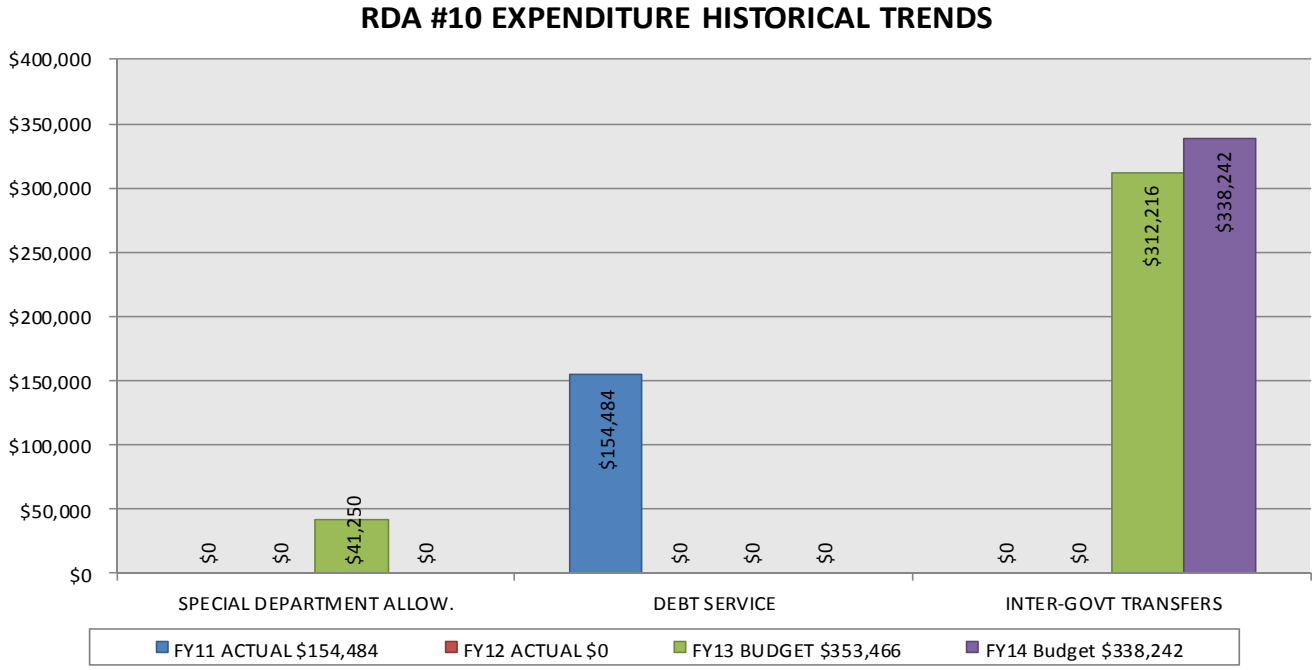
In fiscal year 2014, RDA #10 is transferring $338,242 to the General Fund to cover the overhead allocation charged to administer the fund in the as well as RDA #10's portion of the Sales Tax Bond Payment.

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 2014 functional summaries and the percentages they make of the RDA #10 budget of $338,242 which shows that Inter-governmental Transfers is the largest expense for RDA#10 consuming 100% of their budget:



Following is a historical trends graph of the functional summaries for the RDA #10 expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



ECONOMIC DEVELOPMENT AGENCY (EDA) #1 20-4621

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SPECIAL DEPARTMENT ALLOWANCES							
648801	APPROP. INCREASE IN FB	$0	$0	$176,307	$0	($176,307)	(100%)
INTER-GOVERNMENTAL TRANSFERS							
691001	TRANSFER OTHER FUNDS	$0	$5,505	$202,400	$0	($202,400)	(100%)
691004	TRANSFER TO GF	$0	$0	$19,931	$0	($19,931)	(100%)
	TOTAL EDA #1	**$0**	**$5,505**	**$398,638**	**$0**	**($398,638)**	**(100%)**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$0	$0	$176,307	$0	($176,307)	(100%)
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
	INTER-GOVT TRANSFERS	$0	$5,505	$222,331	$0	($222,331)	(100%)
TOTAL FUNCTIONAL SUMMARIES		***$0***	***$5,505***	***$398,638***	***$0***	***($398,638)***	***(100%)***

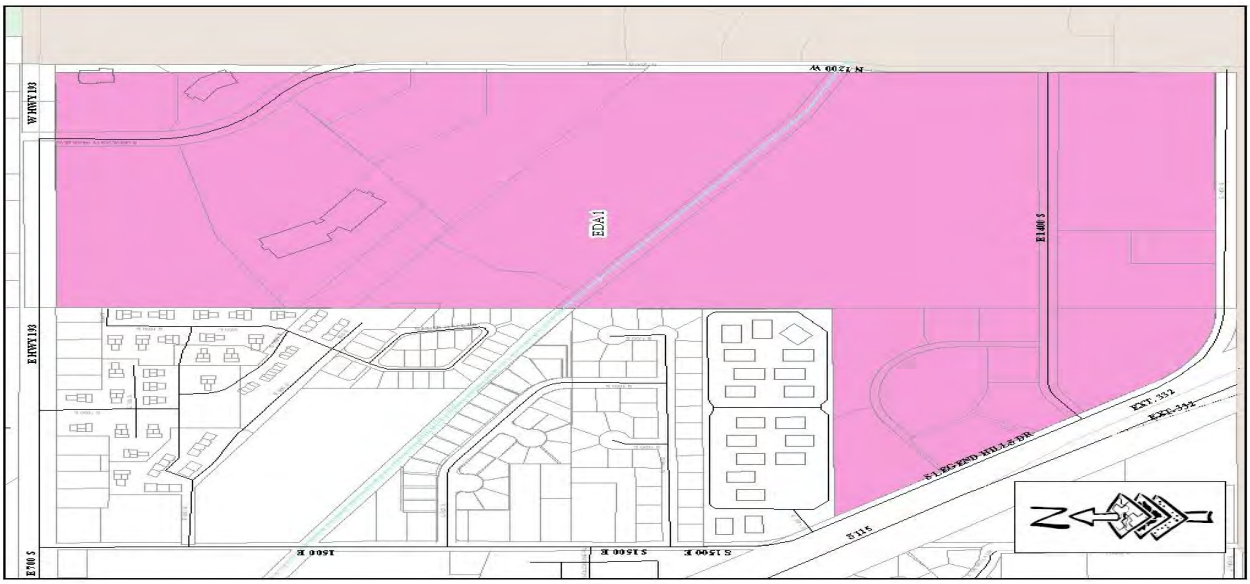
Significant Expenditure and Staffing Changes

In fiscal year 2014, EDA #1 is not anticipating an increase in fund balance since tax increment money to be received is less than the projected expenditures. This accounts for the decrease by $176,307 to a zero budget.

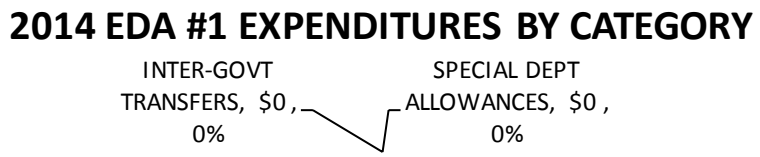
Transfer to other fund consists of a transfer to Capital Improvements Fund – Fund 45 from EDA #1 for the Legend Hills Project in fiscal year 2013 which will not occur in fiscal year 2014.

In fiscal year 2014, the EDA #1 is not transferring to the General Fund to cover the overhead allocation charged to administer the EDA #1 fund.

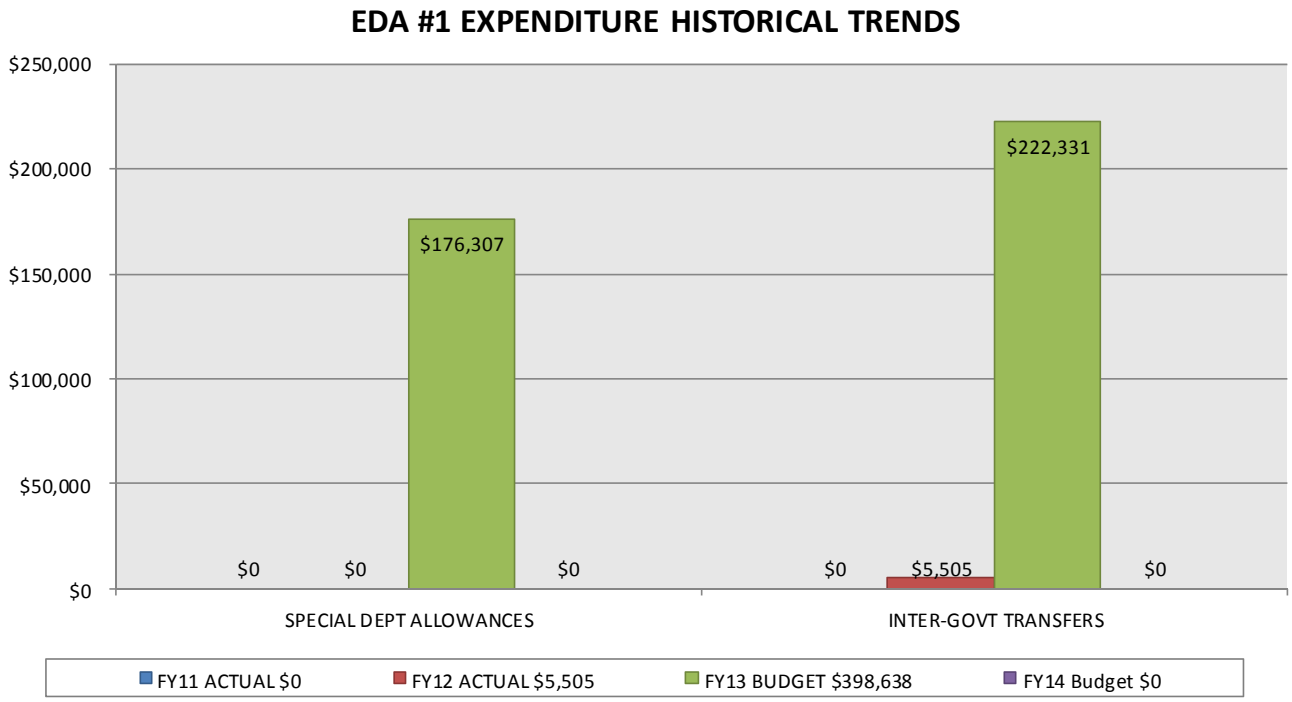
EDA #1 – Cowley Adams Economic Development Area – Runs South from SR193 to 1450 South and runs East from the Legend Hills Drive area to the East City boundary of 1200 West.



Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the EDA #1 zero budget which shows that all expenditures are zero:



Following is a historical trends graph of the functional summaries for the EDA #1 expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



ECONOMIC DEVELOPMENT AGENCY (EDA) #2 20-4622

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SPECIAL DEPARTMENT ALLOWANCES						
651101 ADMINSTRATION & GENERAL	$0	$0	$41,251	$0	($41,251)	(100%)
INTER-GOVERNMENTAL TRANSFERS						
691004 TRANSFER TO GF	$0	$0	$346,783	$476,151	$129,368	37.3%
TOTAL EDA #2	**$0**	**$0**	**$388,034**	**$476,151**	**$88,117**	**22.7%**
FUNCTIONAL SUMMARY						
OPERATING EXPENSES	$0	$0	$41,251	$0	($41,251)	(100%)
DEBT SERVICE	$0	$0	$0	$0	$0	0%
INTER-GOVT TRANSFERS	$0	$0	$346,783	$476,151	$129,368	37.3%
TOTAL FUNCTIONAL SUMMARIES	***$0***	***$0***	***$388,034***	***$476,151***	***$88,117***	***22.7%***

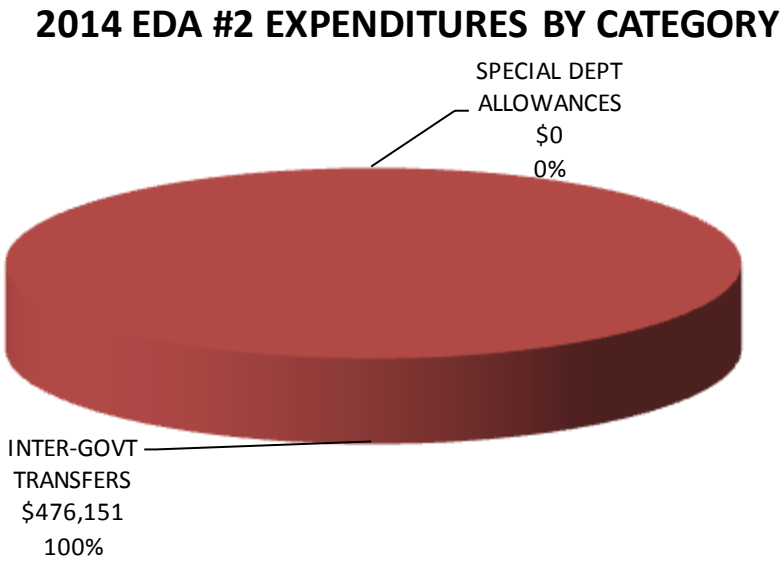
Significant Expenditure and Staffing Changes

Administration & General expense is EDA #2's portion to the CDRA administration to cover their administration of this fund.

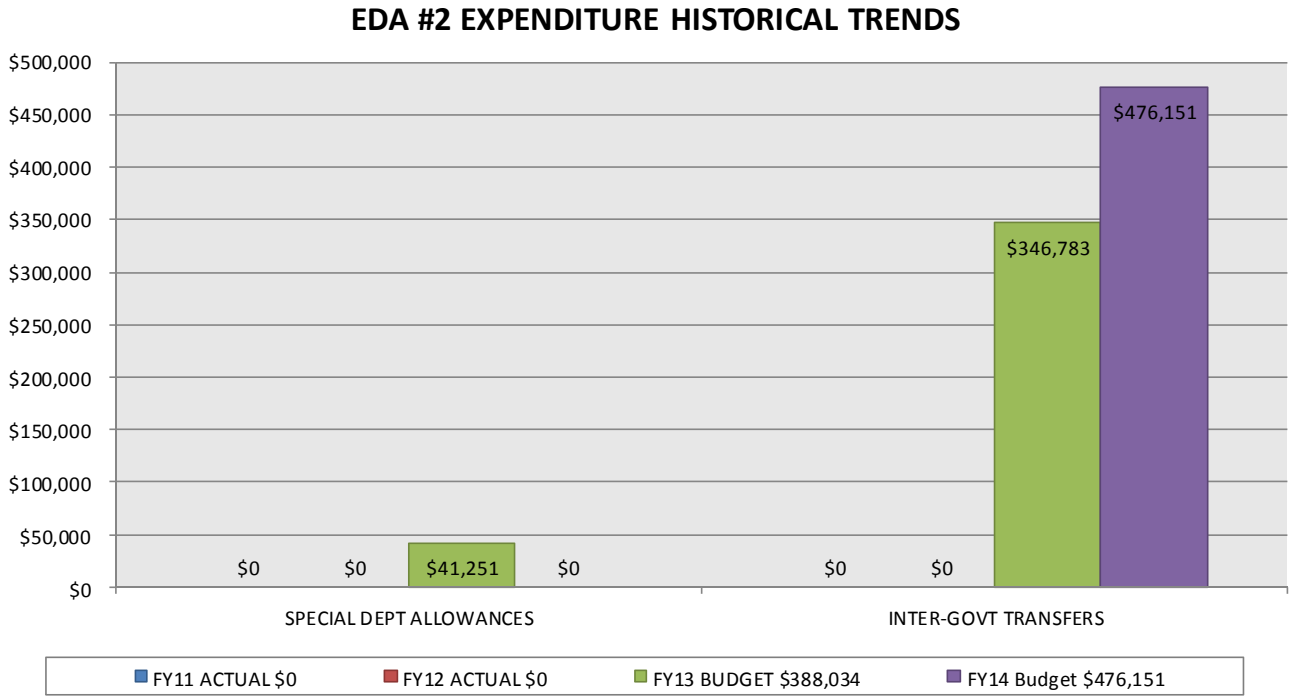
In fiscal year 2014, the EDA #2 is transferring $476,151 to the General Fund to cover the overhead allocation charged to administer the EDA #2 fund as well as the EDA #2's portion of the Sales Tax Bond Payment.

EDA #2 – 1700 South Economic Development Area

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the EDA #2 budget of $476,151 which shows that Inter-governmental Transfers is the largest expenditure for the EDA #2 consuming 100% of their budget:



Following is a historical trends graph of the functional summaries for the EDA #2 expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



ECONOMIC DEVELOPMENT AGENCY (EDA) #3 20-4623

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SPECIAL DEPARTMENT ALLOWANCES							
645004	DEVELOPER INCREMENTS	$0	$0	$839,424	$658,005	($181,419)	(21.6%)
648801	APPROP. INCREASE IN FB	$0	$0	$133,079	$104,318	($28,761)	(21.6%)
INTER-GOVERNMENTAL TRANSFERS							
691004	TRANSFER TO GF	$0	$0	$51,184	$40,122	($11,062)	(21.6%)
	TOTAL EDA #3	**$0**	**$0**	**$1,023,687**	**$802,445**	**($221,242)**	**(21.6%)**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$0	$0	$972,503	$762,323	($210,180)	(21.6%)
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
	INTER-GOVT TRANSFERS	$0	$0	$51,184	$40,122	($11,062)	(21.6%)
TOTAL FUNCTIONAL SUMMARIES		***$0***	***$0***	***$1,023,687***	***$802,445***	***($221,242)***	***(21.6%)***

Significant Expenditure and Staffing Changes

Economic Development Area #3 (EDA #3) was a newly created EDA area in fiscal year 2013.

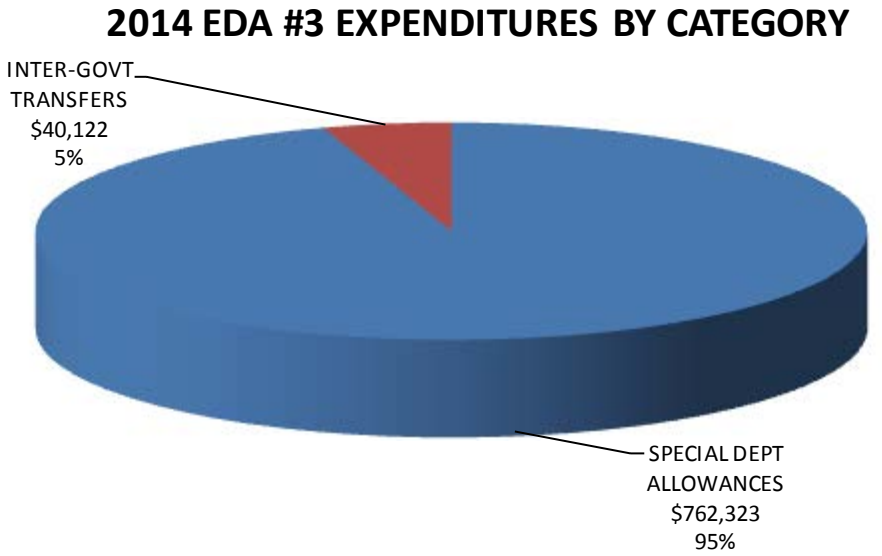
Developer Increment Budget decreased from fiscal year 2013 by $181,419 and contains money set aside to be used to incentivize developers to develop within the EDA #3 area.

In fiscal year 2014, EDA #3 is anticipating a decrease in fund balance since tax increment money to be received is less than the projected expenditures.

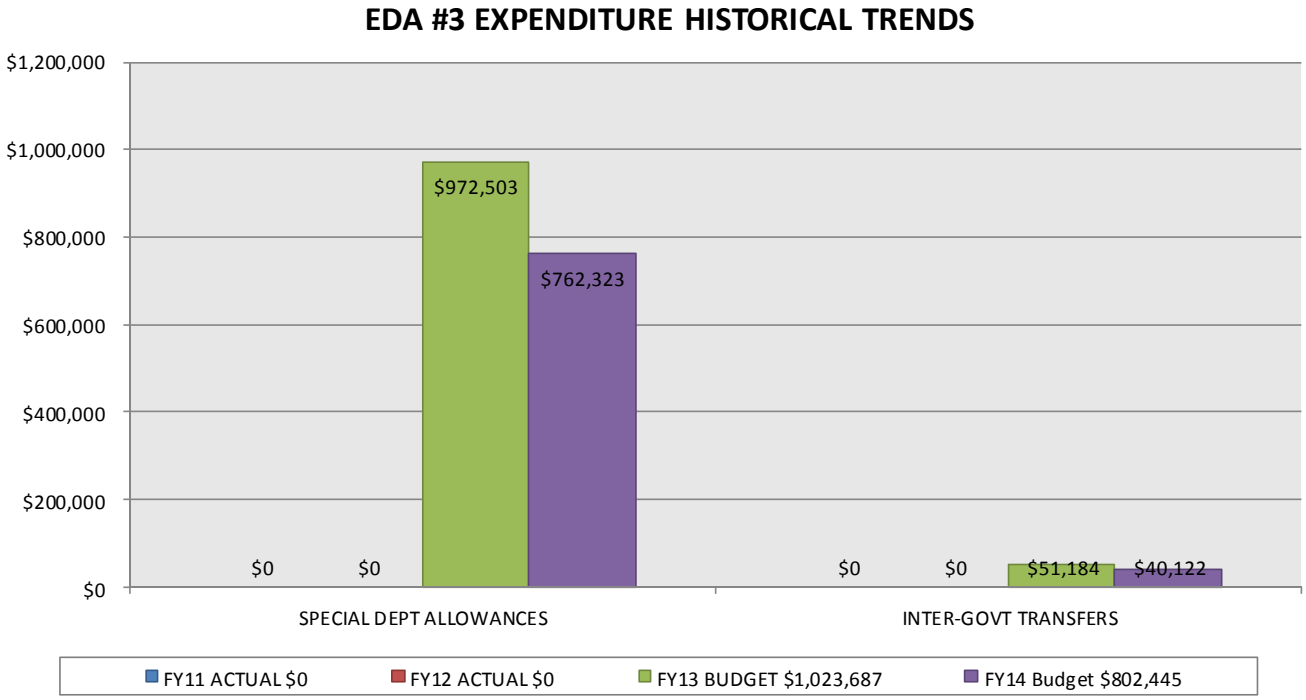
In fiscal year 2014, the EDA #3 is transferring $40,122 to the General Fund to cover the overhead allocation charged to administer the EDA #3 fund.

EDA #3 – ATK Economic Development Area

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the EDA #3 budget of $802,445 which shows that Special Department Allowances is the largest expenditure for the EDA #3 consuming 95% of their budget:



Following is a historical trends graph of the functional summaries for the EDA #3 expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



The Inter-Governmental Transfers expenditures make up zero percent of the Total Clearfield City Community Development and Renewal Agency (CDRA) Budget with zero expenditures and is made up by the following divisions:

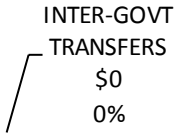
Community Development
4811 – Transfers to Other Funds

Following is a summary table showing the Inter-Governmental Transfers expenditures broken down by each division:

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
INTER-GOVERNMENTAL TRANSFERS						
4800 4810 4811 TRANSFERS TO OTHER FUNDS	$893,132	$815,862	$0	$0	$0	0%
TOTAL INTER-GOVT TRANSFERS EXPENDITURES	**$893,132**	**$815,862**	**$0**	**$0**	**$0**	**0%**

Following is a graph showing the percentage each division makes up of the Inter-Governmental Transfers budget:

2014 INTER-GOVERNMENTAL TRANSFERS EXPENDITURES BY CATEGORY



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 CDRA Inter-Governmental Transfers Division since it only includes budgets for transfers to other funds.

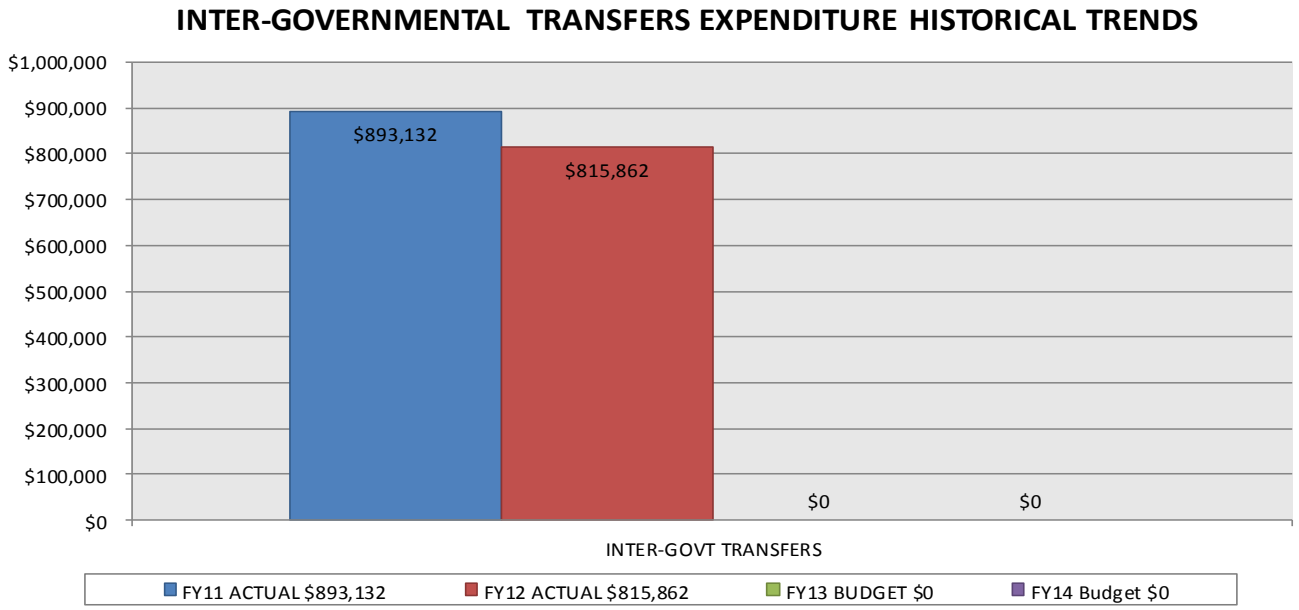
Significant Expenditure and Staffing Changes

Transfers to the General Fund budget remained a zero budget based on expenditure historical trends and the CDRA's 81.41% of the Sales Tax Bond Payment for construction of the Aquatic Center and 200 South Overpass being transferred within each EDA & RDA division.

CDRA INTER-GOVERNMENTAL TRANSFERS 20-4811

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
INTER-GOVERNMENTAL TRANSFERS							
691004	TRANSFER TO GF	$893,132	$815,862	$0	$0	$0	0%
691005	TRANSFER TO EF	$0	$0	$0	$0	$0	0%
	TOTAL CDRA CED ADMIN.	**$893,132**	**$815,862**	**$0**	**$0**	**$0**	**0%**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$0	$0	$0	$0	$0	0%
	INTER-GOVT TRANSFERS	$893,132	$815,862	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$893,132***	***$815,862***	***$0***	***$0***	***$0***	***0%***

Following is a historical trends graph of the functional summaries for the CDRA Inter-Governmental Transfers expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



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 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
MBA SALES TAX BOND						
4700 4710 4711 MBA SALES TAX BONDS	$61,815	$0	$0	$0	$0	0%
TOTAL INTER-GOVT TRANSFERS EXPENDITURES	**$61,815**	**$0**	**$0**	**$0**	**$0**	**0%**

Following is a graph showing the percentage each division makes up of the MBA Sales Tax Bond budget:

2014 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.

Division Purpose

The purpose of the Municipal Building Authority Fund 21 is to account for the expenditures associated with the MBA Sales Tax Bond Payments.

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 had a final payment on 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 2014.

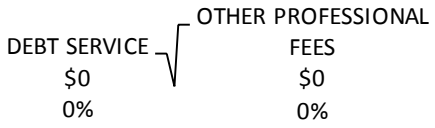
Bank Professional Fees – Contain the Bank Trustee Fees for the Refunding Bond Debt.

MBA SALES TAX BONDS 21-4711

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
OTHER PROFESSIONAL FEES							
631004	BANK PROFESSIONAL FEES	$0	$0	$0	$0	$0	0%
DEBT SERVICE*							
681001	DEBT SERVICE-PRINCIPAL	$60,000	$0	$0	$0	$0	0%
681002	DEBT SERVICES-INTEREST	$1,815	$0	$0	$0	$0	0%
	TOTAL MBA SALES TAX BONDS	**$61,815**	**$0**	**$0**	**$0**	**$0**	**0%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$0	$0	$0	$0	$0	0%
	OPERATING EXPENSES	$0	$0	$0	$0	$0	0%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$61,815	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$61,815***	***$0***	***$0***	***$0***	***$0***	***0%***

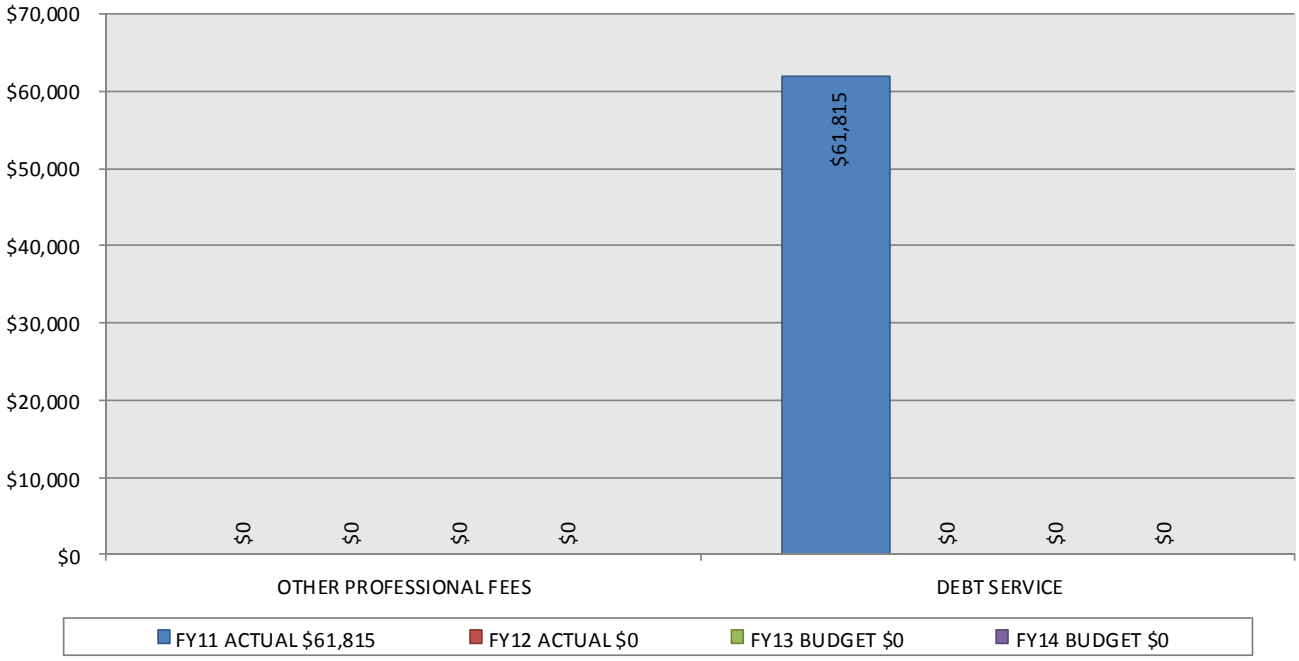
Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the MBA Sales Tax Bond zero budget and shows that the MBA Sales Tax Bond does not have a budget in fiscal year 2014 since their debt service portion was completed in fiscal year 2011:

2014 MBA SALES TAX BOND EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the MBA Sales Tax Bond expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:

MBA SALES TAX BOND EXPENDITURE HISTORICAL TRENDS



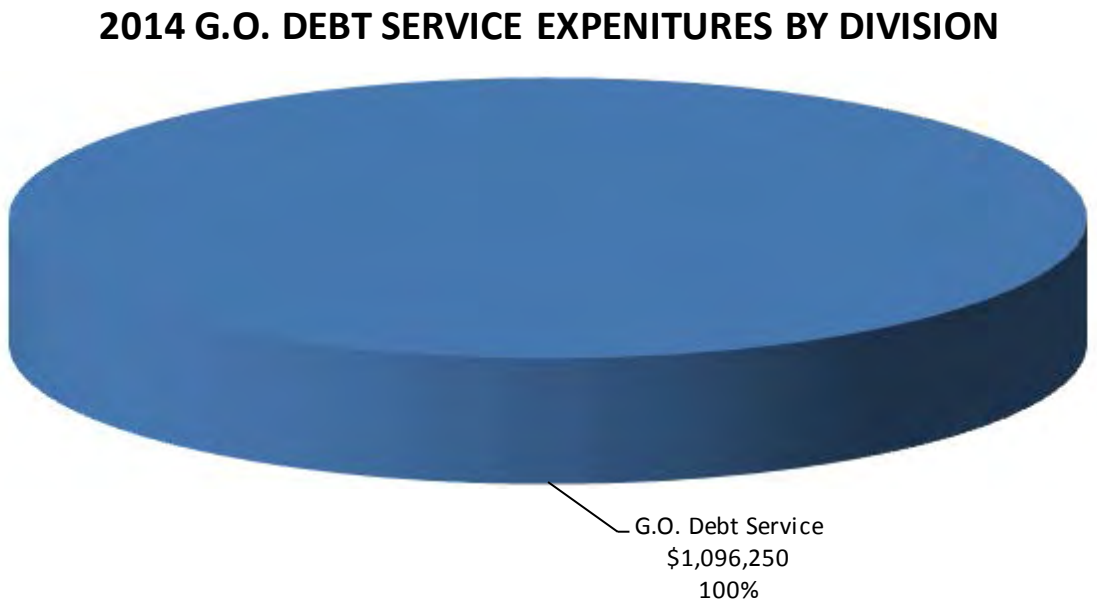
The General Obligation Bond expenditures make up 3% of the Total City-wide Budget with $1,090,250 in expenditures and is made up by the following divisions:

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
G.O. DEBT SERVICE						
4700 4710 4711 G.O. SERIAL BOND	$1,096,450	$1,094,050	$1,090,650	$1,096,250	$5,600	0.5%
TOTAL G.O. DEBT SERVICE EXPENDITURES	**$1,096,450**	**$1,094,050**	**$1,090,650**	**$1,096,250**	**$5,600**	**0.5%**

Following is a graph showing the percentage each division makes up of the G.O. Debt Service budget:



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

Division Purpose

The purpose of the General Obligations Bond division is to account for the G.O. Bond payments.

Significant Expenditure and Staffing Changes

There were no significant expenditure changes.

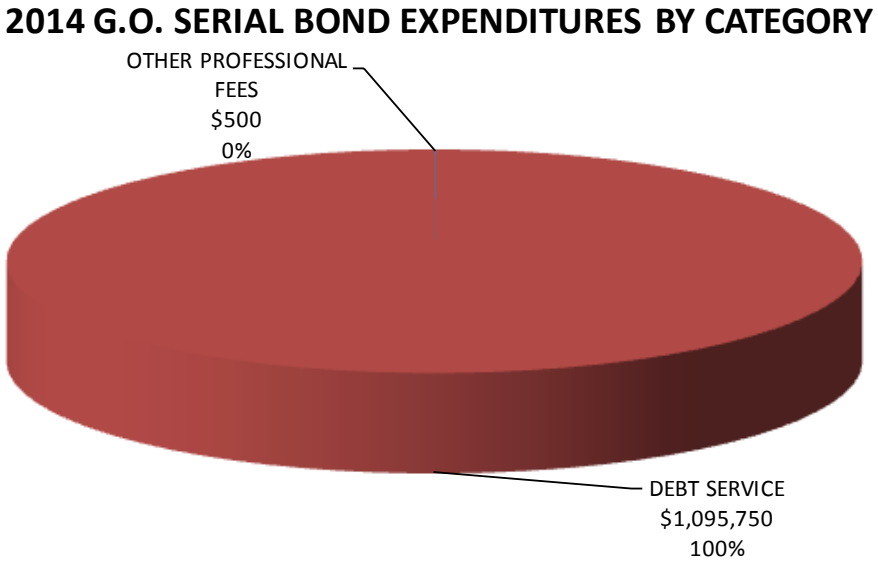
*Debt Service – In 1998, the City issued $2,300,000 in General Obligation Bonds with the final payment scheduled for 2/1/09. Also included in the debt, the City refinanced Series 2005 General Obligation Bonds for $10,025,000 with a final payment scheduled for 2/1/21. The General Obligation Bonds were 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.

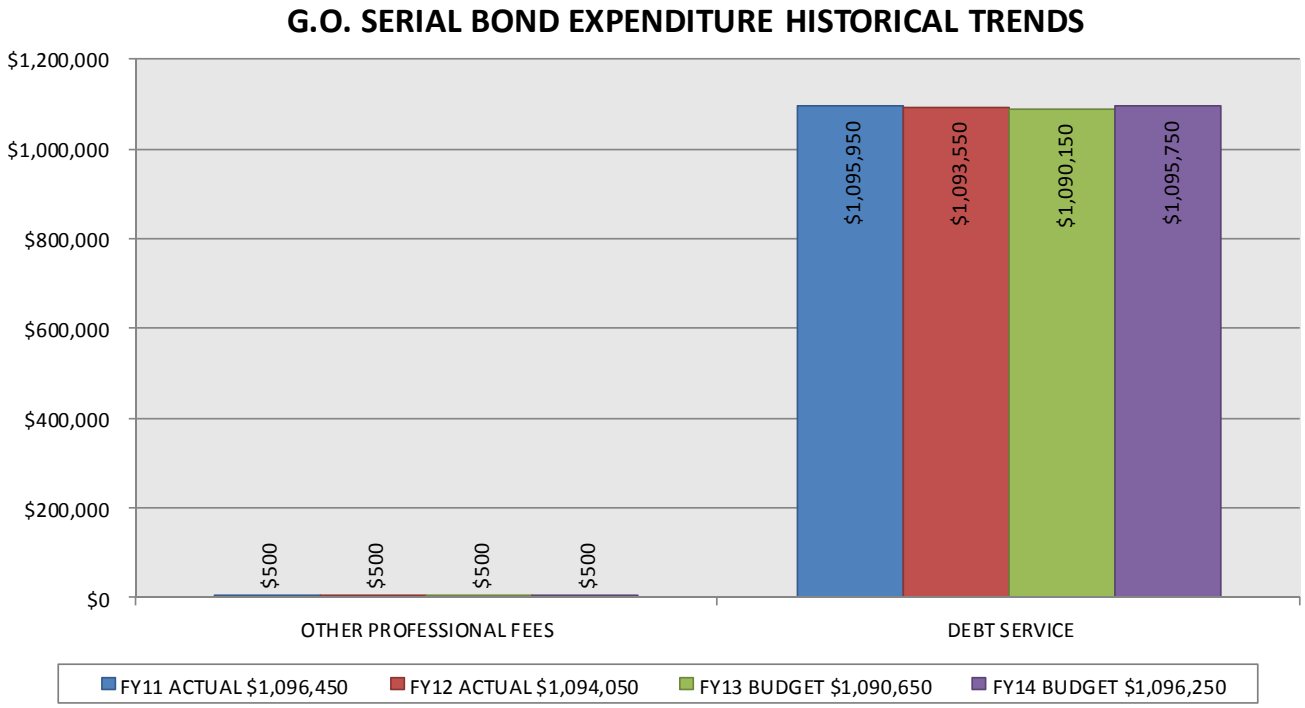
GENERAL OBLIGATIONS BONDS 31-4711

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
OTHER PROFESSIONAL FEES							
631004	BANK PROFESSIONAL FEES	$500	$500	$500	$500	$0	0%
DEBT SERVICE*							
681001	DEBT SERVICE-PRINCIPAL	$685,000	$710,000	$735,000	$770,000	$35,000	4.8%
681002	DEBT SERVICES-INTEREST	$410,950	$383,550	$355,150	$325,750	($29,400)	(8.3%)
	TOTAL G.O. BONDS	**$1,096,450**	**$1,094,050**	**$1,090,650**	**$1,096,250**	**$5,600**	**0.5%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$0	$0	$0	$0	$0	0%
	OPERATING EXPENSES	$500	$500	$500	$500	$0	0%
	CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
	DEBT SERVICE	$1,095,950	$1,093,550	$1,090,150	$1,095,750	$5,600	0.5%
TOTAL FUNCTIONAL SUMMARIES		***$1,096,450***	***$1,094,050***	***$1,090,650***	***$1,096,250***	***$5,600***	***0.5%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the G.O. Serial Bond budget of $1,096,250 which shows that Debt Service is the largest expenditure for the G.O. Serial Bond consuming 100% of their budget:



Following is a historical trends graph of the functional summaries for the G.O. Serial Bond expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



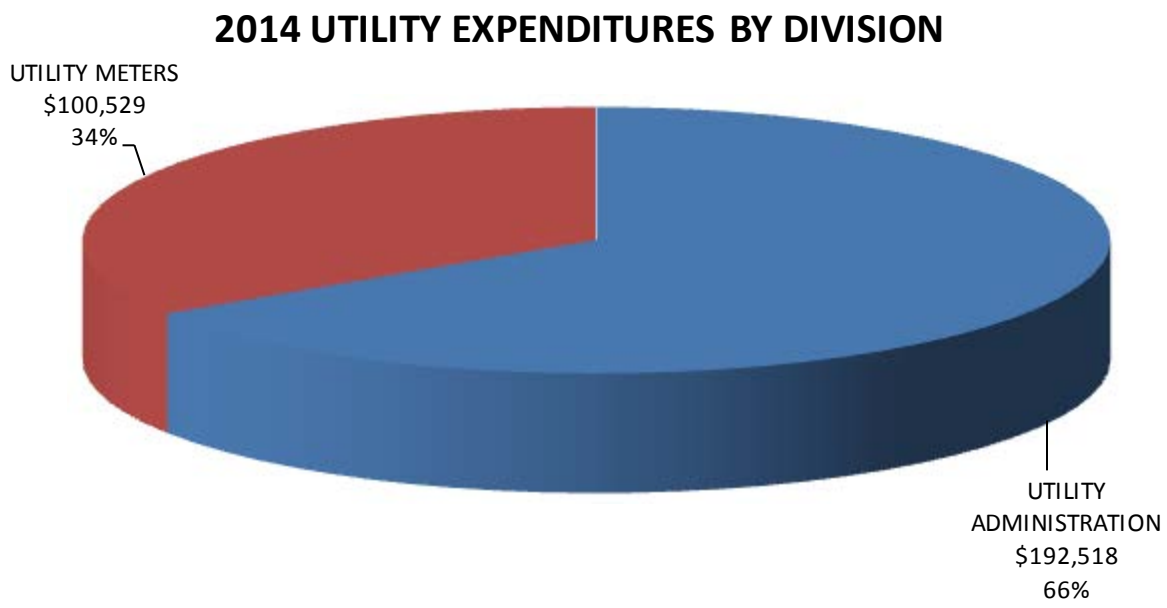
The Utility expenditures make up 1% of the Total City-wide Budget with $293,047 in expenditures and is made up by the following divisions:

Utility
- 5011 – Utility Administration
- 5012 – Utility Meters

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

				FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
UTILITY									
5000	5050	5011	UTILITY ADMINISTRATION	$199,046	$156,497	$181,035	$192,518	$11,483	6.3%
		5012	UTILITY METERS	$81,110	$98,952	$93,484	$100,529	$7,045	7.5%
TOTAL UTILITY EXPENDITURES				**$280,156**	**$255,449**	**$274,519**	**$293,047**	**$18,528**	**6.7%**

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



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

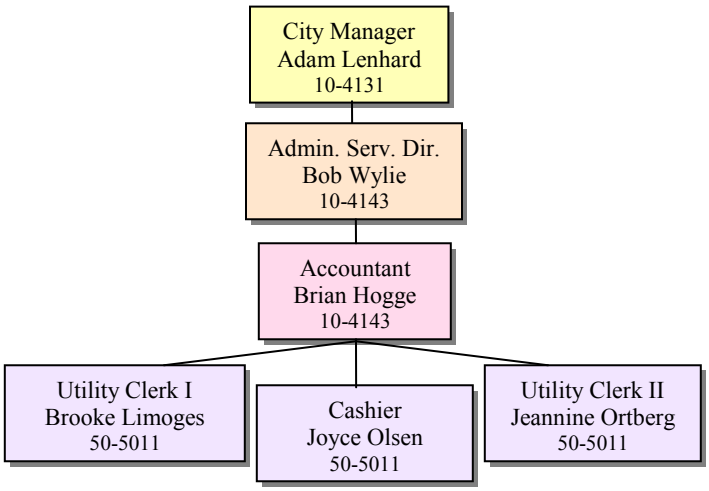
Mission Statement

"It is the mission of the Utility Administration Division to provide support and quality service to the Residents, Customers, and Employees of Clearfield City."

Division Purpose

The purpose of the Utility Administration Division is to provide administrative support and cash receipting to the Residents, Customers, and Employees of Clearfield City.

As of July 1, 2013



Key Workload Indicators

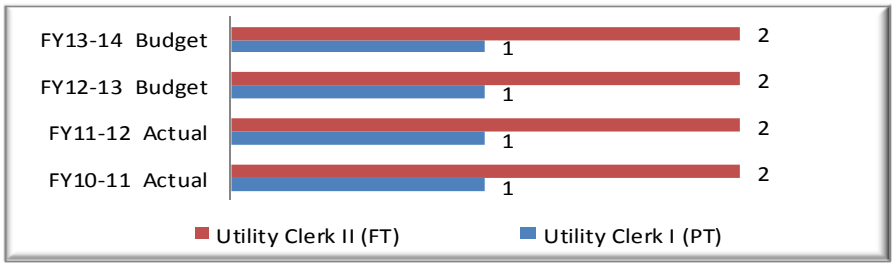
- Bill approximately 80,000 Utility Accounts (annually).
- Receipted $14,000,000 in 76,000 receipts.
- Prepared approximately 1,675 Work Orders (annually).
- Prepared approximately 12,300 late notices with related fees (annually - $123,000).
- Prepared approximately 1,750 shut-off notices (annually - $43,750).
- Prepared approximately 1,200 customer account adjustments.
- Processed 600 new utility accounts.
- Processed 485 terminated accounts.
- Prepared and calculated annual utility billings totaling approximately $8,484,000.
- Maintain and bill approximately 6,700 Utility Accounts (monthly).

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
Enterprise Fund				
Utility Administration				
Cashier (PT)	1	1	1	1
Utility Clerk II (FT)	2	2	2	2
Total Enterprise Fund Utility 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



Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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	FY14 % Proj.
-	Services	Research and provide new payment options to customers	100%
-	Services	Research recurring credit card payment options	100%
-	Services	Research e0mail statement options	100%

Fiscal Year 2012-2013 Accomplishments

- Enhanced and revised utility billing statement; change printing and mailing vendor.
- Issued and completed solid waste disposal RFP.

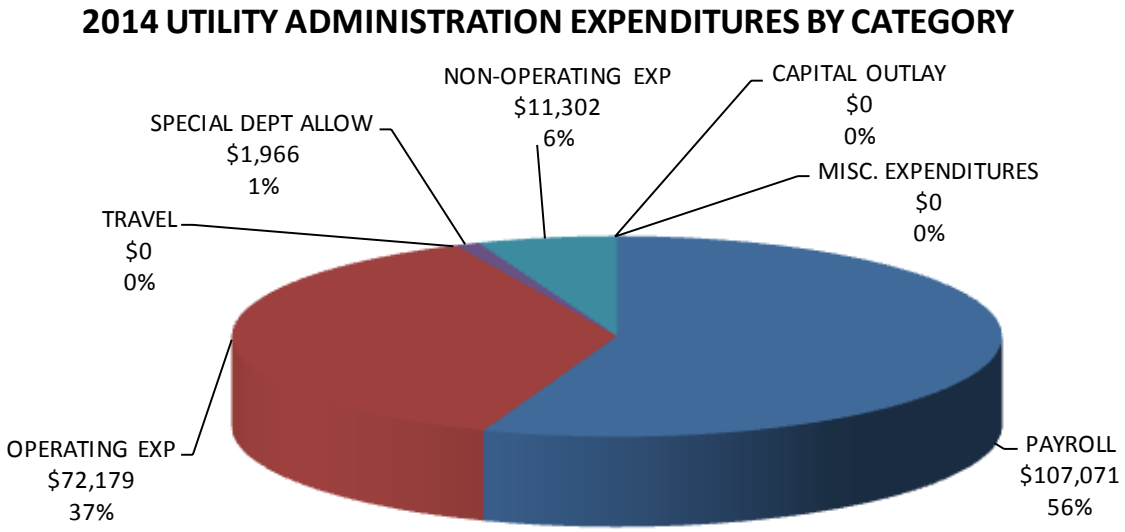
Significant Expenditure and Staffing Changes

There is no significant staffing or expenditures changes in fiscal year 2014.

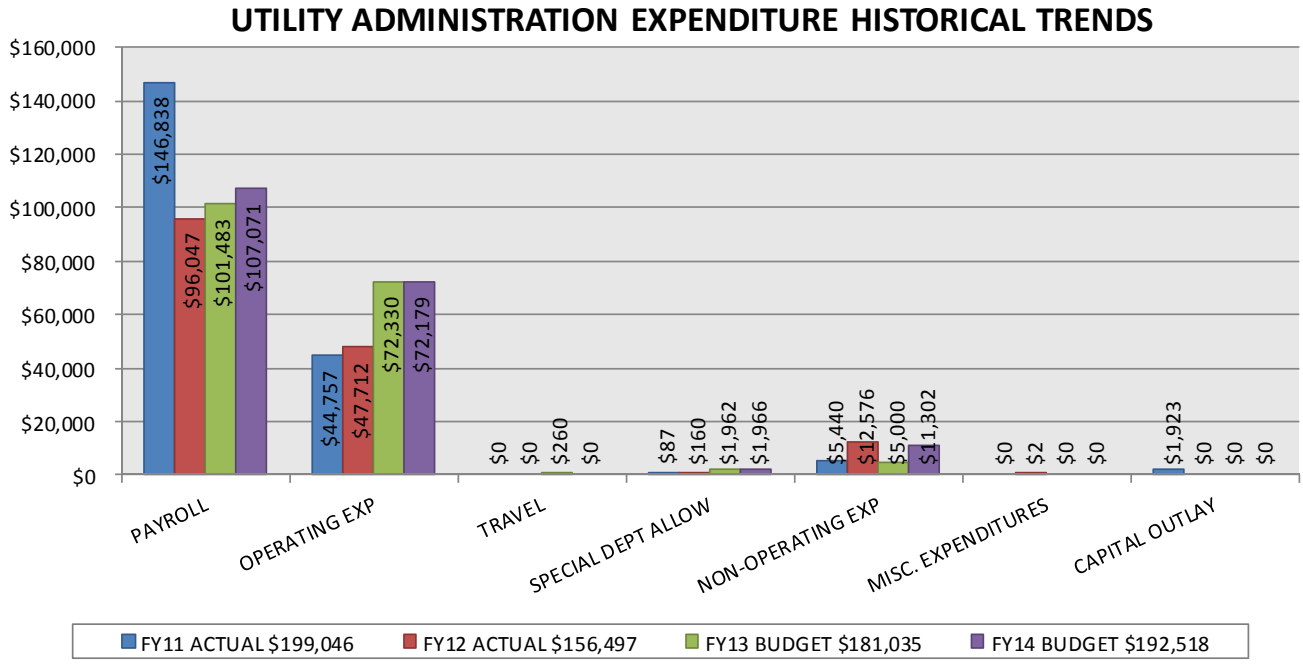
UTILITY ADMINISTRATION 50-5011

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$108,534	$66,134	$65,222	$68,064	$2,842	4.4%
611201	OVERTIME	$237	$126	$0	$0	$0	0%
611501	PART-TIME	$11,211	$5,258	$8,816	$6,200	($2,616)	(29.7%)
613101	F.I.C.A.	$7,831	$5,194	$5,664	$5,681	$17	0.3%
613201	UTAH RETIREMENT SYSTEMS	$8,446	$8,855	$10,339	$11,634	$1,295	12.5%
613301	HEALTH INSURANCE	$7,859	$7,845	$8,213	$12,272	$4,059	49.4%
613302	DENTAL INSURANCE	$1,534	$1,600	$1,878	$1,749	($129)	(6.9%)
613303	LIFE INSURANCE	$307	$50	$316	$360	$44	13.9%
613304	VISION INSURANCE	$101	$105	$98	$98	$0	0%
613401	WORKER'S COMPENSATION	$196	$112	$147	$123	($24)	(16.3%)
613601	LONG TERM DISABILITY	$480	$636	$659	$757	$98	14.9%
613701	EMPLOYEE ASSISTANCE PROGR	$70	$73	$72	$72	$0	0%
613801	ADMINISTRATION FEE	$31	$60	$60	$60	$0	0%
OPERATING EXPENSES							
621301	TRAINING & REGISTRATION	$0	$0	$2,000	$1,150	($850)	(42.5%)
624001	OFFICE SUPPLIES	$1,715	$1,235	$3,000	$3,000	$0	0%
624003	SMALL OFFICE EQUIPMENT	$0	$429	$500	$500	$0	0%
624004	MISCELLANEOUS SUPPLIES	$355	$0	$500	$500	$0	0%
624005	COPYING / PRINTING	$39,630	$40,105	$48,865	$50,165	$1,300	2.7%
624006	POSTAGE/MAILING	$3,056	$2,965	$9,465	$9,614	$149	1.6%
624204	ANNUAL MAINT & SUPPORT	$0	$2,978	$8,000	$7,250	($750)	(9.4%)
TRAVEL							
623102	IN-STATE MEALS	$0	$0	$40	$0	($40)	(100%)
623104	IN-STATE MILEAGE REIMBURSEMENT	$0	$0	$220	$0	($220)	(100%)
SPECIAL DEPARTMENT ALLOWANCES							
631003	INSURANCE FEES	$0	$0	$1,712	$1,716	$4	0.2%
645001	SPECIAL DEPARTMENT ALLOW	$87	$160	$250	$250	$0	0%
NON-OPERATING EXPENDITURES							
651502	BAD DEBT EXPENSE	$5,540	$12,576	$5,000	$11,302	$6,302	126%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$0	$2	$0	$0	$0	0%
662001	MISCELLANEOUS SERVICES	$0	$0	$0	$0	$0	0%
CAPITAL OUTLAY							
674002	VEHICLE REPLACEMENT	$1,923	$0	$0	$0	$0	0%
	TOTAL UTILITY ADMINISTRATION	**$199,046**	**$156,497**	**$181,035**	**$192,518**	**$11,483**	**6.3%**
FUNCTIONAL SUMMARY							
	SALARIES & BENEFITS	$146,838	$96,047	$101,483	$107,071	$5,588	5.5%
	OPERATING EXPENSES	$50,285	$60,450	$79,552	$$85,447	$5,895	7.4%
	CAPITAL OUTLAY	$1,923	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$199,046***	***$156,497***	***$181,035***	***$192,518***	***$11,483***	***6.3%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Utility Administration Division's total budget of $192,518 which shows that payroll is the largest expenditure for the Utility Administration Division consuming 56% of their budget:



Following is a historical trends graph of the functional summaries for the Utility Administration Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



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."

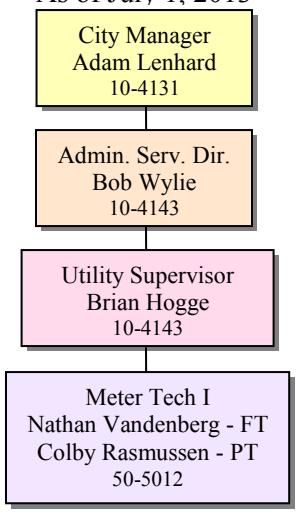
Division Purpose

The purpose of the Utility Meters Division is to provide quality service in reading, installing, and repairing utility meters.

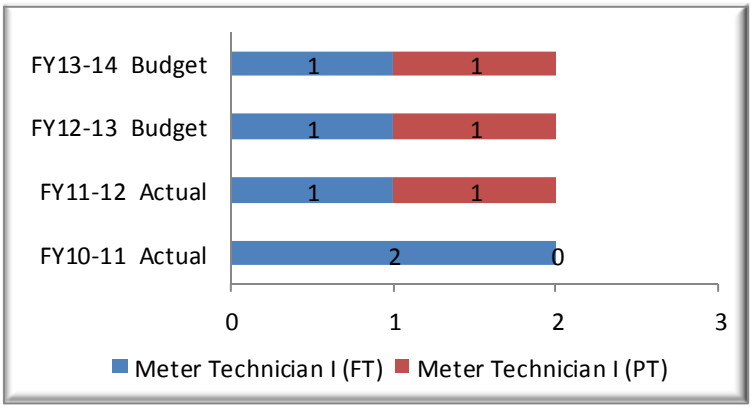
Key Workload Indicators

- Read approximately 80,000 Water Meters (annually).
- Replace approximately 200 water meters (annually – including transponders/registers).
- Perform approximately 1,200 shut-offs for collection purposes (annually).
- Complete approximately 1,675 work orders (annually).
- Verify approximately 1,400 vacant properties (annually).
- Tested 25 fire hydrants.

As of July 1, 2013



Personnel Historical Trends



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
Enterprise Fund				
Utility Meters				
Meter Technician I (FT)	2	1	1	1
Meter Technician I (PT)	0	1	1	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	FY13 % Comp.	FY14 % 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	FY14 % Proj.
-	Technology	Research and implement (as necessary) new water meter technology.	100%
LG4.Ai.	Staff Development	Obtain meter certifications for division staff.	100%

Fiscal Year 2012-2013 Accomplishments

- Shut Off/On approximately 1,200 Utility Customers for non-payment.

Significant Expenditure and Staffing Changes

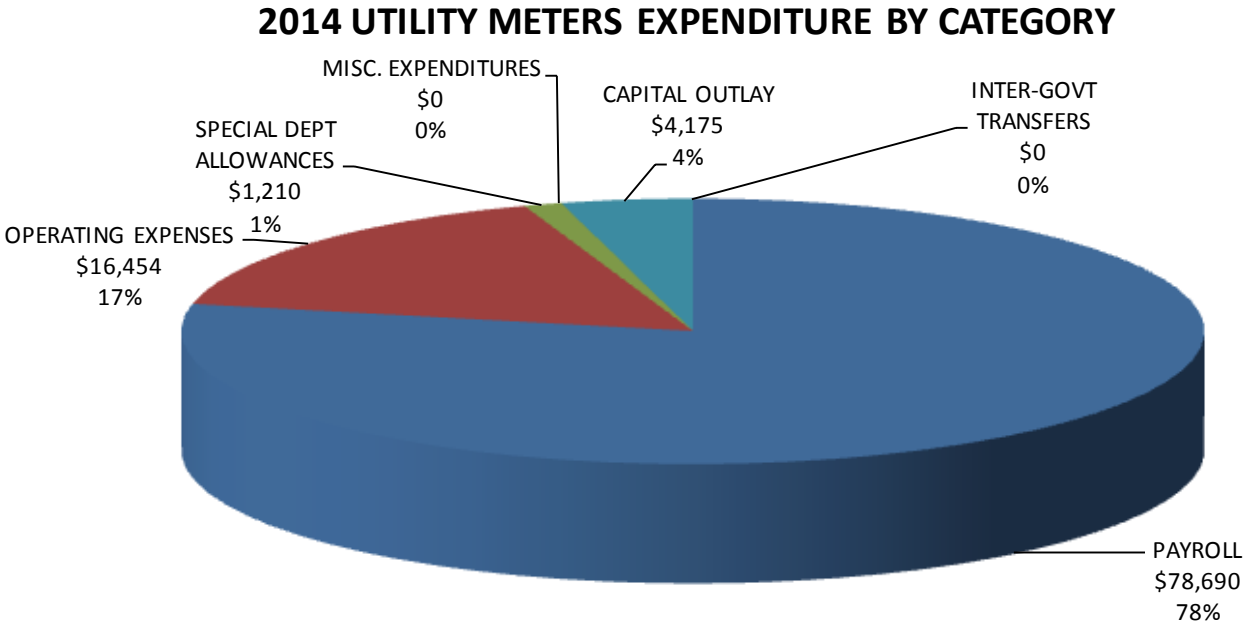
There were no significant expenditure or staffing changes in fiscal year 2014.

UTILITY METERS 50-5012

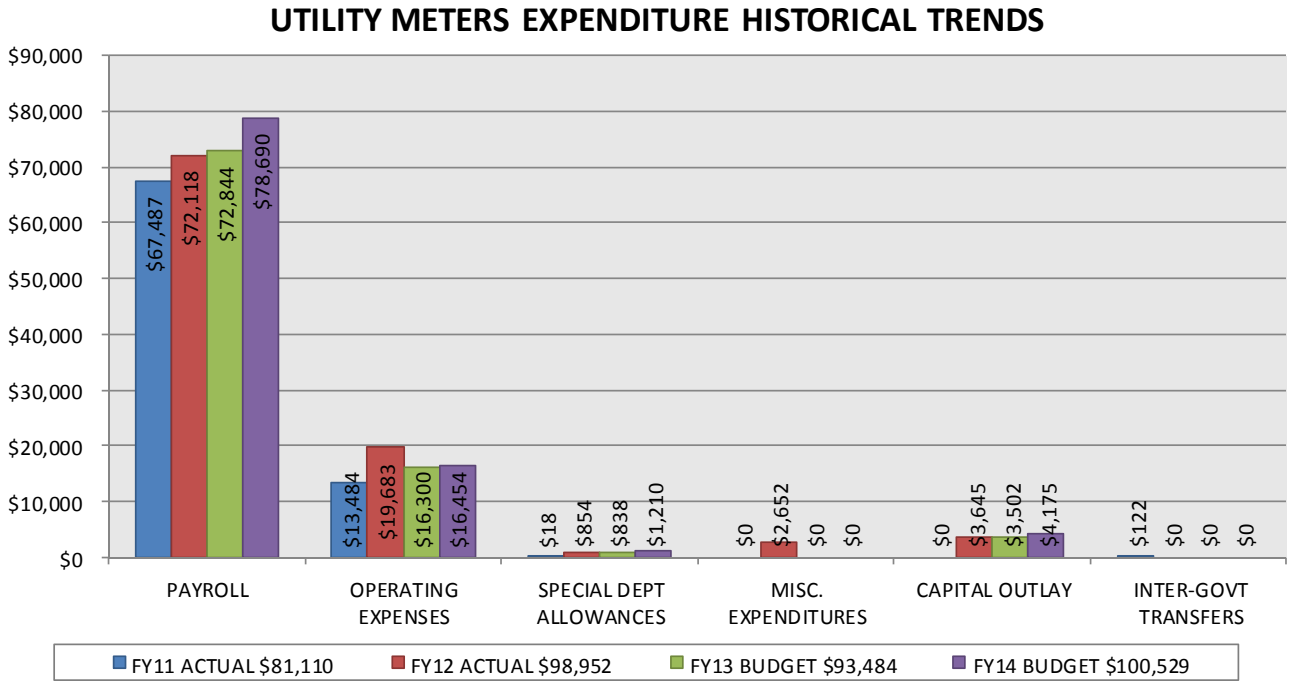
		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$40,353	$37,004	$34,861	$35,963	$1,102	3.2%
611201	OVERTIME	$2,564	$1,992	$2,000	$0	($2,000)	(100%)
611501	PART-TIME	$2,956	$7,114	$14,989	$17,387	$2,398	16%
613101	F.I.C.A.	$3,327	$3,502	$3,814	$4,081	$268	7%
613201	UTAH RETIREMENT SYSTEMS	$6,041	$4,910	$5592	$6,218	$626	11.2%
613301	HEALTH INSURANCE	$9,502	$7,845	$8,213	$11,193	$2,980	36.3%
613302	DENTAL INSURANCE	$731	$625	$763	$711	($52)	(6.8%)
613303	LIFE INSURANCE	$193	$25	$158	$180	$22	13.9%
613304	VISION INSURANCE	$35	($4)	$0	$98	$98	100%
613401	WORKER'S COMPENSATION	$648	$679	$920	$918	($2)	(0.2%)
613601	LONG TERM DISABILITY	$290	$317	$0	$405	$405	100%
613701	EMPLOYEE ASSISTANCE PROGR	$33	$36	$36	$36	$0	0%
614101	CLOTHING ALLOW - FT	$501	$656	$750	$750	$0	0%
614102	CLOTHING ALLOW – PT	$312	$672	$750	$750	$0	0%
OPERATING EXPENSES							
621301	TRAINING & REGISTRATION	$740	$514	$385	$960	$575	149.3%
624001	OFFICE SUPPLIES	$0	$59	$250	$250	$0	0%
624003	SMALL OFFICE EQUIPMENT	$438	$2,879	$500	$500	$0	0%
624004	MISCELLANEOUS SUPPLIES	$152	$0	$500	$500	$0	0%
624101	CLAIMS & DAMAGES	$0	$1,000	$0	$0	$0	0%
624201	SOFTWARE	$0	$3,750	$0	$0	$0	0%
624202	HARDWARE	$0	$692	$0	$0	$0	0%
624204	ANNUAL MAINT. & SUPPORT	$989	$989	$6,000	$6,200	$200	3.3%
625201	TIRES/BRAKES	$999	$568	$650	$650	$0	0%
625202	FUEL/OIL	$3,549	$4,789	$4,000	$3,000	($1,000)	(25%)
625203	REPAIR	$2,401	$1,027	$1,000	$1,000	$0	0%
625204	FLEET LEASE	$4,216	$3,415	$3,015	$3,394	$379	12.6%
SPECIAL DEPARTMENT ALLOWANCES							
631003	INSURANCE FEES	$0	$0	$838	$1,210	$372	44.4%
645001	SPECIAL DEPARTMENT ALLOW	$18	$854	$0	$0	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$0	$152	$0	$0	$0	0%
662001	MISCELLANEOUS SERVICES	$0	$2,500	$0	$0	$0	0%
CAPITAL OUTLAY							
674003	VEHICLE REPLACEMENT	$0	$3,645	$3,502	$4,175	$673	19.2%
INTER-GOVERNMENTAL TRANSFERS							
691004	TRANSFER GF	$0	$0	$0	$0	$0	0%
	TOTAL UTILITY METERS	**$81,110**	**$98,952**	**$93,484**	**$100,529**	**$7,045**	**7.5%**

FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$67,487	$72,118	$72,844	$78,690	$5,846	8%
OPERATING EXPENSES	$13,501	$23,189	$17,138	$17,664	$526	0.3%
CAPITAL OUTLAY	$0	$3,645	$3,502	$4,175	$673	19.2%
INTER-GOVT TRANSFERS	$122	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES	***$81,110***	***$98,952***	***$93,484***	***$100,529***	***$7,045***	***7.5%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Utility Meters Divisions total budget of $100,529 which shows that payroll is the largest expenditure for the Utility Meters Division consuming 78% of their budget:



Following is a historical trends graph of the functional summaries for the Utility Meters Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



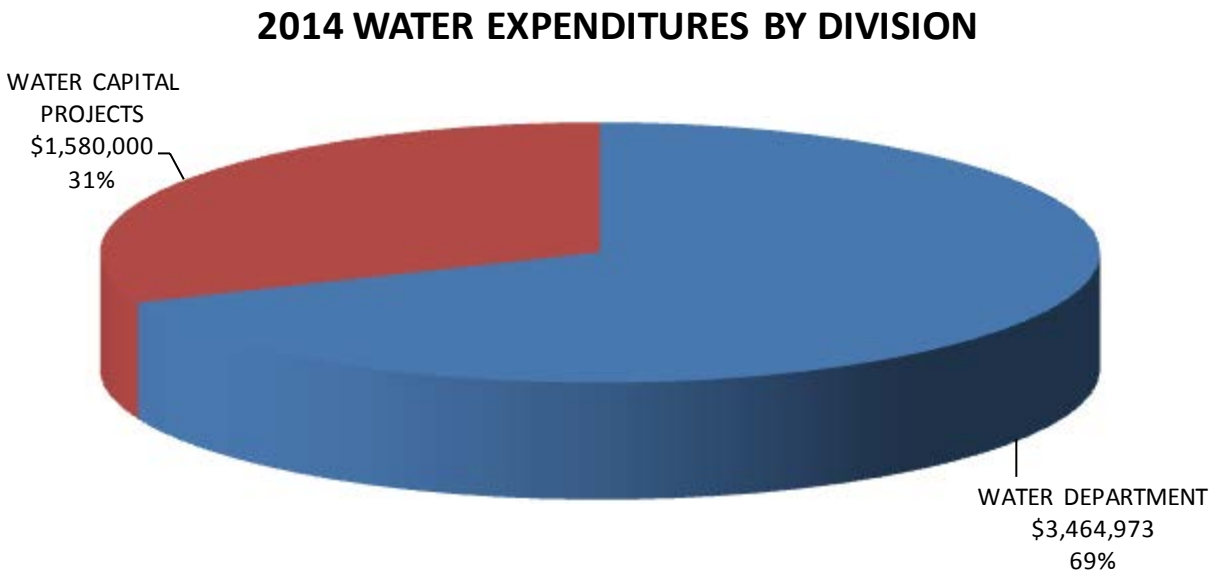
The Water expenditures make up 15% of the Total City-wide Budget with $5,044,973 in expenditures and is made up by the following divisions:

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
WATER									
5000	5100	5101	WATER	$3,523,930	$3,189,733	$3,374,522	$3,464,973	$90,451	2.7%
		5110	WATER CAPITAL PROJECTS*	$0	$0	$1,014,500	$1,580,000	$65,500	55.7%
TOTAL WATER EXPENDITURES				**$3,523,930**	**$3,189,733**	**$4,389,022**	**$5,044,973**	**$655,951**	**15%**

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



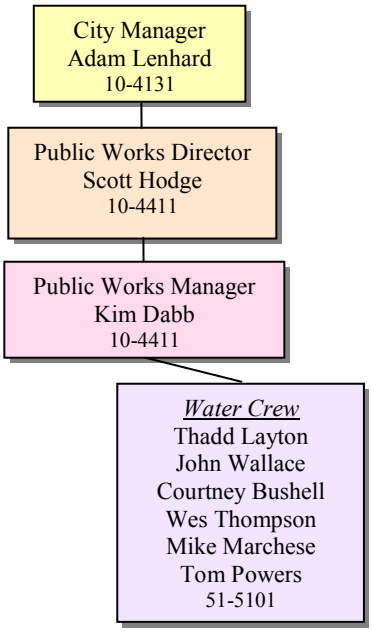
In the remaining Water section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical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

As of July 1, 2013



Division Purpose

The purpose of the Water Division is to provide potable water, maintain existing water lines, maintain city water wells, and provide a timely response to emergencies for City staff and City residents.

Key Workload Indicators

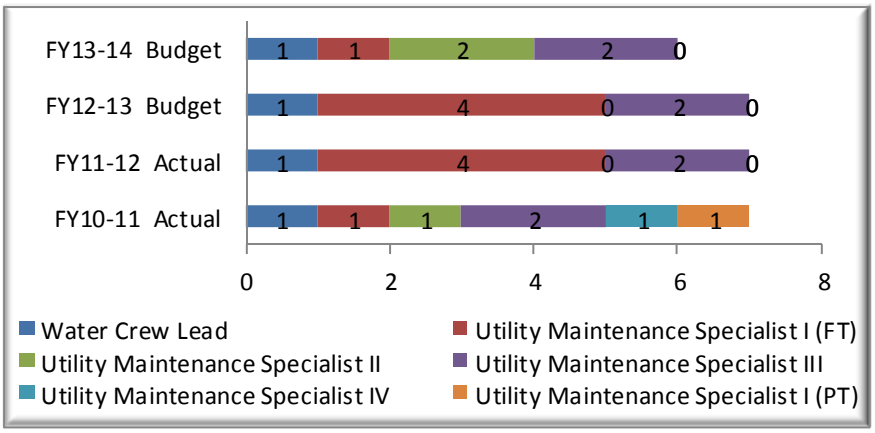
- Maintain and repair the current 114.5 miles of water lines within Clearfield and plan for existing and future growth.
- Maintain Compliance with State, County and Federal Agencies for Water Distribution.
- Provide accurate information and timely responses to the Citizens, City Staff, Contractors and Vendors.
- Work with the State of Utah on continuing Source Protection Goals and Mapping.
- Update the Water Capital Facilities Plan.

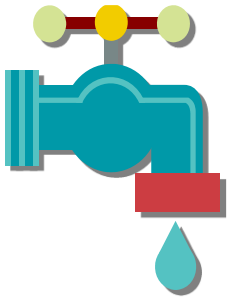
Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
Enterprise Fund				
Water				
Water Crew Lead	1	1	1	1
Utility Maintenance Specialist I (FT)	1	4	4	1
Utility Maintenance Specialist II	1	0	0	2
Utility Maintenance Specialist III	2	2	2	2
Utility Maintenance Specialist IV	1	0	0	0
Utility Maintenance Specialist I (PT)	1	0	0	0
Total Enterprise Fund Water Personnel	7	7	7	6

**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	FY13 % Comp.	FY14 % 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	FY14 % 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 2012-2013 Accomplishments

- Installed new water line and Sustaining Valve on University Parkway.
- New water line on Locust Street.
- SCADA bid, reviews, and interviews. Award of bid to Dorsett Technologies.
- Rebuilt P.R.V. on 1700 South.
- . ebuilt pilot systems on P.R.V.'s located on 300 North and 200 South at Main Street Freeport E-16 and A-16.
- Plan development for 700 South reservoir roof and new Freeport Tank.
- Conducted an assessment on the Freeport Water Tank.
- Water Capital Facilities Plan.

Significant Expenditure and Staffing Changes

There were no significant staffing changes in fiscal year 2014 budget.

Electric Budget increased by $40,000 based on historical trends as well as a proposed increase in rate charged by Rocky Mountain Power company.

WATER 51-5101

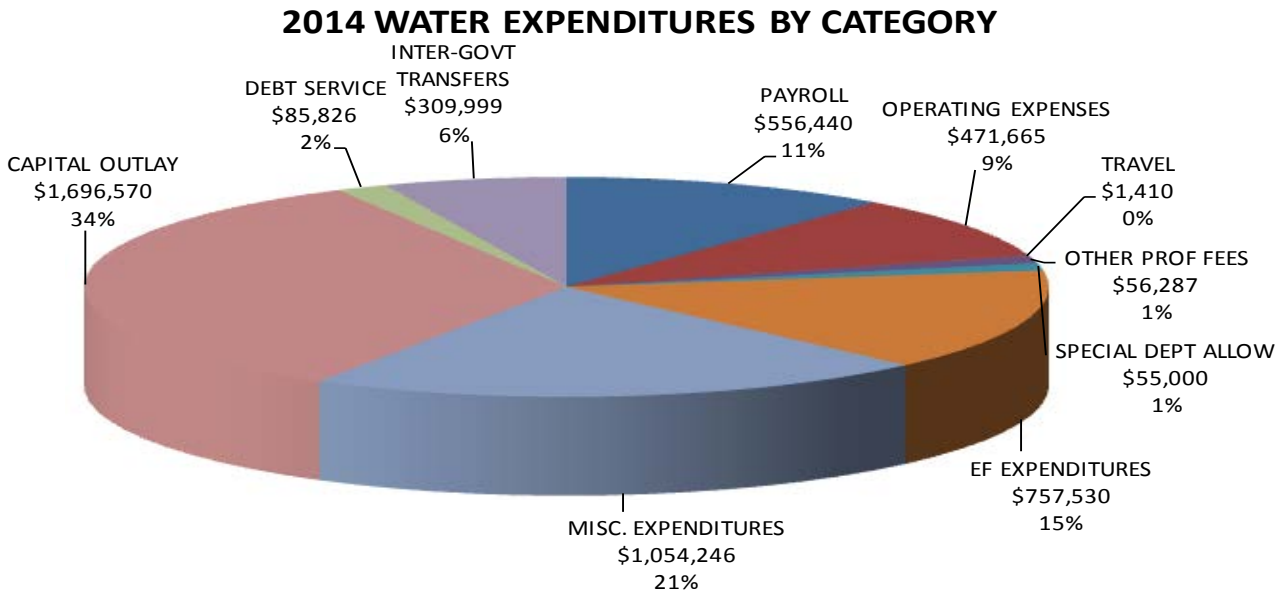
		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$328,258	$284,350	$280,014	$228,625	($51,389)	(18.4%)
611201	OVERTIME	$26,399	$23,966	$24,000	$38,000	$14,000	58.3%
611501	PART-TIME	$3,968	$331	$3,120	$4,479	$1,359	43.6%
611801	ADMINISTRATION FEE	$74,593	$69,472	$31,808	$31,622	($187)	(0.6%)
613101	F.I.C.A.	$26,598	$22,697	$23,496	$20,739	($2,756)	(11.7%)
613201	UTAH RETIREMENT SYSTEMS	1,362$	$40,900	$49,210	$46,880	($2,329)	(4.7%)
613301	HEALTH INSURANCE	$31,600	$43,496	$47,805	$53,438	$5,633	11.8%
613302	DENTAL INSURANCE	$3,768	$4,177	$5,280	$4,352	($928)	(17.6%)
613303	LIFE INSURANCE	$748	$146	$1,032	$792	($240)	(23.3%)
613304	VISION INSURANCE	$477	$498	$533	$763	$230	43.2%
613401	WORKER'S COMPENSATION	$4,588	$3,920	$3,096	$2,814	($282)	(9.2%)
613601	LONG TERM DISABILITY	$1,814	$1,952	$2,861	$2,563	($298)	(10.4%)
613701	EMPLOYEE ASSISTANCE PROGR	$234	$202	$203	$158	($45)	(22.2%)
613801	ADMINISTRATION FEE	$55	$65	$75	$66	($9)	(12%)
613901	ADMINISTRATION OVERHEAD FEE	$204,995	$186,976	$114,168	$113,498	($670)	(0.6%)
614101	CLOTHING ALLOW - FT	$3,740	$4,479	$7,650	$7,650	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$0	$1,549	$200	$200	$0	0%
621201	MEMBERSHIP DUES	$2,850	$2,352	$2,655	$2,655	$0	0%
621301	TRAINING & REGISTRATION	$1,540	$4,777	$7,307	$9,015	$1,708	23.4%
624001	OFFICE SUPPLIES	$6,117	$33	$300	$300	$0	0%
624004	MISCELLANEOUS SUPPLIES	$816	$125	$700	$1,200	$500	71.4%
624101	CLAIMS & DAMAGES	$3,493	$1,217	$0	$0	$0	0%
625001	EQUIP. MAINT. & SUPPLIES	$2,346	$8,120	$4,900	$4,900	$0	0%
625002	EQUIPMENT PURCHASES	$60,622	$815	$9,000	$9,000	$0	0%
625201	TIRES/BRAKES	$4,766	$3,795	$2,000	$14,000	$12,000	600%
625202	FUEL/OIL	$12,990	$16,194	$17,000	$16,000	($1,000)	(5.9%)
625203	REPAIR	$11,772	$20,842	$15,000	$15,000	$0	0%
625204	FLEET LEASE	$42,461	$35,425	$32,810	$32,022	($788)	(2.4%)
626001	BUILDING MAINTENANCE	$21,366	$24,338	$28,835	$38,521	$9,686	33.6%
626003	MUNICIPAL BUILDING RENT	$109,221	$110,011	$117,356	$126,952	$9,596	8.2%
627001	ELECTRIC	$116,243	$140,973	$160,000	$200,000	$40,000	25%
TRAVEL							
623101	IN-STATE LODGING	$660	$227	$800	$800	$0	0%
623102	IN-STATE MEALS	$350	$352	$368	$360	($8)	(2.2%)
623103	IN-STATE TRANSPORTATION	$0	$0	$220	$250	$30	13.6%
623503	OUT-OF-STATE TRANSPORT	$0	$0	$0	$0	$0	0%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$27,405	$28,887	$1,482	5.4%
631004	BANK PROFESSIONAL FEES	$29,023	$15,349	$28,925	$15,700	($13,225)	(45.7%)
631006	OTHER PROFESSIONAL FEES	$28,416	$30,622	$11,700	$11,700	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$10,793	$21,673	$50,000	$55,000	$5,000	10%
NON-OPERATING EXPENSES							
651501	DEPRECIATION	$715,408	$706,809	$718,884	$756,030	$37,146	5.2%
651502	BAD DEBT EXPENSE	$1,700	$5,795	$1,500	$1,500	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$1,938	$3,412	$2,000	$2,000	$0	0%
662001	MISCELLANEOUS SERVICES	$998,773	$968,991	$1,019,126	$1,050,694	$31,568	3.1%
662002	UNIFORM SERVICES	$3,218	$574	$892	$1,552	$660	74%
662003	LATE FEES	$0	$0	$0	$0	$0	0%

WATER BUDGET CONTINUED ON NEXT PAGE

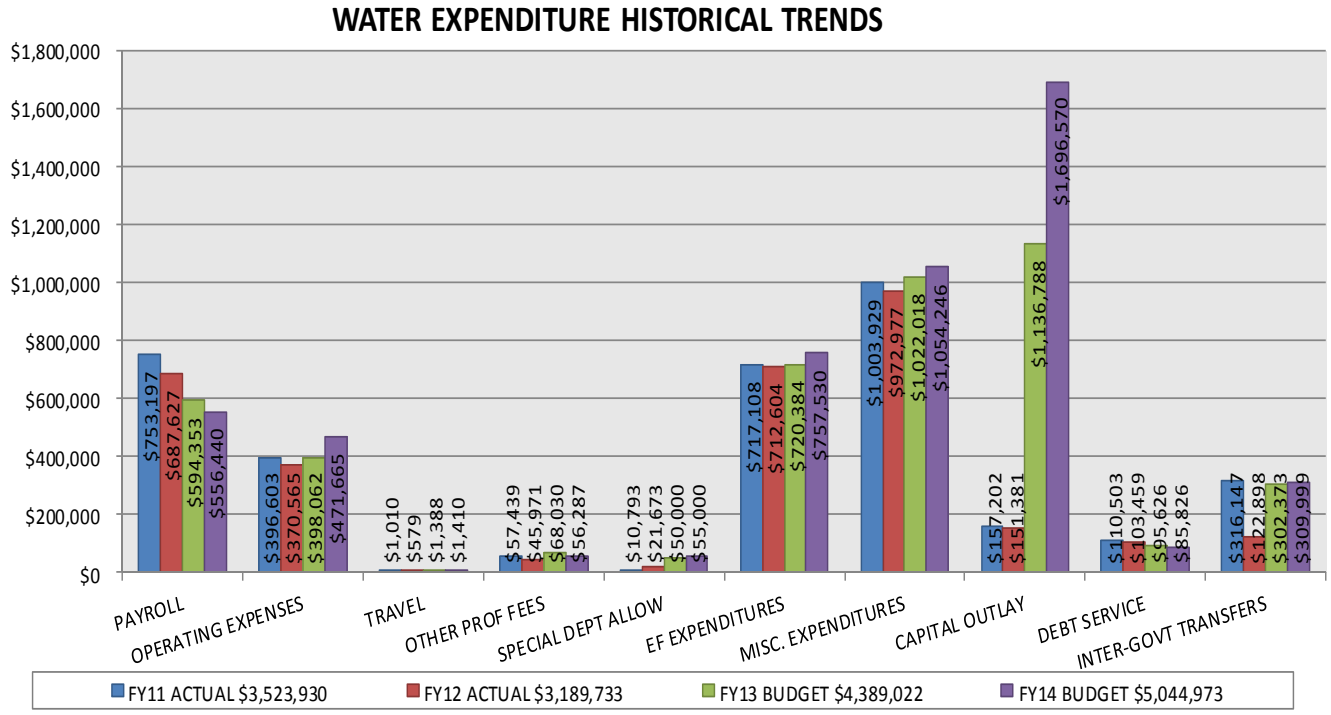
WATER 51-5101 CONTINUED		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
CAPITAL OUTLAY							
673001	CAPITAL PROJECTS	$0	$0	$1,014,500	$1,580,000	$565,500	55.7%
674002	EQUIPMENT REPLACEMENTS	$16,275	$16,572	$9,528	$4,905	($4,623)	(48.5%)
674003	VEHICLE REPLACEMENT	$60,880	$60,880	$63,760	$62,665	($1,095)	(1.7%)
675001	MATERIALS/SUPPLIES	$63,826	$47,244	$35,000	$35,000	$0	0%
675002	PROFESSIONAL SERVICES	$16,221	$26,685	$14,000	$14,000	$0	0%
DEBT SERVICE							
681001	DEBT SERVICE-PRINCIPAL	$0	$0	$0	$0	$0	0%
681002	DEBT SERVICES-INTEREST	$110,503	$103,459	$95,626	$85,826	($9,800)	(10.2%)
INTERGOVERNMENTAL CHARGES							
691001	TRNF OTHER FUNDS	$165,703	$1,325	$148,769	$152,100	$3,331	2.2%
691003	TRNF EF SALES TAX BOND	$39,992	$39,986	$39,783	$39,499	($284)	(0.7%)
691004	TRNF GF	$5,366	$0	$0	$0	$0	0%
691005	TRNF EF	$105,086	$81,587	$113,820	$118,400	$4,580	4%
	TOTAL ENTERPRISE WATER FUND	**$3,523,930**	**$3,189,733**	**$4,389,022**	**$5,044,973**	**$655,951**	**14.9%**

FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$753,197	$687,627	$594,353	$556,440	($37,913)	(6.4%)
OPERATING EXPENSES	$2,186,881	$2,124,368	$2,259,882	$2,396,138	$136,256	6%
CAPITAL OUTLAY	$157,202	$151,381	$1,136,788	$1,696,570	$559,782	49.2%
DEBT SERVICE	$110,503	$103,459	$95,626	$85,826	($9,800)	(10.2%)
INTER-GOVT CHARGES	$316,147	$122,898	$302,373	$309,999	$7,626	2.5%
TOTAL FUNCTIONAL SUMMARIES	***$3,523,930***	***$3,189,733***	***$4,389,022***	***$5,044,973***	***$655,951***	***14.9%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Water Division total budget of $5,044,973 which shows that capital outlay is the largest expenditure for the Water Division consuming 34% of their budget:



Following is a historical trends graph of the functional summaries for the Water Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



The Sewer expenditures make up 9% of the Total City-wide Budget with $2,916,290 in expenditures and is made up by the following divisions:

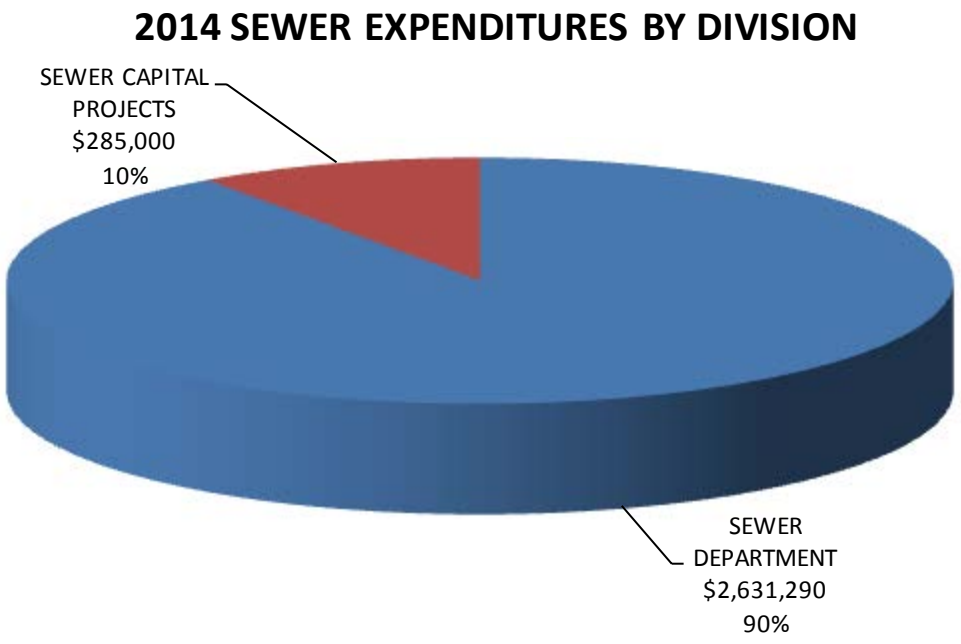
Public Utility
- 5201 – Sewer
- 5210 – Sewer Capital Projects*

*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 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
SEWER									
5000	5200	5210	SEWER	$2,576,484	$2,294,088	$2,379,087	$2,631,290	$252,203	10.6%
		5210	SEWER CAPITAL PROJECTS	$0	$0	$680,000	$285,000	($395,000)	(58.1%)
TOTAL SEWER EXPENDITURES				**$2,576,484**	**$2,294,088**	**$3,059,087**	**$2,916,290**	**($142,797)**	**(4.7%)**

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



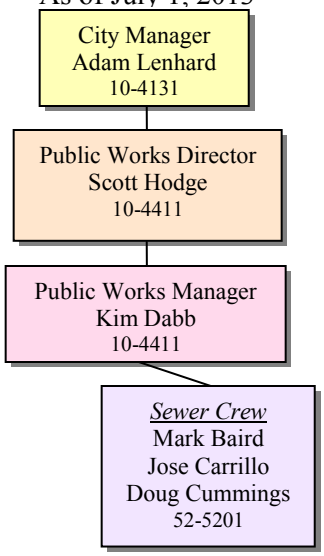
In the remaining Sewer section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical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

As of July 1, 2013



Division Purpose

The purpose of the Sewer Division is to provide reliable means of discharging products from the City to the North Davis Sewer Treatment Facility.

Key Workload Indicators

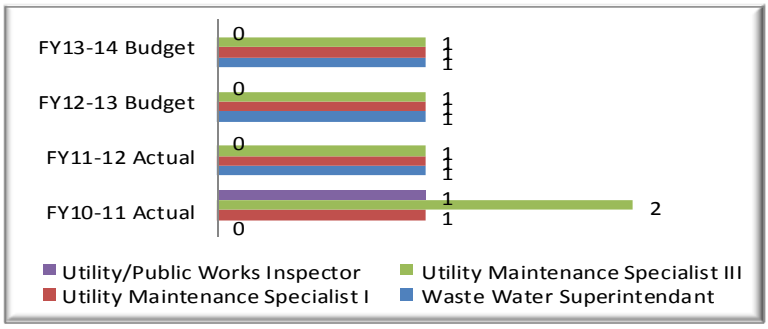
- Maintain and repair the current 73.25 miles of sewer lines within Clearfield and plan for existing and future growth.
- Maintain Compliance with State, County and Federal Agencies for discharge of sewer.
- Provide accurate information and timely responses to the Citizens, City Staff, Contractors and Vendors.
- Identifying problem areas and to be proactive in a sewer line maintenance program.

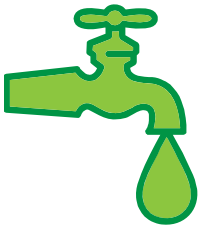
Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
Enterprise Fund				
Sewer				
Waste Water Superintendant	0	1	1	1
Utility Maintenance Specialist I	1	1	1	1
Utility Maintenance Specialist III	2	1	1	1
Utility/Public Works Inspector	1	0	0	0
Total Enterprise Fund Sewer Personnel	4	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





Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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	FY14 % 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 2012-2013 Accomplishments

- Continue the sewer line maintenance program to camera more areas to identify areas that may need repairs as well as to help see if the older lines are still in relatively god condition.
- Replaced the Sewer on Locust Street in conjunction with the CDBG project.
- Replaced a section of damaged Sewer line in Freeport at building D-9.
- Replaced and slip lined sections of Sewer on 700 South from 800 East to 450 West.
- Replaced and slip lined Sewer on State Street from Ross Drive to 720 South State Street.
- Future Industries is now taking responsibility for cleaning their collection sewer lines. They are working with North Davis Sewer District in their collection of materials onsite, allowing the settlement to occur then hauling it away before it hits Clearfield City's sewer lines. They are continuing to work with North Davis Sewer District on their hazardous material confinement and disposal.

Significant Expenditure and Staffing Changes

There were no significant staffing changes in the Sewer Division in fiscal year 2014.

Miscellaneous Services budget increased by $152,270 which includes the increase in fees being charged by North Davis Sewer District for services provided. The increase in fees is being transferred onto the residents and commercial accounts which use Clearfield City's sewer system.

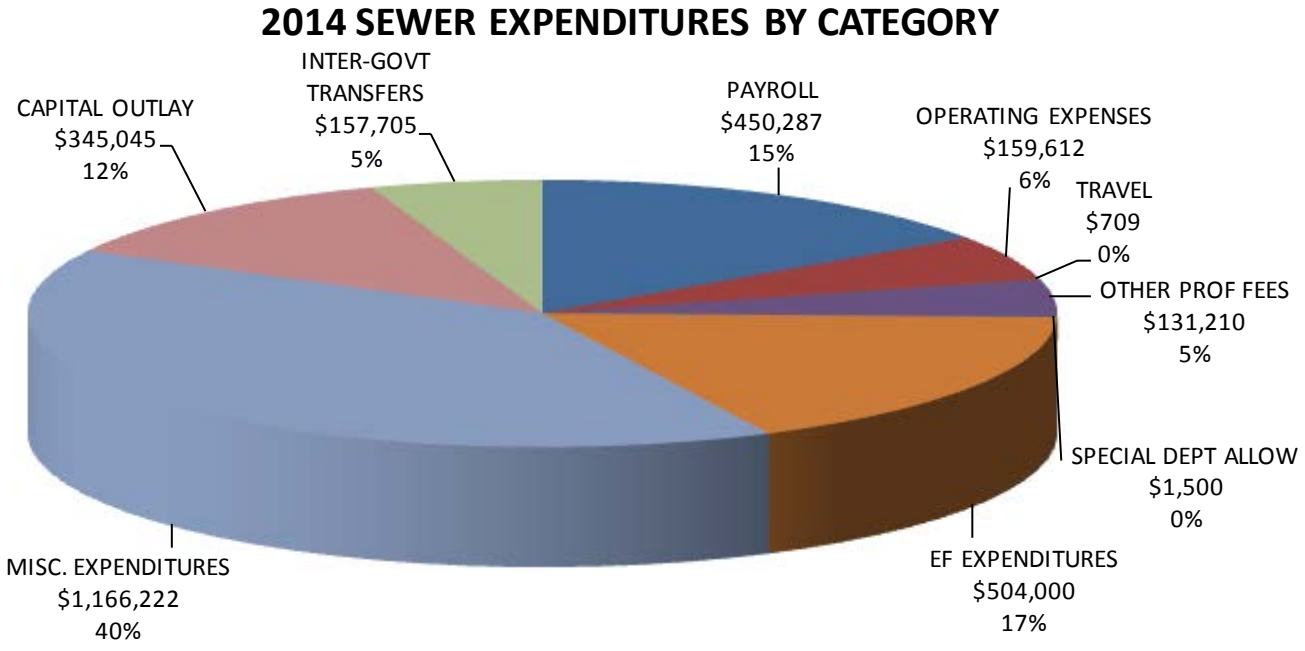
SEWER 52-5201

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$257,330	$180,561	$183,843	$230,016	$46,172	25.1%
611201	OVERTIME	$5,240	$4,786	$6,000	$7,500	$1,500	25%
611501	PART-TIME	$0	$0	$3,120	$4,479	$1,359	43.6%
611801	ADMINISTRATION FEE	$50,307	$46,853	$21,452	$21,326	($126)	(0.6%)
613101	F.I.C.A.	$17,951	$13,965	$14,762	$18,513	$3,751	25.4%
613201	UTAH RETIREMENT SYSTEMS	$27,061	$24,948	$30,347	$39,544	$9,197	30.3%
613301	HEALTH INSURANCE	$33,981	$21,519	$32,761	$37,968	$5,207	15.9%
613302	DENTAL INSURANCE	$2,937	$2,500	$3,402	$3,836	$433	12.7%
613303	LIFE INSURANCE	$536	$94	$576	$972	$396	68.8%
613304	VISION INSURANCE	$437	$373	$259	$625	$366	141.3%
613401	WORKER'S COMPENSATION	$3,552	$2,531	$3,228	$3,418	$191	5.9%
613601	LONG TERM DISABILITY	$1,128	$1,101	$1,874	$2,585	$711	37.9%
613701	EMPLOYEE ASSISTANCE PROGR	$49	$129	$131	$194	$63	48.1%
613801	ADMINISTRATION FEE	$36	$36	$45	$66	$21	46.7%
613901	ADMINISTRATION OVERHEAD FEE	$138,252	$126,100	$76,997	$76,545	($452)	(0.6%)
614101	CLOTHING ALLOW - FT	$1,103	$2,505	$2,700	$2,700	$0	0%
OPERATING EXPENSES							
621201	MEMBERSHIP DUES	$0	$0	$50	$50	$0	0%
621301	TRAINING & REGISTRATION	$490	$2,079	$3,270	$4,350	$1,080	33%
624001	OFFICE SUPPLIES	$80	$33	$300	$300	$0	0%
624004	MISCELLANEOUS SUPPLIES	$92	$143	$1,000	$1,000	$0	0%
624101	CLAIMS & DAMAGES	$19,702	$0	$0	$0	$0	0%
625201	TIRES/BRAKES	$3,878	$5,129	$2,000	$2,000	$0	0%
625202	FUEL/OIL	$6,228	$7,045	$8,100	$8,100	$0	0%
625203	REPAIR	$12,932	$6,212	$10,000	$12,000	$2,000	20%
625204	FLEET LEASE	$23,489	$23,898	$13,664	$22,945	$9,281	67.9%
626001	BUILDING MAINTENANCE	$4,499	$15,814	$18,975	$23,248	$4,274	22.5%
626003	MUNICIPAL BUILDING RENT	$73,660	$74,194	$79,147	$85,619	$6,472	8.2%
TRAVEL							
623101	IN-STATE LODGING	$0	$0	$400	$400	$0	0%
623102	IN-STATE MEALS	$54	$0	$184	$184	$0	0%
623103	IN-STATE TRANSPORTATION	$0	$0	$110	$125	$15	13.6%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$20,649	$34,410	$3,761	66.6%
631004	BANK PROFESSIONAL FEES	$15,680	$10,034	$5,680	$11,800	($3,880)	(24.7%)
631006	OTHER PROFESSIONAL FEES	$91,869	$101,072	$85,000	$85,000	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$863	$990	$1,500	$1,500	$0	0%
NON-OPERATING EXPENSES							
651501	DEPRECIATION	$497,094	$498,847	$498,938	$502,000	$3,062	0.6%
651502	BAD DEBT EXPENSE	$1,671	$1,728	$2,000	$2,000	$0	0%
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$472	$405	$0	$0	$0	0%
662001	MISCELLANEOUS SERVICES	$1,015,542	$1,022,368	$1,012,730	$1,165,000	$152,270	15%
662002	UNIFORM SERVICES	$1,700	$402	$892	$1,222	$330	37%
CAPITAL OUTLAY							
673001	CAPITAL PROJECTS	$0	$0	$680,000	$285,000	($395,000	(58.1%)
674001	EQUIPMENT PURCHASES	$0	$1,722	$0	$0	$0	0%
674003	VEHICLE REPLACEMENT	$43,793	$44,325	$49,437	$43,045	($6,392)	(12.9%)
675001	MATERIALS/SUPPLIES	$32,622	$1,015	$2,500	$2,000	($500)	(20%)
675002	PROFESSIONAL SERVICES	$2,124	$5,939	$15,000	$15,000	$0	0%

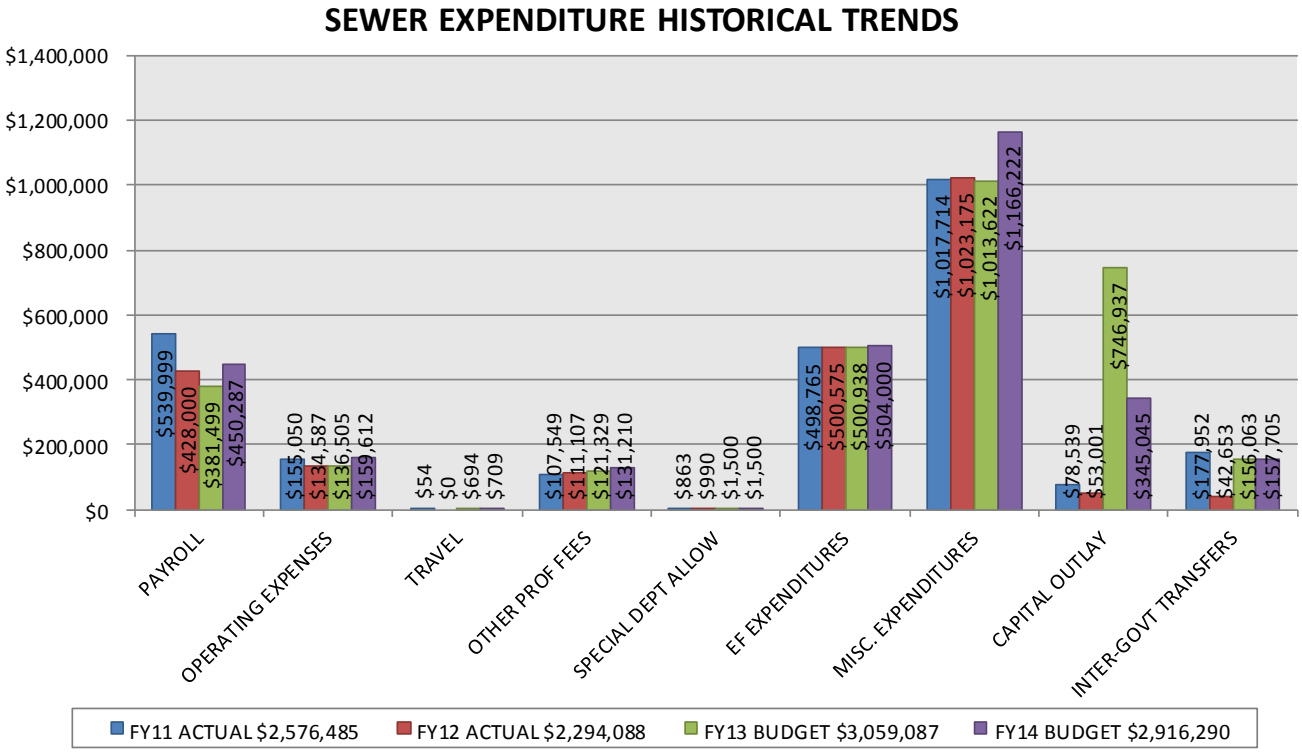
SEWER BUDGET CONTINUED ON NEXT PAGE

SEWER - CONTINUED	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
INTERGOVERNMENTAL CHARGES						
691001 TRNF OTHER FUNDS	$124,277	$994	$111,576	$114,075	$2,498	2.2%
691003 TRNF EF SALES TAX BOND	$36,184	$36,178	$35,994	$35,737	($257)	(0.7%)
691004 TRNF GF	$5,366	$0	$0	$0	$0	0%
691005 TRNF EF	$12,126	$5,481	$8,492	$7,893	($599)	(7.1%)
TOTAL ENTERPRISE SEWER FUND	**$2,576,484**	**$2,294,088**	**$3,059,087**	**$2,916,290**	**($142,797)**	**(4.7%)**
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$539,999	$428,000	$381,499	$450,287	$68,788	18%
OPERATING EXPENSES	$1,779,994	$1,770,434	$1,774,588	$1,923,253	$188,665	10.6%
CAPITAL OUTLAY	$78,539	$53,001	$746,937	$345,045	($401,892)	(53.8%)
DEBT SERVICE	$0	$0	$0	$0	$0	0%
INTERGOVT CHARGES	$177,952	$42,653	$156,063	$157,705	$1,642	1.1%
TOTAL FUNCTIONAL SUMMARIES	***$2,576,484***	***$2,294,088***	***$3,059,087***	***$2,916,290***	***($142,797)***	***(4.7%)***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Sewer Division total budget of $2,916,290 which shows that Miscellaneous Expenditures is the largest expenditure for the Sewer Division consuming 40% of their budget:



Following is a historical trends graph of the functional summaries for the Sewer Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



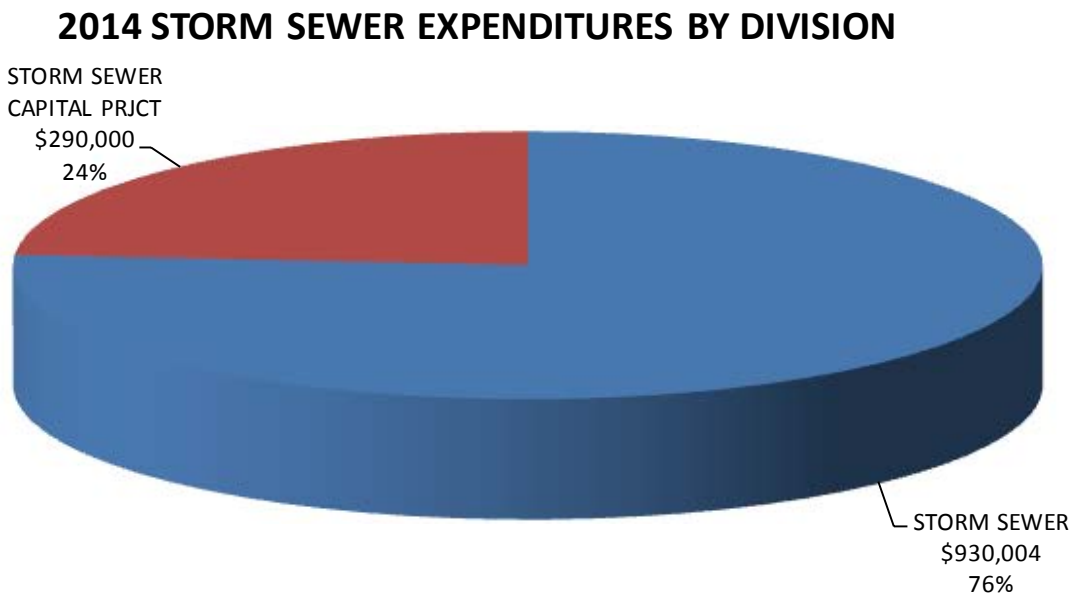
The Storm Sewer expenditures make up 4% of the Total City-wide Budget with $1,220,004 in expenditures and is made up by the following divisions:

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
STORM SEWER									
5000	5300	5310	STORM SEWER	$963,959	$905,935	$943,587	$930,004	($13,583)	(1.4%)
		5310	STORM SEWER CAPITAL PROJECTS	$0	$0	$589,400	$290,000	($299,400)	(50.8%)
TOTAL STORM SEWER EXPENDITURES				**$963,959**	**$905,935**	**$1,532,987**	**$1,220,004**	**($312,983)**	**(20.4%)**

Following is a graph showing the percentage each division makes up of the Storm Sewer budget:



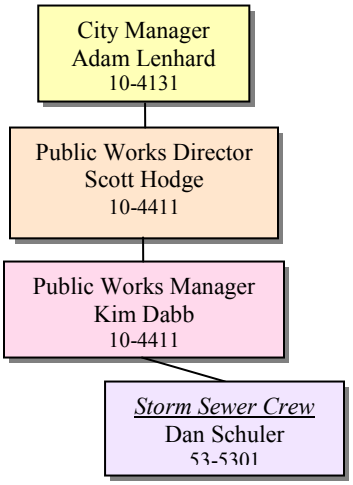
In the remaining Storm Sewer section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical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

As of July 1, 2013



Division Purpose

The purpose of the Storm Sewer Division is to provide a means to remove and discharge of Storm and Nuisance Water to approve locations as well as provide maintenance and repairs to provide an effective functioning storm sewer system.

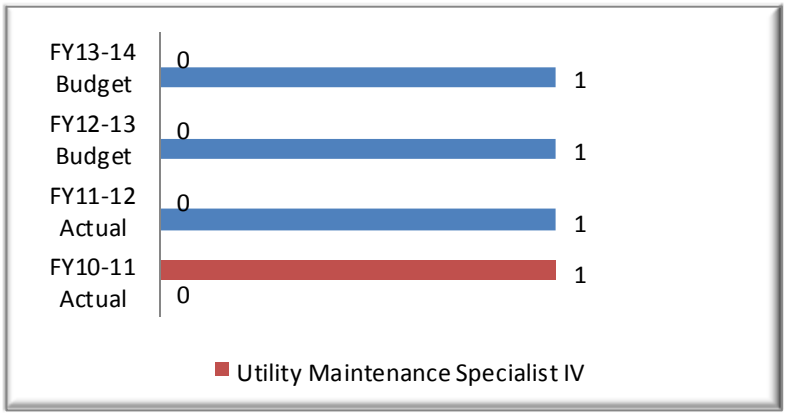
Key Workload Indicators

- Maintain and repair the current 71 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.

Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
Enterprise Fund				
Storm Sewer				
Storm Water/PW Inspector	0	1	1	1
Utility Maintenance Specialist IV	1	0	0	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	FY13 % Comp.	FY14 % 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	FY14 % 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 2012-2013 Accomplishments

- Filed the Storm Water Management Plan with the State and City now shows as compliant and registered. We now continue to maintain this plan.
- Replaced aging Storm Drain at Ross Drive across State Street.
- Begin reconstruction of holding ponds at North-East corner of Freeport and on 200 South as part of SR-193 project.
- Mapping and tracking of all Storm Drain inlet and outfall locations.
- Issued Nine (9) Notices of Violation.
- Continue storm water training to all departments and employees.
- Maintain Spill Prevention Plan for fuel site and public works yard.
- Updated Storm Water Impact Fees.

Significant Expenditure and Staffing Changes

There were no significant staffing changes within the Storm Water fund in fiscal year 2014.

Capital Projects budget decreased by $299,400 and includes: $160,000 for the 450 West project from 2225 South to 2300 South (in conjunction with the CDBG project), and $130,000 for the Storm Drain Fund's portion of the Public Works Facility – Phase I upgrade project.

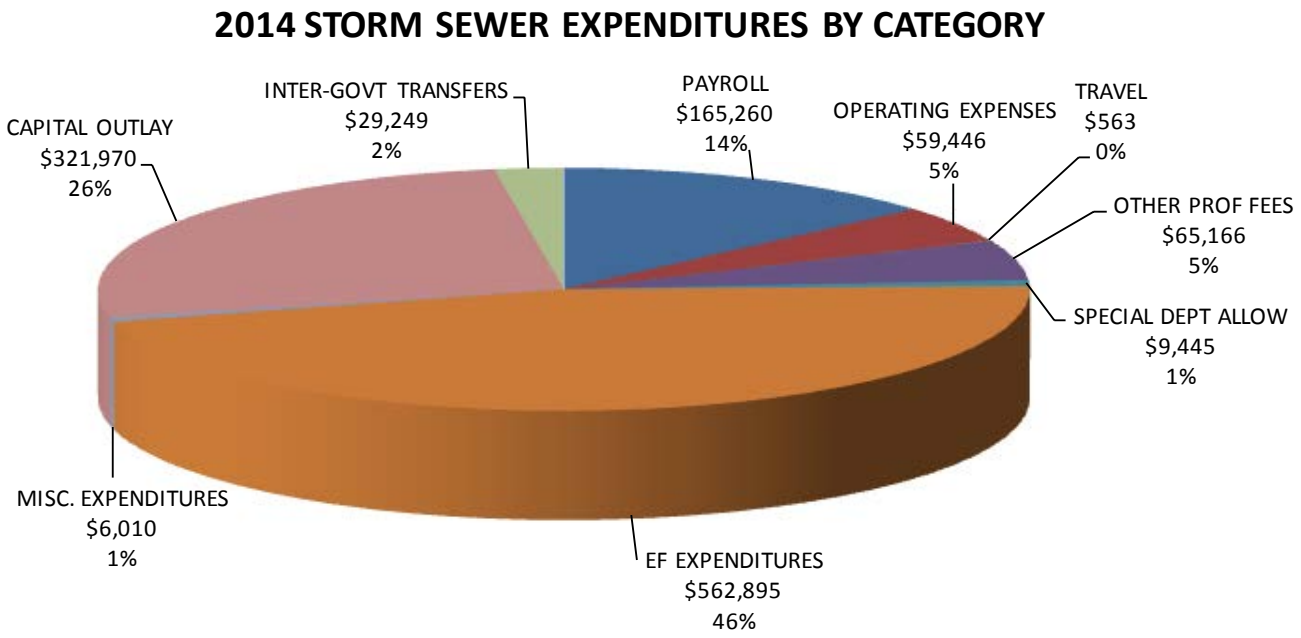
STORM SEWER 53-5301

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$127,778	$102,252	$100,845	$89,104	($11,741)	(11.6%)
611201	OVERTIME	$153	$192	$1,000	$2,000	$1,000	100%
611501	PART-TIME	$0	$0	$3,120	$4,479	$1,359	43.6%
611801	ADMINISTRATION FEE	$13,878	$12,925	$5,918	$5,883	($35)	(0.6%)
613101	F.I.C.A.	$8,756	$7,616	$8,030	$7,312	($718)	(8.9%)
613201	UTAH RETIREMENT SYSTEMS	$10,092	$13,288	$16,079	$15,599	($481)	(3%)
613301	HEALTH INSURANCE	$7,312	$13,750	$17,684	$14,503	($3,181)	(17.9%)
613302	DENTAL INSURANCE	$581	$1,164	$1,702	$1,322	($379)	(22.3%)
613303	LIFE INSURANCE	$120	$44	$261	$252	($9)	(3.4%)
613304	VISION INSURANCE	$147	$216	$259	$215	($44)	(17%)
613401	WORKER'S COMPENSATION	$1,620	$1,457	$1,856	$1,525	($330)	(17.8%)
613601	LONG TERM DISABILITY	$214	$411	$1,026	$993	($33)	(3.2%)
613701	EMPLOYEE ASSISTANCE PROGR	$45	$57	$59	$50	($9)	(15.3%)
613801	ADMINISTRATION FEE	$17	$35	$45	$6	($39)	(86.7%)
613901	ADMINISTRATION OVERHEAD FEE	$38,139	$34,786	$21,241	$21,116	($125)	(0.6%)
614101	CLOTHING ALLOW - FT	$1,403	$439	$900	$900	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$30	$0	$100	$100	$0	0%
621301	TRAINING & REGISTRATION	$310	$1,441	$2,775	$550	($2,225)	(80.2%)
624001	OFFICE SUPPLIES	$250	$28	$300	$500	$200	66.7%
624101	CLAIMS & DAMAGES	$0	$1,082	$0	$0	$0	0%
625001	EQUIP. MAINT. & SUPPLIES	$481	$445	$1,700	$1,700	$0	0%
625201	TIRES/BRAKES	$2,163	$307	$2,000	$2,000	$0	0%
625202	FUEL/OIL	$2,393	$3,858	$3,100	$5,700	$2,600	83.9%
625203	REPAIR	$17,577	$19,072	$12,000	$12,000	$0	0%
625204	FLEET LEASE	$6,249	$6,748	$13,820	$10,993	($2,827)	(20.5%)
625501	EQUIPMENT REPAIRS	$2,642	$0	$1,750	$1,750	$0	0%
626001	BUILDING MAINTENANCE	$4,443	$4,611	$5,234	$534	($4,700)	(89.8%)
626003	MUNICIPAL BUILDING RENT	$20,320	$20,467	$21,834	$23,619	$1,785	8.2%
TRAVEL							
623101	IN-STATE LODGING	$0	$210	$700	$300	($400)	(57.1%)
623102	IN-STATE MEALS	$0	$138	$322	$138	($184)	(57.1%)
623103	IN-STATE TRANSPORTATION	$0	$77	$220	$125	($95)	(43.2%)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$8,450	$9,666	$1,216	14.4%
631004	BANK PROFESSIONAL FEES	$6,050	$3,668	$5,945	$4,000	($1,945)	(32.7%)
631006	OTHER PROFESSIONAL FEES	$28,394	$62,687	$51,500	$51,500	$0	0%
631009	OUTSIDE LEGAL COUNSEL	$5,291	$3,263	$0	$0	$0	0%
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$8,424	$6,948	$7,700	$9,445	$1,745	22.7%
NON-OPERATING EXPENSES							
651501	DEPRECIATION	$551,152	$560,608	$562,989	$561,895	($1,094)	(0.2%)
651502	BAD DEBT EXPENSE	$576	$668	$1,000	$1,000	$0	0%
MISCELLANEOUS EXPENSES							
662002	UNIFORM SERVICES	$75	$0	$892	$1,010	$118	13.2%
663001	CONTINGENCY FUND	$923	$0	$5,000	$5,000	$0	0%
CAPITAL OUTLAY							
673001	CAPITAL PROJECTS	$0	$0	$589,400	$290,000	($299,400)	(50.8%)
674003	VEHICLE REPLACEMENT	$14,000	$14,000	$23,000	$27,970	$4,970	21.6%
675001	MATERIALS/SUPPLIES	$35,063	$593	$3,500	$4,000	$500	14.3%

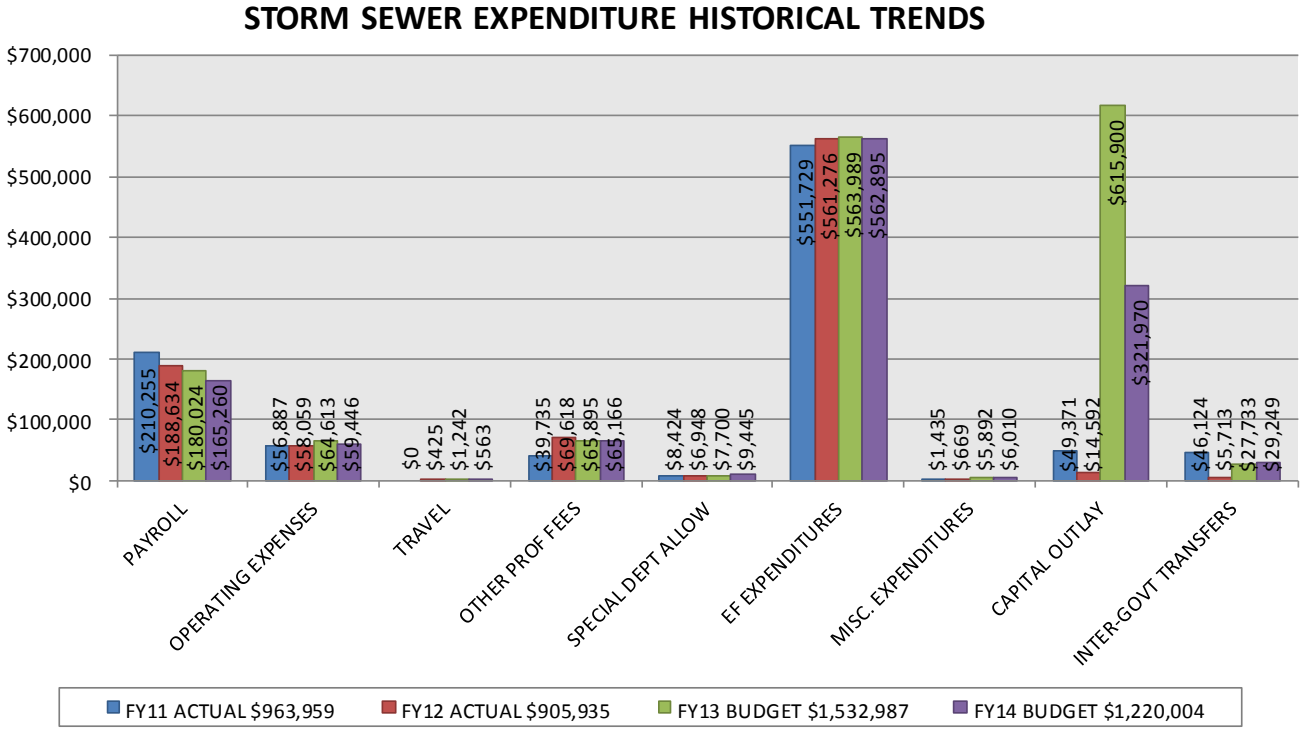
STORM SEWER BUDGET CONTINUED ON NEXT PAGE

STORM SEWER 53-5301 CONTINUED	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
INTERGOVERNMENTAL CHARGES						
691001 TRNF OTHER FUNDS	$28,998	$232	$26,034	$26,618	$584	2.2%
691004 TRNF GF	$5,000	$0	$0	$0	$0	0%
691005 TRNF EF	$12,126	$5,481	$1,698	$2,631	$933	54.9%
TOTAL ENTERPRISE STORM SEWER FUND	**$963,959**	**$905,935**	**$1,532,987**	**$1,220,004**	**($312,983)**	**(20.4%)**
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$210,255	$188,634	$180,024	$165,260	($14,764)	(8.2%)
OPERATING EXPENSES	$658,209	$696,996	$709,330	$703,525	($5,805)	(0.8%)
CAPITAL OUTLAY	$49,371	$14,592	$615,900	$321,970	($293,930)	(47.7%)
DEBT SERVICE	$0	$0	$0	$0	$0	0%
INTERGOVT CHARGES	$46,124	$5,713	$27,733	$29,249	$1,516	5.5%
TOTAL FUNCTIONAL SUMMARIES	***$963,959***	***$905,935***	***$1,532,987***	***$1,220,004***	***($312,983)***	***(20.4%)***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Storm Sewer Division total budget of $1,220,004 which shows that Enterprise Fund Expenditures is the largest expenditure for the Storm Sewer Division consuming 46% of their budget:



Following is a historical trends graph of the functional summaries for the Storm Sewer Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



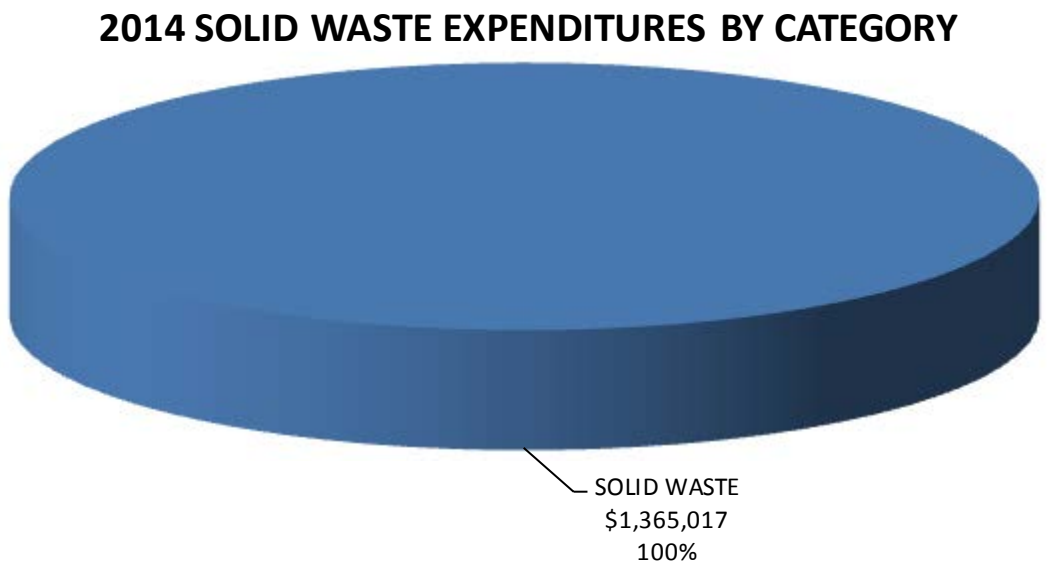
The Solid Waste expenditures make up 4% of the Total City-wide Budget with $1,365,017 in expenditures and is made up by the following divisions:

Public Utility
5401 – Solid Waste

Following is a summary table showing the Solid Waste expenditures broken down by each division:

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
STORM SEWER						
5000 5500 5501 SOLID WASTE	$1,157,316	$1,100,535	$1,230,794	$1,365,017	$134,224	10.9%
TOTAL SOLID WASTE EXPENDITURES	**$1,157,316**	**$1,100,535**	**$1,230,794**	**$1,365,017**	**$134,224**	**10.9%**

Following is a graph showing the percentage each division makes up of the Solid Waste budget:



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 2012, the contract was re-signed with Waste Management for an additional three years to provide solid waste disposal services to the citizens of Clearfield.

Division Purpose

The purpose of the solid waste division is to provide solid waste collection services to the residents and customers of Clearfield City.

Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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.

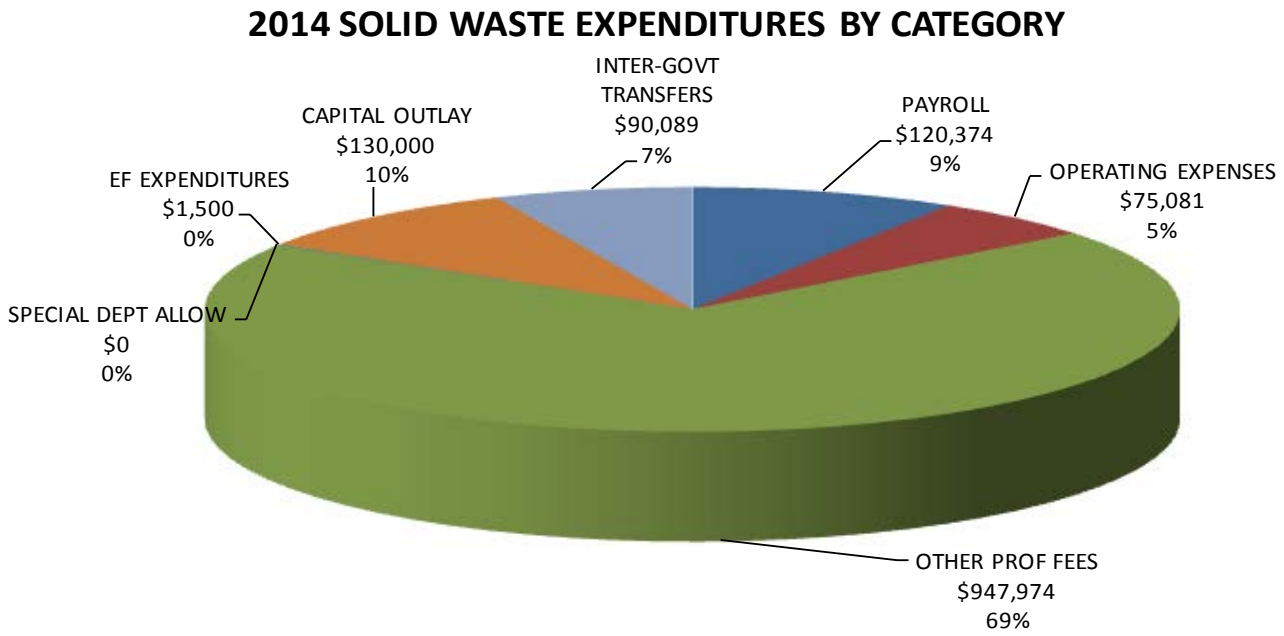
Other Professional Fees budget increased by $130,000 from a zero budget for the Solid Waste Fund's portion of the Public Works Facility – Phase I project.

SOLID WASTE 54-5501

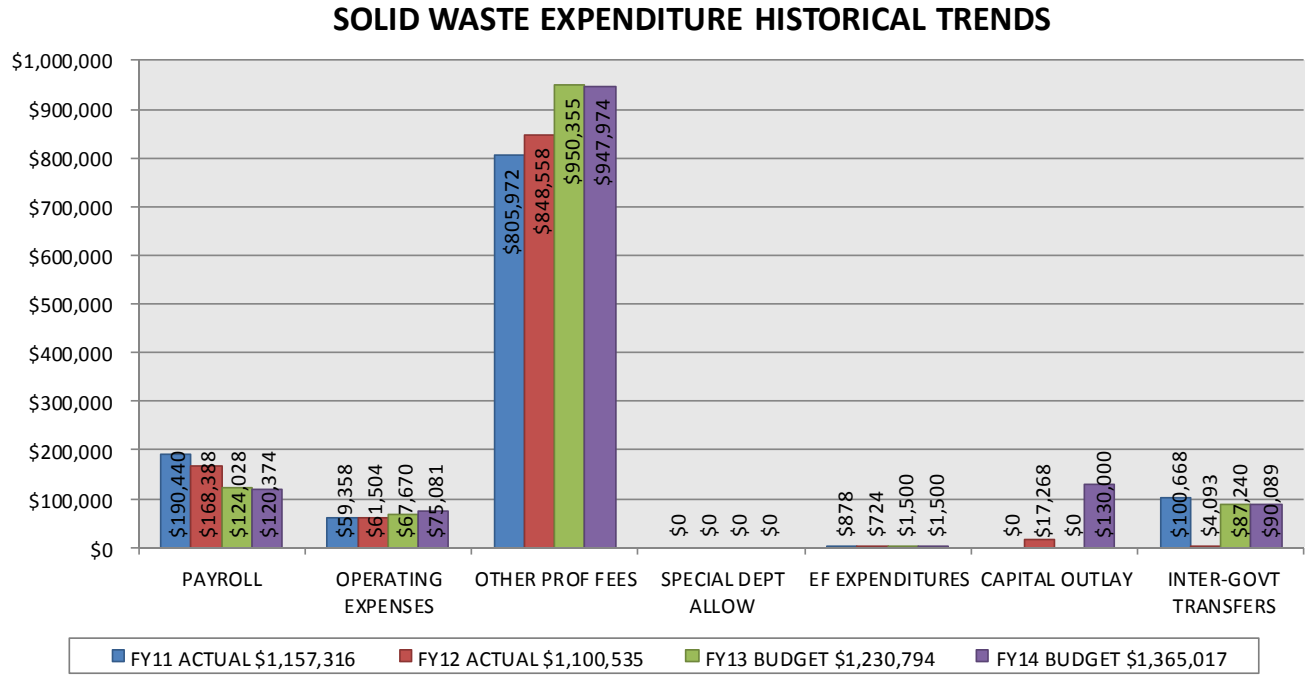
		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & BENEFITS							
611101	PERMANENT EMPLOYEES	$44,466	$35,545	$34,507	$35,094	$587	1.7%
611201	OVERTIME	$3,305	$1,876	$5,000	$4,000	($1,000)	(20%)
611501	PART-TIME	$0	$0	$3,120	$0	($3,120)	(100%)
611801	ADMINISTRATION FEE	$34,694	$32,312	$14,795	$14,708	($87)	(0.6%)
613101	F.I.C.A.	$3,496	$2,829	$3,261	$2,991	($270)	(8.3%)
613201	UTAH RETIREMENT SYSTEM	$4,830	$4,865	$5,535	$6,068	$533	9.6%
613301	HEALTH INSURANCE	$3,047	$3,139	$3,285	$3,310	$25	0.8%
613302	DENTAL INSURANCE	$247	$249	$305	$284	($21)	(6.9%)
613303	LIFE INSURANCE	$61	$10	$63	$72	$9	14.3%
613304	VISION INSURANCE	$36	$36	$39	$39	$0	0%
613401	WORKER'S COMPENSATION	$566	$541	$643	$604	($39)	(6.1%)
613601	LONG TERM DISABILITY	$0	$0	$353	$395	$42	11.9%
613701	EMPLOYEE ASSISTANCE PROGRAM	$15	$15	$14	$14	$0	0%
613801	ADMINISTRATION FEE	$6	$6	$6	$6	$0	0%
613901	ADMINISTRATION OH FEE	$95,670	$86,966	$53,101	$52,790	($312)	(0.6%)
OPERATING EXPENSES							
626001	BUILDING MAINTENANCE	$8,558	$10,336	$13,086	$16,033	$2,947	22.5%
626003	MUNICIPAL BUILDING RENT	$50,800	$51,168	$54,584	$59,047	$4,463	8.2%
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$10,352	$10,374	$22	0.2%
631004	BANK PROFESSIONAL FEES	$9,243	$5,417	$8,987	$5,600	($3,387)	(37.7%)
631006	OTHER PROFESSIONAL FEES	$796,730	$843,141	$931,016	$932,000	$984	0.1%
SPECIAL DEPARTMENT ALLOWANCES							
648801	APPR. INCREASE FUND BAL	$0	$0	$0	$0	$0	0%
NON-OPERATING EXPENSES							
651502	BAD DEBT EXPENSE	$878	$724	$1,500	$1,500	$0	0%
CAPITAL OUTLAY							
673001	CP - PROJECT	$0	$17,268	$0	$130,000	$130,000	100%
INTERGOVERNMENTAL CHARGES							
691001	TRNF OTHER FUNDS	$95,279	$1,657	$85,542	$87,458	$1,916	2.2%
691005	TRNF EF	$5,389	$2,436	$1,398	$2,631	$933	54.9%
TOTAL ENTERPRISE SOLID WASTE FUND		**$1,157,316**	**$1,100,535**	**$1,230,794**	**$1,365,017**	**$134,224**	**10.9%**

FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$190,440	$168,388	$124,028	$120,374	($3,654)	(2.9%)
OPERATING EXPENSES	$866,208	$910,786	$1,019,526	$1,024,554	$5,028	0.5%
CAPITAL OUTLAY	$0	$17,268	$0	$130,000	$130,000	0%
DEBT SERVICE	$0	$0	$0	$0	$0	0%
INTER-GOVT CHARGES	$100,668	$4,093	$87,240	$90,089	$2,848	3.3%
TOTAL FUNCTIONAL SUMMARIES	***$1,157,316***	***$1,100,535***	***$1,230,794***	***$1,365,017***	***$134,224***	***10.9%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Solid Waste Division total budget of $1,365,017 which shows that Other Professional Fees is the largest expenditure for the Solid Waste Division consuming 69% of their budget:



Following is a historical trends graph of the functional summaries for the Solid Waste Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



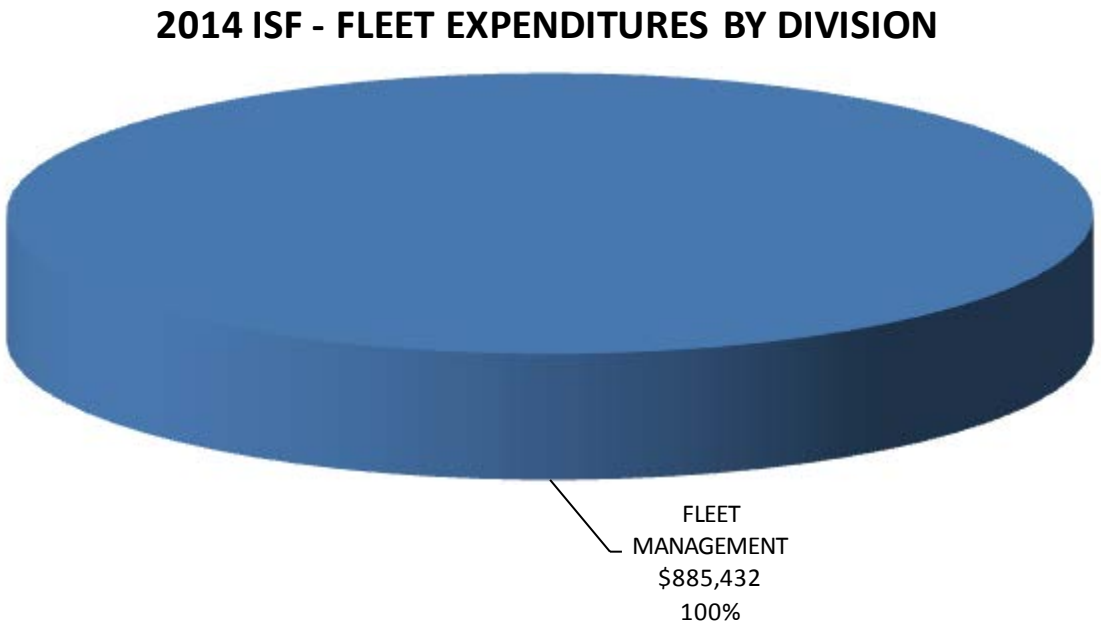
The ISF Fleet expenditures make up 3% of the Total City-wide Budget with $885,432 in expenditures and is made up by the following divisions:

Public Works
4441 – Fleet

Following is a summary table showing the ISF Fleet expenditures broken down by each division:

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
INTERNAL SERVICE FUND – FLEET						
6 6600 4441 FLEET MANAGEMENT	$823,657	$841,658	$825,326	$885,432	$60,105	7.3%
TOTAL ISF – FLEET EXPENDITURES	**$823,657**	**$841,658**	**$825,326**	**$885,432**	**$60,105**	**7.3%**

Following is a graph showing the percentage each division makes up of the ISF - Fleet budget:



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."

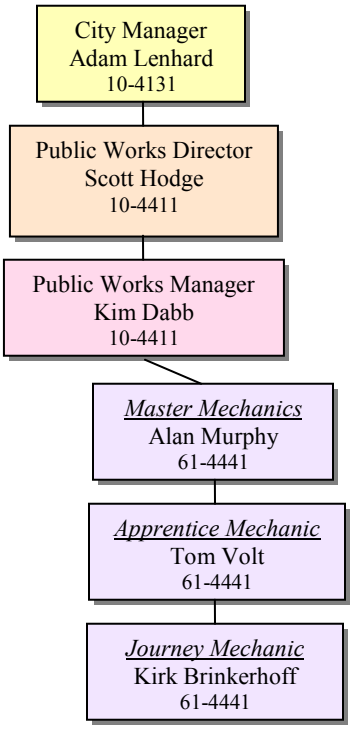
Division Purpose

The purpose of the Internal Service Fleet Division is to provide quality and timely service to the City fleet vehicles.

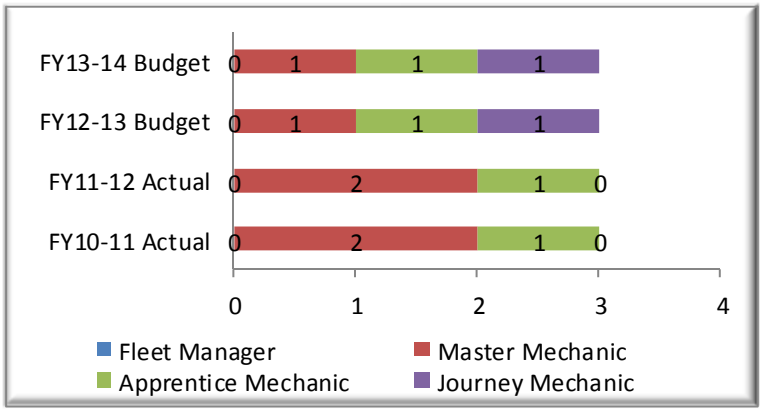
Key Workload Indicators

- 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, 2013



Personnel Historical Trends



Personnel Report

Department/Position	FY10-11 Actual	FY11-12 Actual	FY12-13 Budget	FY13-14 Budget
Internal Service Fund				
Fleet				
Fleet Manager	0	0	0	0
Master Mechanic	2	2	1	1
Apprentice Mechanic	1	1	1	1
Journey Mechanic	0	0	1	1
Total ISF - Fleet Personnel	3	3	3	3

Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % 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 Fleet 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	FY14 % 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 2012-2013 Accomplishments

- Took part in a facility assessment.
- New emissions machine and setup to comply with new state mandated laws.
- New State Fuel System.
- Purchased 1 Kabota Tractor with a 6-blade mower for the Parks Division, 1 ¾ ton pickup for Parks Division, 1 ¾ ton pickup for Public Works Division, 2 Patrol Cars for Police, 1 Code Enforcement ½ ton pickup, and 1 un-marked vehicle for Police.
- 2 new overhead hears for the Truck Shed.

Significant Expenditure and Staffing Changes

There were no significant staffing changes in fiscal year 2014.

It is anticipated the Internal Service Fund for Fleet will have an estimated increase in fund balance appropriation in the amount of $60,729 which accounts for the increase from a zero budget.

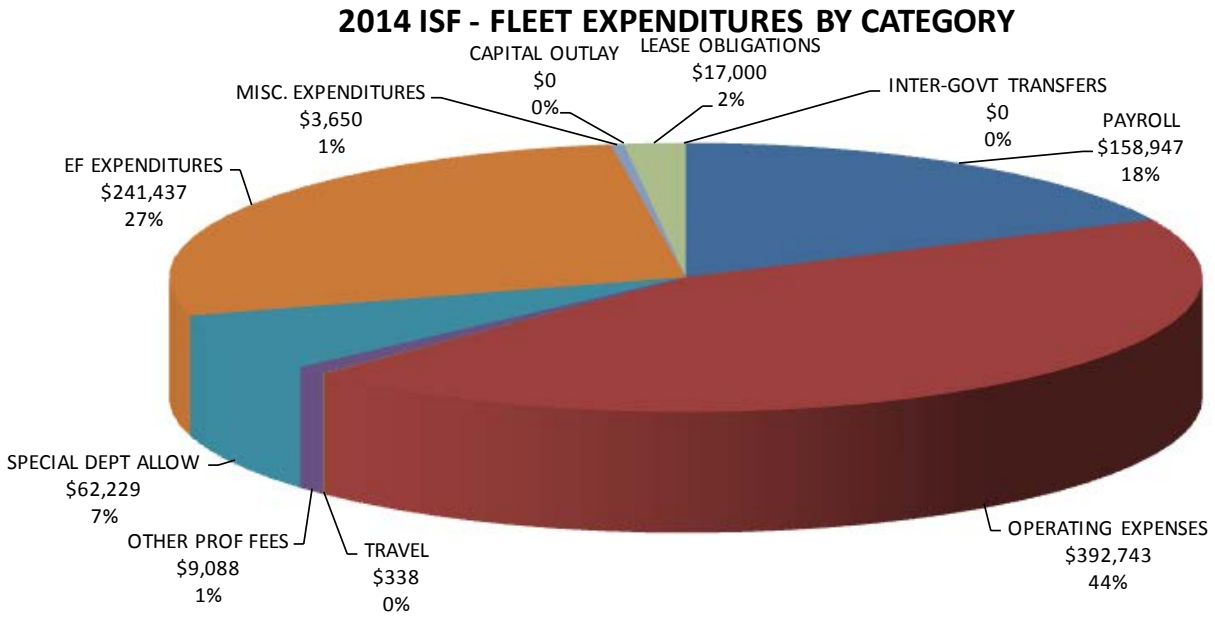
FLEET 61-4441

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SALARIES & EXPENSES							
611101	PERMANENT EMPLOYEES	$144,101	$84,080	$83,595	$81,619	($1,976)	(2.4%)
611201	OVERTIME	$613	$2,486	$2,000	$2,000	$0	0%
611501	PART-TIME EMPLOYEES	$4,923	$14,883	$22,948	$22,183	($765)	(3.3%)
613101	F.I.C.A.	$9,344	$6,956	$8,304	$8,094	($210)	(2.5%)
613201	UTAH RETIREMENT SYSTEMS	$12,757	$12,100	$13,729	$14,357	$628	4.6%
613301	HEALTH INSURANCE	$14,226	$13,224	$14,986	$22,386	$7,400	49.4%
613302	DENTAL INSURANCE	$1,423	$1,394	$1,701	$2,076	$376	22.1%
613303	LIFE INSURANCE	$298	$47	$298	$360	$62	20.8%
613304	VISION INSURANCE	$16	$62	$68	$352	$284	417.6%
613401	WORKER'S COMPENSATION	$2,198	$1,484	$1,966	$1,776	($190)	(9.7%)
613601	LONG TERM DISABILITY	$663	$664	$855	$912	$57	(6.7%)
613701	EMPLOYEE ASSISTANCE PROGR	$76	$73	$72	$72	$0	0%
613801	ADMINISTRATION FEE	$60	$60	$60	$60	$0	0%
614101	CLOTHING ALLOW - FT	$651	$1,726	$2,700	$2,700	$0	0%
OPERATING EXPENSES							
621101	BOOKS & SUBSCRIPTIONS	$2,568	$2,055	$2,500	$2,300	($200)	(8%)
621301	TRAINING & REGISTRATION	$1,267	$955	$1,550	$1,525	($25)	(1.6%)
624001	OFFICE SUPPLIES	$587	$1,282	$750	$750	$0	0%
624101	CLAIMS & DAMAGES	$3,929	$10,942	$0	$2,218	$2,218	100%
624201	SOFTWARE	$3,020	$0	$0	$0	$0	0%
625001	EQUIP. MAINT. & SUPPLIES	$7,365	$58,195	$9,000	$9,000	$0	0%
625002	EQUIPMENT PURCHASES	$4,203	$118	$0	$0	$0	0%
625201	TIRES/BRAKES	$34,169	$28,814	$25,250	$39,150	$13,900	55%
625202	FUEL/OIL	$196,160	$206,700	$220,150	$199,850	($20,300)	(9.2%)
625203	FLEET REPAIR	$149,868	$152,421	$122,750	$129,750	$7,000	5.7%
625501	EQUIPMENT REPAIRS	$0	$160	$500	$500	$0	0%
626001	BUILDING MAINTENANCE	$2,954	$8,496	$3,500	$7,700	$4,200	120%
TRAVEL							
623101	IN-STATE LODGING	$0	$150	$400	$150	($250)	(62.5%)
623102	IN-STATE MEALS	$0	$92	$184	$138	($46)	(25%)
623103	IN-STATE TRANSPORTATION	$0	$72	$110	$50	($60)	(54.5%)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$4,130	$5,288	$1,158	28%
631006	OTHER PROFESSIONAL FEES	$3,914	$2,449	$4,300	$3,800	($500)	(11.6%)
SPECIAL DEPARTMENT ALLOWANCES							
645001	SPECIAL DEPARTMENT ALLOW	$0	$81	$1,500	$1,500	$0	0%
648801	APPROP. INCREASE IN FUND BAL	$0	$0	$0	$60,729	$60,729	100%
NON-OPERATING EXPENSES							
651501	DEPRECIATION	$213,464	$220,339	$247,697	$241,437	($6,260)	(2.5%)
MISCELLANEOUS EXPENSES							
661001	MISCELLANEOUS SUPPLIES	$1,737	$1,405	$750	$750	$0	0%
662001	MISCELLANEOUS SERVICES	$95	$0	$400	$400	$0	0%
662002	UNIFORM SERVICES	$1,645	$692	$625	$2,500	$1,875	300%
LEASE OBLIGATIONS							
681003	BACKHOE LEASE OBLIGATIONS	$5,000	$7,000	$26,000	$17,000	($9,000)	(34.6%)
INTERGOVT TRANSFERS							
691004	TRNF GF	$366	$0	$0	$0	$0	0%
	TOTAL ISF - FLEET	**$823,657**	**$841,658**	**$825,326**	**$885,432**	**$60,105**	**7.3%**

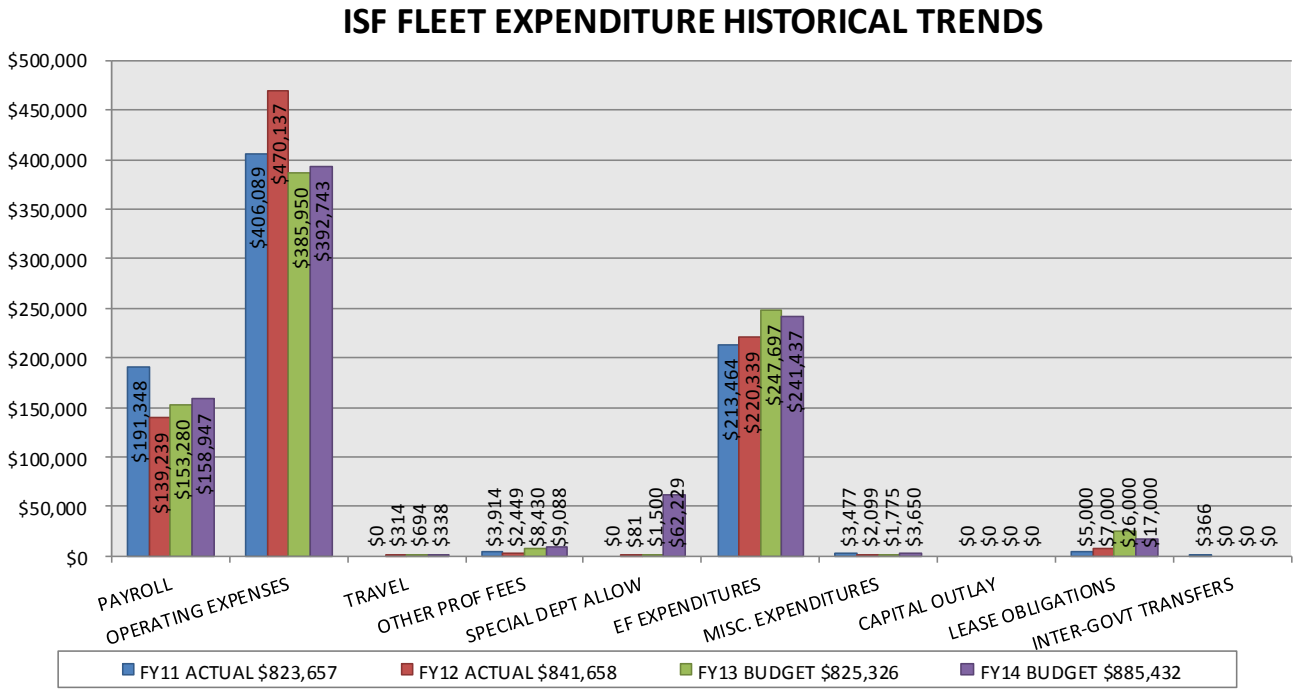
ISF - FLEET BUDGET CONTINUED ON NEXT PAGE

ISF - FLEET CONTINUED	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$191,348	$139,239	$153,280	$158,947	$5,666	3.7%
OPERATING EXPENSES	$626,943	$695,419	$646,046	$709,485	$63,439	9.8%
CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
LEASE OBLIGATIONS	$5,000	$7,000	$26,000	$17,000	($9,000)	(34.6%)
INTER-GOVT TRANSFERS	$366	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES	***$823,657***	***$841,658***	***$825,326***	***$885,432***	***$60,105***	***7.3%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the ISF Fleet Division total budget of $885,432 which shows that Operating Expenses are the largest expenditure for the ISF Fleet Division consuming 44% of their budget:



Following is a historical trends graph of the functional summaries for the ISF Fleet Division expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



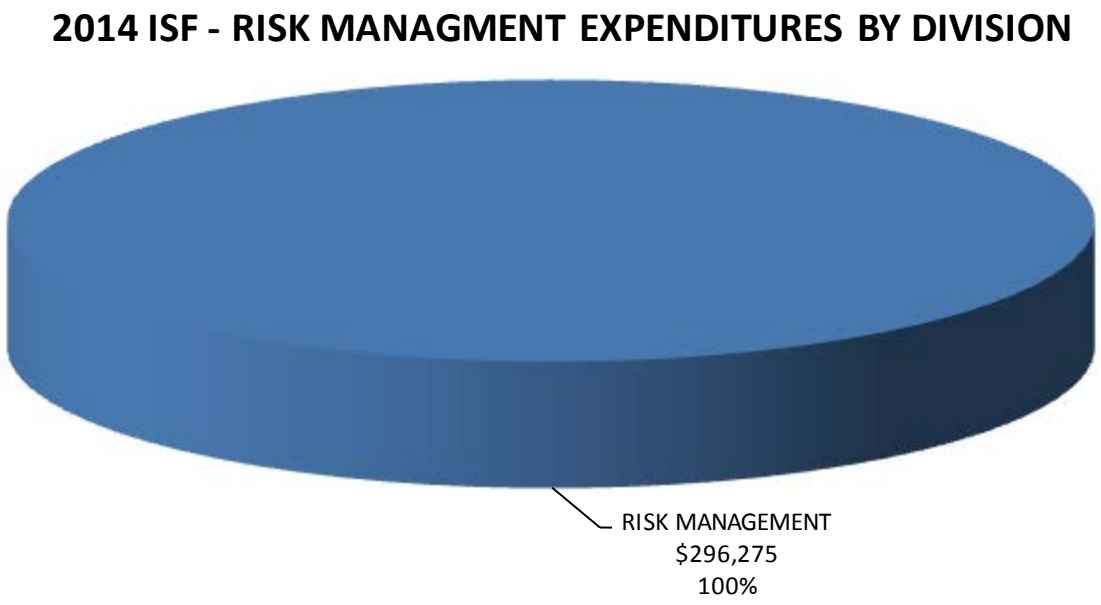
The ISF Risk Management expenditures make up 1% of the Total City-wide Budget with $296,275 in expenditures and is made up by the following divisions:

Administrative Services
4443 – Risk Management

Following is a summary table showing the ISF Risk Management expenditures broken down by each division:

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
INTERNAL SERVICE FUND – RISK MGMT						
6 6600 4443 RISK MANAGEMENT	$0	$0	$268,378	$296,275	$27,897	10.4%
TOTAL ISF – RISK MGMT EXPENDITURES	**$0**	**$0**	**$268,378**	**$296,275**	**$27,897**	**10.4%**

Following is a graph showing the percentage each division makes up of the ISF – Risk Management budget:



In the remaining ISF – Risk Management section 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.

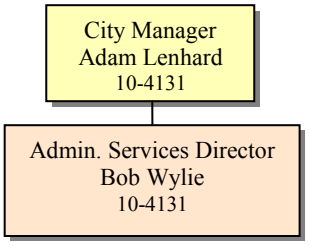
RISK MANAGEMENT 63-4443

**The Internal Service Risk Management Fund – Fund 63 is a newly created fund in fiscal year 2013 budget.

Mission Statement

"It is the mission of the Risk Management Division to provide the most affordable insurance coverage for the property, liability, and risk for the assets of Clearfield City."

As of July 1, 2013



Division Purpose

The purpose of the Internal Service Risk Management Division is to provide insurance coverage for the assets of Clearfield City..

Key Workload Indicators

- Provide appropriate insurance coverage for the assets of Clearfield City.

Performance and Delivery Goals

Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY13 % Comp.	FY14 % Proj.
-	Customer Service	Strive to provide timely and accurate services in a professional manner.	90%	100%
-	Safety Training	Maintain up to date Safety Training for all City Staff.	50%	100%

Significant Expenditure and Staffing Changes

The Internal Service Risk Management Fund does not have any permanent or part-time employees. Employee costs fall under the Finance Division 10-4143.

The only expenditure in the Internal Service Risk Management Fund is the cost of insurance for property, casualty, etc. to cover the assets and potential risk of Clearfield City.

RISK MANAGEMENT 63-4443

		FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
OTHER PROFESSIONAL FEES							
631003	INSURANCE FEES	$0	$0	$268,378	$296,275	$27,897	10.4%
	TOTAL ISF – RISK MANAGEMENT	**$0**	**$0**	**$268,378**	**$296,275**	**$27,897**	**10.4%**
FUNCTIONAL SUMMARY							
	OPERATING EXPENSES	$0	$0	$268,378	$296,275	$27,897	10.4%
	INTER-GOVT TRANSFERS	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES		***$0***	***$0***	***$268,378***	***$296,275***	***$27,897***	***10.4%***

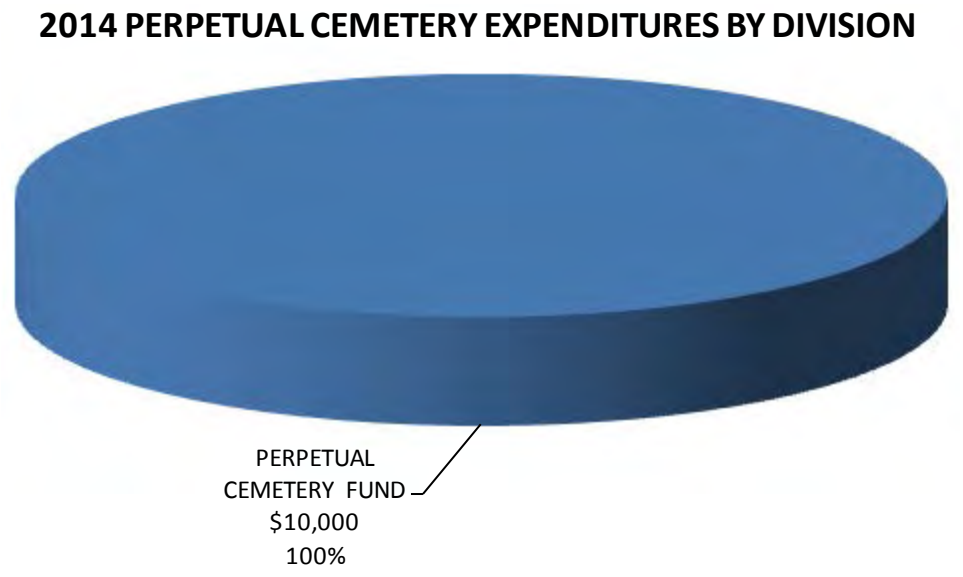
The Cemetery expenditures make up less than 1% of the Total City-wide Budget with $10,000 in expenditures and is made up by the following divisions:

Perpetual Cemetery

Following is a summary table showing the Perpetual Cemetery expenditures broken down by each division:

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	Variance From FY13	% Inc/ (Dec)
PERPETUAL CEMTERY						
7 PERPETUAL CEMETERY	$0	$0	$10,000	$10,000	$0	0%
TOTAL PERPETUAL CEMETERY EXPENDITURES	**$0**	**$0**	**$10,000**	**$10,000**	**$0**	**0%**

Following is a graph showing the percentage each division makes up of the Perpetual Cemetery budget:



In the remaining Perpetual Cemetery section includes significant expenditure and staffing changes, division budget, pie chart of budgeted expenditures by category, and historical trends chart 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

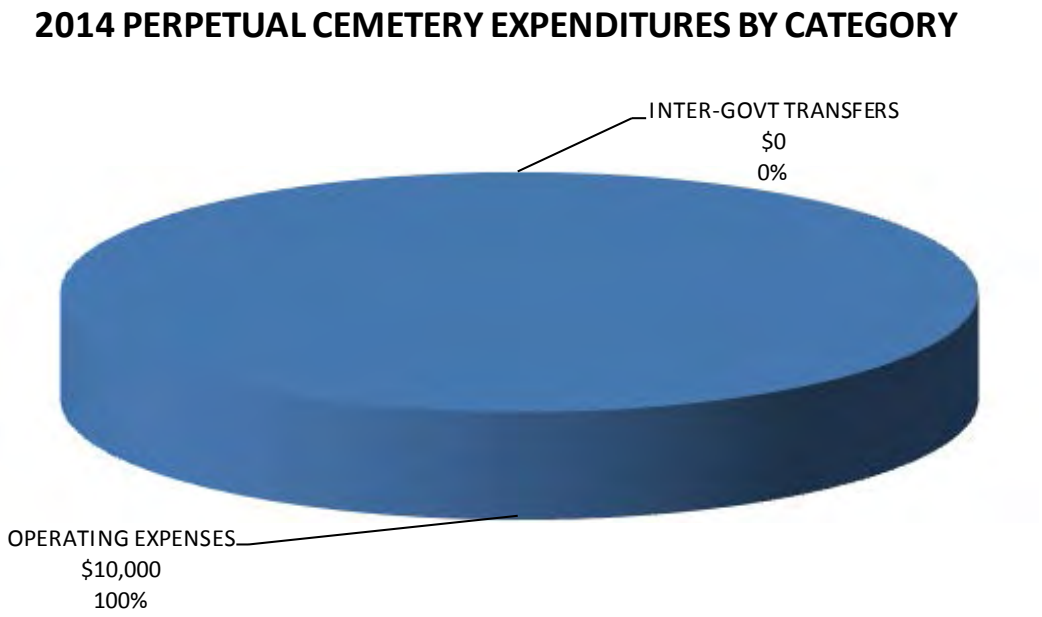
There were no significant expenditure changes.

Appropriated increased in Fund Balance budget is remaining at $10,000 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.

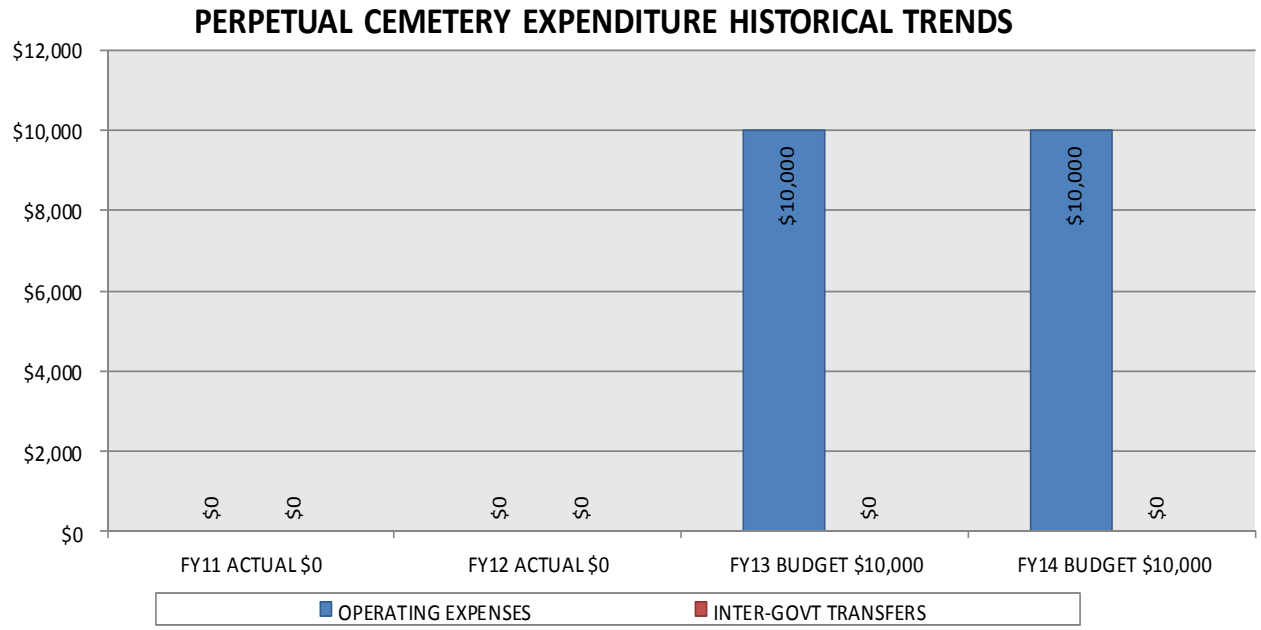
PERPETUAL CEMETERY – FUND 70

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Adopted Budget	Variance From FY13	% Inc/ (Dec)
SPECIAL DEPARTMENT ALLOWANCES						
648801 APPR. INCREASE FUND BAL	$0	$0	$10,000	$10,000	$0	0%
INTERGOVERNMENTAL CHARGES						
691007 TRNF FROM FUND 70	$0	$0	$0	$0	$0	0%
TOTAL PERPETUAL CEMETERY	**$0**	**$0**	**$10,000**	**$10,000**	**$0**	**0%**
FUNCTIONAL SUMMARY						
SALARIES & BENEFITS	$0	$0	$0	$0	$0	0%
OPERATING EXPENSES	$0	$0	$10,000	$10,000	$0	0%
CAPITAL OUTLAY	$0	$0	$0	$0	$0	0%
DEBT SERVICE	$0	$0	$0	$0	$0	0%
INTERGOVERNMENTAL CHARGES	$0	$0	$0	$0	$0	0%
TOTAL FUNCTIONAL SUMMARIES	***$0***	***$0***	***$10,000***	***$10,000***	***$0***	***0%***

Following is a graph showing fiscal year 2014 functional summaries and the percentages they make of the Perpetual Cemetery Fund total budget of $10,000 which shows that Operating Expenses are the largest expenditure for the Perpetual Cemetery Fund consuming 100% of their budget:



Following is a historical trends graph of the functional summaries for the Perpetual Cemetery Fund expenditures which include fiscal year 2011 actual expenditures up through and including fiscal year 2014 budgeted expenditures:



2013 – 2014 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 2013-2014 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 2013-2014 are:

- Make Clearfield a destination city through Economic Development and attract businesses to Clearfield.
- Enhance, Provide, and Maintain the City's infrastructure including roadways, waterways, storm drainage, public facilities, and street lighting.
- Plan for and incorporate a Long-Range Financial Planning Policy.
- Improve Clearfield's Zoning ordinances and enhance Community Development.
- Improve Public Safety and Preparedness.
- Improve the Code Enforcement process and procedures.
- Improve the vibrancy 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.

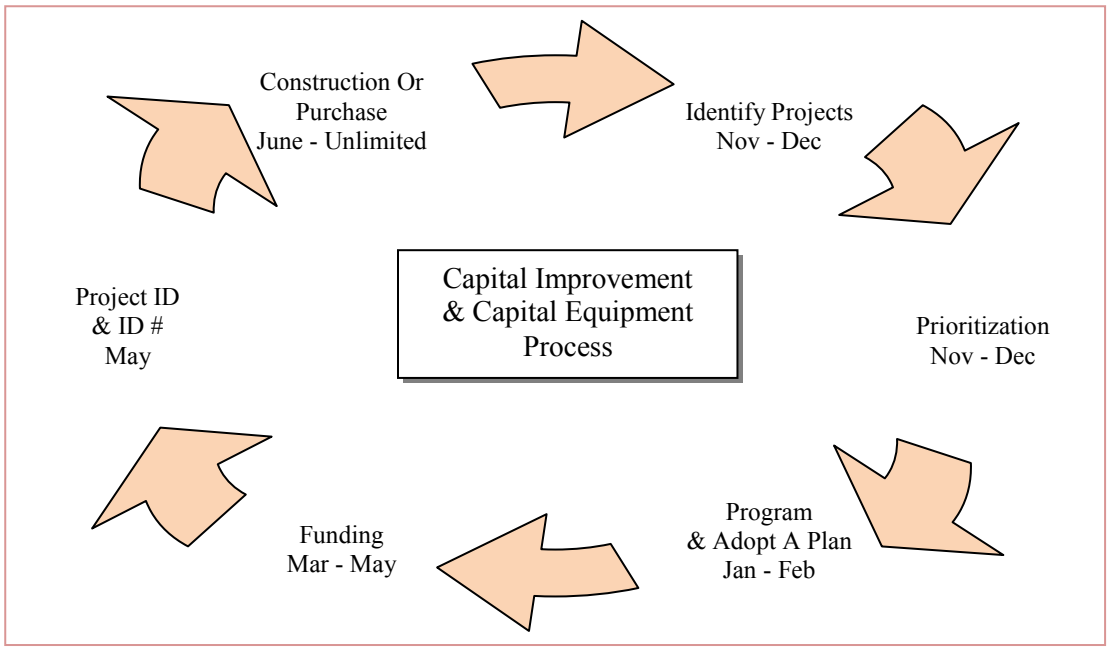
All projects, whatever the nature, will be evaluated on which is most effective or needed in accomplishing the overall mission of the City and the goals and strategic plans set by the City Council. Each service, activity, or function of the City shall have equal opportunity to the available resources 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 within each 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.

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	Center Street Bridge Landscaping	Construction	June 2012	$121,000	CDRA

Buildings & Plants

Year	Description of Project	Status	Construction Schedule	Funding	Account
2013-14	CCAC Windows	Design	November 2013	$84,000	GF Fund Balance
	CCAC Entry Upgrade	Design	November 2013	$35,000	GF Fund Balance
	CCAC – Replace Stucco Soffits	Design	November 2013	$42,000	GF Fund Balance
	CCAC – Replace Wood Paneling in Theater	Design	November 2013	$8,000	GF Fund Balance
	City Office Building – Roof Replacement	Design	June 2013	$50,000	GF Fund Balance

Streets Development Schedule

Year	Description of Project	Status	Construction Schedule	Funding	Account
2012-2013	Street Seal Coat	Punch List	May 2013	$300,000	GF Fund Balance
	1000 W 700 S Road Widening	Design	May 2013	$80,000	GF Fund Balance
	Legend Hills Project	Punch List	May 2013	$202,400	CDRA Transfer
	Depot Street Extension	Design	May 2013	$200,000	CDRA Transfer
2013-2013	Street Overlays	Design	October 2013	$200,000	GF Fund
	Public Works Facility – Phase I	Design	May 2014	$130,000	GF Fund Balance
	Street Seal Coat	Design	May 2014	$300,000	GF Fund Balance

Parks Development Schedule

Year	Description of Project	Status	Construction Schedule	Funding	Account
2012-2013	Park Capital Facilities Plan	Design	October 2012	$35,500	Park Fund Balance
	West Park & Barlow Park Improvements	Construction	May 2012	$145,500	Park Fund Balance
2013-14	Barlow Park Project	Design	October 2013	$25,000	Park Fund Balance

Community Development Block Grant (CDBG) Schedule

Year	Description of Project	Status	Construction Schedule	Funding	Account
2012-2013	Locust Street	Punch List	June 2013	$159,359	CDBG Funding
2013-2014	450 W, 2225 S to 2300 S	Design	June 2014	$181,995	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
2008-2009	PW0040 – Freeport Water Upgrade	Design	June 2009	$100,000	Bond Proceeds
	PW0086 – Meter Vault @ Job Corp	Design	June 2009	$15,800	Fund Balance
2009-2010	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
2011-2012	PW0110 – 1450 S 1500 E to State Street 16" Transmission line	Construction	June 2012	$300,000	Water Impact Fees
	PW0111 – 1450 S 1500 E to State Street 8" Line	Construction	June 2012	$150,000	Water Fees
	PW0114 – 700 S Well Transformer	Design	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	Construction	June 2012	$10,000	Water Fees
	PW0120 – Public Works Facility Assessment	Design	June 2012	$12,500	Water Fees
2012-2013	PW0140 – 18 Waterline – 700 South to Legend Hills	Design	June 2013	$400,000	Water Fees
	PW0141 – 700 South Reservoir Roof Repair	Construction	June 2013	$275,000	Water Fees
	PW0142 – Freeport Water tank Repair/Replacement	Out to Bid	June 2013	$25,000	Water Fees
	PW0137 – Locust Street	Punch List	June 2013	$60,000	Water Impact Fees
	PW0116 – SCADA Plan for Water	Construction	June 2012	$50,000	Water Fees
2013-2014	PW0160 – 450 W – 2225 S to 2300 S (CDBG)	Design	June 2014	$125,000	Water Fees
	PW0161 – Check Value & Vault @ 25 S 100 W	Design	June 2014	$35,000	Water Fees
	PW0162 – Close Woods Cross Well	Design	June 2014	$40,000	Water Fees

Water Development Schedule Continued					
	PW0163 – HAFB Well Building Ventilation	Design	June 2014	$50,000	Water Fees
	PW0154 – Public Works Facility Phase I	Design	June 2014	$130,000	Water Fees Fund Balance
	PW0164 – Freeport Water Tank	Design	June 2014	$915,000	Water Fund Balance
	PW0164 – Freeport Water Tank	Design	June 2014	$285,000	Water Impact 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	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	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	PW101 – Bruce Street – Fern Connection Line	Construction	June 2011	$220,000	Fund Balance
2011-2012	PW0119 – 100 N CDBG Project	Construction	June 2012	$160,000	Fund Balance
	PW0122 – Public Works Facility Assessment	Design	June 2012	$12,500	Sewer Fees
	PW0126 – 1450 S, 1500 E to State St – Upgrade Line	Construction	June 2012	$225,000	Sewer Impact Fees
2012-2013	PW0144 – Install Sewer Line – City Shop Yard	Design	June 2013	$35,000	Sewer Fees
	PW0145 – 700 South – 800 East & State Street	Punch List	June 2013	$285,000	Sewer Impact Fees
	PW0080 – Upgrade Sewer Line – Freeport Center E Street	Construction	June 2013	$275,000	Sewer Impact Fees
2013-2014	PW0165 – 450 W – 2225 S to 2300 S (CDBG)	Design	June 2014	$130,000	Sewer Fees
	PW0101 – Bruce Street Sewer Upgrade	Design	June 2014	$25,000	Sewer Fees
	PW0155 – Public Works Facility Phase I	Design	June 2014	$130,000	Sewer Fund Balance

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

Storm Sewer Development Schedule Continued					
2009-2010	PW0067 – 550 E – State to 1000 S	Design	June 2010	$75,000	Storm Sewer Impact Fees
2011-2012	PW0121 – Public Works Facility Assessment	Design	June 2012	$12,500	Storm Sewer Fees
	PW0123 – North Barlow Street – Install Storm Drain	Construction	June 2012	$240,000	Storm Sewer Fees
2012-2013	PW0132 – Extension 1450 S Storm Drain – State Street to 1000 East	Design	June 2013	$209,400	CDRA Transfer
	PW0146 – Improvements to NE Freeport Basin	Punch List	June 2013	$80,000	Storm Sewer Impact Fees
	PW0147 – New 24" Storm Drain – 700 South to TOD	Design	June 2013	$300,000	Storm Sewer Impact Fees
2013-2014	PW0166 – 450 W – 2225 S to 2300 S (CDBG)	Design	June 2014	$160,000	Storm Sewer Fees
	PW0156 – Public Works Facility Phase I	Design	June 2014	$130,000	Storm Sewer Fund Balance

Solid Waste Development Schedule

Year	Description of Project	Status	Construction Schedule	Funding	Account
2013-2014	PW0157 – Public Works Facility Phase I	Design	June 2014	$130,000	Solid Waste Fund Balance

COMPLETED PROJECTS DURING FISCAL YEAR 2012 - 2013

Streets

Year	Description of Project	Funding	Account
2012-2013	Crack Patch & Slurry Seal	$20,000	General Fund Balance

Community Development Block Grant (CDBG)

Year	Description of Project	Funding	Account
2010-2011	100 N Street – State Street to 300 East	$147,000	CDBG

Water

Year	Description of Project	Funding	Account
2011-2012	PW0117 – 100 N CDBG Project	$100,000	Water Fees
2012-2013	PW0139 – 10" Transmission Line University Parkway	$204,500	Water Fees

Sewer

Year	Description of Project	Funding	Account
2009-2010	PW0069 – Fern Drive Replacement	$217,000	Sewer Fees
2012-2013	PW0138 – Replace Sewer Line Locust Street	$80,000	Sewer Impact Fees
	PW0143 – Update Sewer Capital Facilities Plan	$5,000	Sewer Fees

Storm Sewer

Year	Description of Project	Funding	Account
2011-2012	PW0118 – 100 N CDBG Project	$240,000	Storm Sewer Fund Balance
	PW0124 – 200 S Inlet Boxes	$45,000	Storm Sewer Fund Balance

Clearfield City
Capital Improvements Projects Expenditure Summary – By Department
Fiscal Year 2013 – 2014

Department	Project	Page Reference	Project Request	Funding Source
CDRA	Center Street Bridge Landscaping	384	$121,000	CDRA
Building	Community Arts Center	408	$169,000	GF, & GF FB
	BLDG009 – City Office Bldg Replacement	409	$50,000	General Fund
CDBG	CDBG0023 – Locust Street	393	$159,359	CDBG Funds
	CDBG0024 – 450 W – 2225 S to 2300 S	412	$181,995	CDBG Funds
Streets	PW0134 – 1000 W 700 S Road Widening	394	$80,000	General Fund
	PW0133 – Legend Hills Project	395	$202,400	CDRA Funds
	PW0158 – Street Overlays	374	$200,000	General Fund
	PW0136 – Depot Street Extension	396	$20,000	CDRA Funds
	PW0153 – Public Works Facility – Phase I	410	$130,000	General Fund
	PW0159 – Street Seal Coating – FY14	411	$300,000	GF Fund Balance
Parks	PARK22 – West Park Village & Barlow Park	397	$145,500	Park Fund Balance
Water	PW0056 – 550 East – State to 1000 South	376	$168,404	Water Impact Fees
	PW0060 – 16" Water Line 700 South to Canal	377	$225,500	Bond Proceeds
	PW0040 – Freeport Water Upgrade	398	$179,777	Bond Proceeds & FB
	PW0086 – Meter Vault # Job Corp	380	$15,800	Fund Balance
	PW0055 – 700 S, 1000 W to 1350 W	399	$265,000	Water Impact Fees
	PW0110 – 1450 S, 1500 E to State St 16" Transmission Line	385	$300,000	Water Impact Fees
	PW0111 – 1450 S, 1500 E to State St 8" Line	386	$150,000	Fund Balance
	PW0114 – 700 S Well Transformer	387	$70,000	Fund Balance
	PW0115 – Install Meter on Freeport Serv. Line	388	$75,000	Fund Balance
	PW0116 – SCADA Plan for Water System	389	$10,000	Fund Balance
	PW0120 – Public Works Facility Assessment	390	$12,500	Fund Balance
	PW0137 – Locust Street Water line	393	$60,000	Fund Balance
	PW0140 – 18" Waterline – 700 S to Legend Hills	400	$400,000	Fund Balance
	PW0141 – 700 S Reservoir Roof Repair	401	$275,000	Water Fees
	PW0142 – Freeport Water Tank Repair Design	402	$25,000	Water Fees
	PW0154 – Public Works Facility – Phase I	410	$130,000	Water Fees
	PW0160 – 450 W – 2225 S to 2300 S (CDBG)	412	$125,000	Water Fees
	PW0161 – Check Valve & Vault – 25 S	413	$35,000	Water Fees
	PW0162 – Close Woods Cross Well	414	$40,000	Water Fees
	PW0163 – HAFB Well Ventilation	415	$50,000	Water Fees
	PW0164 – Freeport Water Tank	416	$1,200,000	Water IF & FB

Sewer	PW0012 – 550 East State to 1000 South	373	$157,750	Impact Fees & FB
	PW0080 – Freeport Sewer Upgrade	379	$100,000	Impact Fees & FB
	PW0092 – 550 E – State St to 1000 South	381	$75,000	Sewer Fees & IF
	PW0101 – Bruce Street – Fern Connection	375	$220,000	Fund Balance
	PW0122 – Public Works Facility Assessment	390	$12,500	Fund Balance
	PW0126 – 1450 S, 1500 E to State St Upgrade	391	$225,000	Sewer IF
	PW0138 – Locust Street Replacement	393	$80,000	Sewer Fees
	PW0144 – Install Sewer Line City Shop Yard	403	$35,000	Sewer Fees
	PW0145 – 700 S 800 E & State Replacement	404	$285,000	Sewer Fees
	PW0155 – Public Works Facility – Phase I	410	$130,000	Sewer Fees
	PW0165 – 450 W – 2225 S to 2300 S (CDBG)	412	$130,000	Sewer Fees
Storm Sewer	PW0045 – Ross Drive	382	$175,000	Storm Sewer Fees
	PW0067 – 550 E – State St to 1000 South	383	$75,000	SS Fees & IF
	PW0103 – 500 W – 200 S to 25 N	378	$100,000	SD Fund Balance
	PW0121 – Pubic Works Facility Assessment	390	$12,500	SD Fund Balance
	PW0123 – North Barlow Street	392	$240,000	SD Fund Balance
	PW0132 – Extension of 1450 S Storm Drain – State to 1000 E	405	$209,400	Storm Sewer Fees
	PW0146 – Improvements to NE Freeport Basin	406	$80,000	SS Impact Fees
	PW0147 – New 24" Storm Drain – 700 S to TOD	407	$300,000	SS Impact Fees
	PW0156 – Public Works Facility – Phase I	410	$130,000	Storm Sewer Fees
	PW0166 – 450 W – 2225 S to 2300 S (CDBG)	412	$160,000	Storm Sewer Fees
Solid Waste	Public Works Facility Assessment	390	$12,500	SW Fund Balance
	PW0157 – Public Works Facility – Phase I	410	$130,000	Storm Water Fees

Total Capital Projects: **$8,645,885**

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	$0	$157,750
2012	$0	$0	$157,750
2013	$0	$0	$157,750
2014	$0	$0	$157,750
2015	$0	$157,750	$0
2016	$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: Street Overlay Projects **PROJECT NUMBER:** PW0158

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
2012	$0	$0	$0
2013	$0	$0	$0
2014	$200,000	$200,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$200,000	$200,000	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
Transfer from the General Fund	$200,000	$200,000
Transfer from Facilities Development	$0	$0
Fund Balance Appropriation	$0	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
The Streets Overlay Capital Project budget is being transferred from the General Fund in the amount of $200,000 in fiscal year 2014. The transfer from the General Fund is using "one-time" money in fund balance that is in excess of the allowable fund balance limits set by the State of Utah.

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
2011	$220,000	$0	$220,000
2012	$0	$0	$220,000
2013	$0	$0	$220,000
2014	$25,000	$245,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
TOTAL	$245,000	$245,000	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
Sewer Fund Balance	$220,000	$0
Sewer Fund Fees	$25,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In fiscal year 2011, $220,000 was budgeted using sewer fees collected, and an additional $25,000 was budgeted in fiscal year in order to fund the Bruce Street Sewer Fern Connection project. Since 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
2008	$110,000	$0	$110,000
2009	$0	$1,596	$108,404
2010	$60,000	$0	$168,404
2011	$0	$0	$168,404
2012	$0	$0	$168,404
2013	$0	$0	$168,404
2014	$0	$168,404	$0
2015	$0	$0	$0
2016	$0	$0	$0
TOTAL	$170,000	$170,000	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
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 2014 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 2012 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 2014.

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	$0	$225,500
2012	$0	$0	$225,500
2013	$0	$0	$225,500
2014	$0	$0	$225,500
2015	$0	$0	$225,500
2016	$0	$225,500	$0
2017	$0	$0	$0
2018	$0	$0	$0
TOTAL	$225,500	$225,500	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
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 2012.

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
2011	$100,000	$0	$100,000
2012	$0	$0	$100,000
2013	$0	$0	$100,000
2014	$0	$100,000	$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 2014 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
2009	$100,000	$0	$100,000
2010	$0	$0	$100,000
2011	$50,000	$0	$150,000
2012	$0	$0	$150,000
2013	$275,000	$0	$425,000
2014	$0	$0	$425,000
2015	$0	$0	$425,000
2016	$0	$0	$425,000
TOTAL	$425,000	$0	$425,000

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	$0
Fiscal Year 2013 Sewer Impact Fees	$275,000	$0

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 in fiscal year 2013, an additional $275,000 was allocated towards the project. 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
2009	$15,800	$0	$15,800
2010	$0	$0	$15,800
2011	$0	$0	$15,800
2012	$0	$0	$15,800
2013	$0	$0	$15,800
2014	$0	$15,800	$0
TOTAL	$15,800	$15,800	$0

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, 2010, 2011, 2012, or 2013; therefore the project funding will roll over to fiscal year 2014 until the project is started by the end of fiscal year 2014 or carried over to the next fiscal year.

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
2009	$0	$0	$0
2010	$75,000	$0	$75,000
2011	$0	$0	$75,000
2012	$0	$0	$75,000
2013	$0	$0	$75,000
2014	$0	$75,000	$0
2015	$0	$0	$0
TOTAL	$75,000	$75,000	$0

PROPOSED SOURCES OF FUNDING:

	2010	Beyond 2010
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
2009	$0	$0	$0
2010	$175,000	$0	$175,000
2011	$0	$0	$175,000
2012	$0	$0	$175,000
2013	$0	$0	$175,000
2014	$0	$175,000	$0
2015	$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 came 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 rolled 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
2009	$0	$0	$0
2010	$75,000	$0	$75,000
2011	$0	$0	$75,000
2012	$0	$0	$75,000
2013	$0	$0	$75,000
2014	$0	$75,000	$0
2015	$0	$0	$0
TOTAL	$75,000	$75,000	$0

PROPOSED SOURCES OF FUNDING:

	2010	Beyond 2010
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 rolled into the storm sewer fund balance and remain earmarked for the 550 East Storm Sewer project or unless reallocated to a different project.

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	$0	$121,000
2013	$0	$0	$121,000
2014	$0	$121,000	$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 was allocated from the Community Development Renewal Agency (CDRA) – Fund 20 Fund Balance and the 2012 revenues being collected for property taxes. A majority of the landscaping was completed in fiscal year 2013 and the remaining project will be completed in fiscal year 2014.

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	$0	$300,000
2013	$0	$0	$300,000
2014	$0	$0	$300,000
2015	$0	$300,000	$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 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 2015.

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	$0	$150,000
2013	$0	$0	$150,000
2014	$0	$0	$150,000
2015	$0	$150,000	$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 from the water fund – fund balance. It is anticipated that the City will complete the installation of the 8" water line on 1450 South from 1500 East to State Street in the spring of 2015.

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	$0	$70,000
2013	$0	$0	$70,000
2014	$0	$70,000	$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 was budgeted to come from the water fund – fund balance to fund the replacement of the 700 South Well transformer. The project was not completed in fiscal year so the funds will remain in the water fund balance where they will remain earmarked for 700 South Transformer Replacement project.

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	$0	$75,000
2013	$0	$0	$75,000
2014	$0	$75,000	$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 was 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 and the funds will remain the in the water fund balance where they will remain earmarked for this project.

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	$0	$10,000
2013	$0	$0	$10,000
2014	$0	$10,000	$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 was budgeted to come from the water fund – fund balance to fund the preparation of a SCADA plan for the water system of Clearfield City. In fiscal year 2013, a contractor and bid was awarded and in fiscal year 2014, the project will be completed.

PROJECT: Public Works Facility Assessment **PROJECT NUMBER:** PW0120, 0121, 0122

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	$0	$50,000
2013	$0	$0	$50,000
2014	$0	$50,000	$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 was 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. The assessment has gone through the request for bids and selected a vendor in fiscal year 2013. The assessment will be completed in fiscal year 2014.

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	$0	$225,000
2013	$0	$0	$225,000
2014	$0	$0	$225,000
2015	$0	$225,000	$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 was budgeted to come from sewer impact fees collected to replace the sewer lines on 1450 South from 1500 East to State Street. Since the project was not completed in fiscal year 2012, the funds rolled into the Sewer fund's fund balance where they will remain earmarked for the project. It is estimated the project will be completed in fiscal year 2015.

PROJECT: North Barlow Street – Storm Sewer **PROJECT NUMBER:** PW0123

BUDGET SOURCE:
535310 – Strom 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	$0	$240,000
2013	$0	$0	$240,000
2014	$0	$0	$240,000
2015	$0	$240,000	$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 was budgeted to come from storm sewer fund – fund balance to replace the storm sewer lines on North Barlow Street. Since the project has not be completed, the funds rolled into the storm sewer fund balance where they will remain earmarked for the North Barlow Street storm sewer project.

PROJECT: Locust Street **PROJECT NUMBER:** CDBG0023, PW0137, PW0138

BUDGET SOURCE:
454632 – CDBG Capital Projects
515110 – Water Capital Projects
525210 – Sewer Capital Projects

DESCRIPTION:
This project is to replace the sewer lines on Locust Street using CDBG Funds in conjunction with Sewer Fees

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$299,359	$0	$299,359
2014	$0	$299,359	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$299,359	$299,359	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
CDBG Funds	$159,359	$0
Water Fees	$60,000	$0
Sewer Fees	$80,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In fiscal year 2013 budget, $159,359 was budgeted to come from CDBG funds, $60,000 from Water Fees, and $80,000 was scheduled to come from Sewer Fees. A majority of the project was completed in fiscal year 2013 with only the punch list remaining before payment will be made. The remaining funds rolled into fund balance where they will remain earmarked for this project.

PROJECT: 1000 W 700 S Road Widening **PROJECT NUMBER:** PW0134

BUDGET SOURCE:
454410 – Streets Capital Projects

DESCRIPTION:
This project is to widen the road on 1000 West and create a turning lane on 1000 West onto 700 South.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$80,000	$0	$80,000
2014	$0	$80,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$80,000	$80,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
General Fund – FY12 Fund Balance	$80,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $80,000 was allocated towards the 1000 West 700 South Widening project using General Fund Balance that is in excess of the allowable percentage by the State of Utah in Fund Balance. A majority of the project was completed in fiscal year 2013 with the completion occurring in fiscal year 2014.

PROJECT: Legend Hills Project **PROJECT NUMBER:** PW0133

BUDGET SOURCE:
454410 – Streets Capital Projects

DESCRIPTION:
This project is to widen the road on University Parkway to allow for greater flow of traffic and access to the Legend Hills area.

ESTIMATED PROJECT COST:

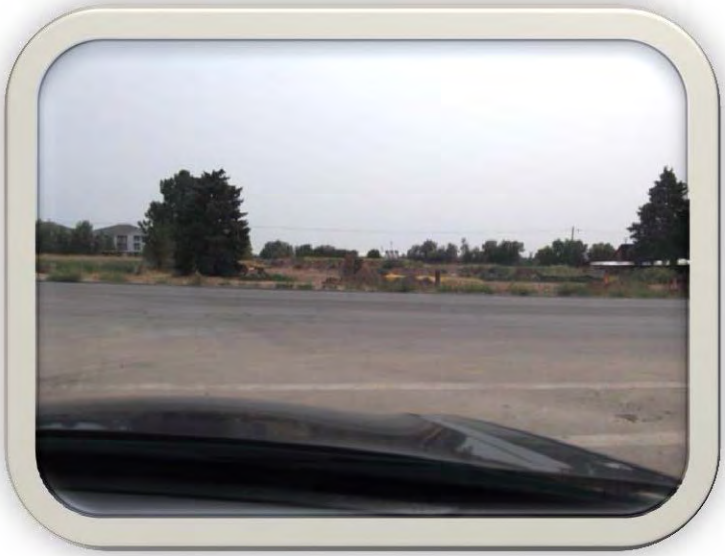
Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$202,400	$0	$202,400
2014	$0	$202,400	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$202,400	$202,400	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Transfer from CDRA	$202,400	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $202,400 was allocated towards the Legend Hills project using funds transferred from the CDRA. A majority of the project was completed in fiscal year 2013 and the remaining portion will be completed in the early part of fiscal year 2014 when the project will be closed.

PROJECT: Depot Street Extension **PROJECT NUMBER:** PW0136



BUDGET SOURCE:
454410 – Streets Capital Projects

DESCRIPTION:
This project is to create a road along Depot Street to allow for greater access to the TOD from 700 South as well as from State Street.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$200,000	$0	$200,000
2014	$0	$200,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$200,000	$200,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Transfer from the CDRA	$200,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $200,000 was funded by a transfer from the CDRA. A majority of the project was completed in fiscal year 2013. The remaining punch list items will be completed in early part of fiscal year 2014; once completed the project will be closed.

PROJECT: West Park Village and Barlow Park **PROJECT NUMBER:** PARK22

BUDGET SOURCE:
40 – Parks Capital Projects

DESCRIPTION:
This project is to develop West Park Village and complete the final phase of Barlow Park (if funding allows).

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$145,500	$40,000	$105,500
2014	$25,000	$130,500	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$145,500	$145,500	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Park Impact Fees	$145,500	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $145,500 was allocated to the development of West Park Village and to complete the final phase of Barlow Park (if funding allows). In fiscal year 2013, West Park Village was completed and an additional $25,000 was budgeted in fiscal year 2014 to complete the Barlow Park portion of the 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 the Freeport Center.

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	$0	$579,777
2012	$0	$0	$579,777
2013	$0	$0	$579,777
2014	$0	$0	$579,777
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$779,777	$20,223	$759,554

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
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 was allocated 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 allocation in fiscal year 2011 should complete the Freeport Water Upgrade project funding.

PROJECT: 700 S – 1000 West to 1350 West Water **PROJECT NUMBER:** PW0055

BUDGET SOURCE:
515110 – Water Capital Projects

DESCRIPTION:
This project is to install a new water line on 700 South from 1000 West to 1350 West.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$265,000	$0	$265,000
2014	$0	$265,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$265,000	$265,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Water Impact Fees	$265,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $265,000 was allocated to install a new water line on 700 South from 1000 West to 1350 West. It is anticipated that the allocation in fiscal year 2013 should complete the project with no additional funding needed.

PROJECT: 18" Waterline – 700 S to Legend Hills **PROJECT NUMBER:** PW0140

BUDGET SOURCE:
515110 – Water Capital Projects

DESCRIPTION:
This project is to install a new 18" waterline from 700 South to Legend Hills.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$400,000	$0	$400,000
2014	$0	$400,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$400,000	$400,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Water Fees	$400,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $400,000 was allocated towards the 18" waterline project by using water fees collected within the water fund. It is anticipated the $400,000 in fiscal year 2013 will be sufficient to complete the project without additional funding needed.

PROJECT: 700 South Reservoir Roof Repair **PROJECT NUMBER:** PW0141

BUDGET SOURCE:
515110 – Water Capital Projects

DESCRIPTION:
This project is to repair the roof on the water reservoir on 700 South.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$275,000	$0	$275,000
2014	$0	$275,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$275,000	$275,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Water Fees	$275,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $275,000 was allocated towards repairing the 700 South Water Reservoir Roof by using water fees collected within the water fund. It is anticipated the $275,000 in fiscal year 2013 will be sufficient to complete the project without additional funding needed. A majority of the project was completed in fiscal year 2013 with the remaining portion to be completed in the early part of fiscal year 2014.

PROJECT: Freeport Water Tank Repair Design **PROJECT NUMBER:** PW0142

BUDGET SOURCE:
515110 – Water Capital Projects

DESCRIPTION:
This project is to conduct a study to determine the best available means of resources to repair/replace the Freeport Water Tank. The current tank has a crack approximately ½ way up the side so the water tank cannot be filled to its full capacity.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$25,000	$0	$25,000
2014	$0	$25,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$25,000	$25,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Water Fees	$25,000	Unknown

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $25,000 was allocated towards a study to determine the best way to repair or replace the water tank located in Freeport. The study will determine the future funds needed to repair or replace the tank so at this time, future impact on the water capital projects is unknown. The study is scheduled to be completed by August 2013.

PROJECT: Install Sewer Line – City Shop Yard **PROJECT NUMBER:** PW0144

BUDGET SOURCE:
525210 – Sewer Capital Projects

DESCRIPTION:
This project is to install a new sewer line in the City Shop Yard.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$35,000	$0	$35,000
2014	$0	$35,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$35,000	$35,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Sewer Fees	$35,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $35,000 was allocated towards installing a new sewer line into the City Shop Yard by using sewer fees collected within the sewer fund. It is anticipated the $35,000 in fiscal year 2013 will be sufficient to complete the project without additional funding needed.

PROJECT: 700 S Sewer – 800 E & State Replacement **PROJECT NUMBER:** PW0145

BUDGET SOURCE:
525210 – Sewer Capital Projects

DESCRIPTION:
This project is to replace the existing sewer line on 700 South from 800 East to State Street.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$285,000	$0	$285,000
2014	$0	$285,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$285,000	$285,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Sewer Fees	$285,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $285,000 was allocated towards replacing the sewer line on 700 South from 800 East to State Street by using sewer fees collected within the sewer fund. It is anticipated the $285,000 in fiscal year 2013 will be sufficient to complete the project without additional funding needed.

PROJECT: 1450 South Storm Sewer Extension **PROJECT NUMBER:** PW0132

BUDGET SOURCE:
535310 – Storm Sewer Capital Projects

DESCRIPTION:
This project is to extend the storm sewer line on 1450 South from State Street to 1000 East.

ESTIMATED PROJECT COST:

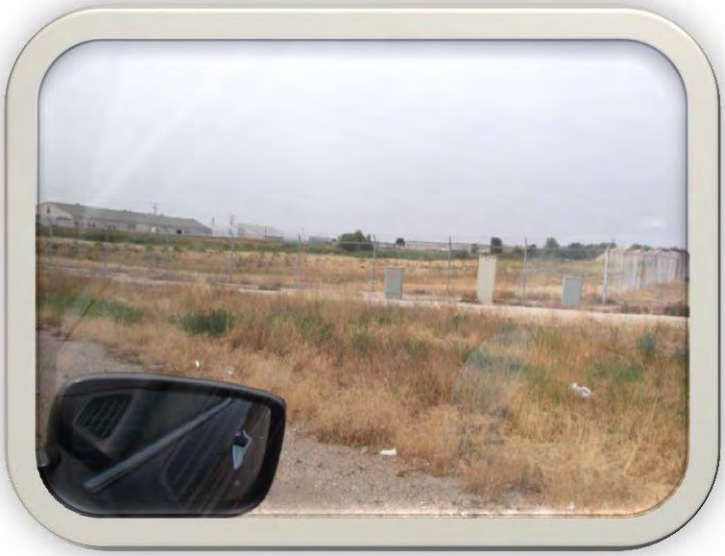
Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$209,400	$0	$209,400
2014	$0	$209,400	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$209,400	$209,400	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Storm Sewer Fees	$209,400	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $209,400 was allocated towards extending the storm sewer line on 1450 South from State Street to 1000 East by using Storm Sewer fees collected within the sewer fund. It is anticipated the $209,400 in fiscal year 2013 will be sufficient to complete the project without additional funding needed. A majority of the project was completed towards the end of fiscal year 2013 with only punch list items needing to be completed in fiscal year 2014 before the project is closed.

PROJECT: Improvements to NE Freeport Basin **PROJECT NUMBER:** PW0146



BUDGET SOURCE:
535310 – Storm Sewer Capital Projects

DESCRIPTION:
This project is to improve the NE Freeport Basin.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$80,000	$0	$80,000
2014	$0	$0	$80,000
2015	$0	$80,000	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$80,000	$80,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Storm Sewer Fees	$80,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $80,000 was allocated towards improving the NE Freeport Storm Sewer Basin by using Storm Sewer fees collected within the sewer fund. It is anticipated the $80,000 in fiscal year 2013 will be sufficient to complete the project without additional funding needed.

PROJECT: New 24" Storm Drain – 700 S to TOD **PROJECT NUMBER:** PW0147

BUDGET SOURCE:
535310 – Storm Sewer Capital Projects

DESCRIPTION:
This project is to install a new 24" Storm Drain from 700 South to the TOD.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$300,000	$0	$300,000
2014	$0	$0	$300,000
2015	$0	$300,000	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$300,000	$300,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Storm Sewer Impact Fees	$300,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $300,000 was allocated towards installing a new 24" Storm Sewer line from 700 South to the TOD by using Storm Sewer Impact Fees collected within the sewer fund. It is anticipated the $300,000 in fiscal year 2013 will be sufficient to complete the project without additional funding needed.

PROJECT: Community Arts Center **PROJECT NUMBER:** BLDG008, BLDG014

BUDGET SOURCE:
104161 – Buildings Capital Projects

DESCRIPTION:
This project is to install new windows, upgrade the entry way, replace the stucco soffits, and replace wood paneling at the Clearfield Community Arts Center (CCAC).

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$84,000	$0	$84,000
2014	$85,000	$169,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$169,000	$169,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
General Fund FY13 Fund Balance Carryover	$84,000	$0
General Fund	$85,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2013 budget, $84,000 was budgeted to replace the large windows in the Clearfield Community Arts Center (CCAC). In fiscal year 2014, $35,000 was budgeted for an upgrade to the entry way, $42,000 to replace stucco soffits, and $8,000 to replace the wood paneling in the theater for a total of $85,000 in fiscal year 2014. It is anticipated the $169,000 between fiscal year 2013 and 2014 will be sufficient to complete the project without additional funding needed.

PROJECT: COB Building Replacement **PROJECT NUMBER:** BLDG009

BUDGET SOURCE:
454161 – Buildings Capital Projects

DESCRIPTION:
This project is to replace the roof at the City Office Building.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$0	$0	$0
2014	$50,000	$0	$50,000
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$169,000	$169,000	$0

PROPOSED SOURCES OF FUNDING:

	2013	Beyond 2013
Transfer from General Fund	$50,000	$500,000

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2014 budget, $50,000 was budgeted towards replacing the roof at the City Office Building (COB). It is anticipated the $50,000 from fiscal year 2014 will not be sufficient to complete the project without additional funding needed. Additional funding will be budgeted as the funding sources allow.

PROJECT: Public Works Facility – Phase I **PROJECT NUMBER:** PW0153, 154, 155, 156

BUDGET SOURCE:
PW0153 – Streets Capital Projects
PW0154 – Water Capital Projects
PW0155 – Sewer Capital Projects
PW0156 – Storm Sewer Capital Projects
PW0157 – Solid Waste Capital Projects

DESCRIPTION:
This project is to complete phase I of the Public Works Facility upgrade which includes a new border fence, street alignment, signage, and demolition of a vacant rental property owned by the City.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$0	$0	$0
2014	$650,000	$650,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$650,000	$650,000	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
General Fund FY14 Fund Balance	$130,000	$0
Water – Fund 51 Water Fees	$130,000	$0
Sewer – Fund 52 Sewer Fees	$130,000	$0
Storm Sewer – Fund 53 Storm Sewer Fees	$130,000	$0
Solid Waste – Fund 54 Solid Waste Fees	$130,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2014 budget, The General Fund, Water, Sewer, Storm Sewer, and Solid Waste fund's each contributed $130,000 towards the completion of Phase I of the Public Works Facility. It is anticipated the $650,000 in fiscal year 2014 will be sufficient to complete the project without additional funding needed.

PROJECT: Street Seal Coating **PROJECT NUMBER:** PW0159

BUDGET SOURCE:
454410 – Streets Capital Projects

DESCRIPTION:
This project is the perform street seal coating on streets identified by the Streets Division Personnel that are need of repair.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$0	$0	$0
2014	$300,000	$300,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$300,000	$300,000	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
General Fund – Fund Balance Appropriation	$300,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2014 budget, $300,000 of the General Fund's Fund Balance was allocated for street seal coating. It is anticipated the $300,000 budgeted in fiscal year 2014 will be sufficient to complete the project without additional funding needed.

PROJECT: 450 W – 2225 South to 2300 South (CDBG) **PROJECT NUMBER:** CDBG024, PW0154, PW0155, & PW0156

BUDGET SOURCE:
454632 – Community Development Block Grant (CDBG) Capital Projects
Water Fund – Fund 51
Sewer Fund – Fund 52
Storm Sewer Fund – Fund 53

DESCRIPTION:
This project is to replace the infrastructure on 450 West from 2225 South to 2300 South. Each fund will be working in conjunction with each other to include the CDBG, water, sewer, and storm sewer funds.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$0	$0	$0
2014	$596,995	$596,995	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$596,995	$596,995	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
CDBG Grant Funds	$181,995	$0
Water Fund – Water Fees	$125,000	$0
Sewer Fund – Sewer Fees	$130,000	$0
Storm Sewer Fund – Storm Sewer Fees	$160,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2014 budget, the total project amount was budgeted from the CDBG, Water, Sewer, and Storm Sewer Funds. It is anticipated the $596,995 budgeted in fiscal year 2014 will be sufficient to complete the project without additional funding needed.

PROJECT: Check Valve & Vault 25 South 1000 West **PROJECT NUMBER: PW0161**

BUDGET SOURCE:
515110 – Water Capital Projects

DESCRIPTION:
This project is to install a check valve and vault in the street at 25 South 1000 West.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$0	$0	$0
2014	$35,000	$35,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$35,000	$35,000	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
Water – Fund 51 Water Fees	$35,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2014 budget, the Water Fund has allocated $35,000 towards the completion of installing a check valve and vault at 25 South 1000 West. It is anticipated the $35,000 budgeted in fiscal year 2014 will be sufficient to complete the project without additional funding needed.

PROJECT: Close Woods Cross Well **PROJECT NUMBER:** PW0162

BUDGET SOURCE:
515110 – Water Capital Projects

DESCRIPTION:
This project is to close the Woods Cross Well that is no longer in use. If an abandoned well is not closed, it allows contaminates to fall into the underground water sources which feed other operating wells.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$0	$0	$0
2014	$40,000	$40,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$40,000	$40,000	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
Water – Fund 51 Water Fees	$40,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2014 budget, the Water Fund has allocated $40,000 towards closing the Woods Cross Well. It is anticipated the $40,000 budgeted in fiscal year 2014 will be sufficient to complete the project without additional funding needed.

PROJECT: HAFB Well Building Ventilation **PROJECT NUMBER:** PW0163

BUDGET SOURCE:
515110 – Water Capital Projects

DESCRIPTION:
This project is to install new ventilation to the well house located at Hill Air Force Base (HAFB).

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$0	$0	$0
2014	$50,000	$50,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$50,000	$50,000	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
Water – Fund 51 Water Fees	$50,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2014 budget, the Water Fund has allocated $50,000 towards installing new ventilation at the Hill Air Force Base (HAFB) Well pump house. It is anticipated the $50,000 budgeted in fiscal year 2014 will be sufficient to complete the project without additional funding needed.

PROJECT: Freeport Water Tank Replacement **PROJECT NUMBER:** PW0164

BUDGET SOURCE:
515110 – Water Capital Projects

DESCRIPTION:
This project is to install a new water tank at the Freeport location. The existing water tank is cracked and the cost of repair is just as much if not more than the cost to replace the entire water tank.

ESTIMATED PROJECT COST:

Year	Budget	Expenditures	Remaining Budget
2012	$0	$0	$0
2013	$0	$0	$0
2014	$1,200,000	$1,200,000	$0
2015	$0	$0	$0
2016	$0	$0	$0
2017	$0	$0	$0
TOTAL	$1,200,000	$1,200,000	$0

PROPOSED SOURCES OF FUNDING:

	2014	Beyond 2014
Water – Fund 51 Fund Balance	$915,000	$0
Water – Fund 51 Water Impact Fees	$285,000	$0

IMPACT OF PROJECT ON OPERATING BUDGET:
In the fiscal year 2014 budget, the Water Fund has allocated $1,200,000 towards replacing an existing water tank at the Freeport Center location. It is anticipated the $1,200,000 in fiscal year 2014 will be sufficient to complete the project without additional funding needed.

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 2013 – 2014

Department	Project	Project Request	Funding Source
Information Technologies	Laptops/Tablets for Shops Vehicles	$4,500	General Fund
	Scanner for SIRE – Aquatic Center	$4,500	General Fund
	Scanner for SIRE – Courts	$4,500	General Fund
	Scanner for SIRE – Finance	$4,500	General Fund
	SIRE Agenda/Minutes with Training	$12,000	General Fund
	Spillman Passkeys Dual Authentication	$840	General Fund
	Spillman Touch	$6,850	General Fund
Inter-departmental	Postage Machine	$6,500	General Fund
Court	Security Door for Rear Hallway	$5,000	General Fund

Total Capital Equipment – 674001 Expenditures: $49,190

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 2013 – 2014

Department	Project	Project Request	Funding Source
Information Tech. (IT)	Barricuda Web Filter	$7,000	General Fund
	Community Development Printer	$6,000	General Fund
	Small Printer for Community Arts	$2,000	General Fund
	Workgroup Printer – Aquatic Center	$6,000	General Fund
	Workgroup Printer – Executive	$6,000	General Fund
	Workgroup Printer – Legal	$6,000	General Fund
	Workgroup Printer – Police	$6,000	General Fund
	Workgroup Printer – Records	$6,000	General Fund
	Workgroup Printer – Shops	$6,000	General Fund
E-911	Replace Raised Floor in Dispatch	$25,000	E-911 Fees
	2-Motorola handheld Radios	$6,000	E-911 Fees
Parks	Bleachers for Steed & Kiwanis Parks	$30,000	General Fund
	Tables & Garbage Cans for Parks	$40,000	General Fund

Total Equipment Replacements – 674002 Expenditures: $152,000

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 2013 – 2014

Department	Project	Project Request	Funding Source
Police	1 – Explorer	$35,000	ISF Fleet
	1 – Patrol Sedan	$36,000	ISF Fleet
	1 – F-150 XLT Crew 4X4 w/shell	$35,000	ISF Fleet
Parks	2-60-72" Zero-turn Mowers	$24,000	General Fund
	V-plow Snow Plow	$7,000	General Fund
	Ball Field Maintenance Machine (Sand Pro)	$27,000	General Fund
	F-250 XLT 4 door 4X4	$33,000	General Fund
Recreation	Stand-on Aerator	$8,000	ISF Fleet
	Van	$32,000	ISF Fleet
Public Works	Oil Burning Furnace (Shops)	$9,500	ISF Fleet
	F-150 XLT Crew 4X4	$29,000	ISF Fleet
	F-250 XLT Crew 4X4	$33,000	ISF Fleet

Total Fleet Capital Equipment Replacements: $308,500

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 $4,175 for a transfer to the Fleet. The Enterprise Water Fund budgeted $62,665 for a transfer to the Fleet for vehicle replacement. The Enterprise Sewer Fund budgeted $43,045 for a transfer to the Fleet for vehicle replacement. The Enterprise Storm Sewer Fund budgeted $27,970 for a transfer to the Fleet towards the vehicle replacement program.

2013 – 2014
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 25% 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) 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

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 2013-2014 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 06/30/13

Fund	Fund Title	Non-Spendable	Restricted	Committed	Assigned	Unassigned	Total
10	General Fund	$80,285	$1,490,923	$1,232,272	$95,408	$3,796,688	$6,698,576
20	CDRA	$1,841,632	$654,750	$200,000	$397,308	$787,444	$3,881,134
31	G.O. Debt Service	$0	$0	$0	$0	$802	$802
40	Park Capital Improve.	$0	$85,572	$0	$64,115	$0	$149,687
45	Capital Projects	$0	$0	$0	$1,222,908	($1,088)	$1,221,820
50	Public Utility Admin.	$0	$81,465	$0	$0	$43,321	$124,786
51	Water	$18,223,098	$356,153	$1,455,000	$2,395,998	$318,410	$22,748,659
52	Sewer	$11,116,889	$199,486	$285,000	$1,329,390	$685,894	$13,616,658
53	Storm Sewer	$14,363,337	$427,836	$130,000	$950,770	$1,086,757	$16,958,699
54	Garbage	$0	$0	$130,000	$0	$1,077,296	$1,207,296
61	ISF-Fleet	$1,135,426	$0	$0	$0	($249,425)	$886,001
63	ISF-Risk Management	$0	$0	$0	$0	$0	$0
70	Perpetual Cemetery	$156,504	$0	$0	$0	$32,788	$189,292
90	Inventory Fixed Assets	$35,286,707	$0	$0	$0	$0	$35,286,707
	Total	$82,203,878	$3,296,186	$3,432,272	$6,458,896	$7,578,888	$102,970,118

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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the General Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	$15,776,268	$13,827,664	$14,820,125	$15,490,133
5% Floor - Minimum Reserves	$788,813	$691,383	$741,006	$774,507
25% Ceiling – Maximum Reserves	$3,944,067	$3,456,916	$2,667,623	$3,872,533
Fund Balance at Beginning of Year	$4,331,974	$4,647,642	$6,379,861	$6,385,555
Less Reserved Funds:				
Reserved – Debt Service	$1,035,872	$1,009,412	$1,006,888	$1,017,023
Unspent E-911 Funds	$249,915	$390,279	$492,029	$392,156
Unspent B&C Roads	$0	$0	$241,334	$0
Committed Fund Balance	$0	$514,529	$0	$1,330,679
Total Reserved Funds	$1,285,787	$1,914,220	$1,740,251	$2,739,858
Remaining Unreserved Fund Balance	$4,647,542	$6,379,861	$6,385,555	$3,545,697
% of Next Fiscal Year's Revenues	36.65%	43.05%	29.95%	Unknown %

State Compliance with Fund Balance:

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: Fiscal year 2012 budgeted revenues are projected since it is unknown what amount the City's fund balance will end for fiscal year 2012 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 Statue and not exceed the maximum of 18% when ending fiscal year 2012 budget year. Clearfield City has already allocated $300,000 towards one-time capital projects and the remaining coverage to other one-time expenditures as outlined by the City Council.

Fiscal Year Ending June 20, 2013: Until fiscal year 2013, budgeted revenues are projected since it is unknown what amount the City's fund balance will end for fiscal year 2013 and if the fund balance will be within the Utah Code guidelines maintaining a minimum of 5% but not to exceed 25% of the next year's budgeted revenues. It is Clearfield City's intent to stay within the State Statue and not exceed the maximum of 25% when ending fiscal year 2013 budget year. Clearfield City Council has already allocated $300,000 for overlay projects, and $200,000 towards slurry/crack patch sealing of existing roadways. Once the remaining overage is determined after the Fiscal Year 2013 audit, Clearfield City Council will outline the allocation of the remaining fund balance to keep the City within Utah Code Compliance.

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 CDRA – 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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Community Development & Renewal Agency which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue	$1,564,075	$2,449,084	$1,980,401	$2,699,811
Fund Balance at Beginning of Year	$1,370,850	$1,625,383	$2,517,946	$3,881,134
Less:				
Restricted Fund Balance	$330,983	$130,204	$89,630	$654,750
Capital Outlay	-	-	$196,000	$0
Debt Service	$597,447	$370,482	$385,646	$172,407
Committed Fund Balance	$0	$0	$0	$200,000
Excess Revenue Over (Under) Expenses	$2,006,495	$3,573,781	$3,827,071	$5,553,788
Other Financing Sources (Uses)				
Operating Transfers (Out)	($636,532)	($1,055,835)	($1,064,730)	($1,038,077)
Total Other Financing Sources (Uses)	($635,532)	($1,055,835)	($1,064,730)	($1,038,077)
Fund Balance At End of Year	$1,625,383	$2,517,946	$2,762,341	$4,515,711

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 statues 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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Municipal Building Authority which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue	-	-	-	-
Fund Balance at Beginning of Year	$9	$9	$9	$9
Less:				
General Government	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	$62,824	$62,824	-	-
Excess Revenue Over (Under) Expenses	($62,824)	($62,824)	$9	$9
Other Financing Sources (Uses)				
Operating Transfers In	$62,824	$62,824	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	$62,824	$62,824	-	-
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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the G.O. Bond Debt Service Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	$719,061	$1,089,842	$866,019	$716,000
Fund Balance at Beginning of Year	$801	$802	$802	$802
Less:				
Bond Issue Costs	-	$500	$500	$500
Principal Retirement	$660,000	$710,000	$710,000	$770,000
Interest and Fiscal Charges	$434,550	$383,550	$383,550	$325,750
Committed Fund Balance	$0	$0	$0	$0
Excess Revenue Over (Under) Expenses	($374,688)	($3,406)	($227,229)	($379,448)
Other Financing Sources (Uses)				
Operating Transfers In	$375,490	$4,208	$228,031	$380,250
Total Other Financing Sources (Uses)	$375,490	$4,208	$228,031	$380,250
Fund Balance At End of Year	$802	$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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Parks Capital Improvements Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue	$42,505	$12,303	$7,373	$24,415
Fund Balance at Beginning of Year	$122,394	$164,899	$177,202	$169,575
Less:				
General Government	-	-	$15,000	-
Capital Outlay	-	-	-	-
Excess Revenue Over (Under) Expenses	$164,899	$177,202	$169,575	$193,990
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Fund Balance At End of Year	$164,899	$177,202	$169,575	$193,990

State Compliance with Fund Balance:

Park Capital Improvement Funds are allowed to carry fund balances forward from year to year to 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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Capital Projects Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	$572	$178	$0	$0
Fund Balance at Beginning of Year	$959,176	$875,432	$312,753	($3,747)
Less:				
Capital Outlay	$2,151,643	$1,140,023	$763,500	$861,995
Debt Service	-	-	-	-
Committed Fund Balance				
Excess Revenue Over (Under) Expenses	($1,191,895)	($264,413)	($450,747)	($865,742)
Other Financing Sources (Uses)				
Operating Transfers In	$2,646,475	$577,166	$447,000	$861,995
Operating Transfers (Out)	$506,000	-	-	-
Total Other Financing Sources (Uses)	$2,140,475	$577,166	$447,000	$861,995
Fund Balance At End of Year	$875,432	$312,753	($3,747)	($3,747)

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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Public Utility Administration Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Charges for Services Revenue	$140,935	$156,956	$146,300	$153,500
Net Assets at Beginning of Year	$137,110	$138,764	$143,169	$143,170
Operating Expenses				
Salaries and Wages	$137,029	$124,369	$139,117	$127,614
Employee Benefits	$55,776	$43,796	$65,332	$58,147
Maintenance and Supplies	$65,707	$87,829	$90,900	$86,646
Excess Revenue Over (Under) Expenses	$19,533	$39,726	($5,880)	$24,263
Non-Operating Revenues (Expenses)				
Gain/(Loss) on Capital Asset Disposal	-	-	-	-
Capital Outlay	-	-	-	-
Interest Revenue	$3,950	$8,459	$1,240	$7,992
Income/(Loss) before Transfers	$23,483	$48,185	($4,640)	$35,255
Transfers In	$114,777	$94,984	$147,810	$131,555
Transfers (Out)	-	-	-	-
Net Assets At End of Year	$138,764	$143,169	$143,170	$163,810

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 statues 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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Water Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue Reserves				
Charges for Services	$2,869,716	$3,297,870	$3,297,305	$3,288,510
Impact Fees	$228,546	$126,128	$28,330	$130,000
Miscellaneous	-	$6,800	-	-
Net Assets at Beginning of Year	$22,015,577	$21,628,081	$22,982,851	$25,542,961
Operating Expenses				
Salaries and Wages	$427,603	$308,646	$397,919	$271,104
Employee Benefits	$320,184	$122,533	$319,357	$171,838
Maintenance and Supplies	$1,404,364	$1,827,390	$1,623,417	$1,870,176
Depreciation and Amortization	$756,983	$706,809	$686,184	$756,030
Excess Revenue Over (Under) Expenses	$22,204,705	$22,093,501	$23,281,609	$25,892,323
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	($844,000)	($1,580,000)
Contribution of Capital Assets	-	$1,378,468		
Gain/(Loss) on Capital Asset Disposal	-	($306,800)	-	-
Interest Expense	($113,343)	($97,633)	($105,026)	($85,826)
Interest Revenue	$52,521	$38,213	$38,000	$46,463
Income/(Loss) before Transfers	$22,143,883	$23,105,749	$22,370,583	$24,272,960
Transfers In	-	-	-	-
Transfers (Out)	($268,716)	($122,898)	($246,132)	($309,999)
Net Assets At End of Year	$21,628,081	$22,982,851	$22,124,451	$23,962,961

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 statues 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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Sewer Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue Reserves				
Charges for Services	$2,101,417	$2,267,037	$2,371,930	$2,581,069
Impact Fees	$123,891	$61,123	$15,358	$29,000
Miscellaneous	$1,200	$290,580	$650	$0
Net Assets at Beginning of Year	$13,850,141	$13,505,098	$14,247,679	$13,660,779
Operating Expenses				
Salaries and Wages	$272,495	$185,347	$239,755	$241,995
Employee Benefits	$228,983	$69,701	$213,314	$208,292
Maintenance and Supplies	$1,255,508	$1,497,541	$1,347,341	$1,521,298
Depreciation and Amortization	$472,160	$498,847	$496,806	$502,000
Excess Revenue Over (Under) Expenses	$13,847,503	$13,872,402	$14,338,401	$13,797,263
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	($572,500)	($285,000)
Gain/(Loss) on Capital Asset Disposal	-	($153,241)	-	-
Contribution of Capital Assets		$555,740		
Interest Revenue	$15,769	$15,431	$12,500	$21,221
Income/(Loss) before Transfers	$13,863,272	$14,290,332	$13,778,401	$13,533,484
Transfers In	-	-	-	-
Transfers (Out)	($149,207)	($42,653)	($117,622)	($157,705)
Net Assets At End of Year	$13,505,098	$14,247,679	$13,660,779	$13,375,779

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 statues 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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Storm Sewer Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue Reserves				
Charges for Services	$779,766	$830,130	$906,830	$858,264
Impact Fees	$121,528	$79,213	$10,616	$60,340
Miscellaneous	-	$700	-	-
Net Assets at Beginning of Year	$15,758,557	$15,950,183	$17,123,084	$16,491,184
Operating Expenses				
Salaries and Wages	$111,918	$102,445	$118,080	$95,583
Employee Benefits	$65,981	$38,478	$80,387	$69,677
Maintenance and Supplies	$85,490	$198,688	$160,624	$173,600
Depreciation and Amortization	$547,038	$560,609	$551,152	$561,895
Excess Revenue Over (Under) Expenses	$15,849,424	$15,960,006	$17,130,287	$16,508,033
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	($617,500)	($290,000)
Contribution of Capital Assets	-	$1,157,482	-	-
Miscellaneous Revenue	-	-	-	-
Interest Revenue	$9,230	$11,309	$7,600	$11,400
Income/(Loss) before Transfers	$15,858,654	$17,128,797	$16,520,387	$16,229,433
Transfers In	-	-	-	-
Transfers (Out)	($36,613)	($5,713)	($29,203)	($29,249)
Net Assets At End of Year	$15,950,183	$17,123,084	$16,491,184	$16,200,184

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 statues 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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Solid Waste Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue Reserves				
Charges for Services	$1,215,655	$1,223,850	$1,217,000	$1,217,000
Impact Fees	-	-	-	-
Miscellaneous	-	-	-	-
Net Assets at Beginning of Year	$846,328	$972,397	$1,102,464	$1,102,464
Operating Expenses				
Salaries and Wages	$79,920	$37,421	$74,911	$39,094
Employee Benefits	$106,494	$11,689	$99,412	$28,490
Maintenance and Supplies	$882,149	$1,047,334	$988,271	$1,077,344
Depreciation and Amortization	-	-	-	-
Excess Revenue Over (Under) Expenses	$993,420	$1,099,803	$1,156,870	$1,174,536
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	-	$130,000
Gain/(Loss) on Capital Asset Disposal	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interest Revenue	$5,500	$6,753	$4,642	$4,642
Income/(Loss) before Transfers	$998,920	$1,106,556	$1,161,512	$1,309,178
Transfers In	-	-	-	-
Transfers (Out)	($90,953)	($4,092)	($59,048)	($90,089)
Net Assets At End of Year	$972,397	$1,102,464	$1,102,464	$1,219,089

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 statues 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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Internal Service Fund – Fleet Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue Reserves				
Charges for Services	$848,912	$881,213	$857,682	$885,432
Miscellaneous	$951	$3,161	-	-
Net Assets at Beginning of Year	$596,747	$705,865	$783,069	$783,069
Operating Expenses				
Salaries and Wages	$157,928	$101,449	$113,254	$105,802
Employee Benefits	$58,692	$37,967	$58,295	$53,145
Maintenance and Supplies	$298,840	$482,080	$433,695	$468,048
Depreciation and Amortization	$234,272	$220,339	$254,438	$241,437
Excess Revenue Over (Under) Expenses	$696,839	$748,404	$781,069	$800,069
Non-Operating Revenues (Expenses)				
Gain/(Loss) on Capital Asset Disposal	$8,987	$34,665	$10,000	-
Lease Obligations	-	-	($26,000)	($17,000)
Income/(Loss) before Transfers	$705,865	$783,069	$783,069	$783,069
Contribution of Capital Assets	-	-	-	-
Transfers Out	-	-	-	-
Net Assets At End of Year	$705,865	$783,069	$783,069	$783,069

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 with Historical Trends

Following is a Fund Balance Compliance Worksheet for the Perpetual Cemetery Fund which includes fiscal year 2011 actual, 2012 actual, 2013 estimate, and fiscal year 2014 budget. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY11 Actual	FY12 Actual	FY13 Estimate	FY14 Budget
Budgeted Revenue Reserves				
Interest	$977	$1,203	$775	$1,000
Intergovernmental	$5,450	$11,100	$8,700	$9,000
Fund Balance at Beginning of Year	$158,472	$164,899	$177,202	$186,677
Less:				
Bond Issue Costs	-	-	-	-
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Revenue Over (Under) Expenses	$164,899	$177,202	$186,677	$196,677
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Fund Balance At End of Year	$164,899	$177,202	$186,677	$196,677

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.

2013 – 2014
City Debt

The purpose of Clearfield City's debt policy is to: 1) identify when and what kind(s) 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 are adhered to.

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 2013-2014. 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		
U.S. Bank	Sales Tax Refunding 2006 Interest	$387,794
U.S. Bank	Sales Tax Refunding 2006 Principal	$50,000
U.S. Bank	Sales Tax Bonds Debt 2003 Service Principal	$500,000
U.S. Bank	Sales Tax Bonds Debt 2003 Service Interest	$68,594
U.S. Bank	Sales Tax Bonds 2010 Debt Service Prin.-Road	$235,000
U.S. Bank	Sales Tax Bonds 2010 Debt Service Int.-Road	$43,263
Zions Bank	Principal on G.O. Refunding Bond	$770,000
Zions Bank	Interest on G.O. Refunding Bond	$325,750
Wells Fargo	Principal Series 2007 Water Revenue Bonds	$255,000
Wells Fargo	Interest Series 2007 Water Revenue Bonds	$5,826
Wells Fargo	Interest Series 2007 Water Revenue Bonds	$69,800
Total Debt Payments		**$2,711,026**
Community Development Renewal Agency (CDRA) Debt Payments		
Wells Fargo	Principal RDA Tax Increment Refunding 2004	$155,000
Wells Fargo	Interest RDA Tax Increment Refunding 2004	$6,665
Total CDRA Debt Payments		**$161,665**
Total Clearfield City Fiscal Year 2013-2014 Debt Payments Including CDRA		**$2,872,691**

DEBT SUMMARY

Following is a debt summary schedule which details the total outstanding debt for Clearfield City has as of June 30, 2013. 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-13	Last Payment Scheduled For	Reason for Debt
2005	$10,105,000	Refunding part of 1998 General Obligation Bonds	$7,160,000	May 2021	City Building and 200 South Bridge
2010	$2,210,000	Sales Tax Revenue Refunding Bonds – Road	$1,755,000	July 2019	Road Projects
2003	$14,650,000	Sales Tax Revenue Bonds	$2,185,000	July 2017	Aquatic C., Water & Sewer Projects
2006		$9,700,000 Ref. part of 2003 Sales Tax Rev. Bonds	$9,485,000	July 2028	Aquatic C., Water & Sewer Projects
2007	$3,330,000	Water Revenue Bonds	$2,000,000	May 2020	Water System Replacement Projects
	$30,295,000		$22,585,000		

Clearfield City Community Development and Renewal Agency Bonds

Year Issued	Original Issue Amount	Type of Debt	Outstanding As of 30-Jun-13	Last Payment Scheduled For	Area of Debt
2004	$1,399,000	Clearfield RDA Revenue Refunding Bonds	$155,000	May 2014	RDA area 8
	$1,399,000		$155,000		
Total	**$31,694,000**	**Total Outstanding Debt**	**$22,740,000**		

DEBT REFERENCE

The following pages contain 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		
U.S. Bank	Sales Tax Refunding 2006 Interest	461
U.S. Bank	Sales Tax Refunding 2006 Principal	461
U.S. Bank	Sales Tax Bonds Debt 2003 Service Principal	457
U.S. Bank	Sales Tax Bonds Debt 2003 Service Interest	457
U.S. Bank	Principal Sales Tax Bond Refunding 2010 –Road	468
U.S. Bank	Interest Sales Tax Bond Refunding 2010 - Road	468
Zions Bank	Principal on G.O. Refunding Bond	455
Zions Bank	Interest on G.O. Refunding Bond	455
Wells Fargo	Principal Series 2007 Water Revenue Bonds	464
Wells Fargo	Interest Series 2007 Water Revenue Bonds	464
Wells Fargo	Interest Series 2007 Water Revenue Bonds	464
Community Development Renewal Agency (CDRA) Debt		
Wells Fargo	Principal RDA Tax Increment Refunding 2004	466
Wells Fargo	Interest RDA Tax Increment Refunding 2004	466

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:

a. $9,198,389.19 to refund escrow account to refund portion of outstanding Series 2003 Bonds;
b. $285,000 will be deposited for Capital Projects;
c. $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 Thorton	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**	-

CDRA 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:	**$1,393,000.00**

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		**$30,178.32**

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:

Maturity Date	Principal Amount	Interest Rate
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

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
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		
Interest Rate:	1.50%-3.25%	Maturity Date:	July 1, 2019

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**

Maturity Schedule

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.

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%			

2013 – 2014 Appendix

Intergovernmental Transfers Between Funds – All Funds
Fiscal Year 2013 – 2014

TRANSFERS IN			
Fund	Rev Acct	Revenue Account Title	FY 13-14 Budget
10	381002	TRNF CDRA SALES TAX BOND	$805,923
	381003	TRNF FROM EF	$75,237
	382001	TRNF FROM CDRA (20)	$232,154
	381003	TRNF FROM EF	$0
21	381001	TRNF OTHER FUNDS	$0
	381004	TRNF FROM GF	$0
31	381001	TRNF OTHER FUNDS	$0
	381005	TRNF FROM EF – WATER	$152,100
	381005	TRNF FROM EF – SEWER	$114,075
	381005	TRNF FROM EF – STORM SEWER	$26,618
	381005	TRNF FROM EF – SOLID WASTE	$87,458
45	381001	TRNF OTHER FUNDS	$0
	381004	TRNF FROM GF	$861,995
	381005	TRNF FROM EF	$0
	382001	TRNF FROM CDRA	$0
50	381006	TRNF FROM EF – WATER	$118,400
	381006	TRNF FROM EF – SEWER	$7,893
	381006	TRNF FROM EF – STORM SEWER	$2,631
	381006	TRNF FROM EF – SOLID WASTE	$2,631
53	381001	TRNF FROM OTHER FUNDS	$0
		TOTAL TRANSFERS IN	**$2,487,114**

TRANSFERS OUT			
Fund	Exp Acct	Expense Account Title	FY 13-14 Budget
10	691004	TRNF GF (45)	$861,995
	691001	TRNF OTHER FUNDS (21)	$0
20	691004	TRNF GF (10)	$1,038,077
	691001	TRNF OTHER FUNDS	$0
	691005	TRNF EF	$0
50	691003	TRNF EF SALES TAX BOND	$0
	691007	TRNF FROM FUND 70	$0
	691004	TRNF GF	$0
	691001	TRNF OTHER FUNDS (21)	$0
51	691005	TRNF EF – UTIL ADMIN (50)	$118,400
	691003	TRNF EF SALES TAX BOND	$39,499
	691001	TRNF OTHER FUNDS (31)	$152,100
52	691005	TRNF EF – UTIL ADMIN (50)	$7,893
	691003	TRNF EF SALES TAX BOND	$35,737
	691001	TRNF OTHER FUNDS (31)	$114,075
53	691005	TRNF EF – UTIL ADMIN (50)	$2,631
	691004	TRNF GF (10)	$0
	691001	TRNF OTHER FUNDS (31)	$26,618
54	691005	TRNF EF – UTIL ADMIN (50)	$2,631
	691001	TRNF OTHER FUNDS (31)	$87,458
		TOTAL TRANSFERS OUT	**$2,487,114**

ACKRONYMS

BJA – Bureau of Justice Assistance

CAC – Clearfield Aquatic Center

CAFR – Comprehensive Annual Financial Report

CAPER – Consolidated Annual Performance Evaluation Report

CCTV – Close Circuit Television

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

DMWRA – Davis, Morgan, Weber Recorders Association

DTEC – Davis Technology and Economic Development Cooperative

DUI – Driving Under the Influence

EASY – Early 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

EUDL – Enforce Underage Drinking Laws

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

HDMI – High Density Monitoring Images

HSA – Health Savings Account

HUD – U.S. Department of Housing and Urban Development

HVAC – Heating, Ventilation, and Air Conditioning

ICAC – Internet Crimes Against Children

ICS – Incident Command System

ICSC – International Council of Shopping Centers

IS System – Information System

IT – Information Technologies

JAC – Job Applicant Center

JAG – Justice Assistance Grant

LG – Local Government

LPR – License Plate Reader

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

NDFD – North Davis Fire District

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

SAFG – State Asset Forfeiture Grant

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 or 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 ear 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 it 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 charges 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. 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 creased 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.