



Clearfield City, Utah  
2016 Annual Budget  
Fiscal Year July 1, 2015 - June 30, 2016



# City Government



## Mayor

Mark Shepherd

## City Council

Keri Benson

Kent Bush

Bruce Young

Ron Jones

Mike LeBaron

## City Manager

Adam Lenhard

2015-2016

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**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.”*

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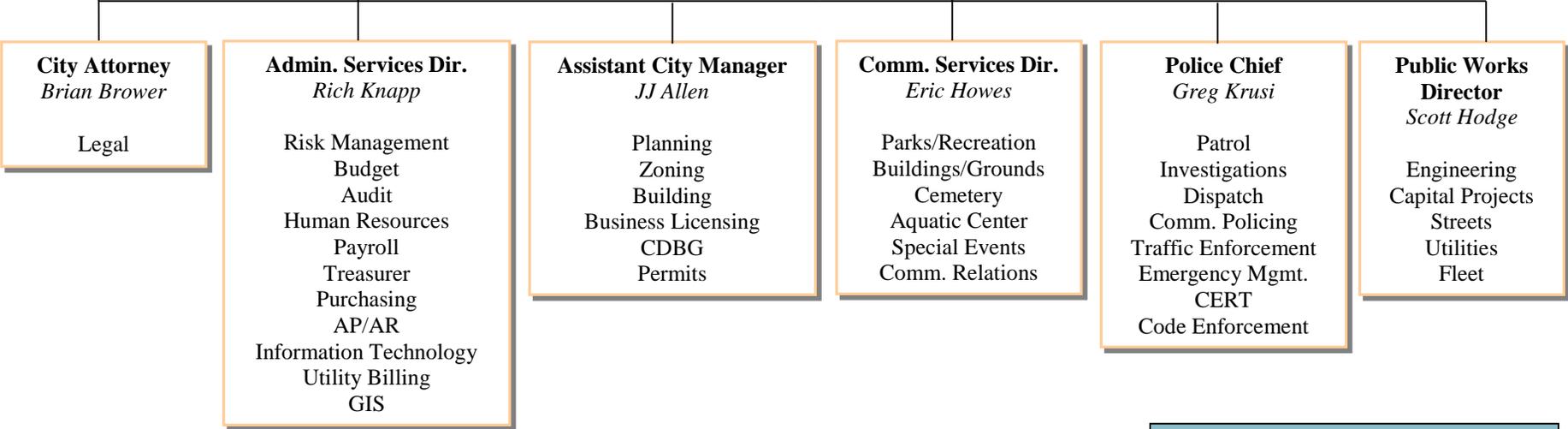
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**CITIZENS OF CLEARFIELD**

**Mayor  
&  
Council**

**City Manager**  
*Adam Lenhard*  
  
Recorder  
Administrative Assistant  
Kiosk  
Justice Court



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Full-Time Employees	107	104	110	110	113	117	107	107	107	103	107
Part-Time Employees	160	175	179	193	210	190	195	190	201	201	202

**City Personnel Statistics**  
All divisions



2015-2016  
Budget  
Message





## BUDGET MESSAGE FOR FISCAL YEAR 2016

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

It is my pleasure to present the Fiscal Year 2016 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, 2015 and ending June 30, 2016. Responsibility for the accuracy of the presented data and the completeness of the presentation rests with City Management.

### *Budget Overview*

Over the last few years, City officials have worked alongside citizens and government employees to take a comprehensive look at the health of the City of Clearfield in economic and infrastructural terms. Together, we have created a vision for Clearfield which will, over time, foster an improved atmosphere of happiness and wellness for its residents and guests. Changes in the budget year after year reflect the goals the City has set in response to this vision. For FY 2016, total expenditures for all funds equal \$41,240,210, an 18% increase in total expenditures over last year due in part to capital improvement projects, but a smaller percentage increase in expenditures than was predicted for last budget year. The major summary of fund expenditures—including transfers—are \$16,088,280 for the General Fund, \$13,183,764 for the combined Enterprise Funds (Utility administration, culinary water, sanitary sewer, storm sewer, and solid waste), \$1,058,422 for the Internal Service Fleet Fund, \$316,765 for the Internal Service Risk Management Fund, \$1,903,712 for the Capital Improvement Fund (including \$316k Parks Capital Projects Fund), and \$5,706,343 for the Community Development & Renewal Agency (CDRA).

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 2016 budget is intended to address the priorities of Clearfield City. In January 2014 City staff and elected officials held a series of meetings to identify those priorities and convert them to action items in the FY15 budget and beyond. 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.

Economic development will continue to be the City's top priority. A comprehensive audit of the CDRA took place in FY15 to help the City maximize and plan for the use of CDRA resources. The City also performed a comprehensive sales tax and marketing gap analysis to identify targeted industries for corporate recruitment. The City is actively recruiting commercial interests that would be attractive for its citizens.



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.

The fiscal year 2016 budget includes nearly \$5 million for water, sewer, and storm drain capital projects. These efforts include \$300,000 dedicated to rebuilding the irrigation system at Steed Park, a \$175,000 reconstruction project on 400 East from 1700 South to 1850 South, and \$150,000 for the Public Works Facility and Parks Shops. The City continues to make good progress in its completion of these important upgrades to life-sustaining infrastructure.

As part of maintaining a highly motivated and well-trained workforce, the FY2016 budget includes a 2% merit increase to wages and a 4.4% health insurance increase. These increases are essential to provide the compensation and benefits that are necessary to maintain and attract highly qualified employees. We are excited to be able to provide better services to our residents by introducing new staff positions. These positions include: Assistant City Attorney, Planning Intern, Management Intern, an entry level IT position, and a part-time facilities maintenance position. These positions will help the organization accomplish the goals set forth in the strategic plan.

The financial health of Clearfield City is continually improving, and fiscal responsibility is reflected in the FY2016 budget. The City anticipates increased revenue in FY2016, allowing for service levels to be enhanced. The City expects to see a \$165,000 increase in sales tax receipts, a \$70,000 increase from the gas tax, and \$85,000 in new revenue from the newly adopted PARAT (Parks, Art, Recreation, Aquatics and Trails) tax, and will maintain the property tax rate at 0.0018.

### ***Tax Rates and Fees***

The City will not increase its property tax rate for fiscal year 2016, however the City did go through Utah's truth in taxation process as the assessed value went up and therefore the rate would have gone down. 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.

The North Davis Sewer District fees collected will increase in fiscal year 2016. The North Davis Sewer District has implemented an additional \$3.00 increase per connection per month. The City collects the fee in behalf of the District, and the increase will be passed on to the customer without any additions from the City.

### ***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 2016 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. Vision 2020 will be replaced with a rolling 10-year strategic plan next year.



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.*

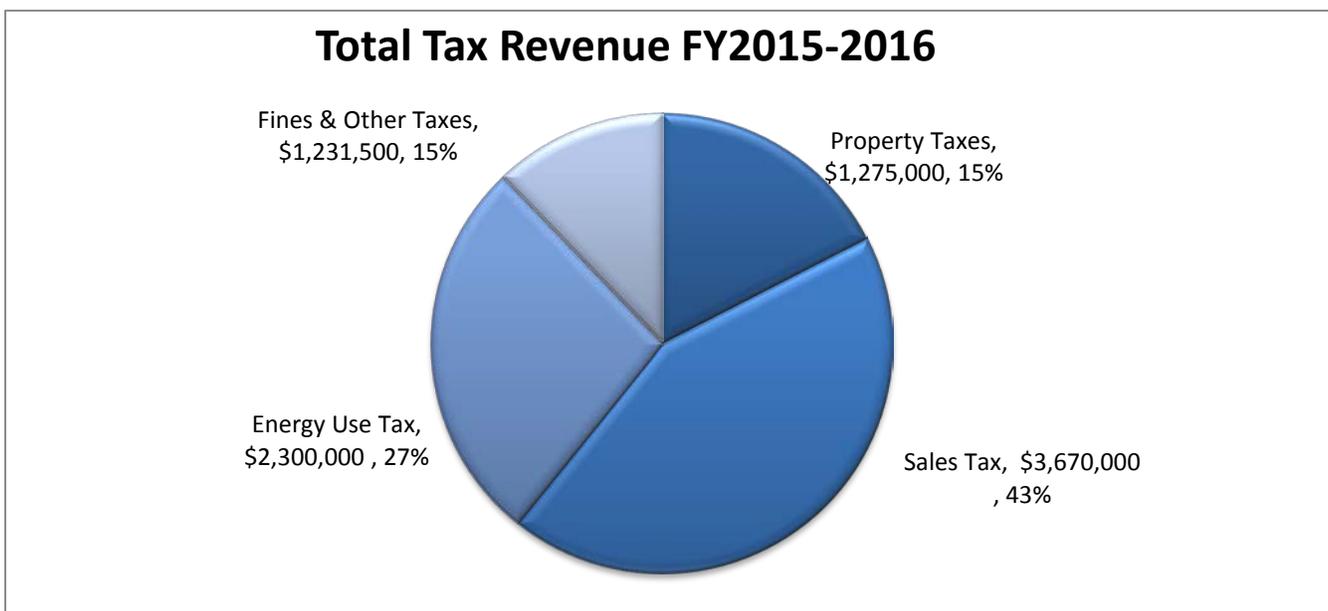
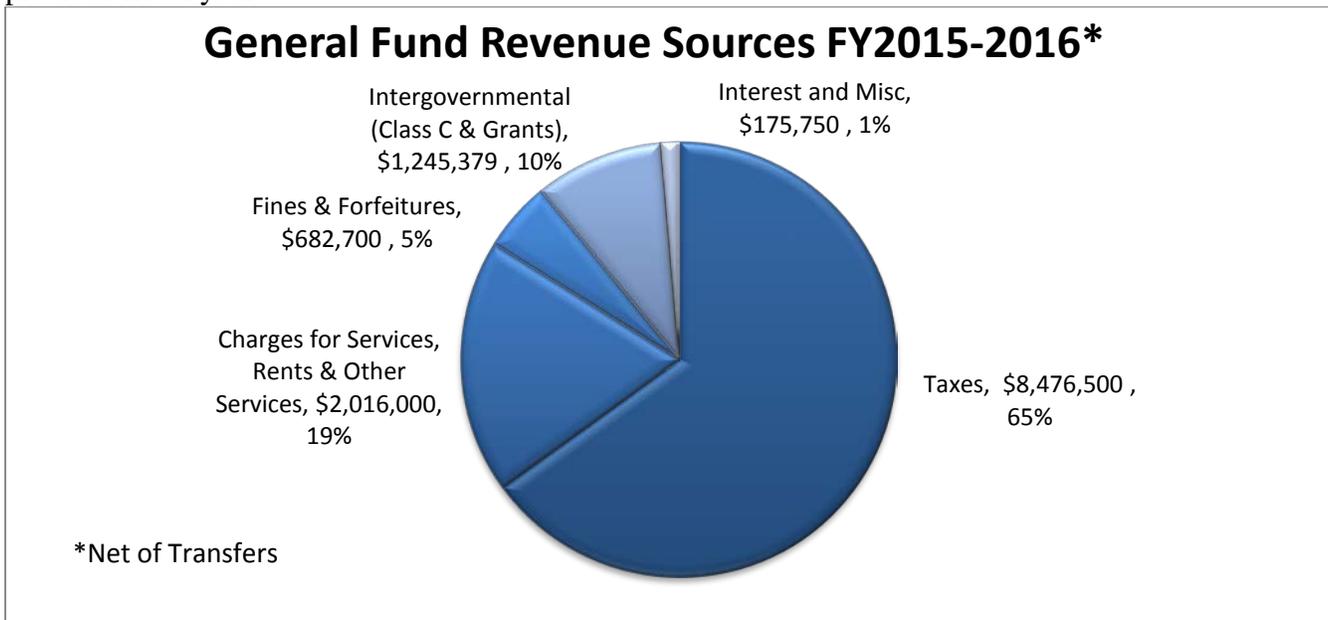
*GOAL 4: Ensure Clearfield City's ability to effectively secure its overall public safety needs and mitigate natural and man-made emergencies quickly and efficiently.*

*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.

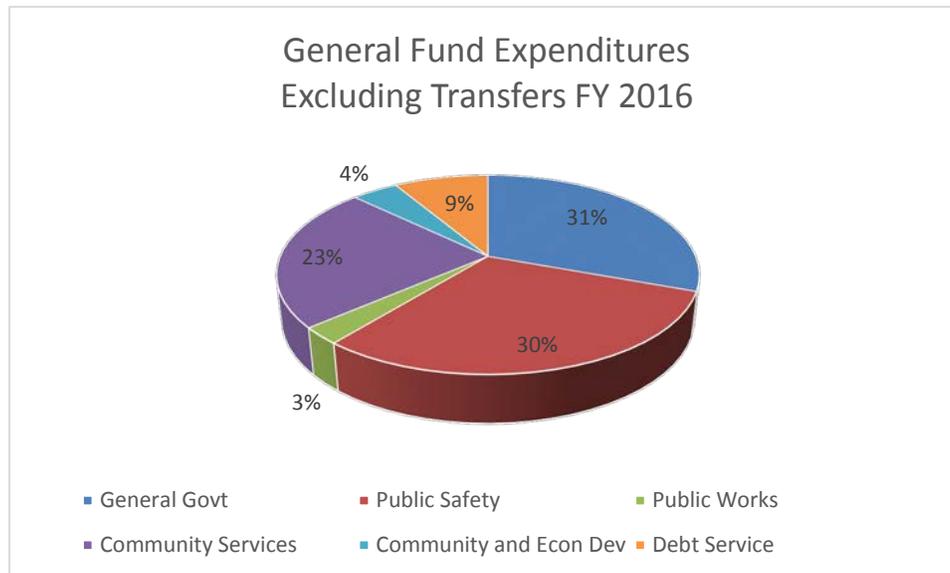
**General Fund Revenues**

General Fund revenues total \$16,088,203 including transfers and overhead allocations from other funds. General Fund revenues without transfers and overhead are \$13,042,279 for fiscal year 2016. \$8,476,500 (53%) of total General Fund revenue comes from taxes, 23% of which is contributed by sales tax. Charges for Services are the second largest non-transfer General Fund revenue source at \$2,016,000 or 13% of all revenues. Approximately \$1,578,000 of that revenue comes from the aquatic center and recreational programs. The next largest revenue source is that of Intergovernmental Funds. These include Class B&C road revenues of \$887,000 and Community Development Block Grant (CDBG) \$217,219. 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 with expenditures totaling \$15,052,568 before transfers. 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 pre-transfer expenditures and Public Safety accounts for 30%. The budget document provides a detailed breakdown of each department in the Operating Budget Section.



### Public Safety

Public Safety expenditures cover services such as police patrol and investigation, and code enforcement to the residents and businesses of Clearfield City. The overall budget of \$4,465,918 supports 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 and West Point City.

### Capital Projects

The total Capital Project Fund (Fund 45) budget is \$1,587,712 for fiscal year 2016. Projects to be completed include various street improvements, resurfacing and new pavement. Respectively the rebuilding of 400 East, Bruce Street, along with Bruce Circle.

### 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 39% of the City's budget at \$16,455,651. Of that amount \$4,960,600 is allocated towards capital projects. \*About 3.5 million in Water and sewer capital projects Those projects include, among others, a Building Ventilation on the Water Well located at Hill Air Force Base (HAFB), to transfer water rights of the 700 South well, Public Works Facility – Phase I, and South Main Street Upgrade.

### *Summary of the Fiscal Year 2016 Budget*

The final adopted fiscal year 2016 budget is a conservative budget that maintains healthy reserves and maintains excellent services to support the residents and businesses of Clearfield City.

I wish to thank the Finance Staff, Adam Lenhard, City Manager, and JJ Allen, Assistant City Manager 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,

Rich Knapp  
Administrative Services Director

2015-2016

# 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 began 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. 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 1<sup>st</sup> through June 30<sup>th</sup> for each year. Fiscal year FY 15 are actual numbers and FY 16 are based on estimates from the prior 3 year historical trend averages.

<b>General Information</b>		
Date of Incorporation:	July 17, 1922	
Form of Government:	Council/Mayor	
	FY14-15	FY15-16
	Actual	Estimated
Population:	30,484	30,467
Population Age Make-up:		
Median Age	27	27
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:	100	99
Part-Time Employees:	190	185
<b>Police Protection</b>		



	FY14-15 Actual	FY15-16 Estimated
Stations:	1	1
Full-Time Police Officers:	29	29
Patrol Units:	16	16
Incidents:	15,792	15,000
Parking Violations:	196	0
Traffic Stops:	7,018	7,000

<b>Recreation</b>		
	FY14-15 Actual	FY15-16 Estimated
Community Center	1	1
Parks:	14	12
Parks Acreage:	90.40	81.456
Soccer Fields:	6	3
Swimming Pools:	1	1
Tennis Courts:	5	5
Skate Parks:	1	1
Boweries:	5	5
Softball/Baseball	10	10
Diamonds:		
Trails	3	2
CAC Memberships:	8,127	8,200
Admissions:	93,569	90,000

<b>Healthcare Facilities</b>		
	FY14-15 Actual	FY15-16 Estimated
Doctors:	39	39
Dentists:	14	14
Chiropractors:	4	4
Nearby Hospitals:		
McKay Dee Hospital		9.15 Miles
Ogden Regional Medical Center		9.31 Miles
North Davis Medical/Hospital		2.35 Miles



<b>Entertainment &amp; Arts</b>		
	FY14-15 Actual	FY15-16 Estimated
Restaurants:	39	40
Hotels & Motels:	2	2
Parades:	1	1
Outdoor Theater:	1	1
Movie Theaters:	0	0

<b>Community Development</b>		
	FY14-15 Actual	FY15-16 Estimated
Building Permits Issued:	221	225
Residential:	180	180
Non-Residential:	41	50

**Streets & Transportation**

	FY14-15 Actual	FY15-16 Estimated
Miles of Streets:	85.90	85.90
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**

	FY14-15 Actual	FY15-16 Estimated
Total Businesses:	93	98
Warehouse Distribution:	36	36
Small Industrial/Mfg.	55	60
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**

	FY14-15 Actual	FY15-16 Estimated
Law Enforcement	14,925	19,000
Incidents:		
EMS Incidents:	2,357	2,000
Fire Incidents:	484	400
Radio Log Entries:	346,000	375,000
Phone Calls:	67,180	67,000

**Clearfield Justice Court**

	FY14-15 Actual	FY15-16 Estimated
Cases Filed:	7,757	7,069
Criminal Charges Filed:	584	652
Traffic Charges Filed:	6,626	6,014
Small Claims Filed:	365	403

**Culinary Water**

	FY14-15 Actual	FY15-16 Estimated
Water Mains (Miles):	146.1	115
Fire Hydrants:	1298	1,310
New Connections:	51	50
Utility Customers:	6,829	6,886
Average Daily Consumption (Gallons):		
Commercial:	16,655,795	19,000,000
Residential:	3,491,011	2,985,000
Average Residential Per Day:	497 Gal.	453 Gal.



**Solid Waste (Garbage)**

	FY14-15 Actual	FY15-16 Estimated
Primary Can dumps per year	70,348	70,000
Secondary Can dumps per year	24,491	24,000

**Miscellaneous Statistics**

	FY14-15 Actual	FY15-16 Estimated
Sanitary Sewer Miles:	84.20	84.20
Storm Sewer Miles:	71.25	71.25

**Commercial**

	FY14-15 Actual	FY15-16 Estimated
Shopping Malls:	0	0
Shopping Complexes:	14	15
Businesses:	1,279	1,285
Business Licenses Issued:	885	890
Rental Dwelling Licenses:	394	400
Number of Rental Units:	3,316	3,315

**Principal Employers**

	FY15-16 Actual
Department of Defense	23,000
Lifetime Products	1,600
Utility Trailer Mfg..	1,043
Vista Outdoor/Alliant	800
ATK Thiokol	693
Clearfield Job Corp.	400
Pioneer Adult Rehabilitation Center	327
Futura Industries	312
Northrop Grumman Corp	250
Americold Logistics	150

**Demographic & Economic Statistics**

FY	Population	Personal	Per	School Enrollment	Un-Emp. Rate (%)
		Income Amount In 1,000's	Capita Income		
2004	27,350	7,509,456	28,641	6,005	6.2%
2005	27,500	8,184,048	30,400	5,948	5.3%
2006	27,775	9,040,113	32,425	6,070	3.8%
2007	28,100	9,873,024	34,253	5,463	3.3%
2008	28,200	10,265,644	34,705	5,638	4.3%
2009	28,376	10,163,623	33,658	5,565	8.9%
2010	29,002	10,371,357	33,698	5,713	9.8%
2011	30,112	11,142,032	35,733	5,700	8.5%
2012	30,112	11,908,635	37,712	5,625	7.4%
2013	30,112	12,359,481	38,372	5,605	7.3%
2014	30,376	12,359,481	38,372	5,725	5.5%
2015	30,484	12,359,481	38,372	5,659	3.8%

2015-2016

# Management & 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 to consider necessary adjustments.

The Fiscal Year 2015-2016 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 budgeted versus 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, 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, 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 assists 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. 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.

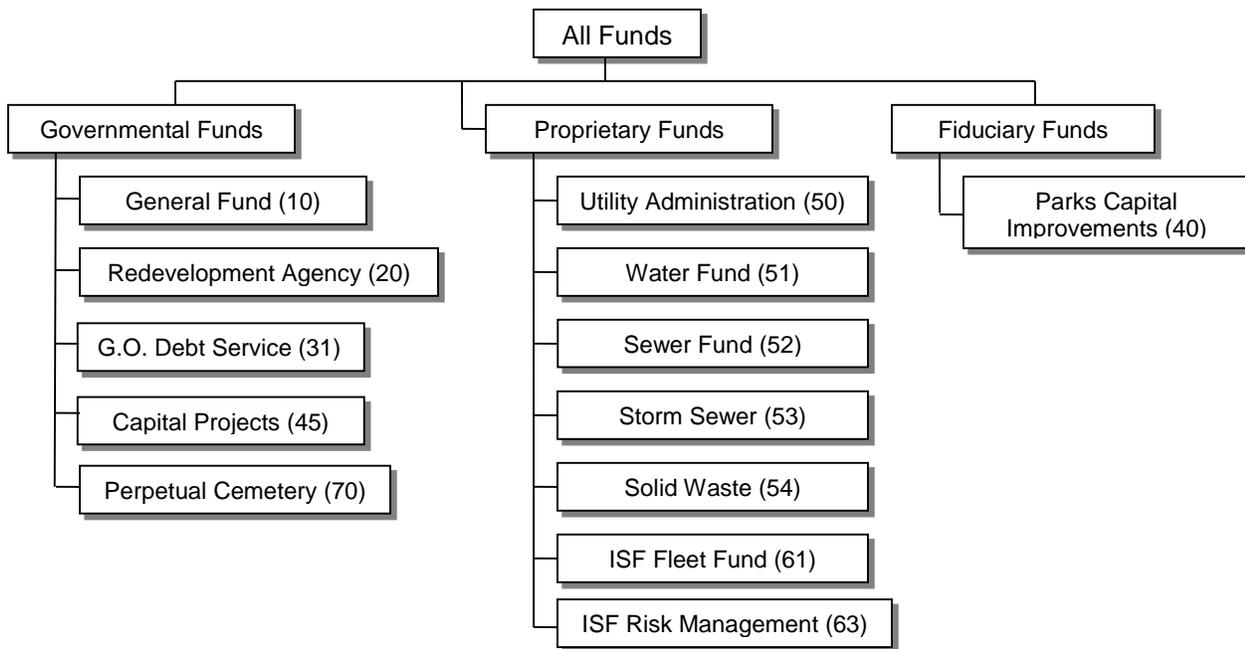
### Fund Classifications

Funds can be grouped into three broad classifications:

Governmental	Proprietary	Fiduciary
<ul style="list-style-type: none"> <li>• Tax-supported activities</li> <li>• Cannot make a profit</li> </ul>	<ul style="list-style-type: none"> <li>• Business-type activities (fees or charges)</li> <li>• Profit allowed</li> </ul>	<ul style="list-style-type: none"> <li>• For resources held by the gov’t as a trustee</li> </ul>

- 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 of 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 as 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.



The flowchart above illustrates how the funds are related.

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.
- **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,

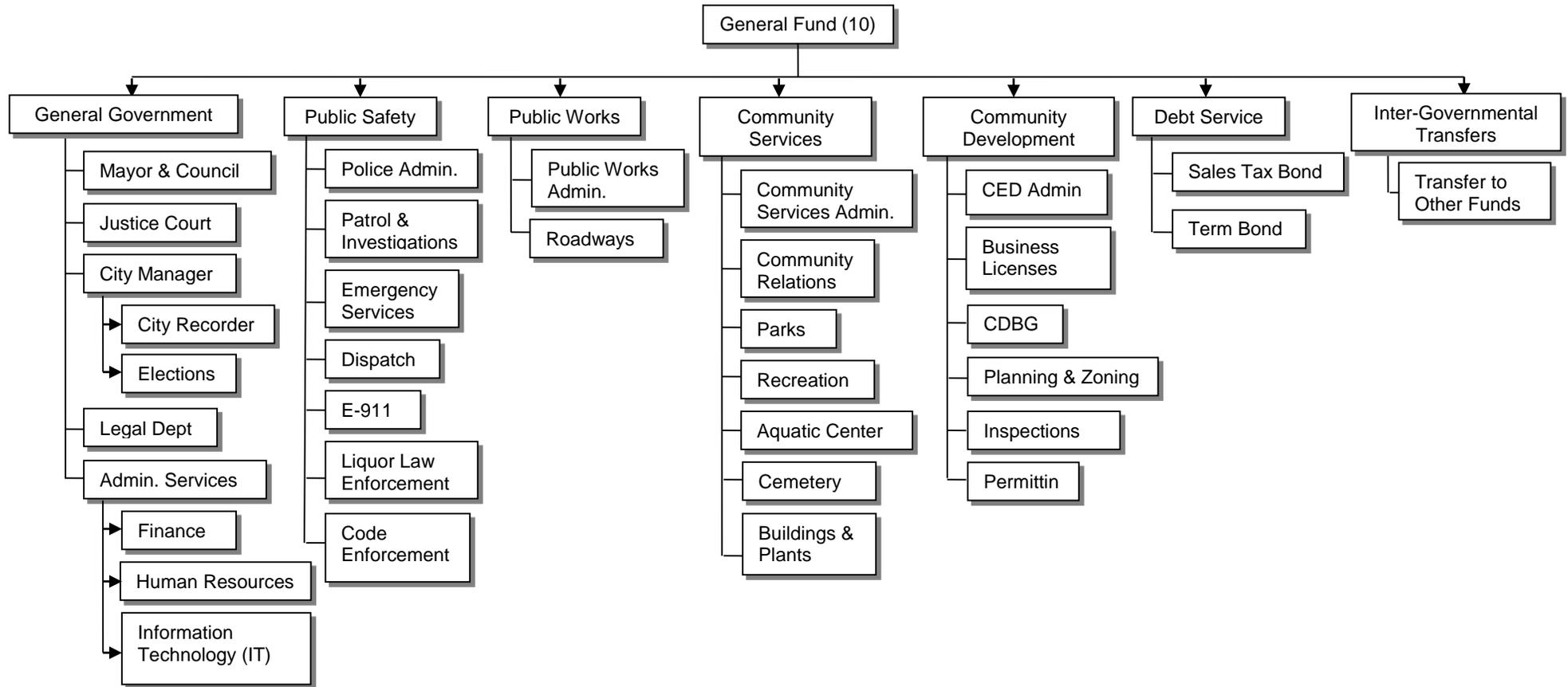
and auto insurance needed for the operations of the City. General, Water, Sewer, and Storm Sewer Funds provide the funding for insurance premium costs to maintain this fund.

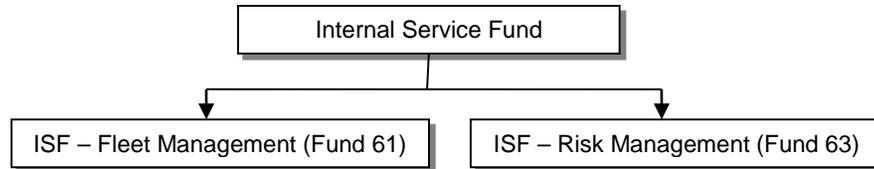
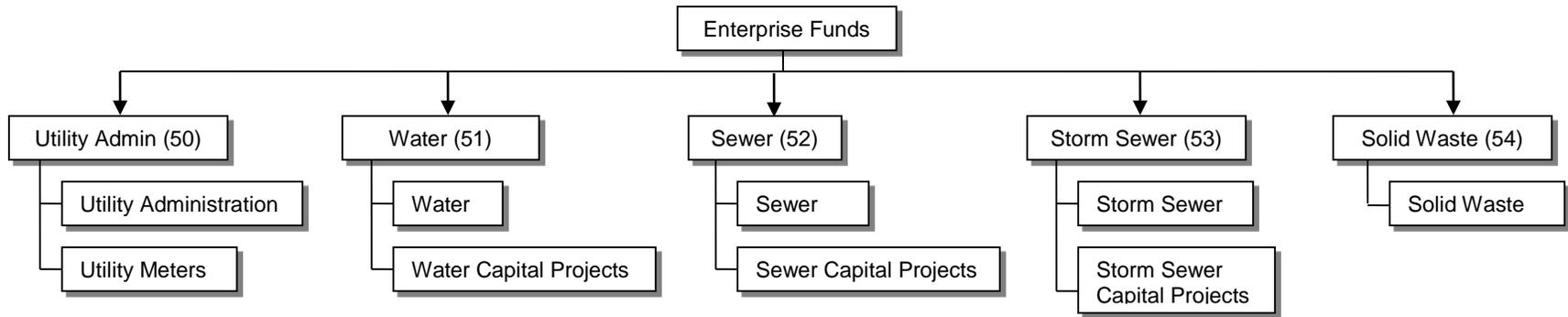
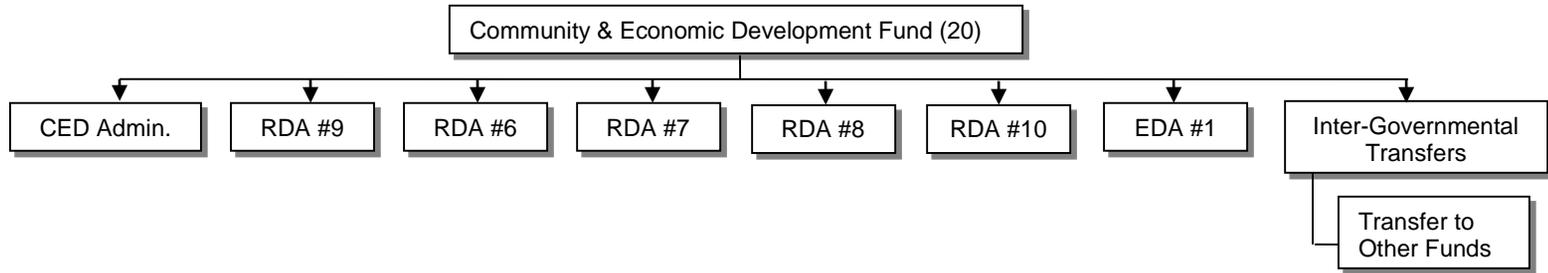
The City reports the following *Fiduciary Funds*:

- **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

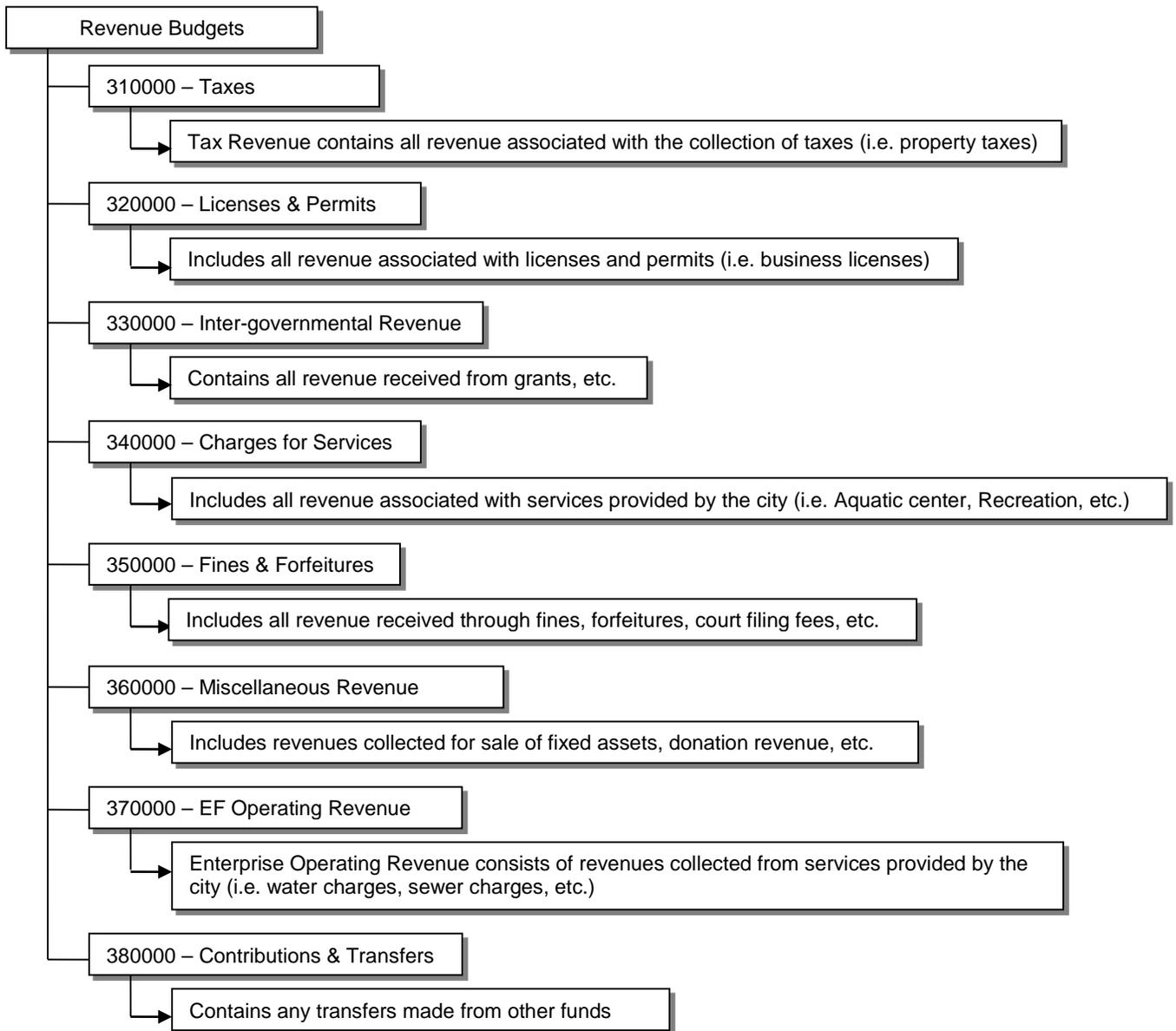
The State of Utah has setup a recommended organization chart of divisions for municipalities located within the state to follow. In an attempt to adhere to the recommended standards set by the state, Clearfield City has implemented the following organization chart for departments and divisions broken 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.





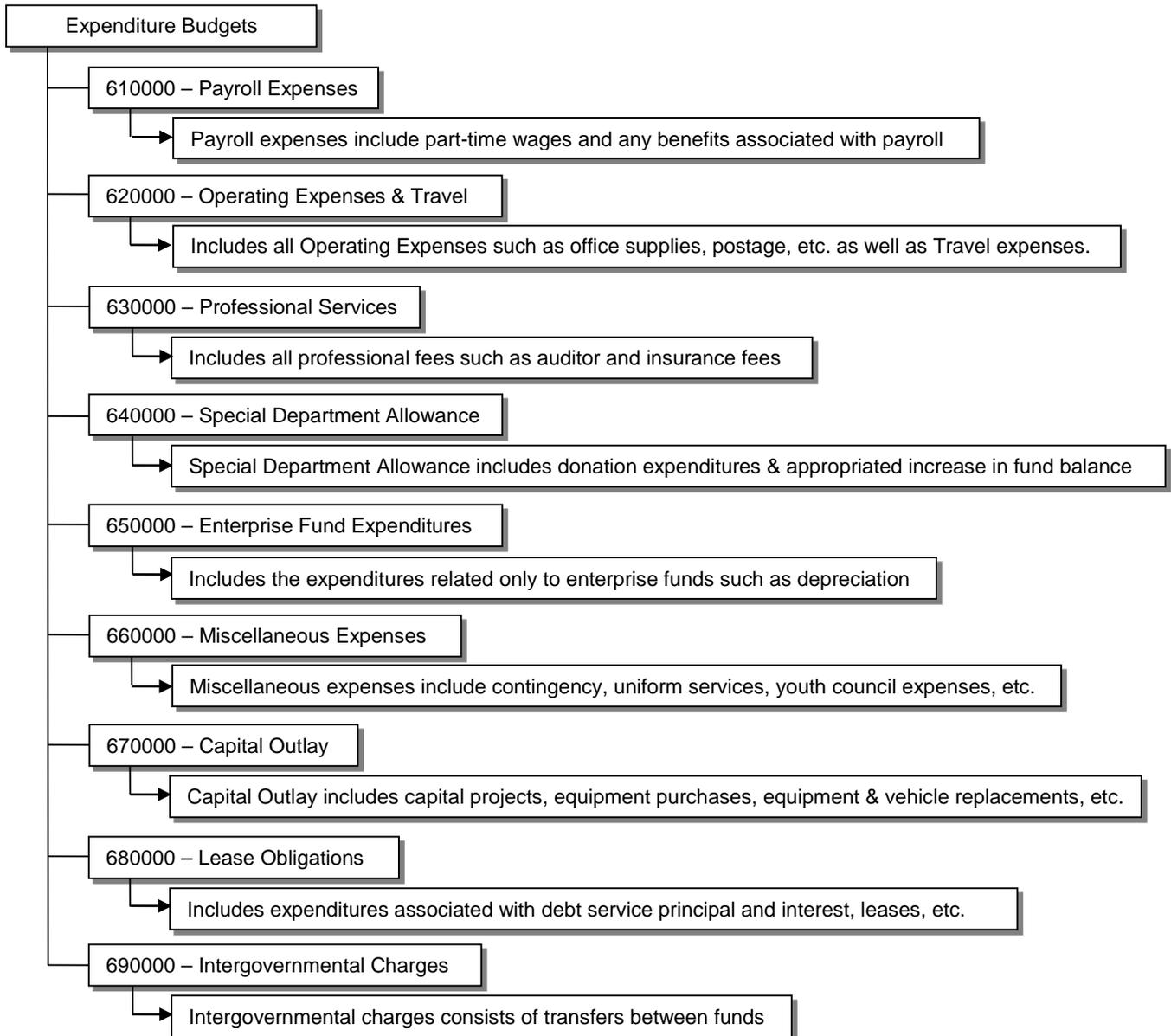
**Accounting Revenue Chart of Accounts**

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:



## 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 February 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, 2015. The Budget Committee will then pull current employee information from the Payroll module into the personnel budgeting module by January 27, 2015. 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 9, 2015 to the Fleet Committee in order to be included in the requested fiscal year 2015 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 6, 2015.
- 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 6, 2015.
- 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 2015-2016 budget cycle. Deadlines for budget entry into the Financial Software “Requested Budget Base” are due on or before February 6, 2015.

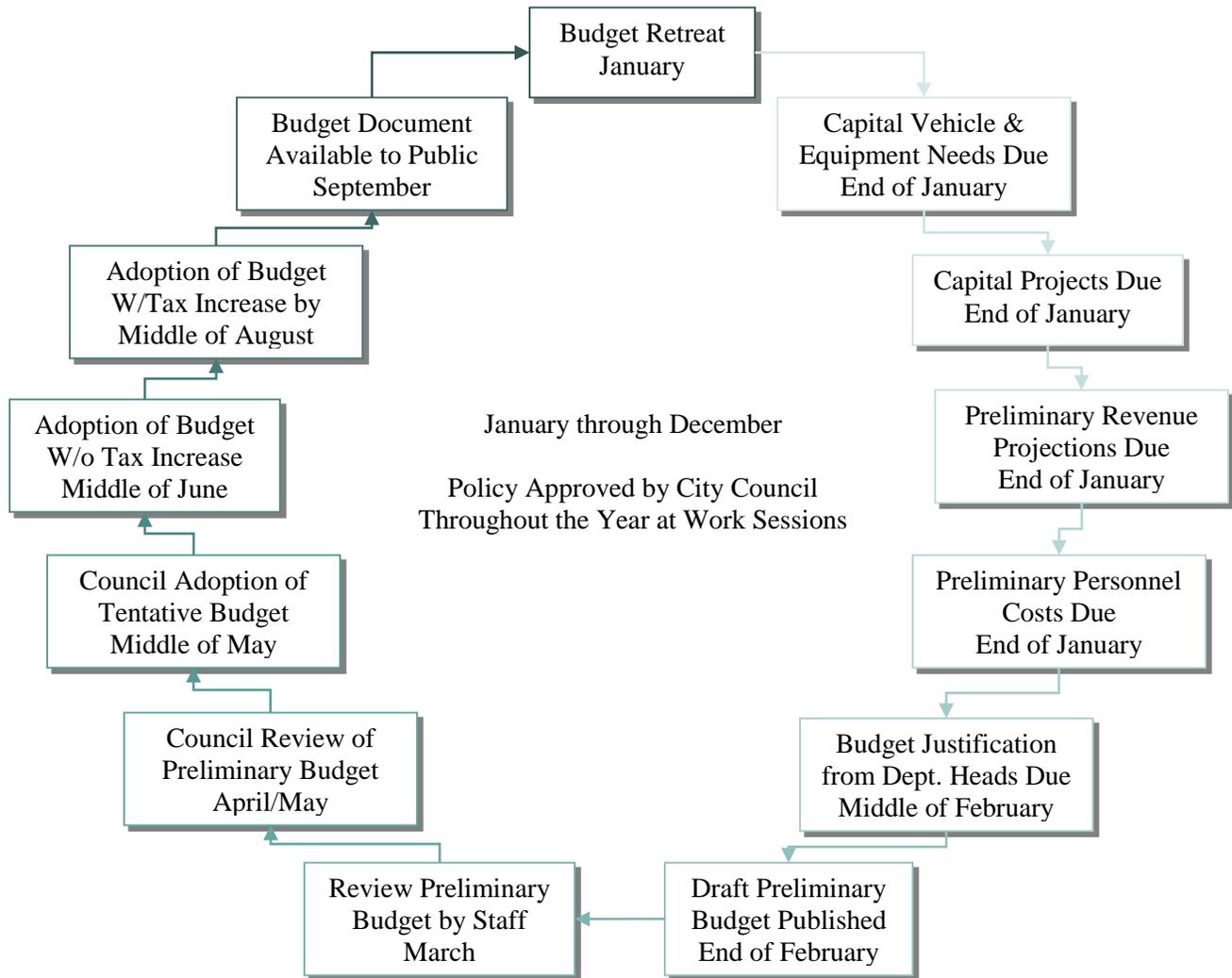
January 9, 2015	Capital Vehicle and Equipment Needs Due
January 23, 2015	Preliminary Revenue Projections Due
January 23, 2015	Preliminary Personnel Costs Due
February 2, 2015	Capital Projects Due (Non-Public Works)
February 6, 2015	FY15-16 Budget Kickoff Meeting
February 11, 2015	Executive Budget Retreat
February 17, 2015	Council Review of Preliminary Budget (Revenue, CIP)
February 20, 2015	Budget Justifications Due from Departments & Staff
February 27, 2015	Draft Preliminary Budget Published
March 3, 2015	Council Review of Preliminary Budget (GF Exp, ISF's, EF)
March 2015	Preliminary Budget Review by Staff
March 17, 2015	Council Review of Preliminary Budget (CDRA, other Exp)
April 14, 2015	Council Review of Tentative Budget
May 5, 2015	Council Adopts Tentative Budget (GF, EF, CDRA)
June 1, 2015	Tax Certification Due from County Auditor
June 9, 2015	Public Hearing on Budget (w/o tax increase)
June 9, 2015	First Opportunity to Adopt FY15 Budget w/o Tax Increase
June 18, 2015	Statutory Budget Approval Date w/o Tax Increase
August 11, 2015	Public Hearing on Budget with Tax Increase
August 11, 2015	Last Opportunity to Adopt FY15 Budget with Tax Increase
August 11, 2015	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**

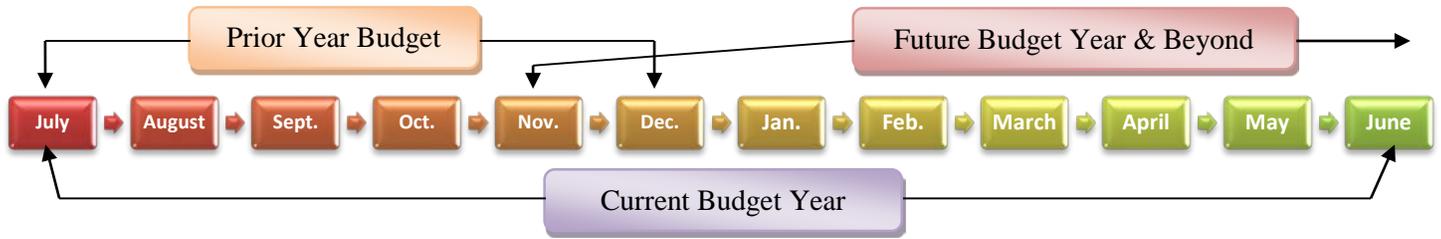
Following is a flow chart which shows the process the budget goes through each year from citizen input to posting of the final adopted budget to the public.



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 2016, the next fiscal year 2017 budget is in the preliminary stage while the prior year of fiscal year 2015 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 expended 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 statutes 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 by 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 1<sup>st</sup> of each year, with liens posted as of the same date. Taxes are due and payable on November 1<sup>st</sup> and delinquent after 12 o'clock noon on November 30<sup>th</sup> 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, convert 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 30<sup>th</sup> 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.

**Compensation Schedule – Elected Officials**

Mayor \$1,800/mo. Council \$740/mo.

In addition to the salaries listed above, the Mayor and each City Councilmember shall be entitled to receive all benefits offered to regular full-time employees at the same cost, including but not limited to medical, dental, vision, life and long term disability insurance; and retirement. Elected officials do not accrue leave time, such as vacation hours, sick leave, etc.

Every two years (or upon commencement of service by a newly elected/appointed official) an additional stipend is available to each elected official for the purchase of an approved mobile device (e.g. laptop, tablet, etc.) for the purpose of electronic communications and meeting participation. The City also contributes toward the cost of a data plan for the device. Elected officials may choose to use a City-provided cell phone or receive a monthly mobile phone reimbursement.

Exact compensation amounts are detailed in account 104111 of the General Fund annual budget.

**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:

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

**Long-Term Obligations**

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

Governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt



issuances are reported as other financing sources while discounts on debt issuances are 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, 18.47% to the Noncontributory, 0% to the Public Safety Contributory, and 34.04% 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 2016 budget to contribute 18.47% overall for public employees into retirement plans with the required 18.47% to URS and the remaining 0% going into an ICMA 401(k) plan. For Public Safety employees, Clearfield City's fiscal year 2016 budget to contribute a total of 34.04% into retirement plans with the required 34.04% to URS and the remaining 0% going into an ICMA 401(k) plan. Each year when URS establishes new contributory rates into their retirement system, Clearfield City adjusts the amount contributed into the ICMA plan to keep Clearfield City's contribution rate of salary to 18.47% for public employees and 34.04% 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 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.

### *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 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 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.

# 2015-2016 Budget Summary



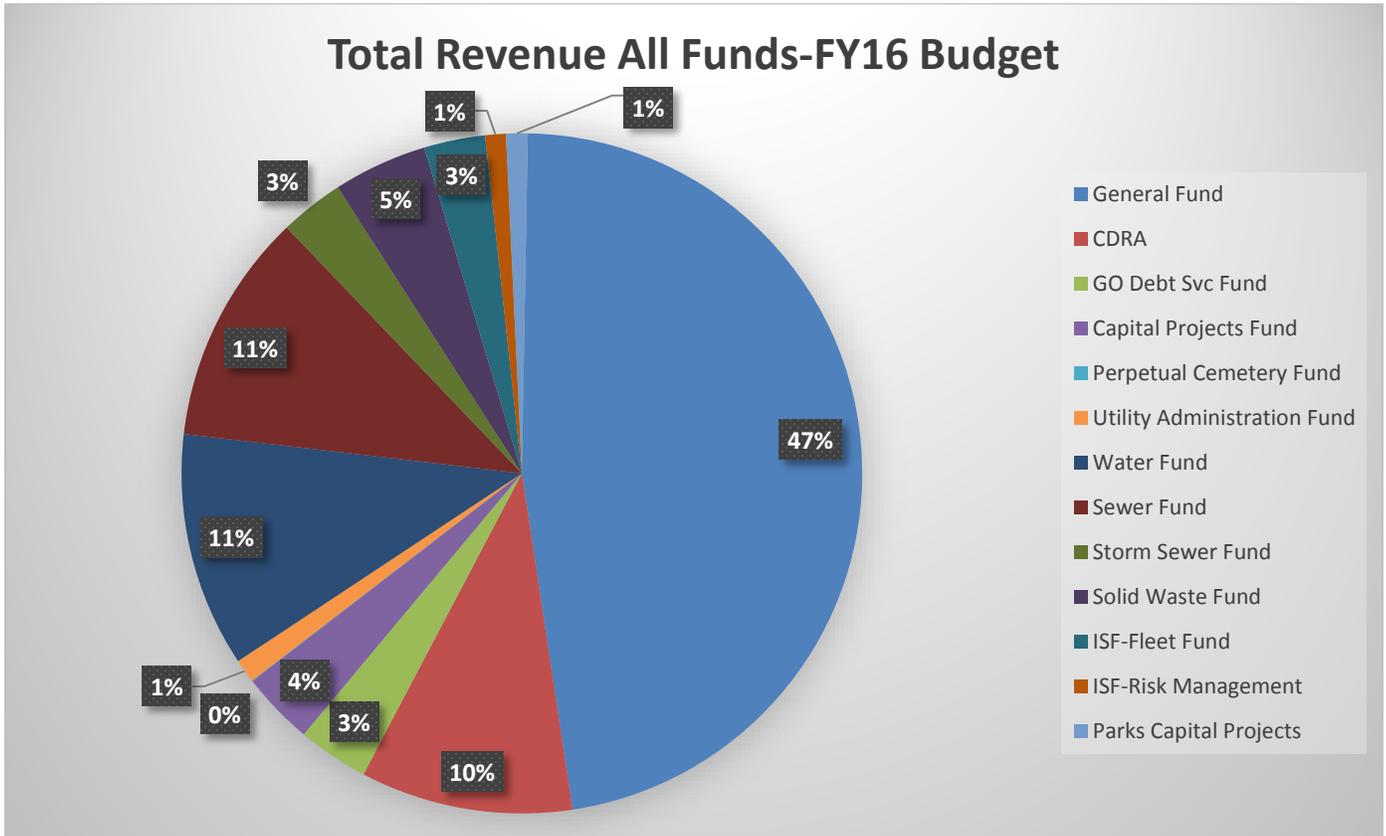
Clearfield City's adopted budget for the fiscal year running July 1, 2015 through June 30, 2016 consists of thirteen (13) funds. Following are the total revenues and expenditures budgeted for each fund. The funds are shown in a graph indicating how each fund's revenues and expenditures compare to each other.

**Budget Summary – All Funds  
Revenue & Expenditures for Clearfield City  
Fiscal Year July 1, 2015 through June 30, 2016**

<b>Fund</b>	<b>Fund Title</b>	<b>FY16 Adopted Revenues</b>	<b>FY16 Adopted Expenditures</b>
<b>GOVERNMENTAL FUNDS</b>			
10	General Fund	\$15,300,044	\$16,088,203
20	CDRA	\$3,259,664	\$5,706,343
31	G.O. Debt Service Fund	\$1,089,526	\$1,089,526
45	Capital Projects Fund	\$1,120,212	\$1,903,712
70	Perpetual Cemetery Fund	\$10,000	\$0
<b>PROPRIETARY FUNDS</b>			
50	Utility Administration Fund	\$361,821	\$360,241
51	Water Fund	\$3,605,900	\$5,150,450
52	Sewer Fund	\$3,560,000	\$4,640,216
53	Storm Sewer Fund	\$982,319	\$1,531,941
54	Solid Waste	\$1,442,000	\$1,500,916
61	ISF - Fleet Fund	\$940,425	\$1,058,422
63	ISF - Risk Management	\$316,765	\$316,765
<b>FIDUCIARY FUNDS</b>			
40	Parks Capital Projects	\$330,500	\$316,000
<b>TOTAL ALL FUNDS</b>		<b>\$32,319,176</b>	<b>\$38,762,735</b>

**Fiscal Year 2016  
Consolidated Funds Revenue Chart**

Clearfield City’s Fiscal Year 2016 budget begins July 1, 2015 and ends on June 30, 2016. 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 \$32,319,176. 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 capital projects. The General Fund comprises 47% of all projected revenues for FY16.

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 2016 budgeted revenue includes the impact fees on projected new developments within Clearfield City.

### Historical Overview of All Revenue & Expenditure Accounts for Clearfield City

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change from FY15
<b>Revenues:</b>					
Taxes	\$11,972,434	\$12,106,280	\$11,384,602	\$12,435,146	\$1,050,544
Licenses & Permits	\$638,276	\$644,767	\$544,500	\$650,950	\$106,450
Inter-Governmental Revenue	\$2,706,634	\$1,203,560	\$1,470,061	\$1,299,379	(\$170,682)
Charges for Services	\$3,133,726	\$3,056,419	\$3,208,951	\$3,269,509	\$60,558
Fines & Forfeitures	\$801,816	\$727,554	\$747,100	\$682,700	(\$64,400)
Miscellaneous Revenue	\$704,599	\$699,787	\$521,985	\$406,250	(\$115,735)
Charges for Services-Utilities	\$8,176,664	\$8,479,560	\$8,652,918	\$9,393,980	\$741,062
Total without Contr & Trans	\$28,134,149	\$26,917,927	\$26,530,117	\$28,137,914	\$1,607,797
Contributions & Transfers	\$3,802,257	\$3,759,062	\$4,406,526	\$3,850,762	(\$555,764)
<b>Total Revenue</b>	<b>\$31,936,406</b>	<b>\$30,676,989</b>	<b>\$30,936,643</b>	<b>\$31,988,676</b>	<b>\$1,052,033</b>
<b>Expenditures:</b>					
Personnel	\$9,818,686	\$9,866,481	\$10,243,237	\$9,845,329	(\$397,908)
Materials & Services	10,419,042	11,810,080	13,427,878	17,355,500	3,927,622
Capital Outlay	4,895,600	4,869,747	5,064,982	7,704,990	2,640,008
Debt Service	2,623,499	2,613,856	2,482,324	2,487,382	5,058
Total Exp without Transfers	\$27,756,827	\$29,160,164	\$31,218,421	\$37,393,201	\$6,174,780
Transfers	2,914,866	2,428,176	3,679,426	3,847,009	167,583
<b>Total Expenditures</b>	<b>\$30,671,693</b>	<b>\$31,588,340</b>	<b>\$34,897,847</b>	<b>\$41,240,210</b>	<b>\$6,342,363</b>

## 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 2016 is \$12,435,146 and makes up 39% 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 2016 is \$650,950 and makes up 2% 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 2016 is \$1,299,379 and makes up 4% 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 2016 is \$3,269,509 and makes up 10% 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 2016 is \$682,700 and makes up 2% 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 2016 is \$406,250 and makes up 1.3% 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 2016 is \$9,393,980 and makes up 30% 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 2016 is \$3,850,762 and makes up 12% of the total revenues for the City.

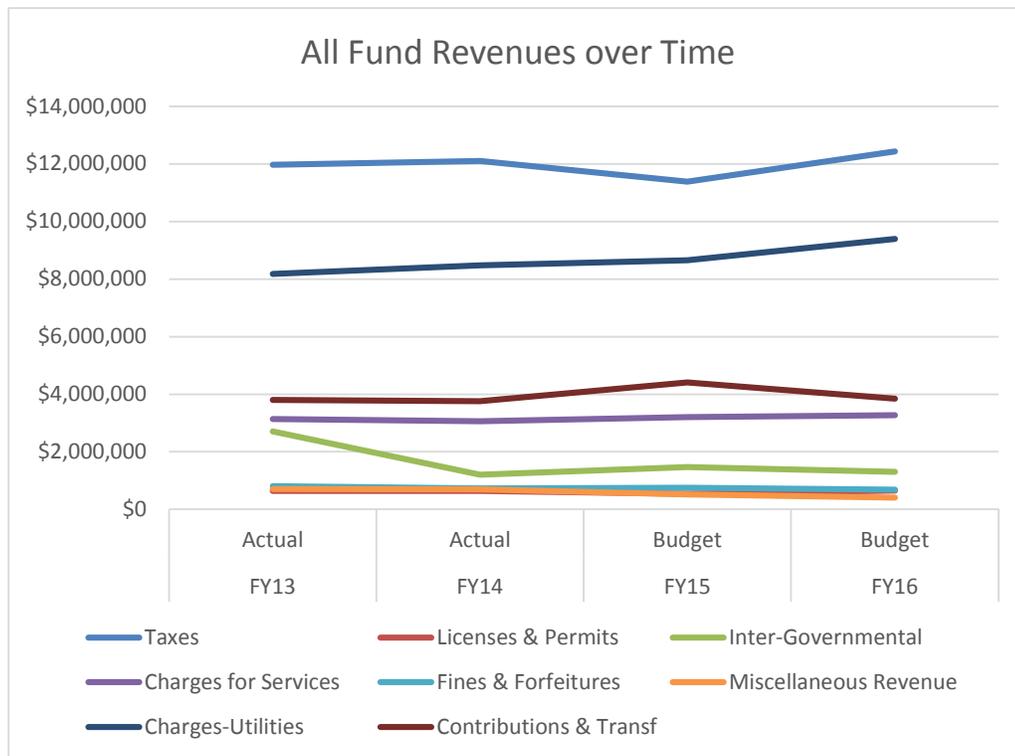
slight dip likely realized in 2015 but an increase is anticipated for the current budget year.

The total budgeted revenues from fiscal year 2012 to the projected 2016 revenues including the percent change in revenue by year is summarized on the following table:

Revenue	% Increase/(Decrease) over PY	
FY12 Actual over FY11	\$3,622,296	12.84%
FY13 Actual over FY12	\$19,969	0.001%
FY14 Budget over FY13	\$30,865	0.09%
FY15 Budget over FY14	\$1,134,960	3.5%
FY16 Budget over FY15	\$1,052,033	3.4%

Below is a line graph showing budgeted revenues over time. The graph shows how most current revenue streams have become generally flat or consistent over the years.

There was a decrease in Intergovernmental Revenue through 2014 after a bond issuance. Taxes have all but remained steady but for a



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 2012 for the following three budget years starting in fiscal year 2013. New utility rate tables for calendar years 2016 through 2018 will be presented to the City Council in the fall of 2015 for adoption and assessment starting in January 1<sup>st</sup> of each year.



Water - Residential						
		2012	2013	2014	2015	
Base Fee		Monthly	Monthly	Monthly	Monthly	
Meter Size		Base Fee	Base Fee	Base Fee	Base Fee	
.75"		\$ 11.36	\$ 11.53	\$ 11.70	\$ 11.89	
Consumption						
Fee	Minimum (1k gal)	Maximum (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

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

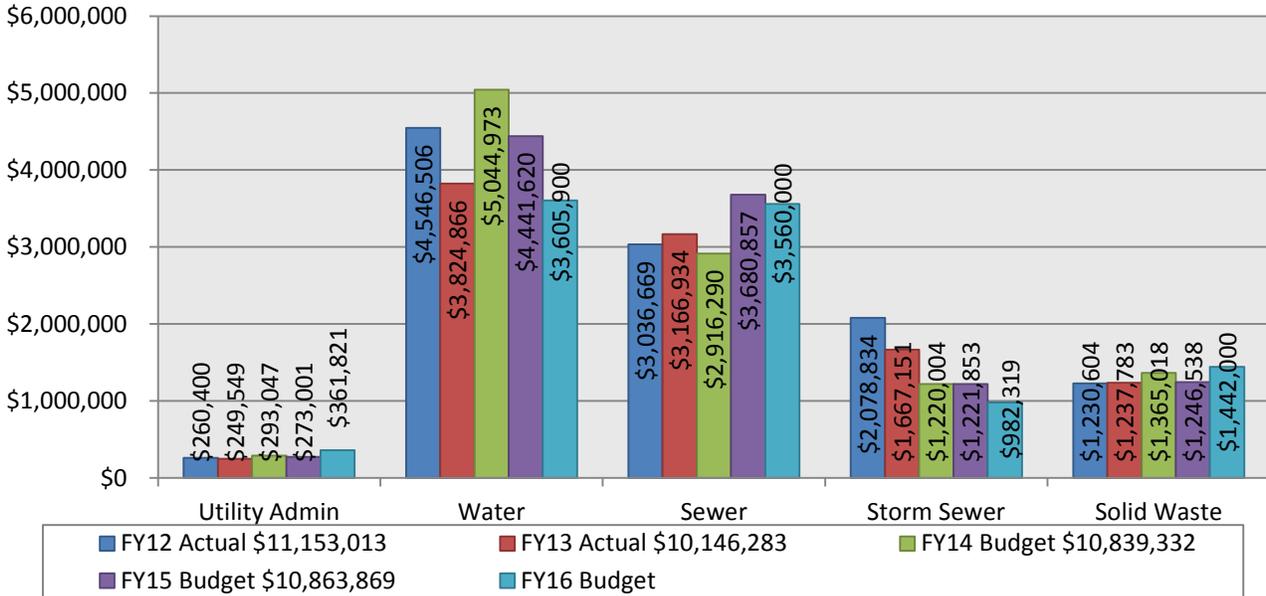
Storm Water Rates				
	2012	2013	2014	2015
Single Family Residential Monthly Fee	\$ 4.48	\$ 4.61	\$ 4.75	\$ 4.89
Fee per ESU	\$ 4.48	\$ 4.61	\$ 4.75	\$ 4.89

Water - Commercial/Industrial/Institutional						
		2012	2013	2014	2015	
Base Fee		Monthly	Monthly	Monthly	Monthly	
Meter Size		Base Fee	Base Fee	Base Fee	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			
Tier 1	0	99,999,999	\$ 1.05	\$ 1.07	\$ 1.09	\$ 1.11

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 as follows:

### PROPRIETARY AND ENTERPRISE FUND REVENUES



## EXPENDITURES

The Historical Overview of All Revenue & Expenditure Accounts for the City on page 51 contains all expenditure accounts, debt service, and transfers for all funds totaling \$41,240,210

**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 2016 are \$4,599,675 which makes up 11% 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 2016 are \$4,573,609 which makes up 11% 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 2016 are \$411,198 which makes up 3% of the total expenditures for the City.

**Community Services** – Consists of all expenditures for Community Services Administration, Parks, Open Space, Recreation, and the Aquatic Center. Total Parks & Recreation expenditures for Fiscal year 2016 are \$3,532,410 which makes up 8.6% of the total expenditures for the City.

Done

**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 2016 are \$6,344,787 which makes up 15% of the total expenditures for the City.

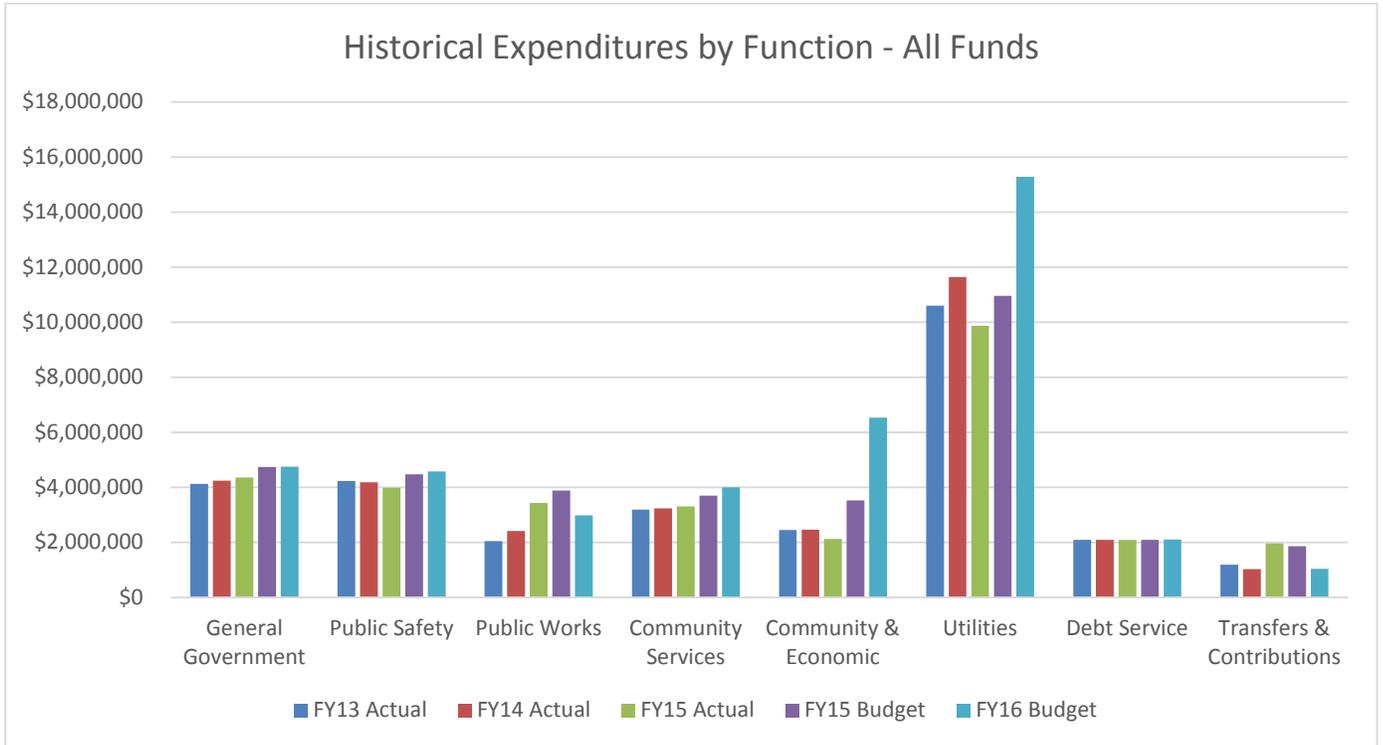
**Enterprise Funds** – Consists of all expenditures for Utility Administration, Utility Meter Administration, Water, Water Capital Projects, Sewer, Sewer Capital Projects, Storm Sewer, Storm Sewer Capital Projects, and Solid Waste. Total Enterprise Funds expenditures for Fiscal year 2016 are \$15,273,764 which makes up 37% 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 2016 are \$1,181,887 which makes up 2.8% of the total expenditures for the City.

**Perpetual Cemetery** – Consists of all expenditures for the Cemetery. The Perpetual Cemetery Fund has no budgeted expenditures this Fiscal year.

**Debt Service** – Consists of all expenditures for Debt payments in the City. Total Debt Service expenditures for Fiscal year 2016 are \$2,104,414 which makes up 5.1% of the total expenditures for the City.

**Transfers** – Consists of all transfers between City Funds. Total Transfers for Fiscal year 2016 are \$3,847,009 which makes up 9.3% of the total expenditures for the City.

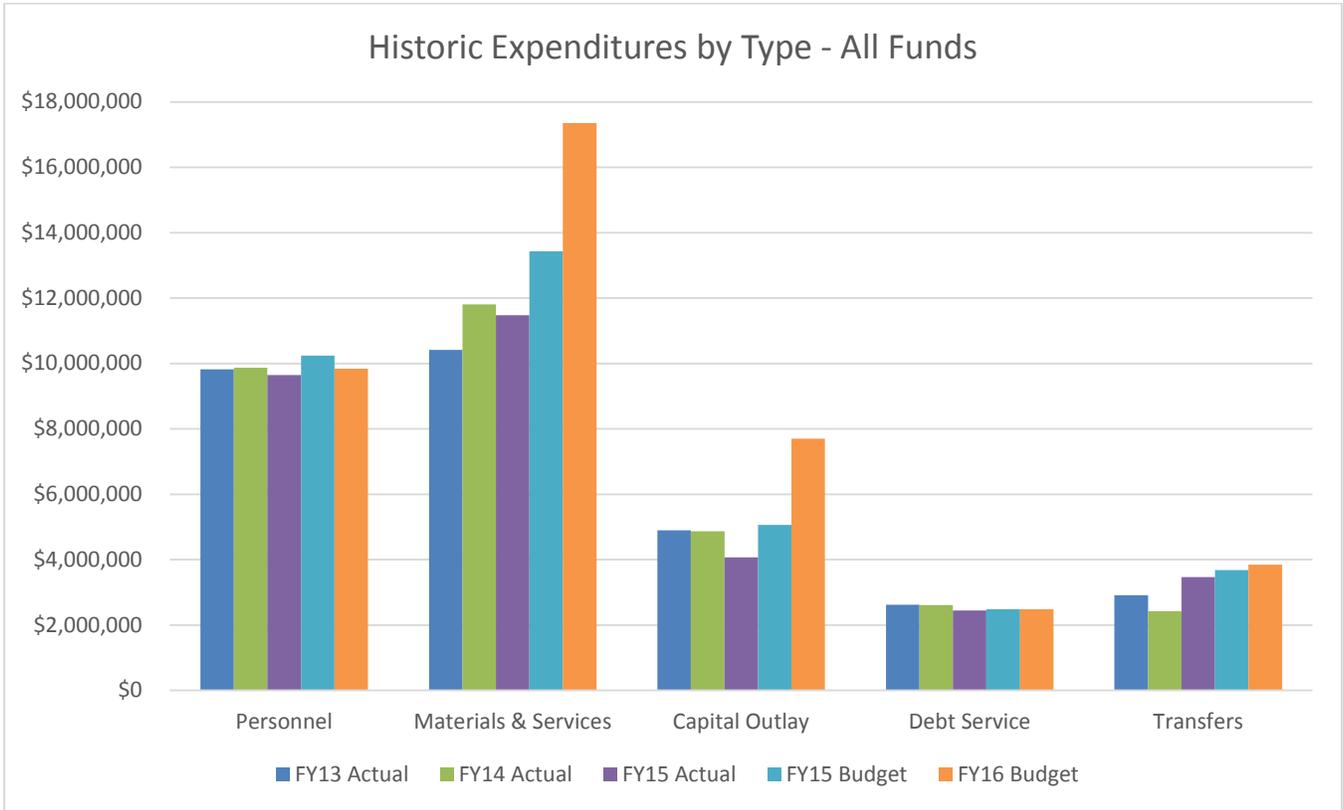


Following is a historical expenditure summary spreadsheet showing expenditures for all funds by expenditure type as well as a historical trends graph:

All Funds Expense by Type

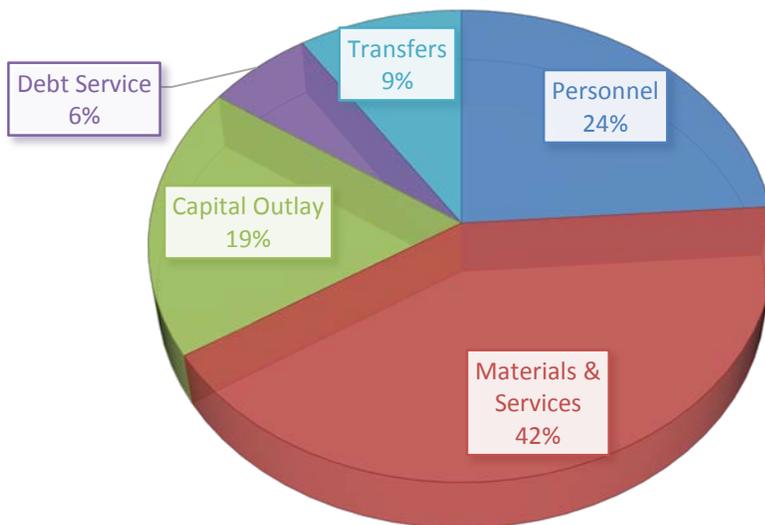
Type	FY13 Actual	FY14 Actual	FY15 Actual	FY15 Budget	FY16 Budget	Change
Personnel	\$9,818,686	\$9,866,481	\$9,644,370	\$10,243,237	\$9,845,329	(\$397,908)
Materials & Services	10,419,042	11,810,080	11,478,943	13,427,878	17,355,500	3,927,622
Capital Outlay	4,895,600	4,869,747	4,071,611	5,064,982	7,704,990	2,640,008
Debt Service	2,623,499	2,613,856	2,447,174	2,482,324	2,487,382	5,058
<b>Total Exp</b>	<b>\$27,756,827</b>	<b>\$29,160,164</b>	<b>\$27,642,098</b>	<b>\$31,218,421</b>	<b>\$37,393,201</b>	<b>\$6,174,780</b>
Transfers	2,914,866	2,428,176	3,471,908	3,679,426	3,847,009	167,583
<b>Total with Transfers</b>	<b>\$30,671,693</b>	<b>\$31,588,340</b>	<b>\$31,114,006</b>	<b>\$34,897,847</b>	<b>\$41,240,210</b>	<b>\$6,342,363</b>





Materials and Services is the largest expenses of Clearfield City consuming 42% of the total City Fiscal Year 2016 budgeted Expenditures.

### FY2016 EXPENSE BY TYPE ALL FUNDS



## FISCAL YEAR 2016 BUDGETED TRANSFERS, OVERHEAD ALLOCATIONS, AND FUND BALANCE APPROPRIATIONS

Included in the total fiscal year 2016 budgeted revenue of \$31,198,445 is \$3,847,009 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 2016. 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 2016.

There are four primary purposes for the \$3,847,009 in budgeted revenues which comes from other funds.

1. Transfers into a fund for debt service payments in the fund - \$1,263,702.
2. Use appropriated reserve fund balance for debt service payments - \$360,864.
3. Transfers into a fund for capital projects to be built in 2016 - \$1,035,712.
4. Overhead allocations to reimburse Internal Service Fleet Fund for services and costs incurred in behalf of other funds \$940,425.

## FISCAL YEAR 2016 BUDGETED INCREASES IN FUND BALANCES

The following funds have 2016 budgeted revenue that exceeds the budgeted expenditures and thus there is a budgeted increase in fund balance.

Parks Capital Projects Fund	\$ 14,500
Internal Service Fleet Fund	\$ 75,303
Perpetual Cemetery Fund	\$ 10,000
	<u>\$ 99,803</u>

### FUND BALANCE SUMMARY

#### All Funds

Fund Balance Summary June 30, 2015

Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
10 General Fund	\$ 157,836	\$1,612,348	\$ 1,476,747	\$ 63,525	\$3,388,963	\$ 6,699,419
20 CDRA	1,059,753	2,861,134	150,000	3,465,291	-	7,536,178
31 G.O. Debt Service	-	-	-	92,425	-	92,425
40 Capital Park	-	153,182	316,000	(222,945)	-	246,237
45 Capital Projects	-	-	-	1,573,533	-	1,573,533
50 Utility Administration	-	133,679	-	11,559	-	145,238
51 Water	17,979,005	1,127,961	2,211,000	1,723,690	-	23,041,656
52 Sewer	11,735,349	227,367	1,539,000	518,946	-	14,020,662
53 Storm Sewer	14,313,797	429,816	289,000	2,831,689	-	17,864,302
54 Garbage	-	-	150,000	1,252,202	-	1,402,202
61 Fleet	956,345	-	-	(334,380)	-	621,965
70 Perpetual Cemetery	189,199	-	-	16,865	-	206,064
90 Inventory fixed assets	35,286,707	-	-	-	-	35,286,707
Total by fund	\$81,677,991	\$6,545,487	\$ 6,131,747	\$10,992,401	\$3,388,963	\$ 108,736,588

## 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, 2015 – June 30, 2016.

Fund	Company	Description	Termination Date	Payment
10-GF	U.S. Bank	Sales Tax Refunding 2006 Interest	July 1, 2028	\$386,856
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	\$60,066
10-GF	U.S. Bank	Sales Tax Bond 2010 Debt Service Interest	July 1, 2019	\$46,750
10-GF	U.S. Bank	Sales Tax Bond 2010 Debt Service Principal	July 1, 2019	\$235,000
20-RDA	Wells Fargo	Paid in Full – May 15, 2014	May 15, 2014	\$0
20-RDA	Wells Fargo	Paid in Full – May 15, 2014	May 15, 2014	\$0
31-Debt	Zions Bank	G.O. Refunding Bond Interest	May 1, 2021	\$293,026
31-Debt	Zions Bank	G.O. Refunding Bond Principal	May 1, 2021	\$800,000
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	\$265,000
<b>Total City-Wide Debt</b>				<b>\$2,712,324</b>

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, 2015:

Year Issued	Original Issue Amount	Type of Debt	Outstanding 30-Jun-15	Last Payment Scheduled	Description
2005	\$10,105,000	Refunding part of 1998 G.O. Bonds	\$5,460,700	May 2021	City Building and 200 South Bridge
2003	\$14,650,000	Sales Tax Revenue Bonds	\$1,234,296	July 2017	Clearfield Aquatic Center, Water, and Sewer Projects
2006		\$9,700,000 Refunding part of 2003 Sales Tax Revenue Bonds	\$9,582,959	July 2028	Clearfield Aquatic Center, Water, and Sewer Projects
2010	\$2,210,000	Sales Tax Revenue Refunding Bonds	\$1,040,000	July 2019	Refunding 2009 Sales Tax Bond for Road Projects
2007	\$3,330,000	Water Revenue Bonds	\$1,509,600	May 2020	Water system Replacement Projects
	<b>\$30,295,000</b>		<b>\$18,827,556</b>		
<b>Clearfield City Community Development and Renewal Agency Bonds</b>					
2004	\$1,399,000	Clearfield RDA Rev. Refunding Bonds	\$0	May 2014	RDA Area 8 – Paid in Full in May 2014
	<b>\$1,399,000</b>		<b>\$0</b>		
<b>Total</b>	<b>\$31,694,000</b>		<b>\$18,827,556</b>		

2015-2016  
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 2015-2016 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 2016 variances from the fiscal year 2015 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 2015-2016 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 in 2008. The current economic condition has been constantly improving and can be seen in the City's Building Permits and Business License revenues. Builders are gradually building new homes and businesses throughout the city. Whether it be a small, or a large business, now is a safer time in almost a decade to start up a business and to renew a business licenses. While improvements are hoped in the future, the last couple years have seen an improvement since the economic downturn.

Class "B & C" road revenue has seen a slight increase in revenue due to an increase in the demand for and gas consumption by consumers.

### **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 earmarked 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.

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 go. 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 2015 property tax rates since final property tax information was not available at the time the fiscal year 2015-2016 budget document was prepared:

<b>Tax District</b>	<b>2014 Tax Rate</b>	<b>% of Total Rate</b>	<b>Distribution</b>
School District	0.00684	44.69%	\$1,026
Clearfield City	0.001800	11.76%	\$270
Davis County	0.001797	11.74%	\$270
State School	0.001419	9.27%	\$213
North Davis Fire District	0.001379	9.01%	\$207
North Davis Sewer District	0.001025	6.70%	\$154
County Library	0.00361	2.36%	\$54
County Assessing	0.000237	1.55%	\$36
Weber Basin Water	0.000196	1.28%	\$29
Mosquito Abatement	0.000124	0.81%	\$19
County '05 Jail Bond	0.000114	0.74%	\$17
State Assessing	0.000013	0.08%	\$2
<b>Total</b>	<b>0.015305</b>	<b>100%</b>	<b>\$2,296</b>

**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 47.8% of the entire City budget. The total adopted General Fund Revenue Budget for fiscal year 2015-2016 is \$15,300,044.

		<b>FY 12-13 Actual</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>FY 15-16 Budget</b>	<b>Variance From FY15</b>	<b>% Inc/ (Dec)</b>
<b>TAXES</b>							
311001	CURRENT GENERAL PROPERTY	\$1,173,711	\$1,232,097	\$1,184,418	\$1,275,000	\$90,582	7.6%
311002	VEHICLE VALUE BASED TAX	\$151,876	\$117,809	\$148,500	\$145,000	(\$3,500)	(2.4%)
312001	DELINQUENT TAXES PRIOR YR	\$98,520	\$14,139	\$60,000	\$60,000	\$0	0%
313001	GENERAL SALES & USE TAXES	\$3,511,629	\$3,648,705	\$3,504,382	\$3,670,000	\$165,618	4.7%
313002	ENERGY USE TAX	\$2,267,870	\$2,361,797	\$2,275,000	\$2,300,000	\$25,000	1.1%
313003	PARAT TAX	\$0	\$0	\$0	\$85,000	\$85,000	100%
314002	CATV FRANCHISE TAXES	\$126,321	\$127,680	\$130,000	\$130,000	\$0	0%
314003	UTILITY FRANCHISE TAXES	\$357,294	\$366,349	\$370,000	\$375,000	\$5,000	1.4%
314004	MUNI TELECOM LICENSE TAX	\$409,176	\$394,597	\$429,000	\$430,000	\$1,000	0.2%
315001	TRANSIENT ROOM TAX	\$5,380	\$7,139	\$5,600	\$6,500	\$900	16.1%
<b>LICENSES &amp; PERMITS</b>							
321001	BUSINESS LICENSES	\$108,179	\$108,389	\$108,000	\$108,000	\$0	0%
321002	LANDLORD REGISTRATION	\$57,617	\$53,937	\$56,000	\$53,000	(\$3,000)	(5.4%)
322002	SIGN PERMITS	\$1,382	\$1,650	\$1,500	\$15,000	\$13,500	900%
322101	BUILDING PERMITS	\$104,334	\$101,106	\$115,000	\$125,000	\$10,000	8.7%
322102	ELECTRICAL, PLUMBING & GAS	\$21,412	\$16,719	\$16,000	\$20,000	\$4,000	25%
322103	EXCAVATION PERMITS	\$1,863	\$1,860	\$1,600	\$1,800	\$200	12.5%
322104	DEMOLITION PERMITS	\$150	\$150	\$400	\$400	\$0	0%
322105	INSPECTION FEES	\$2,303	\$4,019	\$2,000	\$3,750	\$1,750	87.5%
322401	CEMETERY & BURIAL PERMITS	\$20,200	\$14,844	\$19,000	\$19,000	\$0	0%
<b>INTER GOVERNMENTAL REVENUE</b>							
331001	GENERAL FEDERAL GRANTS	\$185,833	\$49,255	\$2,400	\$0	(\$2,400)	(100%)
331006	CDBG GRANT REVENUE	\$171,879	\$320,054	\$228,652	\$217,219	(\$11,433)	(5%)
331007	DAVIS COUNTY SCHOOL DISTRIC	\$0	\$0	\$0	\$0	\$0	0%
334001	STATE GRANTS	\$24,586	\$24,040	\$48,009	\$105,160	\$57,151	119%
335001	CLASS "C"&"B" ROADS	\$806,577	\$771,589	\$808,000	\$887,000	\$79,000	9.8%
335002	LIQUOR FUND ALLOTMENT	\$39,851	\$38,702	\$40,000	\$36,000	(\$4,000)	(10%)
337001	LOCAL GRANTS	\$0	\$0	\$0	\$0	\$0	0%
<b>CHARGES FOR SERVICES</b>							
341001	ZONING & SUBDIVISION	\$26,236	\$31,061	\$20,000	\$25,000	\$5,000	25%
341002	PLAN CHECKING FEE	\$18,009	\$15,243	\$14,000	\$15,000	\$1,000	7.1%
342001	SPECIAL POLICE SERVICES	\$10,692	\$11,383	\$10,500	\$10,000	(\$500)	(4.8%)
342002	DAVIS SD POLICE PROTECTIO	\$59,560	\$64,096	\$64,000	\$65,000	\$1,000	1%
342003	DUI/SEATBELT (OVERTIME RE	\$19,115	\$21,208	\$18,000	\$18,000	\$0	0%
342004	E-911 SERVICE FEES	\$204,081	\$203,560	\$205,000	\$205,000	\$0	0%
342006	DISPATCH SERVICES	\$85,008	\$85,008	\$85,000	\$85,000	\$0	0%
342007	METRO NARCOTICS OVERTIME	\$0	\$661	\$3,000	\$3,000	\$0	0%
347001	AQUATIC CENTER	\$1,259,788	\$1,244,629	\$1,270,000	\$1,278,000	\$8,000	0.6%
343001	STREETS & PUBLIC IMPROVE.	\$0	\$0	\$0	\$0	\$0	0%
347003	RECREATION	\$311,263	\$276,562	\$353,051	\$300,000	(\$53,051)	(15%)
348001	CEMETERY PLOTS	\$13,480	\$8,645	\$10,000	\$10,000	\$0	0%
349002	FIRE DISTRICT BILLING	\$625	\$2,581	\$2,000	\$2,000	\$0	0%
<b>FINES &amp; FORFEITURES</b>							
351001	FINES	\$749,651	\$673,079	\$700,000	\$485,000	(\$215,000)	(30.7%)
351002	JUVENILE JUSTICE COURT FINES	\$0	\$0	\$0	\$0	\$0	0%
351003	CODE ENFORCEMENT FINES	\$1,875	\$2,760	\$3,200	\$2,000	(\$1,200)	(37.5%)
351004	DRUG COURT	\$0	\$0	\$0	\$0	\$0	0%
352001	FORFEITURES	\$0	\$0	\$0	\$0	\$0	0%
353001	COURT FILING FEES	\$25,870	\$24,221	\$17,500	\$169,200	\$151,700	866.9%
353002	COURT SECURITY FEES	\$22,837	\$26,423	\$24,000	\$25,000	\$1,000	4.2%
353003	MISC COURT COST REIMB	\$1,583	\$1,071	\$2,400	\$1,500	(\$900)	(37.5%)



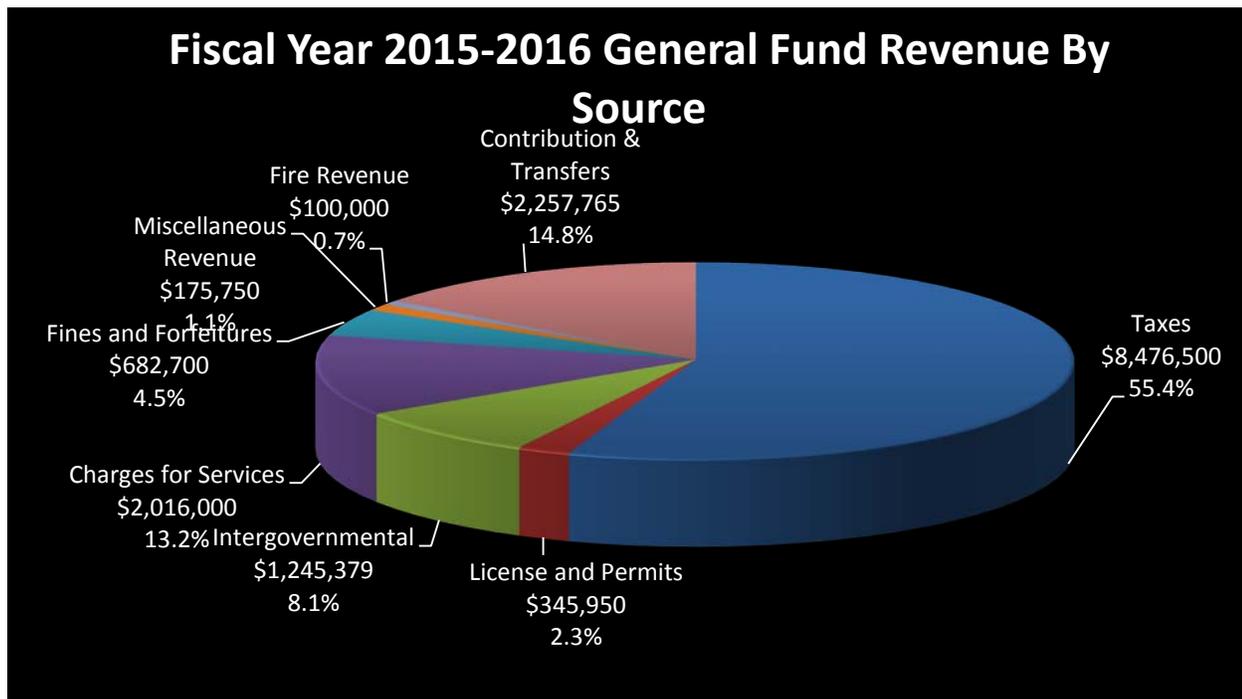
# 65 Revenue

<b>GENERAL FUND REVENUES – CONTINUED</b>		<b>FY 12-13 Actual</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>FY 15-16 Budget</b>	<b>Variance From FY15</b>	<b>% Inc/ (Dec)</b>
<b>MISCELLANEOUS REVENUE</b>							
361001	INTEREST EARNINGS	\$28,419	\$50,844	\$22,000	\$60,000	\$38,000	172.7%
362001	COMMUNITY SERVICE RENTALS	\$83,666	\$82,510	\$80,000	\$80,000	\$0	0%
362002	RENT REVENUES	\$10	\$10	\$0	\$0	\$0	0%
364001	SALE OF FIXED ASSETS G/L	\$8,057	\$43,655	\$0	\$0	\$0	0%
369001	MISC REVENUES	\$23,437	\$20,302	\$14,282	\$20,000	\$5,718	40%
369003	DONATION REVENUE	\$22,452	\$146,332	\$18,500	\$5,000	(\$13,500)	(73%)
369004	RETURN CHECK FEES	\$1,400	\$1,076	\$1,450	\$750	(\$700)	(48.3%)
369005	ONE TIME MISC REVENUE	\$144,404	\$0	\$0	\$0	\$0	0%
369007	CLAIMS AND DAMAGES	\$9,378	\$8,782	\$15,000	\$10,000	(\$5,000)	(33.3%)
<b>FIRE REVENUE</b>							
371007	FIRE PROTECTION FREEPORT	\$101,927	\$103,680	\$101,000	\$100,000	(\$1,000)	(1%)
<b>CONTRIBUTIONS &amp; TRANSFERS</b>							
381001	TRNF OTHER FUNDS	\$0	\$2,783	\$0	\$0	\$0	0%
381002	TRNF CDRA SALES TAX BOND	\$810,310	\$827,219	\$821,179	\$826,775	\$5,596	0.7%
381003	TRNF EF SALES TAX BOND	\$75,777	\$75,236	\$77,383	\$77,383	\$0	0%
381004	TRNF FROM GF	\$0	\$0	\$15,000	\$0	(\$15,000)	(100%)
381005	TRNF FROM EF	\$0	\$92,399	\$92,400	\$92,400	\$0	0%
382001	TRNF FROM CDRA	\$249,113	\$229,019	\$361,496	\$259,514	(\$101,982)	(28.2%)
382002	EF(S) OVERHEAD ALLOC	\$677,830	\$712,890	\$709,000	\$998,193	\$289,193	40.8%
382003	PAY IN LIEU DAVIS COUNTY	\$3,171	\$3,439	\$3,100	\$3,500	\$400	12.9%
389001	BEGINNING FUND BALANCE	(\$956,513)	\$0	\$0	\$0	\$0	0%
<b>TOTAL GENERAL FUND – FUND 10 REV.</b>		<b>\$14,696,956</b>	<b>\$14,868,983</b>	<b>\$14,686,902</b>	<b>\$15,300,044</b>	<b>\$613,142</b>	<b>4.2%</b>
<b>FUNCTIONAL REVENUE SUMMARY</b>							
310000	TAXES	\$8,101,775	\$8,270,312	\$8,106,900	\$8,476,500	\$369,600	4.6%
320000	LICENSES & PERMITS	\$317,440	\$302,674	\$319,500	\$345,950	\$26,450	8.3%
330000	INTERGOVERNMENTAL REVENUE	\$1,228,725	\$1,203,640	\$1,127,061	\$1,245,379	\$118,318	10.5%
340000	CHARGES FOR SERVICES	\$2,007,857	\$1,964,637	\$2,054,551	\$2,016,000	(\$38,551)	(1.9%)
350000	FINES & FORFEITURES	\$801,816	\$727,554	\$747,100	\$682,700	(\$64,400)	(8.6%)
360000	MISCELLANEOUS REVENUE	\$321,213	\$353,501	\$151,232	\$175,750	\$24,518	16.2%
370000	FIRE REVENUE	\$101,927	\$103,680	\$101,000	\$100,000	(\$1,000)	(1.0%)
380000	CONTRIBUTIONS & TRANSFERS	\$1,816,201	\$1,942,986	\$2,079,558	\$2,257,765	\$178,207	8.6%
<b>TOTAL FUNCTIONAL REVENUE SUMMARY</b>		<b>\$14,696,956</b>	<b>\$14,868,983</b>	<b>\$14,686,902</b>	<b>\$15,300,044</b>	<b>\$613,142</b>	<b>4.2%</b>

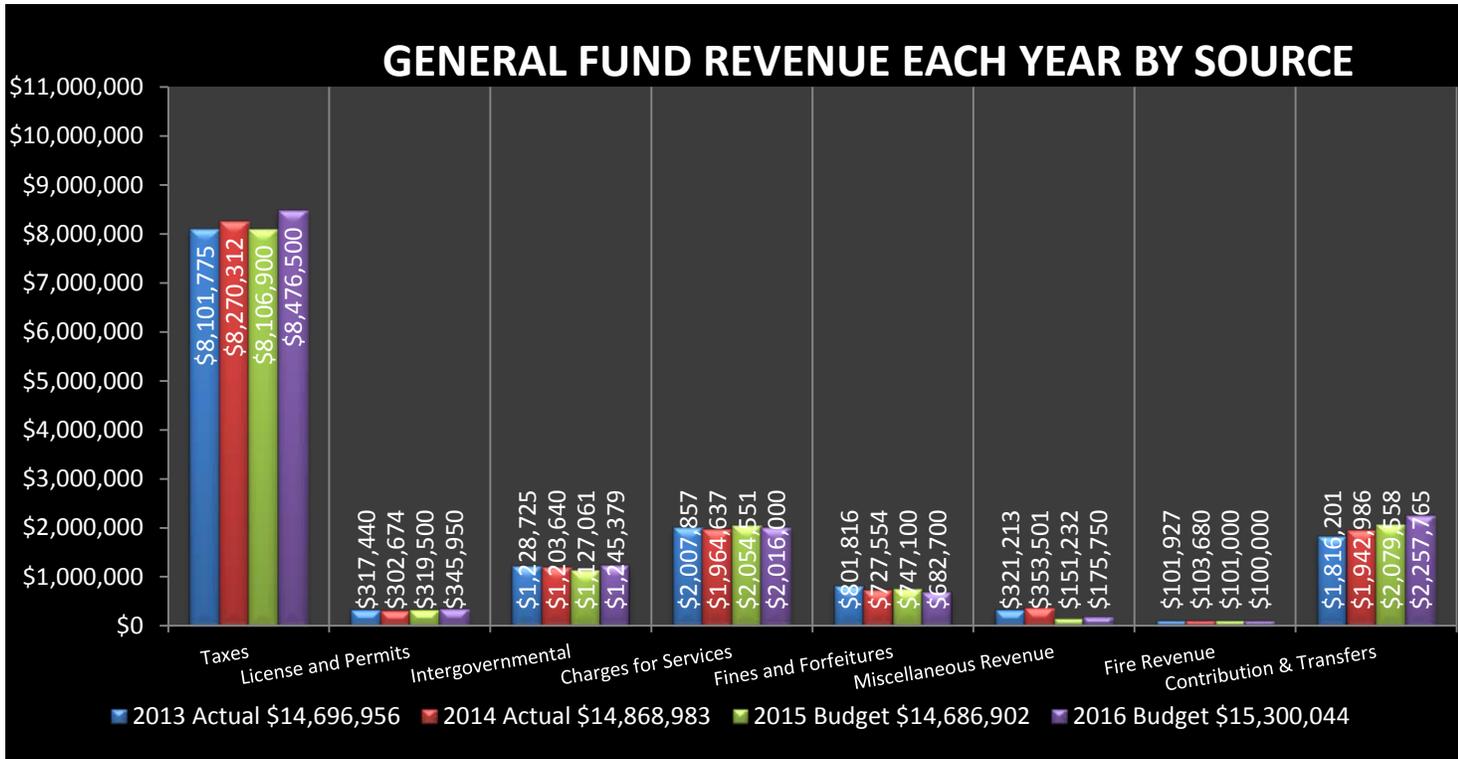
The General Fund revenue consists of eight (8) major revenue categories: Taxes, Licenses & Permits, Inter-Governmental Revenue, Charges for Services, Fines & Forfeitures, Miscellaneous Revenue, Fire Revenue, and Contributions & Transfers.

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

<u>Revenue Category</u>	<u>Revenue Category Title</u>	<u>Budgeted Amount</u>	<u>% of Total FY16 GF Budget</u>
310000	Taxes	\$ 8,476,500	55.4%
320000	Licenses & Permits	\$ 345,950	2.3%
330000	Inter-Governmental Revenue	\$ 1,245,379	8.1%
340000	Charges for Services	\$ 2,016,000	13.2%
350000	Fines & Forfeitures	\$ 682,700	4.5%
360000	Miscellaneous Revenue	\$ 175,750	1.1%
370000	Fire Revenue	\$ 100,000	0.7%
380000	Contributions & Transfers	\$ 2,257,765	14.8%
General Fund Total for All Categories		\$15,300,044	100%

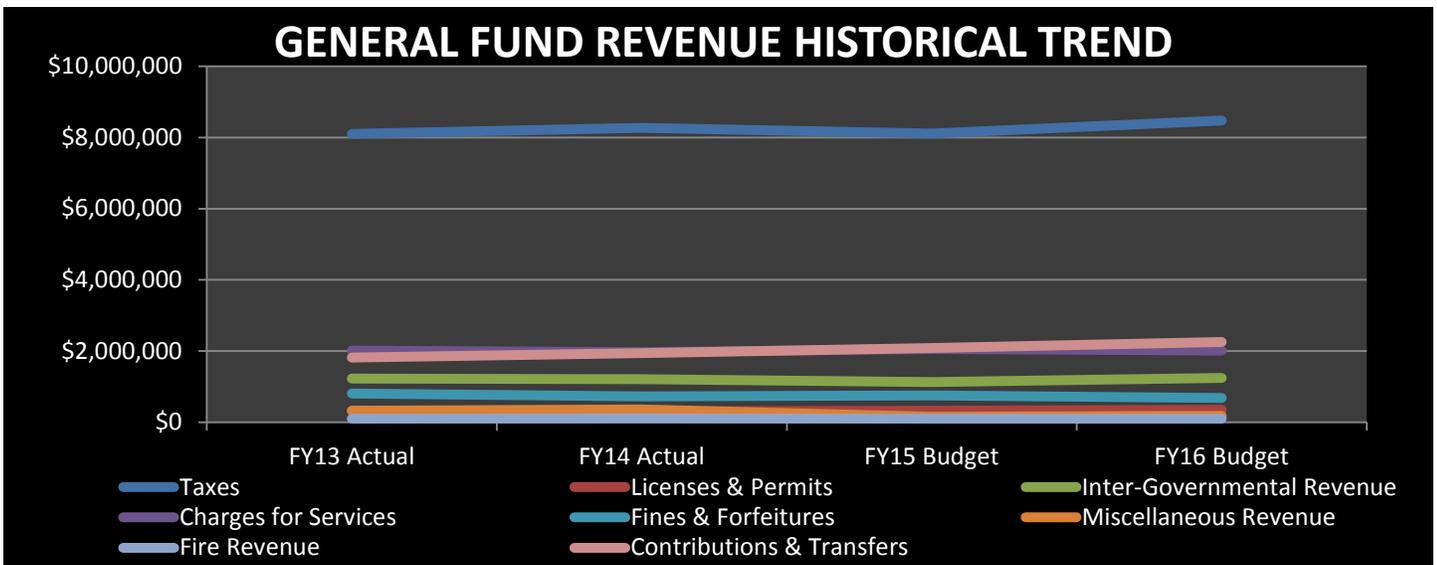


Following is a graph showing the General Fund Revenue for fiscal years 2013 through 2016 budget year by source:



### General Fund Category Trend Graph

Following is the General Fund Historical Trends from fiscal year 2013 actual revenues to fiscal year 2016 budgeted revenue by source:



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 2013 to 2016 for the allocation of one-time money for one-time projects identified by the City Council.

Each revenue source 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 2013 actual revenues up to and including fiscal year 2016 budgeted revenues:

General Property taxes increased slightly by \$90,582 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.

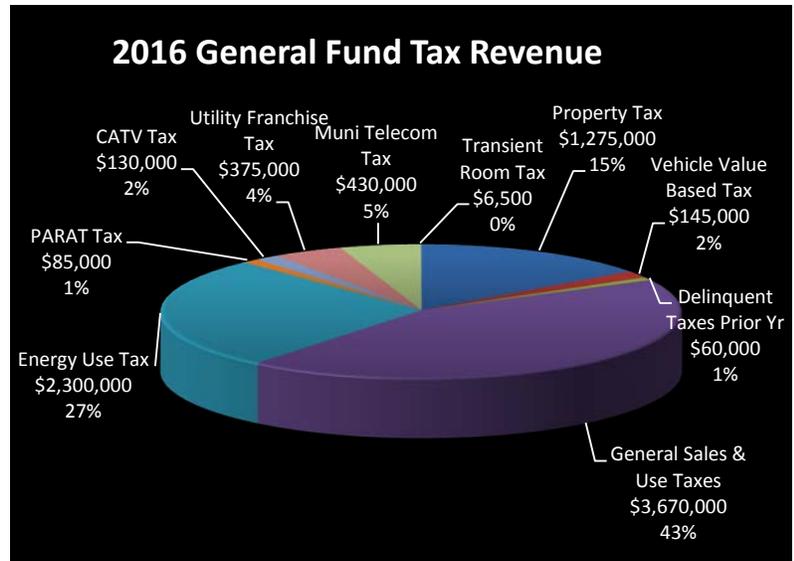
**Taxes – 50.3% of the Total General Fund Revenues**

Vehicle Value Based taxes budget decreased from fiscal year 2015 budget by \$3,500 for a total vehicle value based taxes revenue budget of \$145,000.

Delinquent Taxes remained stable with a budget of \$60,000 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 \$165,618 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 economic conditions stabilizing, it is projected that the economy will perform as well as it did towards the end of fiscal year 2013.



Energy Use Tax budget increased by \$25,000 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 remain stable at a total of \$130,000 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 \$5,000 and is based on historical trends collected from prior two years. Utility Franchise

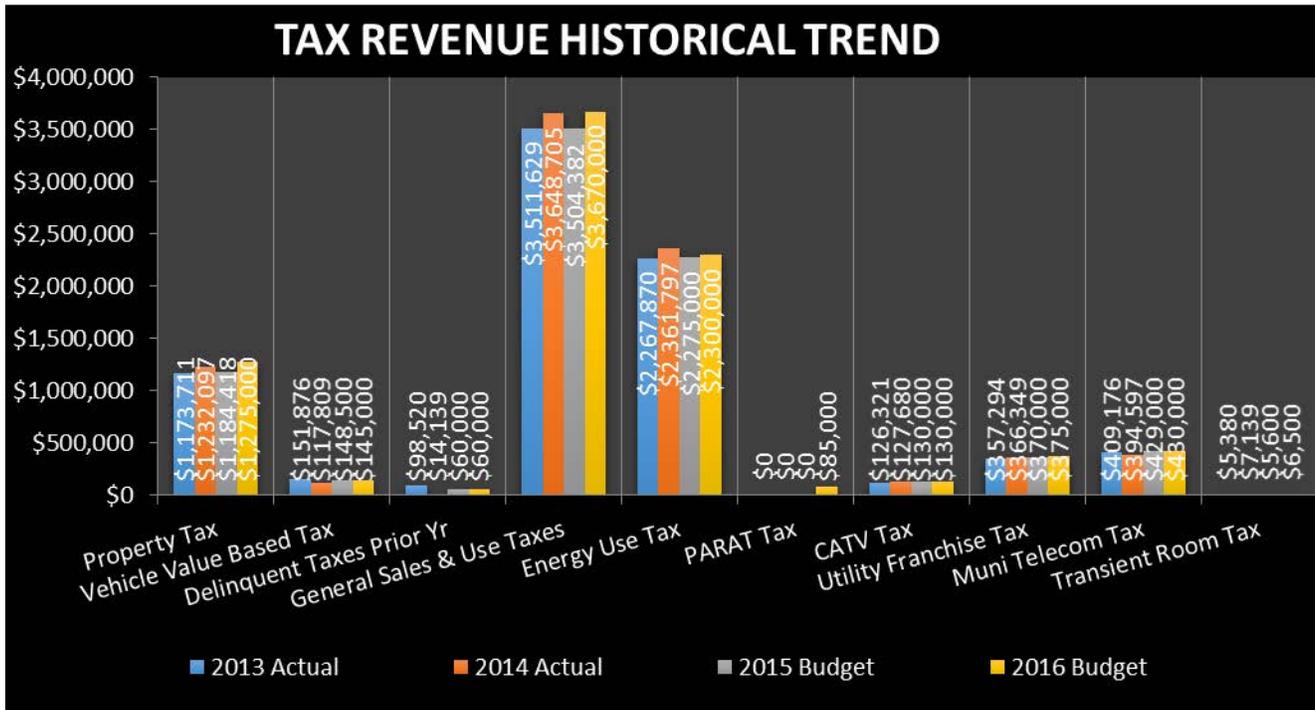


Taxes are taxes charged to the residents based on their water, sewer, storm sewer, and solid waste collections.

Muni Telecom Taxes budget increased by \$1,000 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 and have chosen to have the same phone number causing their muni telecom taxes to be assessed at their location where their cell phone was originally registered.

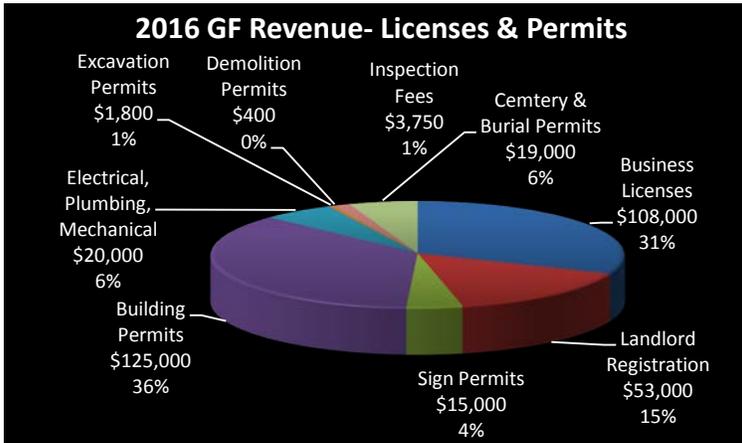
Transient Room Tax account for the taxes collected by local hotels and motels when customers use their facilities. It is estimated \$6,500 will be collected in fiscal year 2016 and this is based on prior year historical trends.

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 2016 projected budgeted revenue.

**Licenses & Permits – 2.0% of the General Fund Total Revenues**



Projected Business License Revenue for the City is anticipated to remain stable from fiscal year 2015. 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 2016 of \$3,000 is based on historical trends and those landlords already registered and participating in the good landlord program.

Sign permit revenue is generally a stable revenue source but will see a large increase in

revenue from fiscal year 2015 to the projected 2016 total budget of \$15,000.

Building Permits Revenue budget has an anticipated increase in revenues of \$10,000 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.

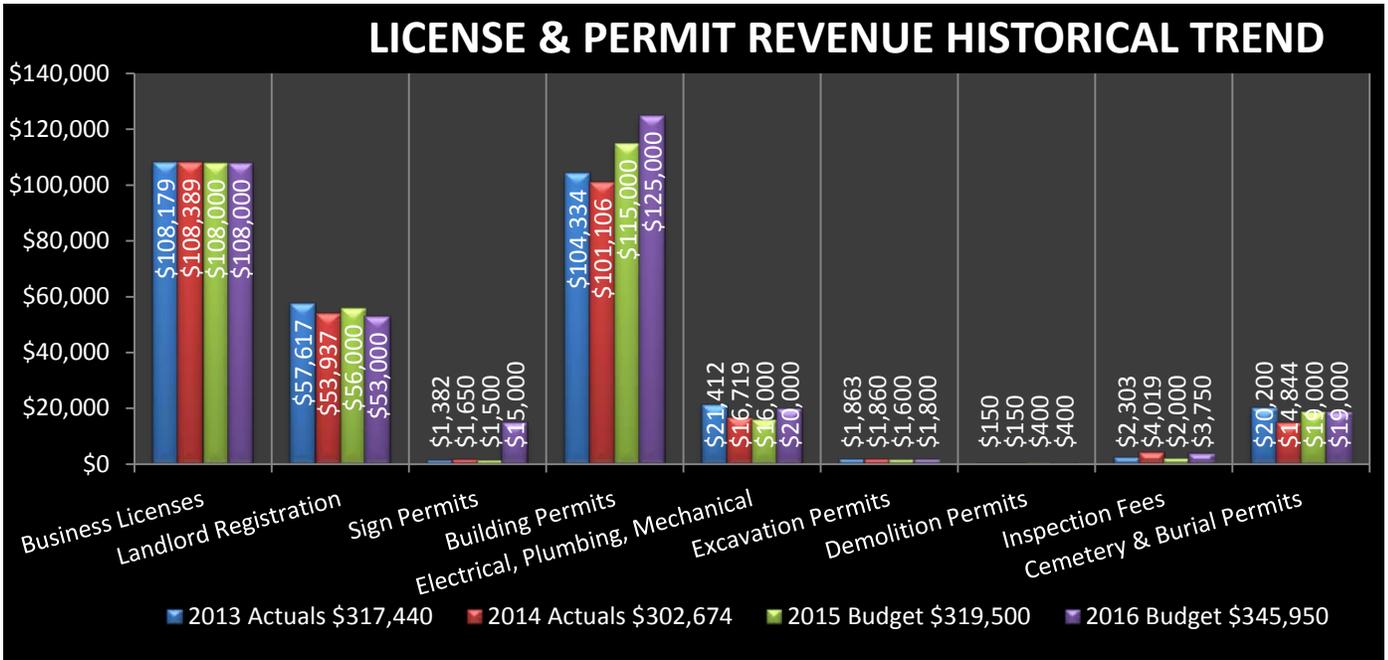
Electrical, Plumbing, and Mechanical budget has an increase in revenue of \$4,000. This increase is projected using a three (3) year average as well as the City adopted a new fee schedule in July 2012. With the newly adopted fee schedule and the current economic condition, building within the city has been conservative therefore causing the revenue to see a slow increase in estimates of electrical, plumbing, and mechanical fees in fiscal year 2016 budget.

Excavation Permits revenue has a slight increase 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 2016 have remained consistent with fiscal year 2015 with no change in revenue since the demolition of buildings doesn’t happen very often within the City.

The Cemetery and Burial Permits budget has remained unchanged from 2015. 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 pass away in a given year.





The graph above shows License & Permit Revenues over time.

All of the Licenses and Permits revenue has remained relatively stable from fiscal year 2013 actual revenue received to fiscal year 2016 budgeted revenue. Building permit revenue is increased due to a potential large commercial development entering the city.

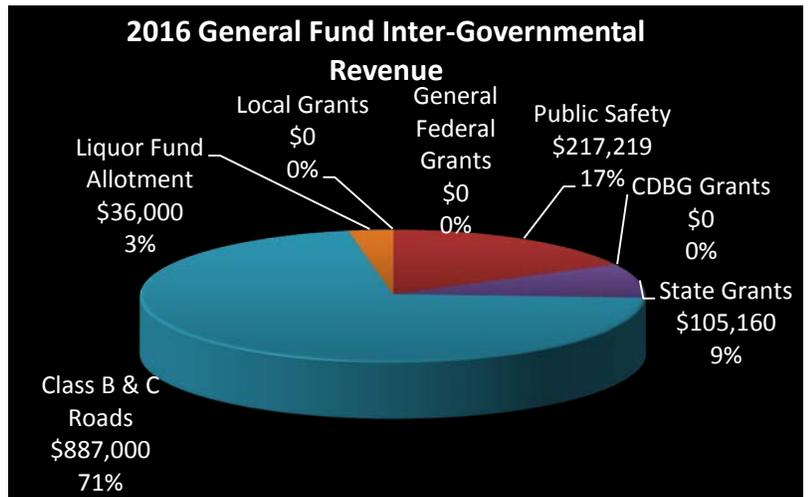
**Inter-Governmental Revenue – 6.8% of the General Fund Total Revenues**

General Federal Grants decreased by \$2,400. Previously awarded federal grant dollars were budgeted for and are projected to be spent during the budget year 2014-2015 but are not expected to be carried forward into fiscal year 2015-2016.

Community Development Block Grant (CDBG) revenue is anticipated to decrease by 11,433 from fiscal year 2015. CDBG revenue is the City’s portion of the CDBG grant pool dollars allocated specifically to the City for being a title one City.

State Grants revenue increased by \$57,151 from the fiscal year 2015 budget.

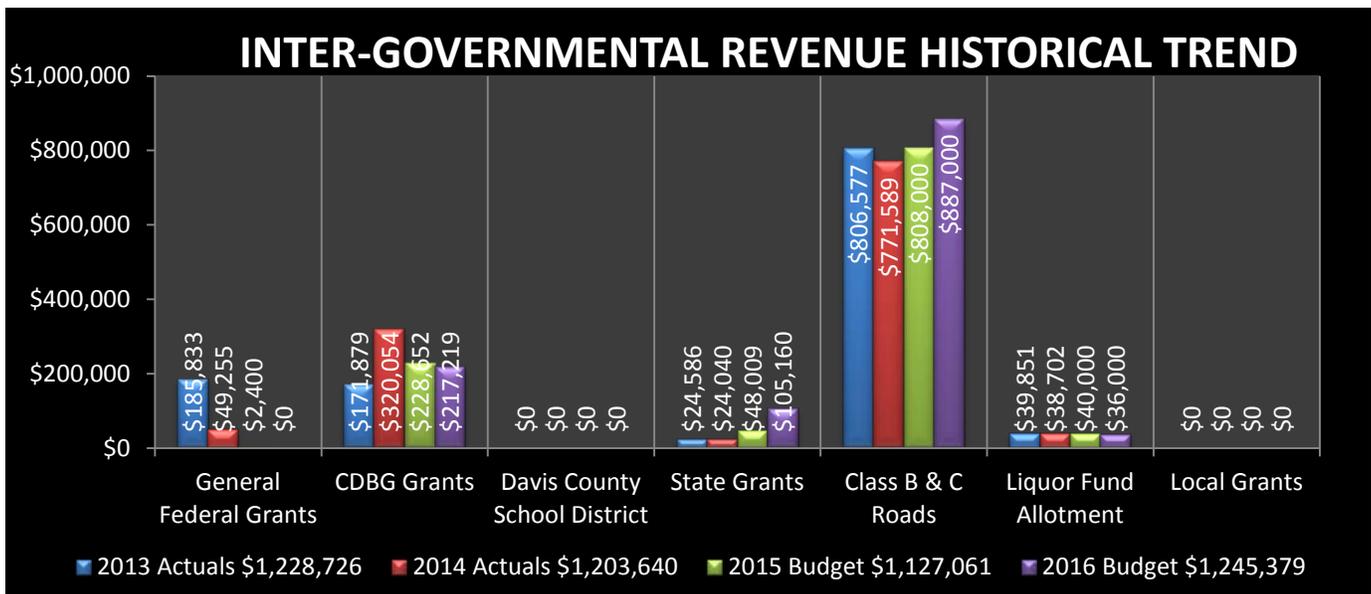
Class B and C Road Fee Revenues are anticipated to increase by \$79,000 based on historical trends and consumers demand for gas consumption as well as the price of gas. This has an impact on Class “C” road fees since this is the tax applied against fuel purchases. Class b and C Road Fees are the largest revenue source in Intergovernmental revenue making up 71% of the total Inter-Governmental Revenues.



Liquor Fund Allotment revenues are anticipated to see a slight decrease of \$4,000 for a total budget of \$36,000. 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.

A graph of the General Fund Inter-Governmental Revenues over time can be seen below.



All of the Intergovernmental Revenue has remained relatively stable except General Federal Grants, State Grants, and Class B & C Road Funds. General Federal grants revenue spiked in fiscal year 2011 since federal grant revenue was received for the dash camera grant and then again in fiscal year 2012 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. Class B & C Road funds actuals and projections have increased and decreased since they are harder to predict.

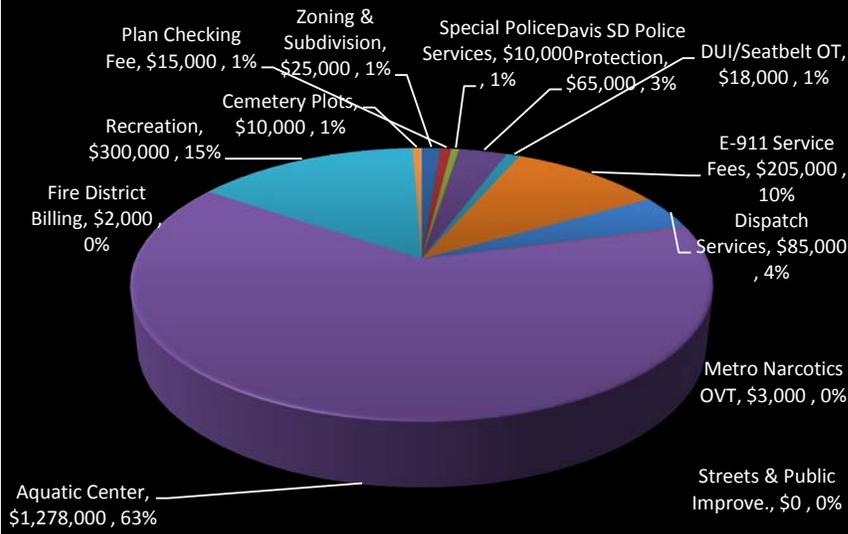
**Charges for Services – 12.8% of the General Fund Total Revenues**

Zoning and Subdivision fees remained stable with a budget of \$25,000 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 \$1,000 in fiscal year 2016 to a budget of \$15,000. In fiscal year 2010, the City prepared a fee study and increased plan checking fees according to the new fee schedule.



### 2016 General Fund Charges For Services



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 \$65,000. 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 remain stable with a budget of \$205,000 based on historical trends home and cell phones connecting to the Emergency 911 network.

Special Police Services decreased by \$500 in fiscal year 2016 to a budget of \$10,000 for the reimbursement of costs associated with off-duty officers out-sourced for special events

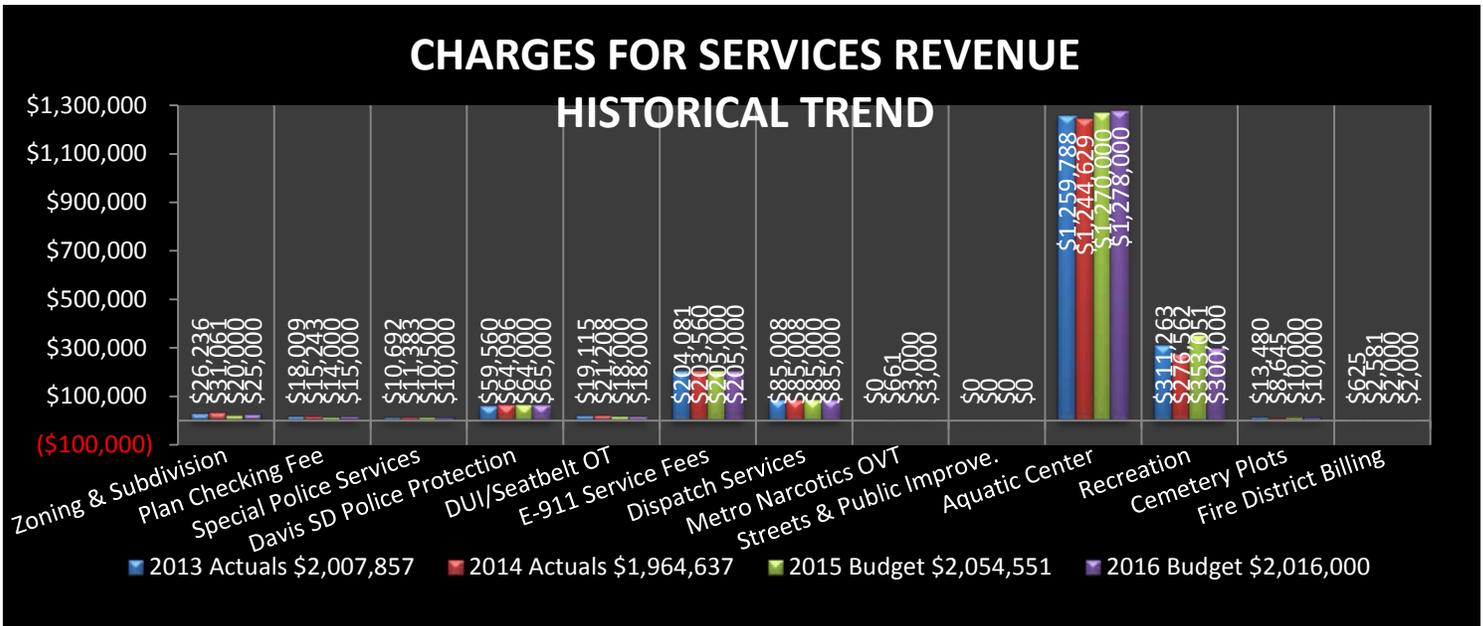
Dispatch Services Revenue budget remains stable at \$85,000 based on the agreement with the North Davis Fire District to continue to provide dispatch services for the Fire and Emergency Response Department.

Metro Narcotics Overtime Revenue budget remains stable with a budget of \$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 increase by \$8,000 based on prior year historical trends and a increase in admissions fees effective as of July 1, 2014. The recent opening of the Syracuse aquatic center is anticipated to affect the amount of revenue collected by those visiting the Clearfield Aquatic Center.

Recreation Revenue decreased by \$53,051 bringing their total budgeted revenues to \$300,000. Recreation Revenue is the collection of fees to participate in recreation programs such as softball, football, baseball, etc.

Cemetery Plots Revenue remained unchanged maintaining their budgeted revenue to \$10,000. Estimating Revenue is difficult since the City cannot project how many plots will be sold in any given year.

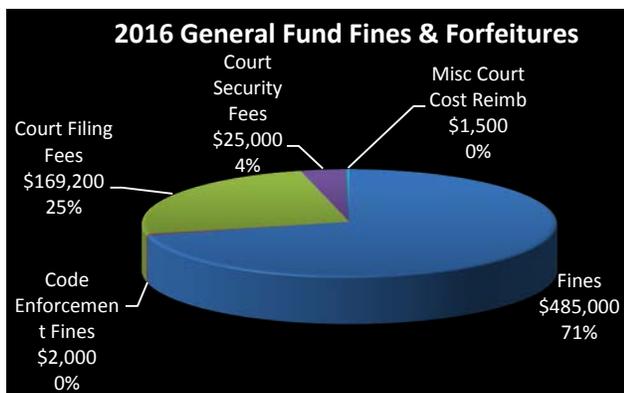


Fire District Billings revenue stayed the same for a total budget of \$2,000. This accounts for the maintenance fee charged to the North Davis Fire District for charges for grounds maintenance to maintain the landscape around their fire station and facilities.

A graph of revenues collected over time from Charges for Services can be seen above.

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

**Fines & Forfeitures – 4.6% of the General Fund Total Revenues**



Fines are projected to decrease by \$215,000 with a total budget of \$485,000 which is based

on historical trends from prior years. Patrol Officers are in such a high demand and the competitive work market makes it hard to keep street patrol officer positions filled. Fines make up 71% of the total Fines and Forfeitures Revenues collected for the City.

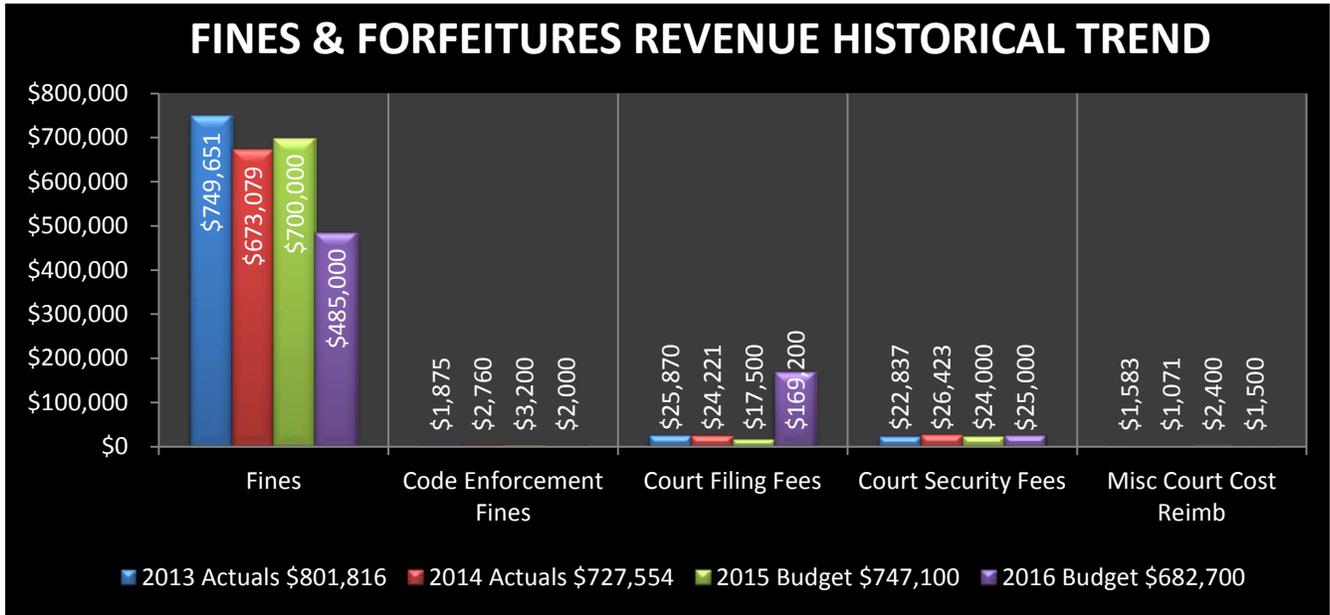
Code Enforcement Fines budget decreased by \$1,200 based on historical amounts received in prior years as well as based on the current violation cases in the court system for prosecution.

Court Filing Fees Revenue budget increased by \$151,700 based on fiscal year 2015 budget year revenue and projected revenue for fiscal year 2016.

Court Security Fees Revenue budget remained stable with a budget of \$25,000. Court security fee revenue consist of fees collected and are 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 \$900 based on historical trend revenues from the prior two years for a total budget of \$1,500.

Following is a graph of the General Fund Fines & Forfeitures Revenue collected over time: Fines & Forfeiture Revenue budget historical trends have remained fairly stable with no significant



increases or decreases being experienced except for fines and court filing fees.

**Miscellaneous Revenue – 0.9% of the General Fund Total Revenues**

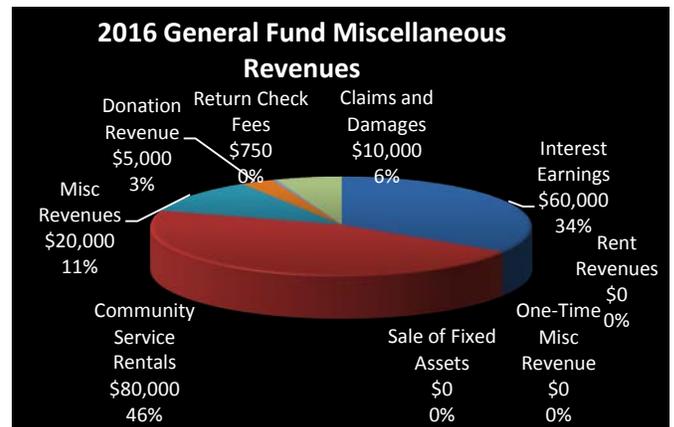
Interest Earnings revenue budget has an anticipated increase of \$38,000 based on the current economic condition, the anticipation by the City that interest rates will continue to remain stable, and based on a slight increase in fund balance within the General Fund earning interest.

Community Services Rental budget saw no change in fiscal year 2016 at a total budget of \$80,000. 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 2016.

Miscellaneous Revenues has a budgeted increase of \$5,718 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 \$13,500 for a total budget of \$5,000. Donation Revenue accounts for donation revenue being used from the Clearfield Aquatic Center

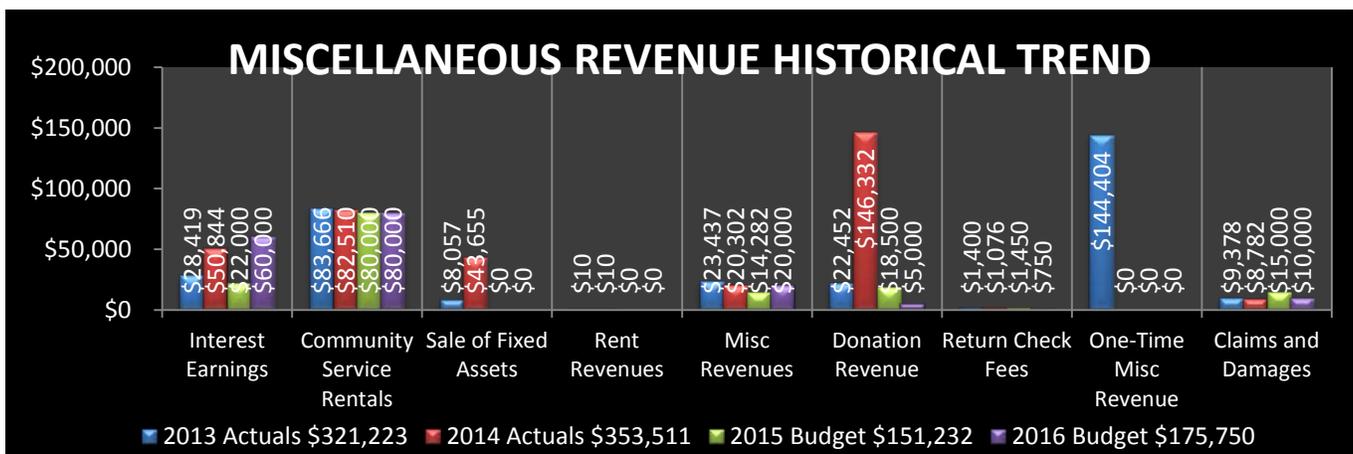


membership account to purchase replacement equipment. Donation revenue is restricted revenue that can only be used for the designated project or for what the donation was originally received for from the donation or membership fee.

Returned Check Fee Revenue budget decreased by \$700 to a total budget of \$750. 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 decrease of \$5,000 to account for claims and damages received within the General Fund.

The following is a graph of Miscellaneous Revenue over time:



Most of the General Fund Miscellaneous Revenues remained stable except one-time miscellaneous revenue.

**Fire Revenue – 0.6% of the General Fund Total Revenues**

Fire Protection budget for the Freeport estimate decreased by \$1,000. 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 – 22% of the General Fund Total Revenues**

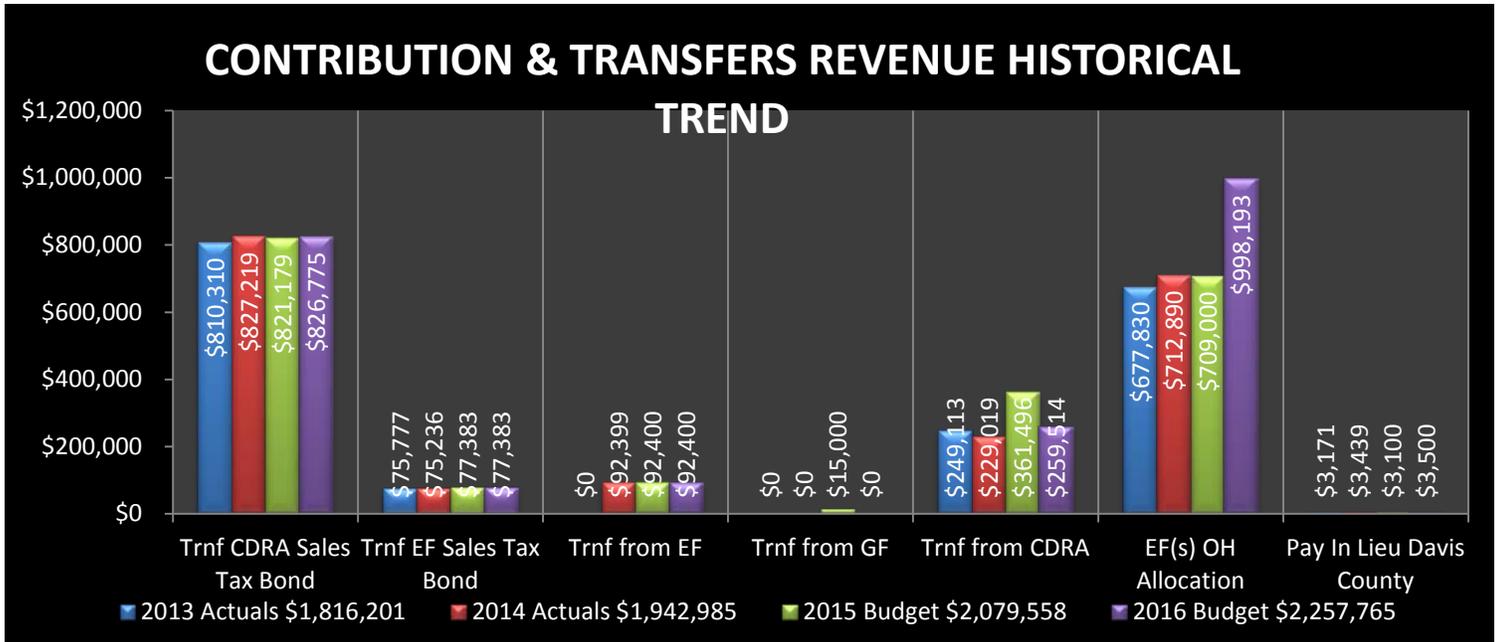
Transfer from the CDRA Sales Tax Bond increased by \$5,596 and is based on the CDRA’s 81.41% portion of the sales tax bond debt.

Transfer from the Enterprise Funds for the Sales Tax Bond payment increased by \$2,147 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 \$384,165. The City is budgeting \$1,400,000 for the South Main Road Project, \$735 to use emergency funds for travel to FEMA training, and the following projects from fiscal year 2014 overage (carryover):

- Clearfield Community Arts Center Windows \$84,000
- Clearfield Community Arts Center Entry \$35,000
- Clearfield Community Arts Center Stucco \$42,000
- Clearfield Community Arts Center Wood Paneling in the Theater \$8,000
- Clearfield Community Arts Center Sound System in the Little Theater \$6,200



Transfer from the CDRA increased to a total budget of \$361,496 to account for the overhead charges to the CDRA.

Enterprise Fund Overhead Allocations budget increased by \$28 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.

which can fluctuate each year depending on the budget surplus from the previous year which falls into fund balance and then during the

Pay-In-Lieu of Davis County budget remained stable with a budget of \$3,100 based on historical trends and an agreement made between Clearfield City and Davis County. The graph above shows revenue collected from Contributions and Transfers over time.

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 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.

**Restricted General Fund Revenues**

The General Fund has Revenues in fiscal year 2015 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 \$10,547
  - Family Connection Center \$9,000
  - Davis Community Learning Center \$9,750
  - Safe Harbor \$5,000
  - CDBG Administration \$20,000
- State Grants:
  - E.A.S.Y Grant \$3,000
  - EMPG and Youth Alcohol Grant \$15,000
  - SAFG Grant \$2,000
  - Northwest Alcohol Conference (UT Highway Safety) \$936
- Class “C” Roads:
  - Utah Department of Transportation \$808,000
- Liquor Fund Allotment:
  - State of Utah Liquor Control Profits Distribution \$40,000
- Miscellaneous Revenue:
  - Cert Class Books \$2,400
- Donation Revenue:
  - Group Fitness Stairmaster \$4,500
- Fund Balance Approp:
  - Community Arts Center Windows \$84,000
  - FEMA training \$735
  - Public Works Facility – Phase 1 (GF portion) \$130,000
  - City Office Building Roof Replacement \$50,000
  - South Main Street Construction \$1,400,000
  - Community Arts Center Entry \$35,000
  - Community Arts Center Stucco \$42,000
  - Community Arts Center Wood Paneling in Theater \$8,000
  - Community Arts Center Sound System in Little Theater \$6,200



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

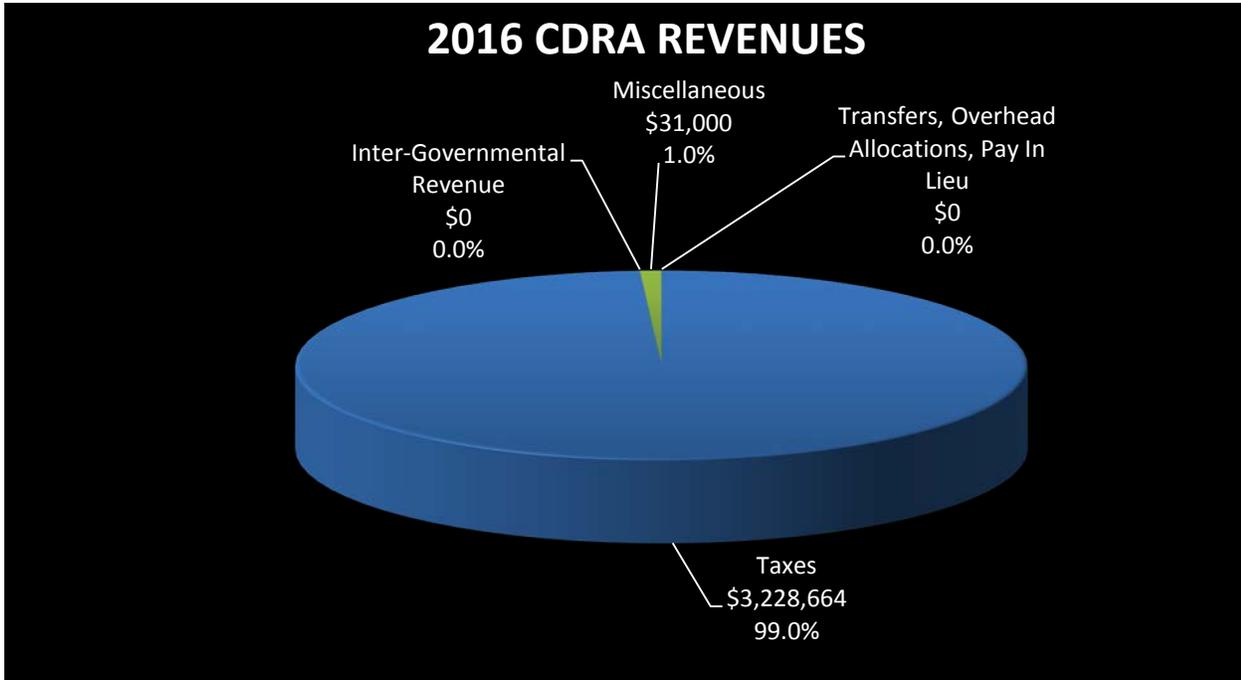
The Community Development and Renewal Agency (CDRA) budget, as illustrated in the Budget Summary, makes up 10.2% of the entire City budget. The Total Adopted CDRA Revenue Budget for the Fiscal Year 2015-2016 is \$3,259,664.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
<b>TAXES</b>						
311101 EDA # 1	\$398,638	\$0	\$0	\$0	\$0	0%
311102 EDA # 2	\$476,151	\$497,816	\$0	\$0	\$0	0%
311103 EDA #3 – ATK	\$802,445	\$1,229,917	\$1,229,917	\$1,890,285	\$660,368	34.9%
311106 RDA #6	\$240,245	\$222,726	\$222,726	\$225,304	\$2,578	1.1%
311107 RDA # 7	\$344,920	\$294,315	\$294,315	\$337,169	\$42,854	12.7%
311108 RDA # 8	\$194,893	\$170,534	\$170,534	\$165,657	(\$4,877)	(2.9%)
311109 RDA # 9	\$302,915	\$297,197	\$297,197	\$288,775	(\$8,422)	(2.9%)
311110 RDA # 10	\$338,242	\$330,351	\$330,351	\$321,474	(\$8,877)	(2.8%)
<b>INTER-GOVERNMENTAL REVENUE</b>						
337001 LOCAL GRANTS	\$2,600	\$0	\$0	\$0	\$0	0%
<b>MISCELLANEOUS REVENUE</b>						
361001 INTEREST EARNINGS	\$22,233	\$21,833	\$20,000	\$30,000	\$10,000	33.3%
361004 INTEREST ON LOANS	\$119	\$0	\$0	\$0	\$0	0%
362002 RENT REVENUES	\$49,292	\$72,697	\$67,891	\$0	(\$67,891)	
369001 MISC REVENUES	\$2,000	\$1,100	\$0	\$1,000	\$1,000	100.0%
<b>CONTRIBUTIONS &amp; TRANSFERS</b>						
382004 OVERHEAD ALLOCATIONS	\$206,254	\$287,174	\$0	\$0	\$0	0%
<b>TOTAL CDRA – FUND 20 REVENUES</b>	<b>\$3,380,946</b>	<b>\$3,425,660</b>	<b>\$2,632,931</b>	<b>\$3,259,664</b>	<b>\$626,733</b>	<b>19.2%</b>
<b>FUNCTIONAL REVENUE SUMMARY</b>						
310000 TAXES	\$3,098,449	\$3,042,856	\$2,545,040	\$3,228,664	\$683,624	21.2%
330000 INTERGOVERNMENTAL REVENUE	\$2,600	\$0	\$0	\$0	\$0	0%
360000 MISCELLANEOUS REVENUE	\$73,643	\$95,630	\$87,891	\$31,000	(\$56,891)	(183.5%)
380000 CONTRIBUTIONS & TRANSFERS	\$206,254	\$287,174	\$0	\$0	\$0	0%
<b>TOTAL FUNCTIONAL REVENUE SUMMARY</b>	<b>\$3,380,946</b>	<b>\$3,425,660</b>	<b>\$2,632,931</b>	<b>\$3,259,664</b>	<b>\$626,733</b>	<b>19.2%</b>

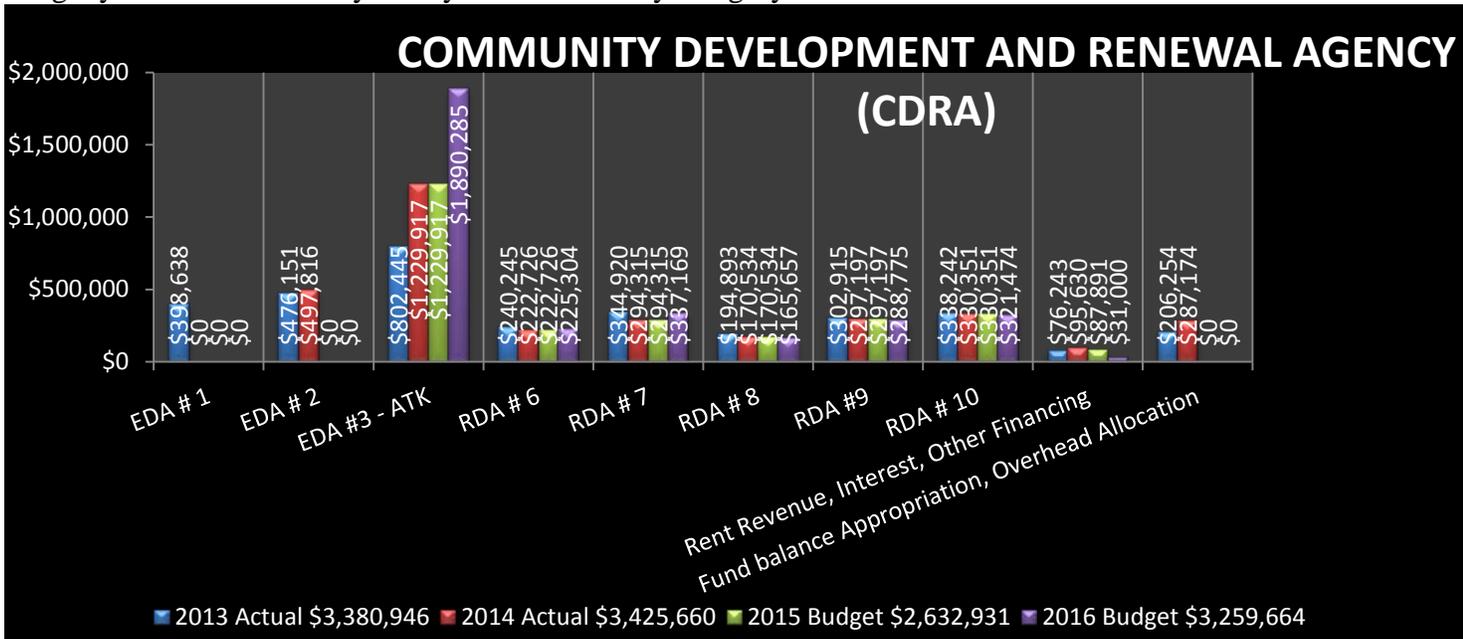
The Community Development & Renewal Agency (CDRA) consists of three (3) major revenue categories: Taxes, Inter-governmental Revenue, and Contributions & Transfers. Each category of the CDRA Fund budget had significant changes as described below and are broken down by category with a small pie chart which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

The following Functional Revenue Summary breaks 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 FY16 CDRA Budget
310000	Taxes	\$ 3,228,664	99%
360000	Miscellaneous Revenue	\$ 31,000	1%
380000	Contributions & Transfers	\$ 0	0%
	<b>Total CDRA</b>	<b>\$ 3,259,664</b>	<b>100%</b>

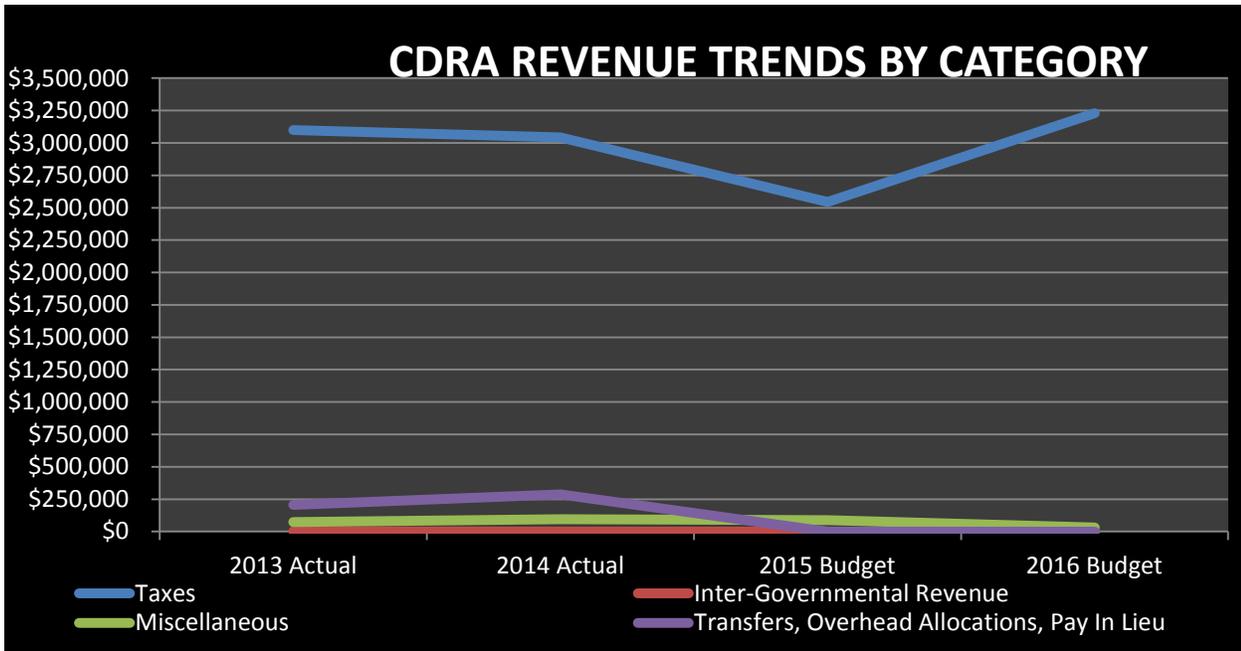


Following is a graph showing the CDRA Fund Revenue for fiscal years 2013 actual through 2016 budget year broken down by each year as well as by category:



#### CDRA Fund Category Trend Graph

Following is the CDRA Fund Historical Trends from fiscal year 2013 actual revenues to fiscal year 2016 budgeted revenue by Category:

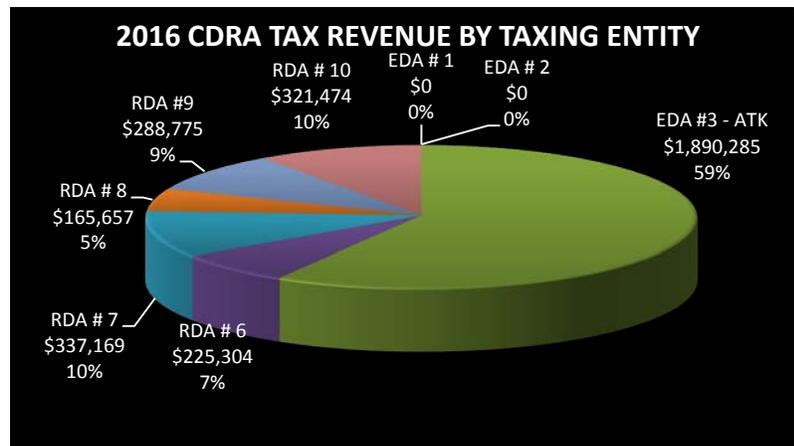


11 of the CDRA categories have had relatively steady historical trends except for tax revenue. In fiscal year 2011, the county re-evaluated the City’s CDRA’s accounts and anticipated an decrease in tax increment money to be received by EDA #1, RDA #6, RDA #7, RDA #8, RDA #9, and RDA #10 taxing entities. 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. The fiscal year 2016 estimate for EDA #3 – ATK has largely increased compared to fiscal year 2015 and previous years due to expected property value increases.

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 2013 actual revenues up to and including fiscal year 2016 budgeted revenues:

**Taxes – 99% 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.



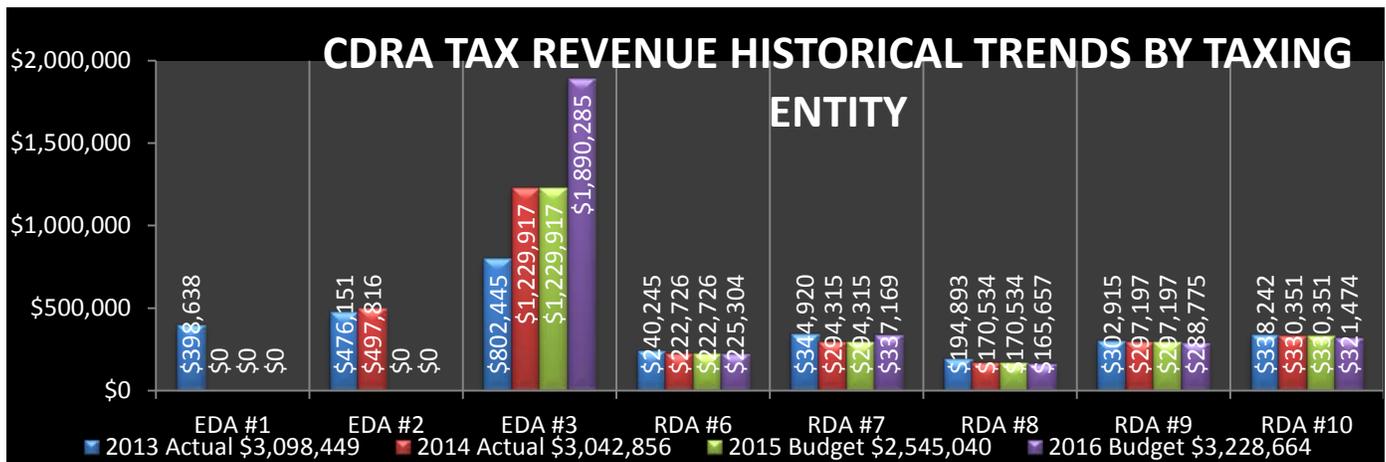
Economic Development Area #1 (EDA #1) remains a zero budget in fiscal year 2016 due to the expiration of the EDA area at the end of fiscal year 2013.

The Economic Development Area #2 (EDA #2) budget remained at zero in fiscal year 2016 due to the expiration of EDA Area #2 at the end of fiscal year 2014.

Economic Development Area #3 (EDA #3) budget is anticipated to increase in fiscal year 2016 by \$660,368 for a total budget of \$1,890,285 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 2012 through 2014. Based on these historical trends, it is estimated that slight increases in revenue will occur in RDA #6 and #7 and slight decreases will occur in RDA #8, #9, and #10.

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



EDA #1 is expected to have a budget of zero since fiscal year 2013 was the last year the EDA #1 area was active. EDA #2 is projected to have no revenue in FY2016 since it was a newly established and recognized Economic Development Area for the City in fiscal year 2012. EDA #3 shows a large increase from \$1,229,917 in FY2015 to \$1,890,285 in FY2016, a 35% increase since it is a newly established and recognized Economic Development Area for the City in fiscal year 2013 budget for ATK’s new development.

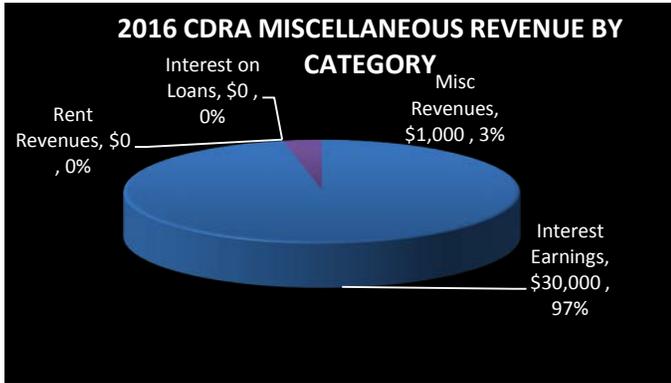
**Intergovernmental Revenue – 0% of the CDRA Total Revenue**

Intergovernmental Revenue was a newly created revenue source in fiscal year 2013 for the CDRA and is not being budgeted in 2016.

**Miscellaneous Revenue – 1% of the CDRA Total Revenue**

Interest Earnings Revenue increased by \$10,000 with a total revenue budget of \$30,000. The City is being conservative yet anticipates an increase due to the addition of additional EDA #3 revenue in fiscal year 2016.





Store facility, and the old Taco Time facility. In fiscal year 2015, the City sold its final rental property to a private developer causing rent revenues to be eliminated for fiscal year 2016.

Miscellaneous Revenue increased \$1,000 in fiscal year 2016 from fiscal year 2015 reflecting actuals from 2013 and 2014.

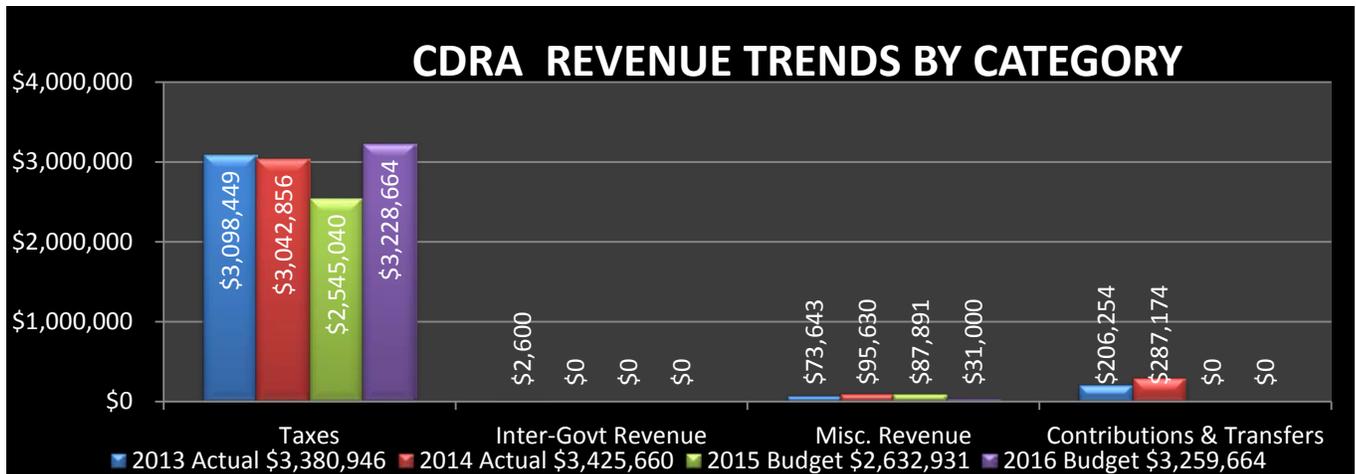
Based on the 2016 CDRA Revenue Historical Trends by Category graph, all the revenues have remained relatively stable with little to no increase or decreased in projected revenue except taxes. In fiscal year 2013, Clearfield City created EDA area #3 – ATK for the ATK economic development area. In Fiscal year 2014, revenues decreased due to the completion of EDA #1, and then in fiscal year 2015, and additional decrease for the completion of EDA #2. In 2016 EDA #3 is projected to increase by 35%.

Rent Revenues budget decreased by \$67,891. Rent Revenues are revenues collected from Clearfield City’s land being leased from First National Bank, the City owned a Auto Part

**Contributions & Transfers - 0% of the CDRA Total Revenue**

Fund Balance Appropriation budget decreased to a zero balance since in fiscal year 2015, 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. Fiscal year 2016’s projections are based off of fiscal year 2015’s circumstances and considerations.

Overhead Allocation budget remains a zero budget since the overhead allocation was budgeted as an expense to the other funds for the charge of services for accounting, maintenance, etc. for the CDRA fund.



## 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 2014-2015 is \$0.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
<b>MISCELLANEOUS</b>						
361001 INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0	0%
<b>CONTRIBUTIONS &amp; TRANSFERS</b>						
381004 TRNF FROM GF	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL MBA – FUND 21 REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>FUNCTIONAL SUMMARY</b>						
360000 MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	\$0	0%
380000 CONTRIBUTIONS & TRANSFERS	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL FUNCTIONAL REVENUE SUMMARY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

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 2013, 2014, 2015, and 2016.

**GENERAL OBLIGATION DEBT SERVICE REVENUES – FUND 31**

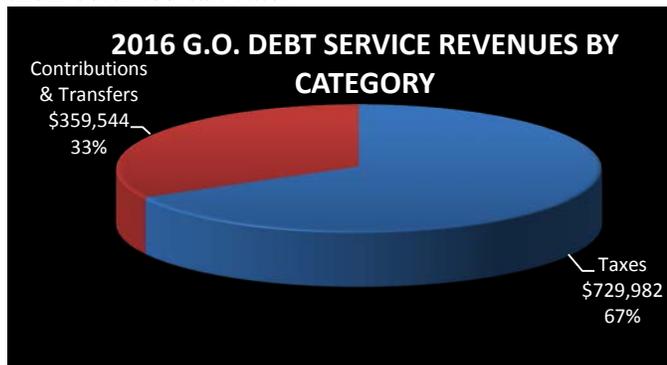
The General Obligation Debt Service (G.O. Debt Service), as illustrated in the Budget Summary, makes up 3.4% of the entire City budget. The Total Adopted G.O. Debt Service Budget for the Fiscal Year 2015-2016 is \$1,089,526.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
<b>TAXES</b>						
311001 CURRENT GENERAL PROPERTY	\$727,210	\$793,113	\$732,662	\$729,982	(\$2,680)	0.4%
<b>CONTRIBUTIONS &amp; TRANSFERS</b>						
381005 TRNF FROM EF	\$363,440	\$392,193	\$360,864	\$359,544	(\$1,320)	(0.4%)
<b>TOTAL G.O. DEBT SERVICE – FUND 31 REV.</b>	<b>\$1,090,650</b>	<b>\$1,185,306</b>	<b>\$1,093,526</b>	<b>\$1,089,526</b>	<b>(\$4,000)</b>	<b>(0.4%)</b>
<b>FUNCTIONAL REVENUE SUMMARY</b>						
310000 TAXES	\$727,210	\$793,113	\$732,662	\$729,982	(\$2,680)	0.4%
380000 CONTRIBUTIONS & TRANSFERS	\$363,440	\$392,193	\$360,864	\$359,544	(\$1,320)	(0.4%)
<b>TOTAL FUNCTIONAL REV. SUMMARY</b>	<b>\$1,090,650</b>	<b>\$1,185,306</b>	<b>\$1,093,526</b>	<b>\$1,089,526</b>	<b>(\$4,000)</b>	<b>(0.4%)</b>

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 – 67% of the G.O. Debt Service Total Revenue**

Current General Property Taxes slightly decreased by \$2,680 due to the City maintaining their certified tax rate.



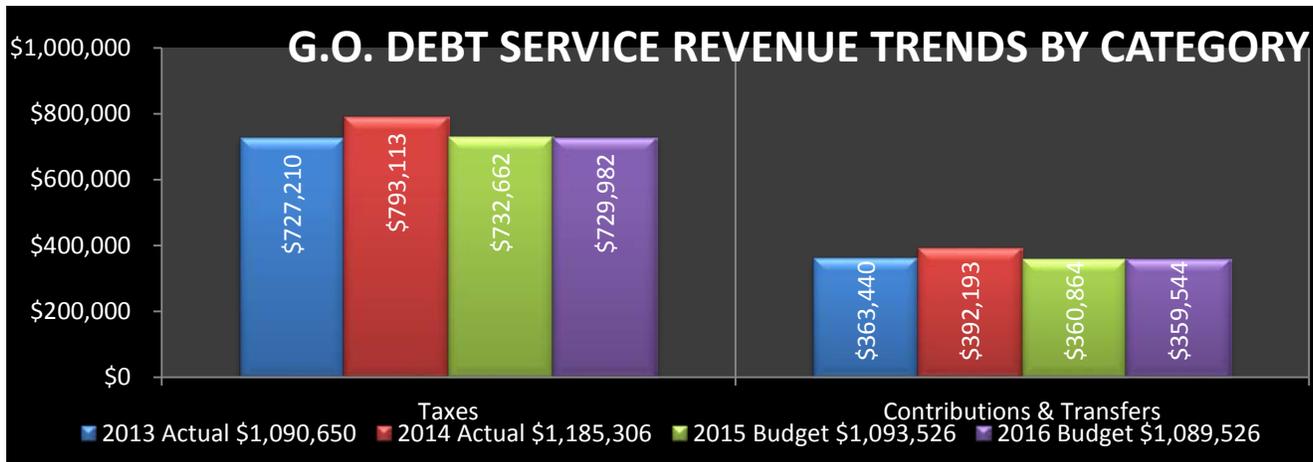
**Contributions & Transfers – 33% of the G.O. Debt Service Total Revenue**

Transfer from the Enterprise Fund decreased by \$1,320 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, more property tax revenue is projected to be realized; therefore the transfer to cover the G.O. Debt Service budget was reduced 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 2013 actual revenues to fiscal year 2016 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 2015, 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 decreased by \$1,320 due to the City Council electing to maintain the certified tax rate which is projected to bring in slightly less property taxes in fiscal year 2016 than projected in fiscal year 2015 to cover the G.O. Debt Service. Therefore, the transfer from the Enterprise Water, Sewer, Storm Sewer, and Solid Waste funds was decreased 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 1% of the entire City budget. The Total Adopted Park Capital Improvements Budget for the Fiscal Year 2015-2016 is \$330,500.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
LICENSES & PERMIT REVENUE						
323004 PARK IMPACT FEES	\$32,414	\$61,254	\$20,000	\$30,000	\$10,000	33.3%
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$1,163	\$574	\$500	\$500	\$0	0%
CONTRIBUTIONS & TRANSFERS						
381004 TRANSFER FROM GF	\$55,900	\$0	\$0	\$300,000	\$300,000	100%
<b>TOTAL PARKS CIP – FUND 40 REV.</b>	<b>\$89,477</b>	<b>\$61,828</b>	<b>\$20,500</b>	<b>\$330,500</b>	<b>\$310,000</b>	<b>93.8%</b>
FUNCTIONAL REVENUE SUMMARY						
320000 LICENSES & PERMIT REVENUE	\$32,414	\$61,254	\$20,000	\$30,000	\$10,000	33.3%
360000 MISCELLANEOUS REVENUE	\$1,163	\$574	\$500	\$500	\$0	0%
380000 CONTRIB. & TRANSFERS	\$55,900	\$0	\$0	\$300,000	\$300,000	100%
<b>TOTAL FUNCTIONAL REV. SUMMARY</b>	<b>\$89,477</b>	<b>\$61,828</b>	<b>\$20,500</b>	<b>\$330,500</b>	<b>\$310,000</b>	<b>93.8%</b>

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:

**Contributions & Transfers – 91% of Park Capital Improvements Total Revenue**

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 2016, the City is projecting to spend \$300,000 fund balance on park capital projects.

**Licenses & Permits –9% of Park Capital Improvements Total Revenue**

In fiscal year 2016 there is an estimated increase in park impact fees of \$10,000 based on the number of proposed building permits that will be assessed park impact fees.

**Miscellaneous Revenue – 0% of Park Capital Improvements Total Revenue**

Interest Earnings has an estimated budget of \$500 which is based on the fund balance in the Parks Capital Improvement Fund. In fiscal year 2015, Clearfield City expensed a majority of the Park Capital Improvements Fund Balance which will result in less interest being earned.



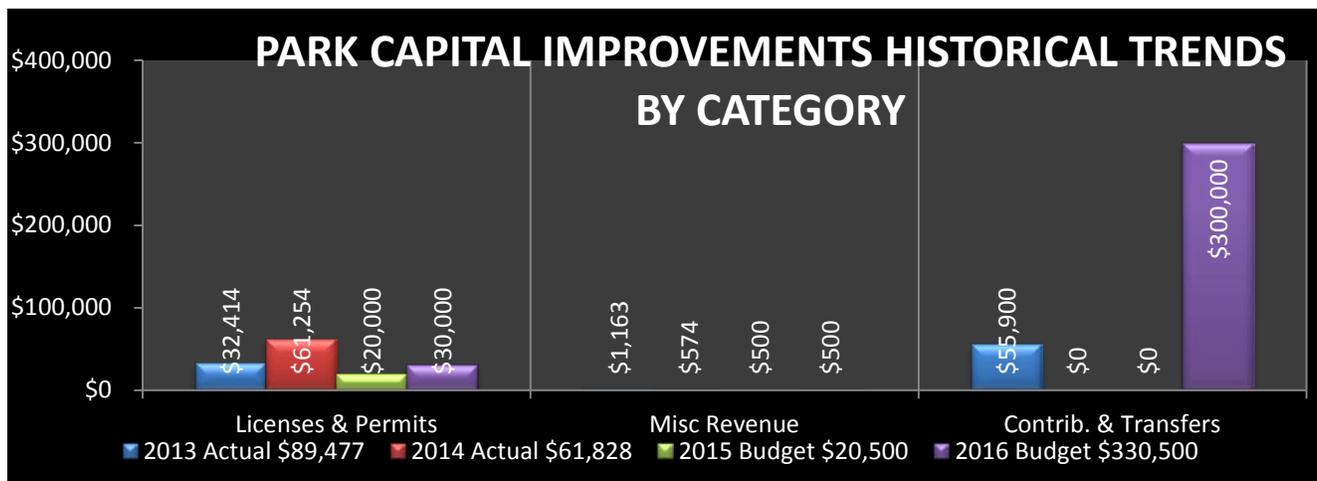
**Park Capital Improvements Category Trend Graph**

Following is the Parks Capital Improvements Fund Historical Trends from fiscal year 2013 actual revenues to fiscal year 2016 budgeted revenue by Category:

Licenses & Permits revenue is revenue received for Park Impact Fees which must be used in the development of City parks. In fiscal year 2015, the City anticipated a decrease in park impact fees to be collected based on the subdivisions currently available for development within the City. In fiscal year 2016, the City is expecting a slight increase to occur in impact fees as more activity is expected in the improving economy.

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 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 2016, the City has not budgeted the use of fund balance towards park development.



**CAPITAL PROJECTS REVENUES – FUND 45**

Capital Improvement Projects (CIP), as illustrated in the Budget Summary, makes up 2.5% of the entire City budget. The Total Adopted Capital Improvement Projects Budget for the Fiscal Year 2015-2016 is \$789,712.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
INTER-GOVERNMENTAL REVENUE						
331008 UDOT REVENUE	\$0	\$0	\$343,000	\$54,000	(\$289,000)	(535.2%)
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$940	\$1,656	\$0	\$0	\$0	0%
CONTRIBUTIONS & TRANSFERS						
381004 TRNF FROM GF	\$1,127,643	\$1,030,057	\$1,807,355	\$735,712	(\$1,071,643)	(145.7%)
382001 TRNF FROM CDRA	\$142,051	\$0	\$0	\$0	\$0	0%
<b>TOTAL CAPITAL PROJECTS – FUND 45 REVENUE</b>	<b>\$1,270,634</b>	<b>\$1,031,713</b>	<b>\$2,150,355</b>	<b>\$789,712</b>	<b>(\$1,360,643)</b>	<b>(172.3%)</b>
FUNCTIONAL REVENUE SUMMARY						
330000 INTER-GOVERNMENTAL REVENUE	\$0	\$0	\$343,000	\$54,000	(\$289,000)	(535.2%)
360000 MISCELLANEOUS REVENUES	\$940	\$1,656	\$0	\$0	\$0	0%
380000 CONTRIBUTIONS & TRANSFERS	\$1,269,694	\$1,030,057	\$1,807,355	\$735,712	(\$1,071,643)	(145.7%)
<b>TOTAL FUNCTIONAL REVENUE SUMMARY</b>	<b>\$1,270,634</b>	<b>\$1,031,713</b>	<b>\$2,150,355</b>	<b>\$789,712</b>	<b>(\$1,360,643)</b>	<b>(172.3%)</b>

The Capital Improvement Projects (CIP) fund consists of three (3) major revenue categories: Iner-governmental Revenue, Miscellaneous Revenue, and Contributions & Transfers.

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

**Inter-Governmental Revenue - 7% of the CIP Total Revenue**

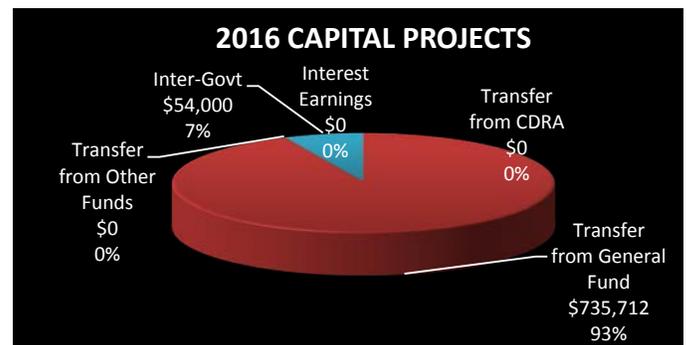
Inter-governmental revenues decreased by 289,000 for a total of \$54,000

**Miscellaneous Revenues - 0% of CIP Total Revenue**

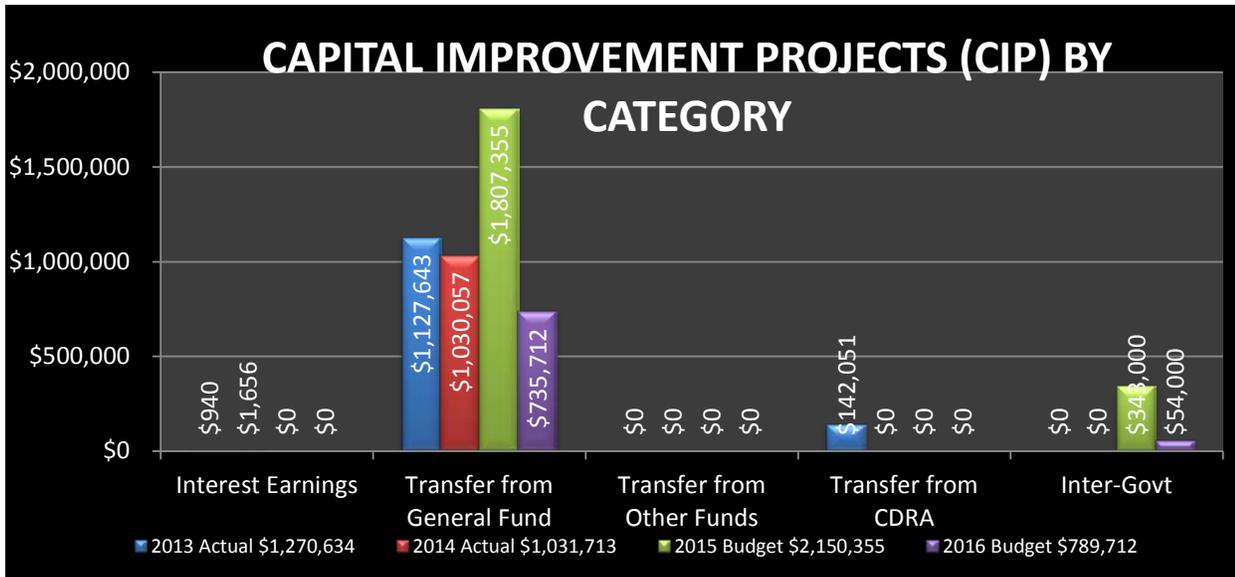
Miscellaneous Revenue has remained a zero budget since there are no anticipated receipts of miscellaneous revenues in fiscal year 2016.

**Contributions & Transfers - 93% of the CIP Total Revenue**

Transfer from the General Fund budget decreased by \$1,071,643.



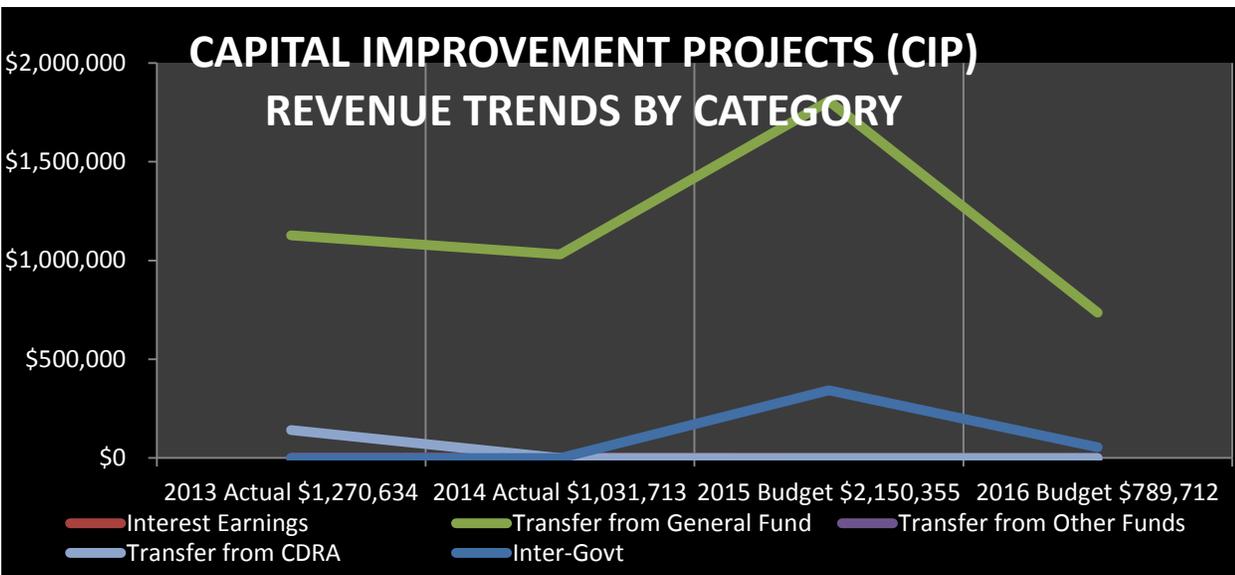
Transfer from CDRA budget remains a zero budget in fiscal year 2016. In fiscal year 2013, the City budgeted for a transfer from CDRA for the Legend Hills Development Project.



Following is a graph showing the CIP Fund Revenue for fiscal years 2013 through 2016 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 2013 actual revenues to fiscal year 2016 budgeted revenue by Category:



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

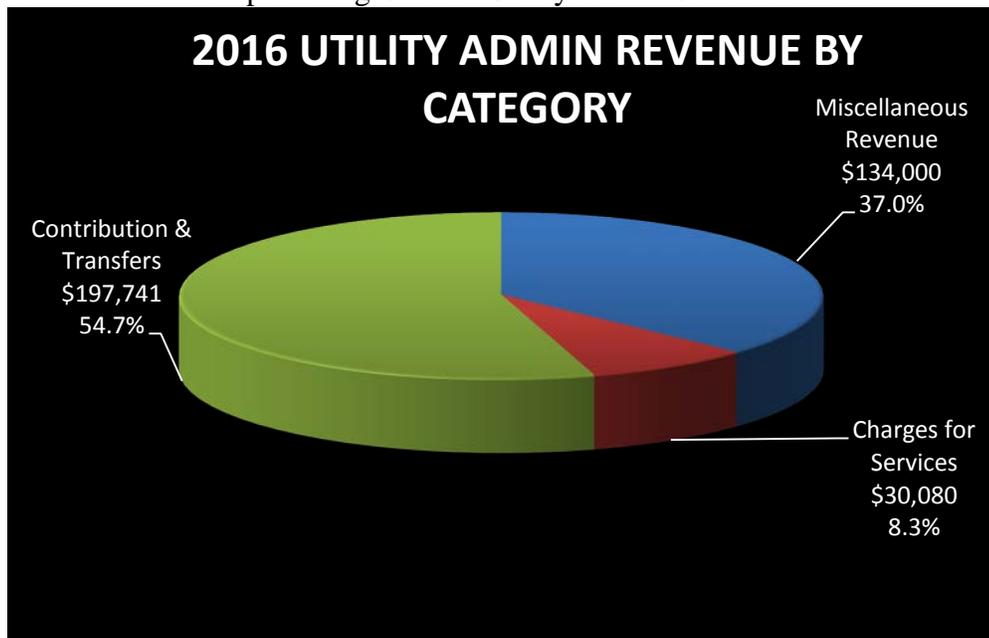
**ENTERPRISE UTILITY ADMINISTRATION REVENUE – FUND 50**

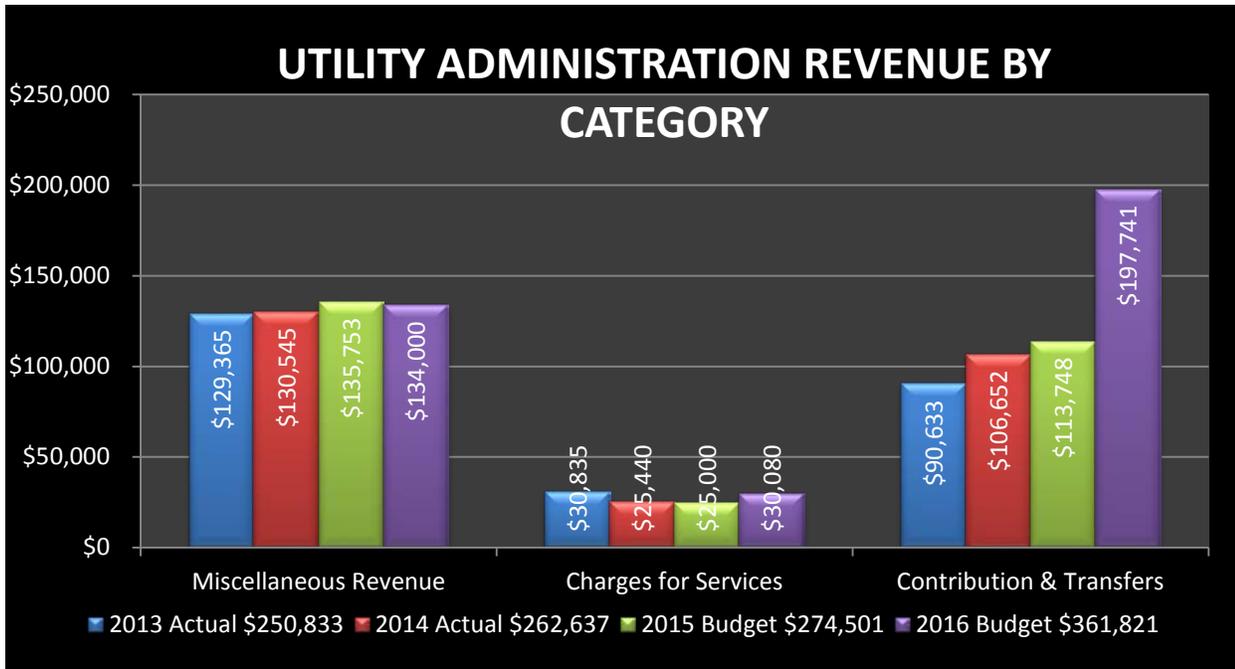
Enterprise Fund - Utility Administration, as illustrated in the Budget Summary, makes up 1.1% of the entire City budget. The Total Adopted Enterprise Utility Administration Budget for Fiscal Year 2015-2016 is \$361,821.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
<b>MISCELLANEOUS REVENUE</b>						
361001 INTEREST EARNINGS	\$2,853	\$5,647	\$7,753	\$5,000	(\$2,753)	(55.1%)
369006 LATE FEES/PENALTY	\$126,512	\$124,899	\$128,000	\$129,000	\$1,000	0.8%
<b>CHARGES FOR SERVICES</b>						
371005 WATER SERVICE FEES	\$30,835	\$25,440	\$25,000	\$30,080	\$5,080	16.9%
<b>CONTRIBUTIONS &amp; TRANSFERS</b>						
381005 TRNF FROM EF	\$90,633	\$106,652	\$113,748	\$197,741	\$83,993	42.5%
<b>TOTAL ENT. UTILITY ADMIN – FUND 50 REV.</b>	<b>\$250,833</b>	<b>\$262,637</b>	<b>\$274,501</b>	<b>\$361,821</b>	<b>\$87,320</b>	<b>24.1%</b>
<b>FUNCTIONAL REVENUE SUMMARY</b>						
360000 MISCELLANEOUS REVENUE	\$129,365	\$130,545	\$135,753	\$134,000	(\$1,753)	(1.3%)
370000 CHARGES FOR SERVICES	\$30,835	\$25,440	\$25,000	\$30,080	\$5,080	16.9%
380000 CONTRIBUTION & TRANSFERS	\$90,633	\$106,652	\$113,748	\$197,741	\$83,993	42.5%
<b>TOTAL FUNCTIONAL REV. SUMMARY</b>	<b>\$250,833</b>	<b>\$262,637</b>	<b>\$274,501</b>	<b>\$361,821</b>	<b>\$87,320</b>	<b>24.1%</b>

The Enterprise Utility Administration Fund consists of three (3) major revenue categories: Miscellaneous Revenue, Charges for Services, 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:





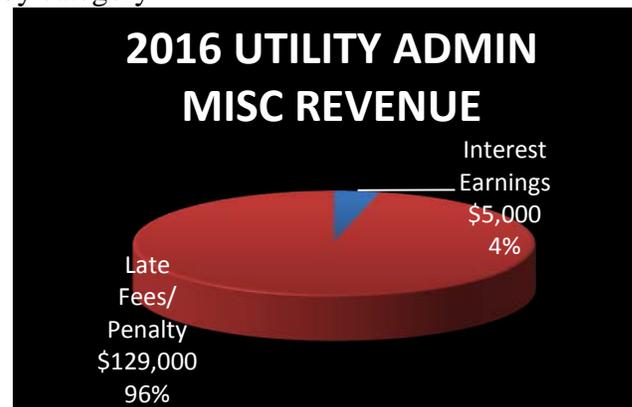
Following is a graph showing the Utility Administration Fund Revenue for fiscal years 2013 through 2016 budget year broken down by each year as well as by category:

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 - 37% of the Enterprise Utility Administration Total Budget**

Interest Earnings budget decreased by \$2,753 based on the amount of cash earning interest in the Utility Administration Fund – Fund 50.

Late Fees/Penalty budget increased by \$1,000 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 2013 up through and including June of 2015.



**Charges for Services -8.3% of the Enterprise Utility Administration Total Budget**

Water Service Fees budget increased by \$5,080. Water service fees are fees charged by the City for buildings which have overhead water sprinkling systems.

Utility Assistance budget remained stable 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 - 54.7% 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.

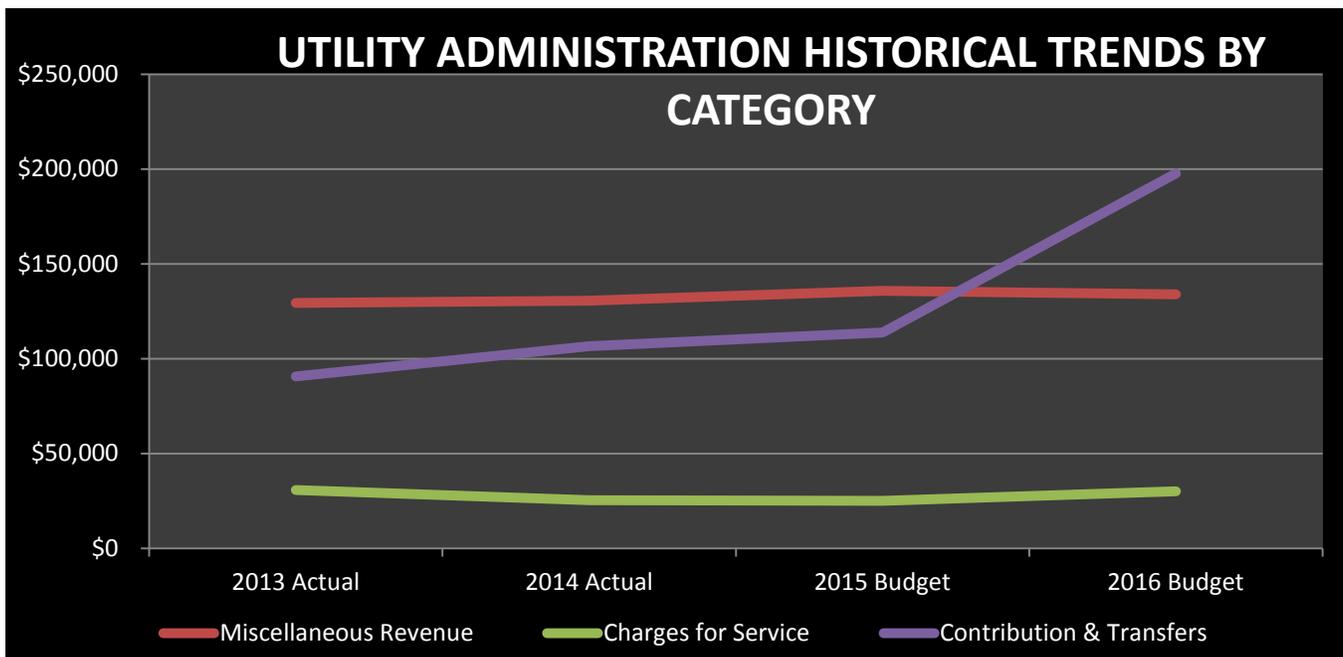
**Utility Administration Fund Category Trend Graph**

Following is the Utility Administration Fund Historical Trends from fiscal year 2013 actual revenues to fiscal year 2016 budgeted revenue by Category:

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

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.



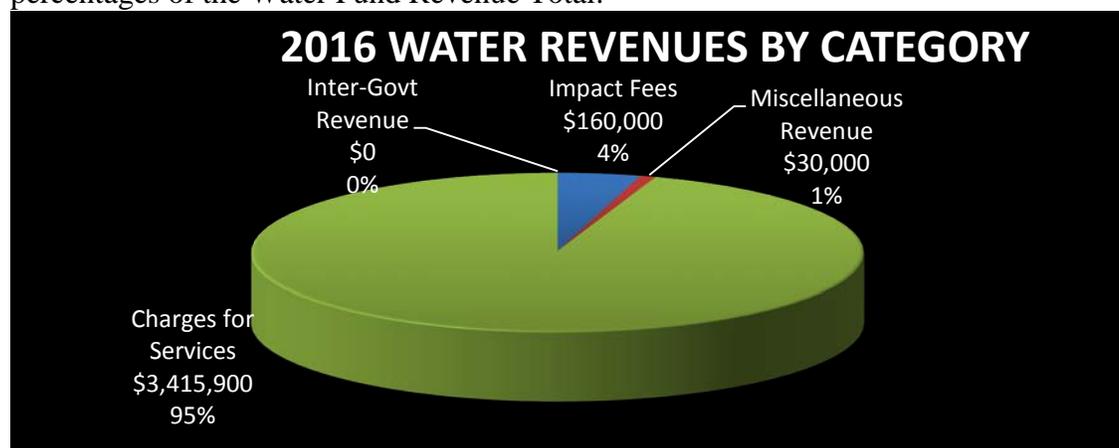
## WATER REVENUE - FUND 51

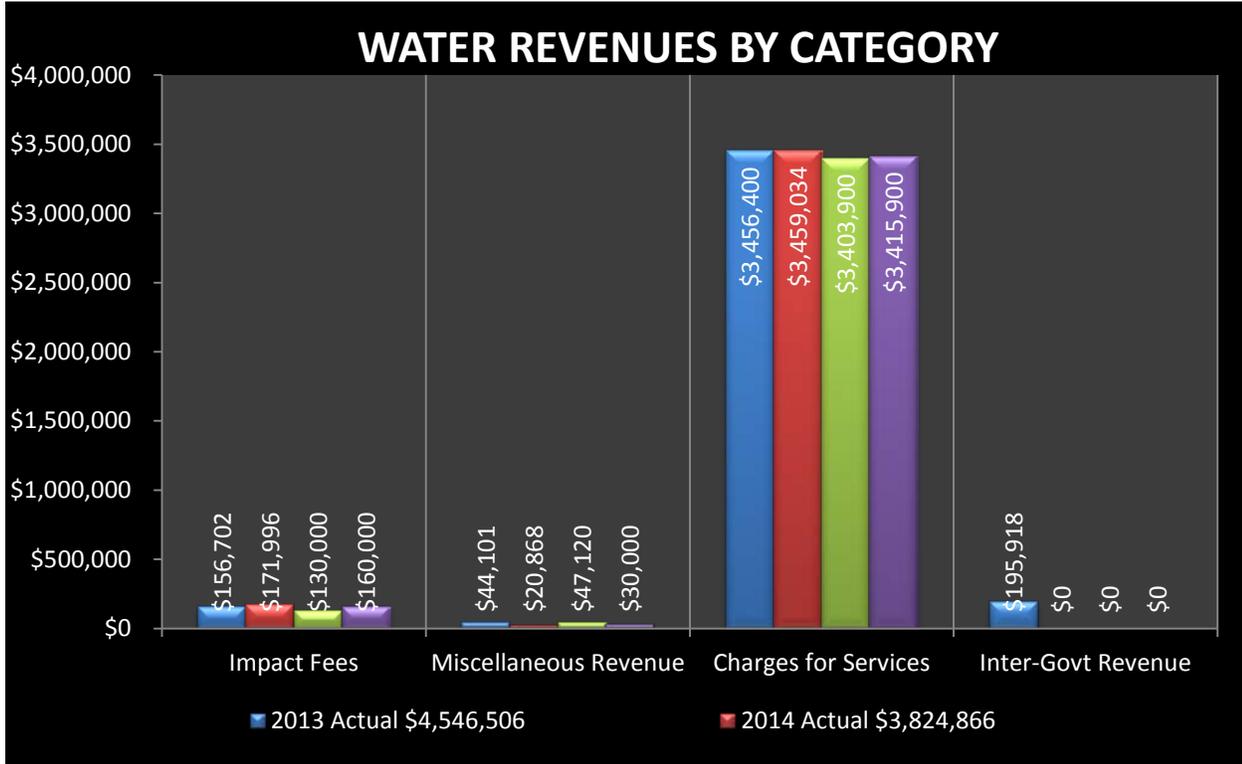
Enterprise Fund - Water, as illustrated in the Budget Summary, makes up 11.3% of the entire City budget. The Total Adopted Enterprise Fund Water Budget for the Fiscal Year 2015-2016 is \$3,605,900.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
<b>IMPACT FEES</b>						
323001 WATER IMPACT FEES	\$156,702	\$171,996	\$130,000	\$160,000	\$30,000	18.8%
<b>INTERGOVERNMENTAL</b>						
331003 HIGHWAYS & STREETS	\$195,918	\$0	\$0	\$0	\$0	0%
<b>MISCELLANEOUS REVENUE</b>						
361001 INTEREST EARNINGS	\$41,418	\$18,845	\$47,120	\$30,000	(\$17,120)	(57.1%)
361002 INTEREST ON BONDS	\$2,023	\$2,023	\$0	\$0	\$0	0%
369001 MISC REVENUES	\$660	\$0	\$0	\$0	\$0	0%
<b>CHARGES FOR SERVICE REVENUE</b>						
371001 WATER CHARGES	\$3,444,415	\$3,353,972	\$3,300,000	\$3,310,000	\$10,000	0.3%
371003 WATER METER FEE/CONNECTION	\$10,720	\$11,086	\$10,000	\$12,000	\$2,000	16.7%
371006 FIRE HYDRANT RENTAL USE	\$1,265	\$1,577	\$1,500	\$1,500	\$0	0.0%
371008 WATER CHARGES-CITY	\$0	\$92,399	\$92,400	\$92,400	\$0	0%
<b>TOTAL WATER FUND - 51 REVENUE</b>	<b>\$3,853,121</b>	<b>\$3,651,899</b>	<b>\$3,581,020</b>	<b>\$3,605,900</b>	<b>\$24,880</b>	<b>0.7%</b>
<b>FUNCTIONAL REVENUE SUMMARY</b>						
320000 IMPACT FEES	\$156,702	\$171,996	\$130,000	\$160,000	\$30,000	18.8%
330000 INTERGOVERNMENTAL	\$195,918	\$0	\$0	\$0	\$0	0%
360000 MISCELLANEOUS REVENUE	\$44,101	\$20,868	\$47,120	\$30,000	(\$17,120)	(57.1%)
370000 CHARGES FOR SERVICE REVENUE	\$3,456,400	\$3,459,034	\$3,403,900	\$3,415,900	\$12,000	0.4%
<b>TOTAL FUNCTIONAL REV. SUMMARY</b>	<b>\$3,853,121</b>	<b>\$3,651,899</b>	<b>\$3,581,020</b>	<b>\$3,605,900</b>	<b>\$24,880</b>	<b>0.7%</b>

The Water Fund consists of four (4) major revenue categories: Impact Fees, Intergovernmental, Miscellaneous Revenue, and Charges for Service. 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:





Following is a graph showing the Water Fund Revenue for fiscal years 2013 through 2016 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 - 4% of the Water Fund Total Budget**

Water Impact Fees remained stable with a budget of \$160,000 based on historical trends as well as the anticipated amount of homes being built within Clearfield City.

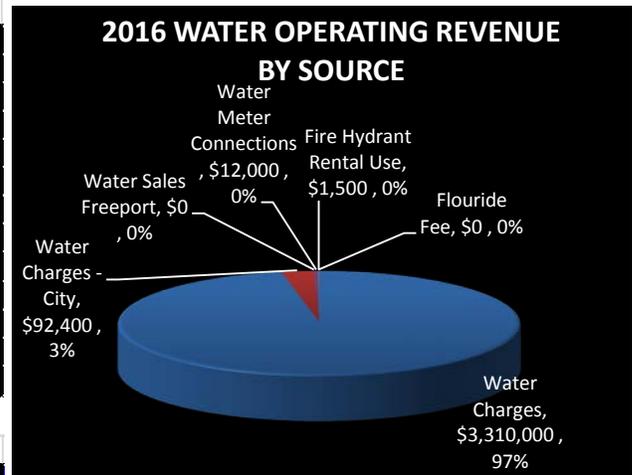
**Miscellaneous Revenue - 1% of the Water Fund Total Budget**

Interest Earnings budget decreased by \$17,120 with the interest earned each month on the amount of fund balance in the water fund accounts.

**Charges for Services - 95% 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.

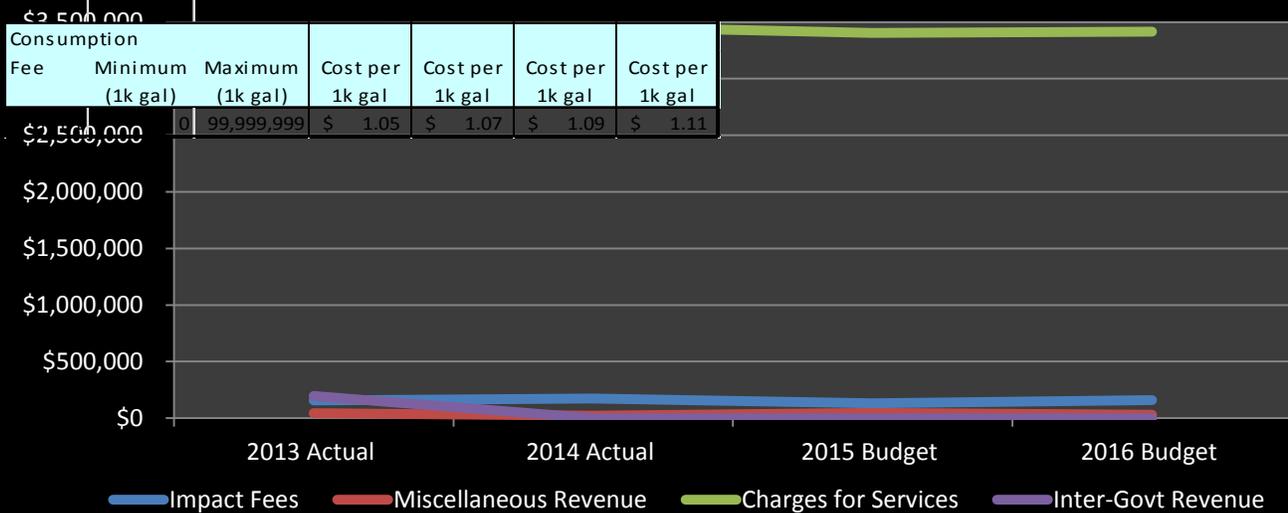
Water - Residential							
		2012	2013	2014	2015		
Base Fee		Monthly	Monthly	Monthly	Monthly		
Meter Size		Base Fee	Base Fee	Base Fee	Base Fee		
.75"		\$ 11.36	\$ 11.53	\$ 11.70	\$ 11.89		
Consumption							
Fee	Minimum	Maximum	Cost per	Cost per	Cost per	Cost per	
	(1k gal)	(1k gal)	1k gal	1k gal	1k gal	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 Meter Fee/Connections increased by \$1,000 based on the estimated amount of new homes to be built in Clearfield which are charged to have a water meter installed to

Water - Commercial/Industrial/Institutional							
		2012	2013	2014	2015		
Base Fee		Monthly	Monthly	Monthly	Monthly		
Meter Size		Base Fee	Base Fee	Base Fee	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		

### WATER REVENUE HISTORICAL TRENDS



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 increase in projected revenue by \$21,990 with total anticipated revenue in fiscal year 2015 of \$3,300,000. Due to inconsistent weather patterns the State has been experiencing, residents consume less water since they are not watering their lawns, etc.

order to connect the home onto the City culinary water system. Fire Hydrant Rental Revenue budget remained stable with a budget of \$1,500. 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.

### Water Fund Category Trend Graph



The Water Fund Historical Trends show that all of the Water Fund categories have remained relatively stable with slight increase or decreases in their historical trends. 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 2016.

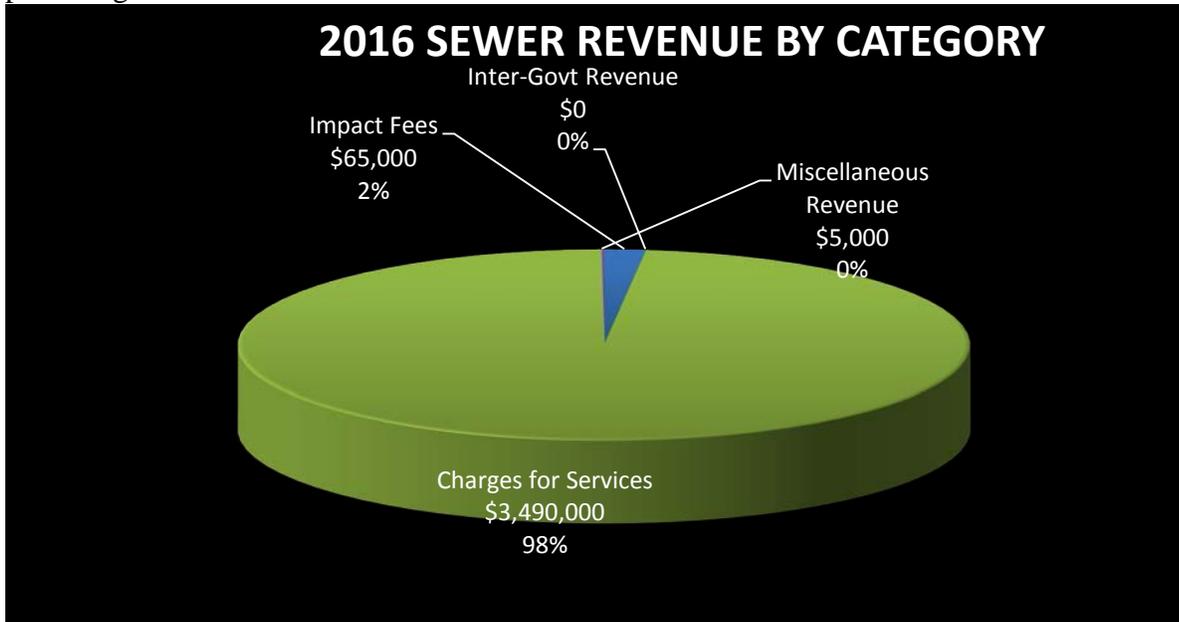
## SEWER REVENUE - FUND 52

Enterprise Fund - Sewer, as illustrated in the Budget Summary, makes up 11.1% of the entire City budget. The Total Adopted Enterprise Fund Sewer Budget for the Fiscal Year 2015-2016 is \$3,560,000

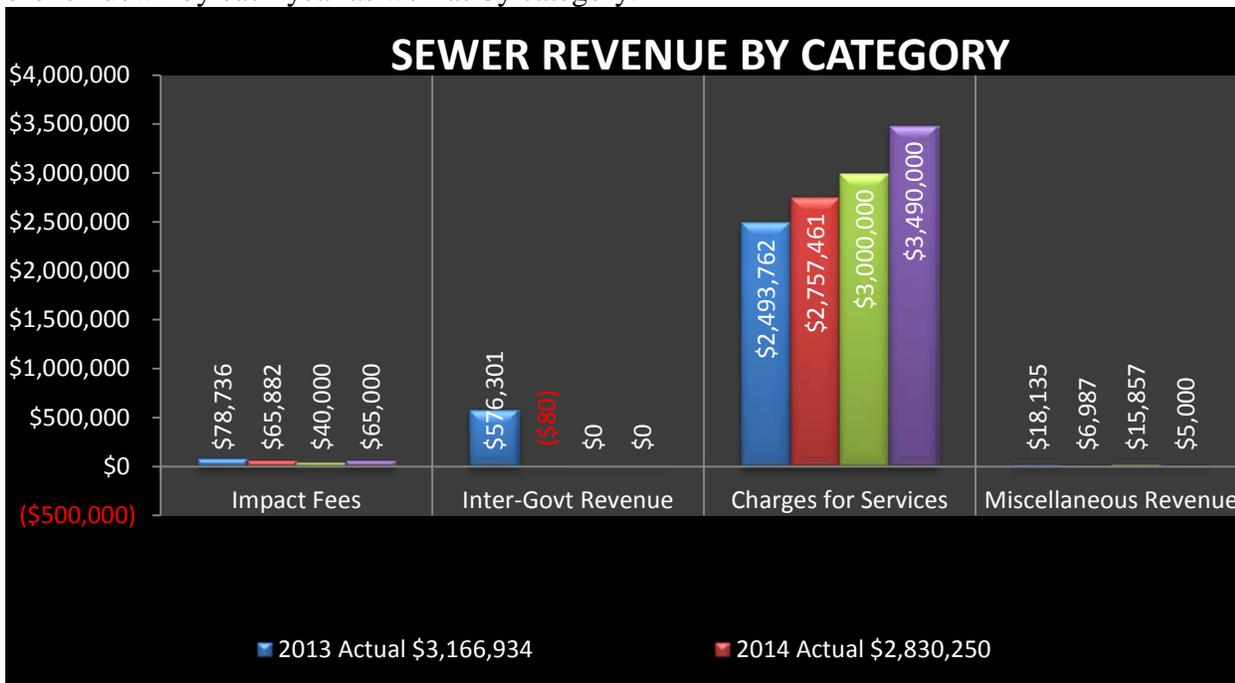
	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
<b>IMPACT FEES</b>						
323002 SEWER IMPACT FEES	\$78,736	\$65,882	\$40,000	\$65,000	\$25,000	38.5%
<b>INTER-GOVERNMENTAL REVENUE</b>						
331003 HIGHWAYS & STREETS	\$576,301	-\$80	\$0	\$0	\$0	0%
<b>MISCELLANEOUS REVENUE</b>						
361001 INTEREST EARNINGS	\$17,315	\$6,027	\$15,857	\$5,000	(\$10,857)	(217.1%)
369001 MISC REVENUES	\$820	\$960	\$0	\$0	\$0	0%
<b>CHARGES FOR SERVICES</b>						
372001 SEWER CHARGES	\$2,493,762	\$2,757,461	\$3,000,000	\$3,490,000	\$490,000	14.0%
<b>TOTAL SEWER FUND - 52 REVENUE</b>	<b>\$3,166,934</b>	<b>\$2,830,249</b>	<b>\$3,055,857</b>	<b>\$3,560,000</b>	<b>\$504,143</b>	<b>14.2%</b>
<b>FUNCTIONAL REVENUE SUMMARY</b>						
320000 IMPACT FEES	\$78,736	\$65,882	\$40,000	\$65,000	\$25,000	38.5%
330000 INTER-GOVERNMENTAL REVENUE	\$576,301	-\$80	\$0	\$0	\$0	0%
360000 MISCELLANEOUS REVENUE	\$18,135	\$6,987	\$15,857	\$5,000	(\$10,857)	(217.1%)
370000 OPERATING REVENUE	\$2,493,762	\$2,757,461	\$3,000,000	\$3,490,000	\$490,000	14.0%
<b>TOTAL FUNCTIONAL REVENUE SUMMARY</b>	<b>\$3,166,934</b>	<b>\$2,830,249</b>	<b>\$3,055,857</b>	<b>\$3,560,000</b>	<b>\$504,143</b>	<b>14.2%</b>

The Sewer Fund consists of four (4) major revenue categories: Impact Fees, Inter-governmental Revenue, Miscellaneous Revenue, and Charges for Services. 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 2013 through 2016 budget year broken down by each year as well as by category:



**Impact Fees - 2% of the Sewer Total Budget**

Sewer impact fees increased by \$25,000 based on the number of homes that can be built within Clearfield where sewer impact fees can be assessed.

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

**Intergovernmental Revenue - 0% of the Sewer Total Budget**

Intergovernmental Revenue remains at a zero balance in fiscal year 2016 from fiscal year 2015. The City is not anticipating receipt of any intergovernmental revenue in the next few fiscal years.

**Charges for Services - 98% of the Sewer Total Budget**

The Charges for Services budget increased by 14% with a projected increase of \$490,000 from fiscal year 2015. 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.

Based on the above referenced Sewer Charges rate structure as well as historical trends, Sewer charges for Residential and Commercial increased by \$490,000. The increase also includes an increase in sewer fees passed onto Clearfield City residents from the North Davis

Sewer District. 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.

**Miscellaneous Revenue - 0% of the Sewer Total Budget**

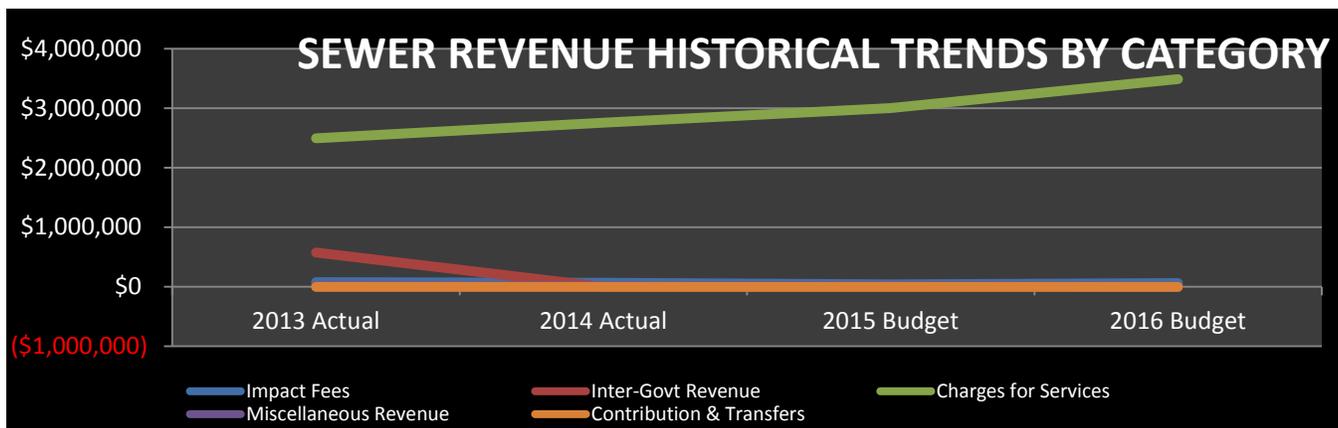
Interest Earnings budget decreased by \$10,857 to a total budget of \$5,000 due to the current cash balances in sewer investments decreased and current interest rates. Since the reallocation of Impact Fees into the appropriate Enterprise Funds, interest is received on impact fees collected but not yet spent while the funds remain in the City’s bank account.

**Sewer Fund Category Trend Graph**

Following is the Sewer Fund Historical Trends graph from fiscal year 2013 actual revenues to fiscal year 2016 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).



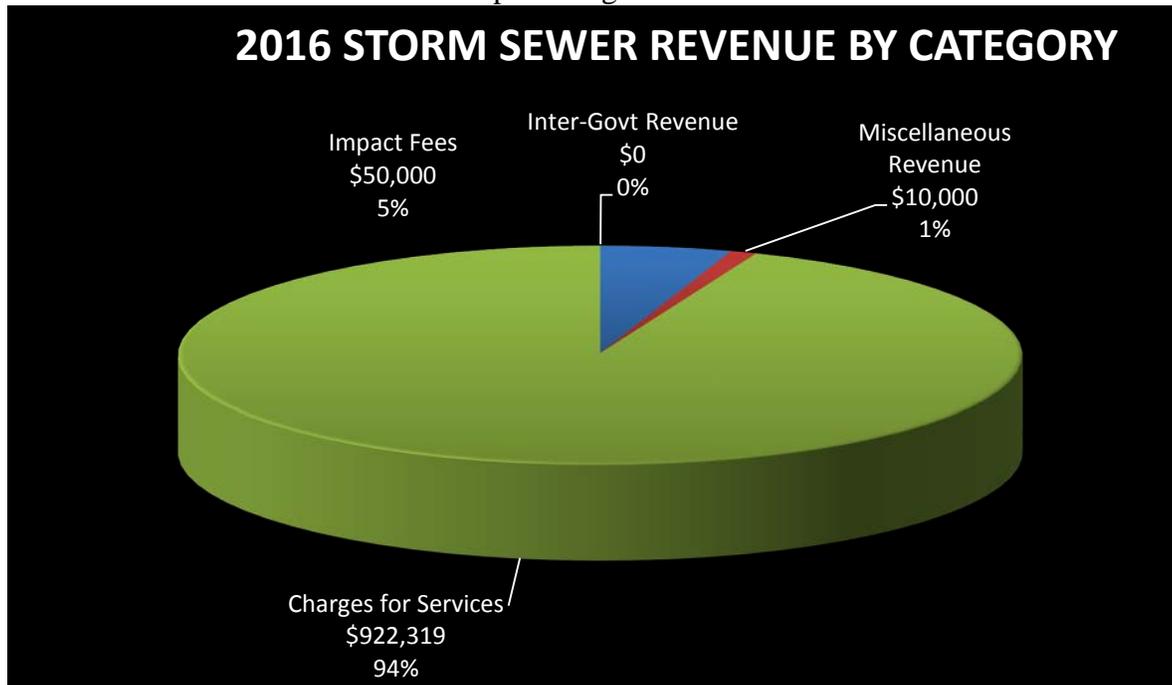
## STORM SEWER REVENUE – FUND 53

Enterprise Fund - Storm Sewer, as illustrated in the Budget Summary, makes up 3.1% of the entire City budget. The Total Adopted Enterprise Fund Storm Sewer Budget for the Fiscal Year 2015-2016 is \$982,319.

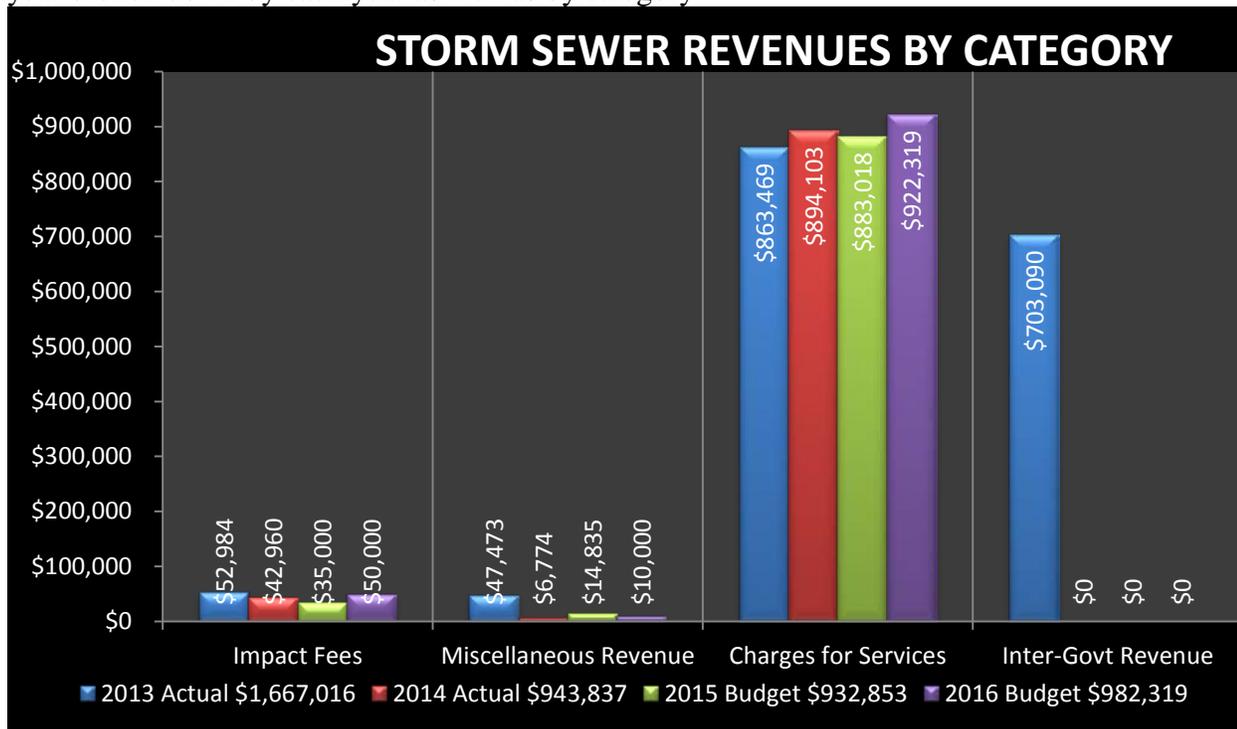
	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
<b>IMPACT FEES</b>						
323003 STORM SEWER IMPACT FEES	\$52,984	\$42,960	\$35,000	\$50,000	\$15,000	30%
<b>INTER-GOVERNMENTAL REVENUE</b>						
331003 HIGHWAYS & STREETS	\$689,434	\$0	\$0	\$0	\$0	0%
331008 UDOT REVENUE	\$13,656	\$0	\$0	\$0	\$0	0%
<b>MISCELLANEOUS REVENUE</b>						
361001 INTEREST EARNINGS	\$13,830	\$6,774	\$14,835	\$10,000	(\$4,835)	(48.4%)
369005 ONE-TIME MISC. REVENUE	\$33,643	\$0	\$0	\$0	\$0	0%
<b>CHARGES FOR SERVICES</b>						
373001 STORM SEWER CHARGES - Ut	\$863,469	\$894,103	\$883,018	\$920,000	\$36,982	4.1%
343002 MIDA	\$0	\$0	\$0	\$2,319	\$2,319	100.0%
<b>OTHER SOURCES OF FUNDS</b>						
382001 TRNF FROM CDRA	\$135	\$0	\$0	\$0	\$0	0%
<b>TOTAL STORM SEWER FUND - 53 REVENUE</b>	<b>\$1,667,151</b>	<b>\$943,837</b>	<b>\$932,853</b>	<b>\$982,319</b>	<b>\$49,466</b>	<b>5.3%</b>
<b>FUNCTIONAL REVENUE SUMMARY</b>						
320000 IMPACT FEES	\$52,984	\$42,960	\$35,000	\$50,000	\$15,000	30%
330000 INTER-GOVER. REVENUE	\$703,090	\$0	\$0	\$0	\$0	0%
360000 MISCELLANEOUS REVENUE	\$47,473	\$6,774	\$14,835	\$10,000	(\$4,835)	(48.4%)
370000 CHARGES FOR SERVICES	\$863,469	\$894,103	\$883,018	\$922,319	\$39,301	4.3%
<b>TOTAL FUNCTIONAL REV. SUMMARY</b>	<b>\$1,667,151</b>	<b>\$943,837</b>	<b>\$932,853</b>	<b>\$982,319</b>	<b>\$49,466</b>	<b>5.3%</b>

The Storm Sewer Fund consists of four (4) major revenue categories: Impact Fees, Intergovernmental Revenue, Miscellaneous Revenue, and Charges for Services. The Storm Sewer Fund only collects charges associated with Storm Sewer.

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



Following is a graph showing the Storm Sewer Fund Revenue for fiscal years 2013 through 2016 budget year broken down by each year as well as by category:



**Impact Fees – 5% of the Storm Sewer Total Budget**

Storm Sewer fees increased by \$15,000 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 – 1% of the Storm Sewer Total Budget**

Interest Earnings budget decreased by \$4,835 based off of Fiscal Year 2014 actuals which were lower than expected.

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

**Charges for Services – 94% of the Storm Sewer Total Budget**

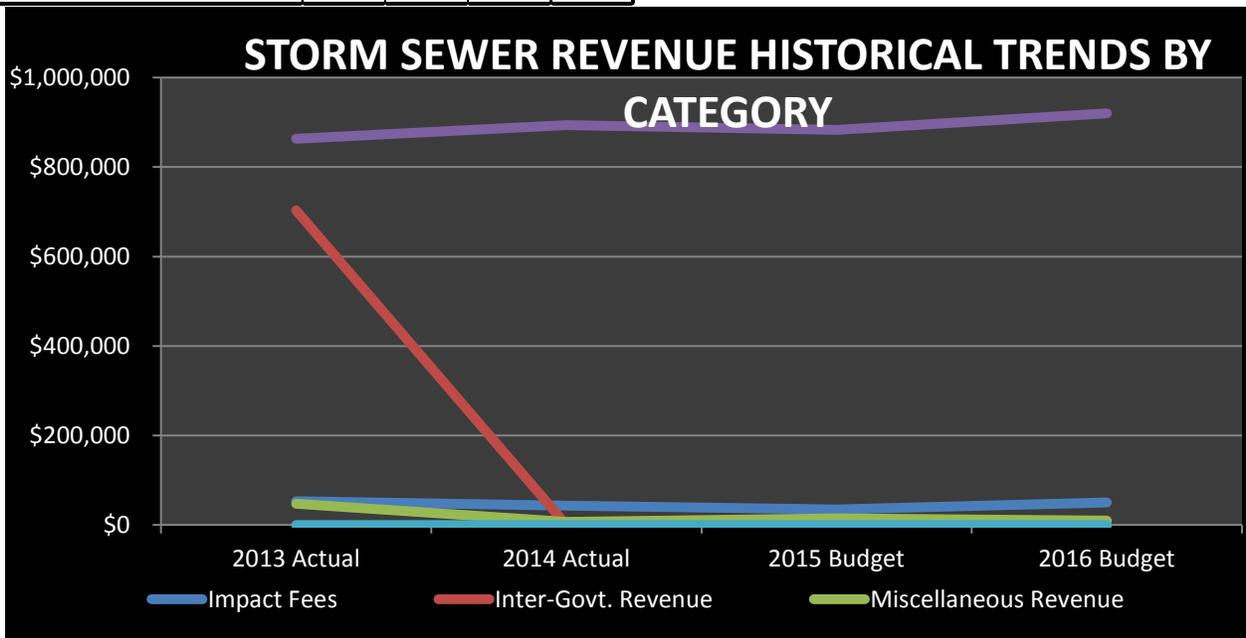
In January 2013, Clearfield City adopted new utility rates. The new rate structure was adopted in order to provide revenue to cover the 2013 water revenue bond debt service requirements and to promote water conservation from the residents. The 2014 budget storm sewer charges revenue reflects these new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

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.

**Storm Sewer Fund Category Trend Graph**

Following is the Storm Sewer Fund Historical Trends from fiscal year 2013 actual revenues to fiscal year 2016 budgeted revenue by Category:

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



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 which decreased after the 200 South project in 2013.



**SOLID WASTE REVENUE – FUND 54**

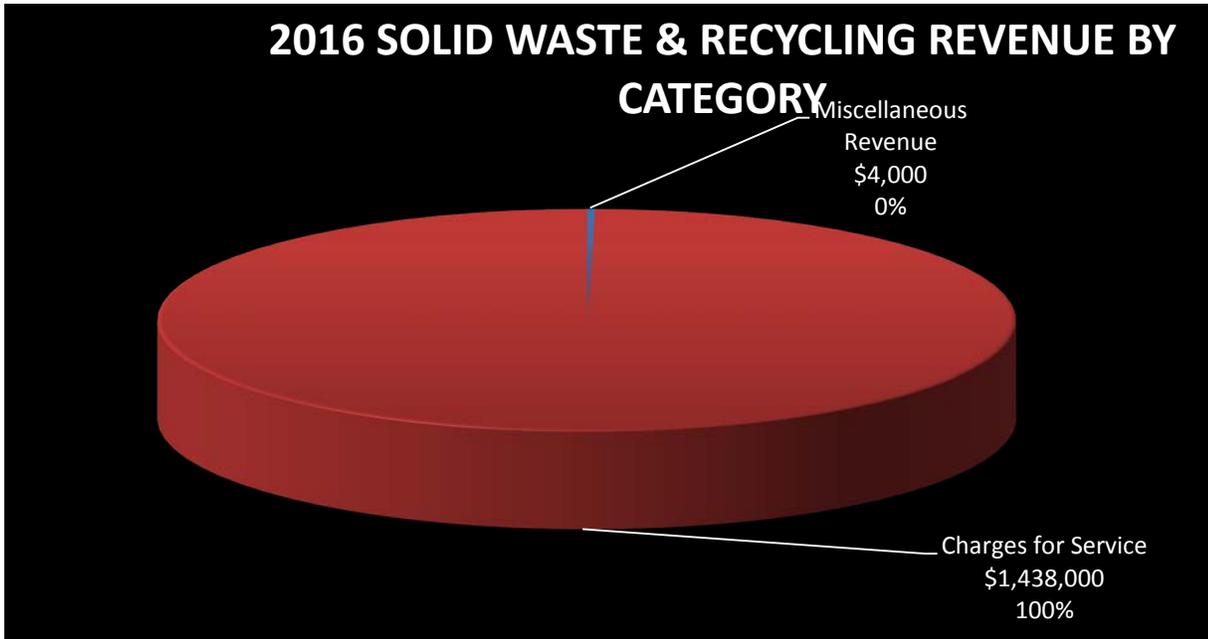
Enterprise Fund – Solid Waste & Recycling, as illustrated in the Budget Summary, makes up 4.5% of the entire City budget. The Total Adopted Enterprise Fund Solid Waste & Recycling Budget for the Fiscal Year 2015-2016 is \$1,442,000.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$7,512	\$2,532	\$6,538	\$4,000	(\$2,538)	(63.5%)
CHARGES FOR SERVICE						
374001 GARBAGE CHARGES	\$1,230,271	\$1,239,842	\$1,240,000	\$1,438,000	\$198,000	13.8%
<b>TOTAL SOLID WASTE FUND - 54 REVENUE</b>	<b>\$1,237,783</b>	<b>\$1,242,374</b>	<b>\$1,246,538</b>	<b>\$1,442,000</b>	<b>\$195,462</b>	<b>13.6%</b>
FUNCTIONAL REVENUE SUMMARY						
360000 MISCELLANEOUS REVENUE	\$7,512	\$2,532	\$6,538	\$4,000	(\$2,538)	(63.5%)
370000 CHARGES FOR SERVICE	\$1,230,271	\$1,239,842	\$1,240,000	\$1,438,000	\$198,000	13.8%
<b>TOTAL FUNCTIONAL REV. SUMMARY</b>	<b>\$1,237,783</b>	<b>\$1,242,374</b>	<b>\$1,246,538</b>	<b>\$1,442,000</b>	<b>\$195,462</b>	<b>13.6%</b>

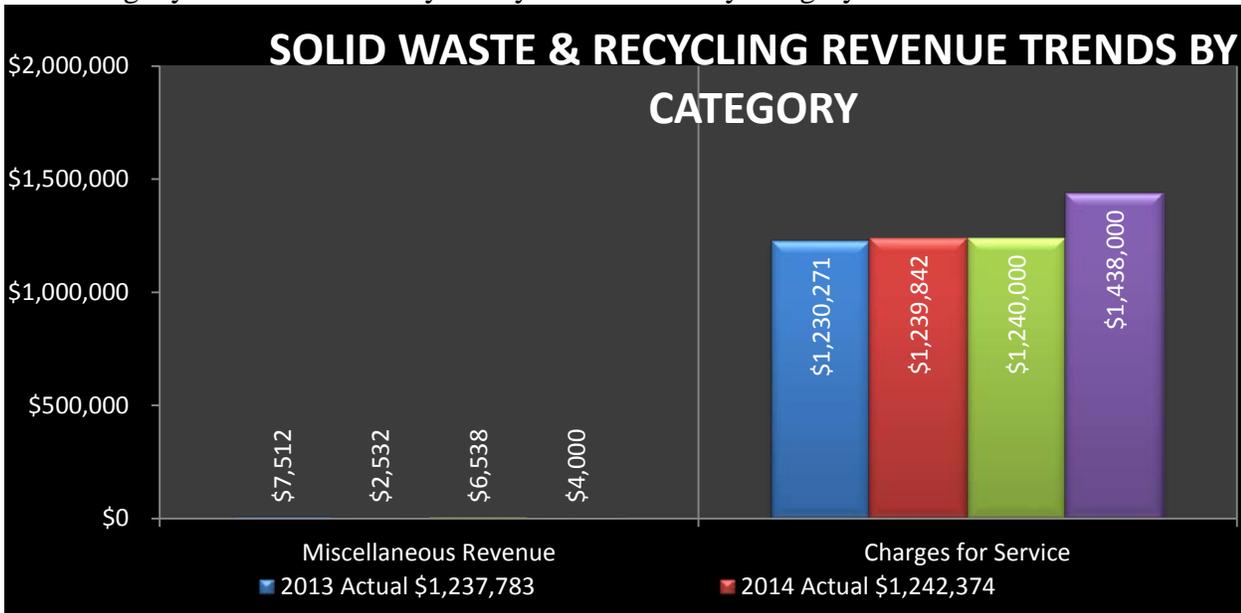
The following Functional Revenue Summary breaks down the major categories which make up the Total Solid Waste & Recycling Fund Revenue and their percentages of the Solid Waste & Recycling Fund Revenue Total:

Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY16 Budget
360000	Miscellaneous Revenue	\$ 4,000	0.3%
370000	Operating Revenue	\$ 1,438,000	99.7%
Solid Waste & Recycling Fund Total for All Categories		\$ 1,442,000	100%





Following is a graph showing the Solid Waste & Recycling Fund Revenue for fiscal years 2013 through 2016 budget year broken down by each year as well as by category:



The Solid Waste & Recycling Fund consists of two (2) major revenue categories: Miscellaneous Revenue and Charges for Service. Since the creation and separation of the Enterprise Funds into separate accounts for Utility Administration, Water, Sewer, Storm Sewer, and Solid Waste & Recycling, the Solid Waste & Recycling fund only collects charges associated with Solid Waste & Recycling.

**Miscellaneous Revenue - 0.3% of the Solid Waste Total Budget**

Interest Earnings budget decreased by \$2,538. 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.

**Charges for Service- 99.7% 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 2016 budget Solid Waste charges revenue reflects the new rates as follows:

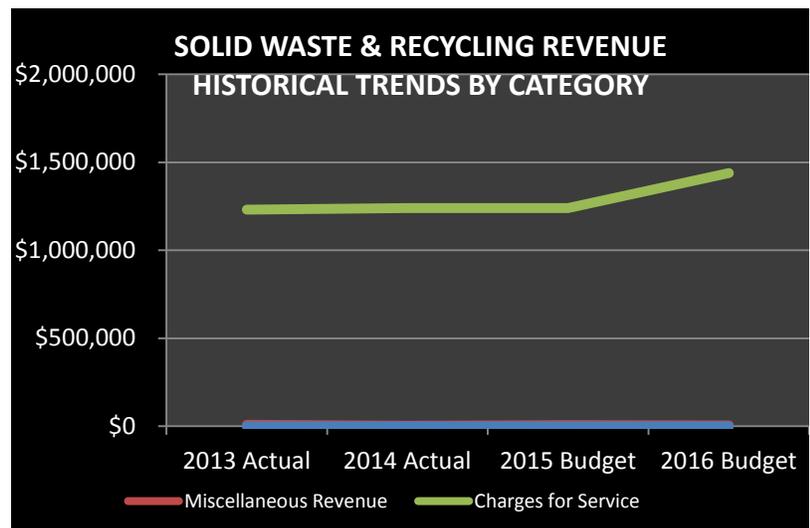
Solid Waste Rates (Garbage)	2012	2013	2014	2015
Residential Monthly Fee	\$ 15.25	\$ 15.25	\$ 15.25	\$ 15.25
Second Can Monthly Fee	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00

In fiscal year 2016 Clearfield began a recycling program that was estimated to have 75% of the city participate.

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 & Recycling 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.

**Solid Waste & Recycling Fund Category Trend Graph**

Following is the Solid Waste & Recycling Fund Historical Trends:



## ISF FLEET REVENUE - FUND 61

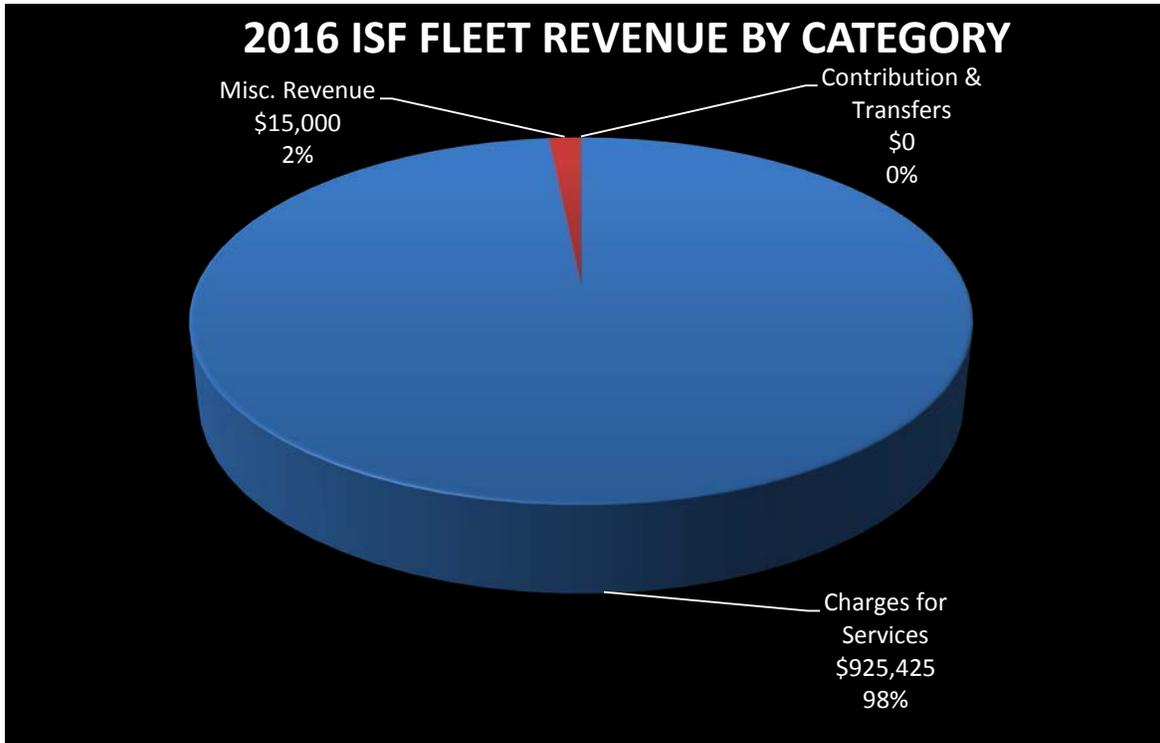
Internal Service Fund (ISF) Fleet, as illustrated in the Budget Summary, makes up 2.9% of the entire City budget. The Total Adopted ISF - Fleet Revenue Budget for the Fiscal Year 2015-2016 is \$940,425.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
<b>CHARGES FOR SERVICES</b>						
344001 FLEET CHARGES FROM GF	\$115,022	\$116,722	\$116,723	\$151,452	\$34,729	22.9%
344002 FLEET CHARGES FROM WATER	\$32,810	\$32,022	\$32,022	\$44,581	\$12,559	28.2%
344003 FLEET CHARGES FROM SEWER	\$13,664	\$13,945	\$13,945	\$19,414	\$5,469	28.2%
344004 FLEET CHARGES STORM SEWER	\$13,821	\$10,993	\$10,993	\$15,304	\$4,311	28.2%
344005 FLEET CHARGES UTILITY ADM	\$3,015	\$3,394	\$1,697	\$0	(\$1,697)	
345001 CONSUM. CHRGS FROM GF	\$213,392	\$223,856	\$271,600	\$294,820	\$23,220	7.9%
345002 CONSUM. CHRGS FROM WATER	\$31,632	\$43,106	\$42,500	\$46,221	\$3,721	8.1%
345003 CONSUM. CHRGS FROM SEWER	\$16,979	\$15,132	\$22,500	\$24,131	\$1,631	6.8%
345004 CONSUM. CHRGS FROM STORM S	\$13,042	\$5,819	\$19,000	\$20,226	\$1,226	6.1%
345005 CONSUM. CHRGS FROM UTIL ADMIN	\$2,198	\$994	\$4,800	\$0	(\$4,800)	
345006 CONSUM. CHRGS OUTSIDE SERVICES	\$3,828	\$9,484	\$5,000	\$5,261	\$261	5.0%
346001 VEHICLE REPLACEMENT GF	\$236,000	\$175,000	\$150,000	\$200,000	\$50,000	25.0%
346002 VEHICLE REPLACEMENT WATER	\$63,760	\$62,665	\$62,665	\$33,000	(\$29,665)	(89.9%)
346003 VEHICLE REPLACEMENT SEWER	\$49,437	\$43,045	\$43,045	\$43,045	\$0	0%
346004 VEHICLE REPLACEMENT STORM S	\$23,000	\$27,970	\$27,970	\$27,970	\$0	0%
346005 VEHICLE REPLACEMENT UTIL ADMIN	\$3,502	\$4,175	\$4,175	\$0	(\$4,175)	
<b>MISCELLANEOUS REVENUE</b>						
364001 SALE OF FIXED ASSETS G/L	\$40,999	\$63,219	\$46,259	\$0	(\$46,259)	
365001 FUEL CHARGES	\$14,655	\$12,400	\$15,000	\$15,000	\$0	0%
369001 MISC REVENUE	\$146	\$0	\$0	\$0	\$0	0%
<b>CONTRIBUTIONS &amp; TRANSFERS</b>						
381008 FUND BAL. APPROPRIATION	\$0	\$0	\$45,000	\$0	(\$45,000)	
<b>TOTAL ISF FLEET FUND - 61 REVENUE</b>	<b>\$890,901</b>	<b>\$863,942</b>	<b>\$934,894</b>	<b>\$940,425</b>	<b>\$5,531</b>	<b>0.6%</b>
<b>FUNCTIONAL REVENUE SUMMARY</b>						
340000 CHARGES FOR SERVICES	\$835,101	\$788,322	\$828,635	\$925,425	\$96,790	10.5%
360000 MISCELLANEOUS REVENUE	\$55,799	\$75,619	\$61,259	\$15,000	(\$46,259)	(308.4%)
380000 CONTRIBUTION & TRANSFERS	\$0	\$0	\$45,000	\$0	(\$45,000)	0%
<b>TOTAL FUNCTIONAL REV. SUMMARY</b>	<b>\$890,901</b>	<b>\$863,942</b>	<b>\$934,894</b>	<b>\$940,425</b>	<b>\$5,531</b>	<b>0.6%</b>

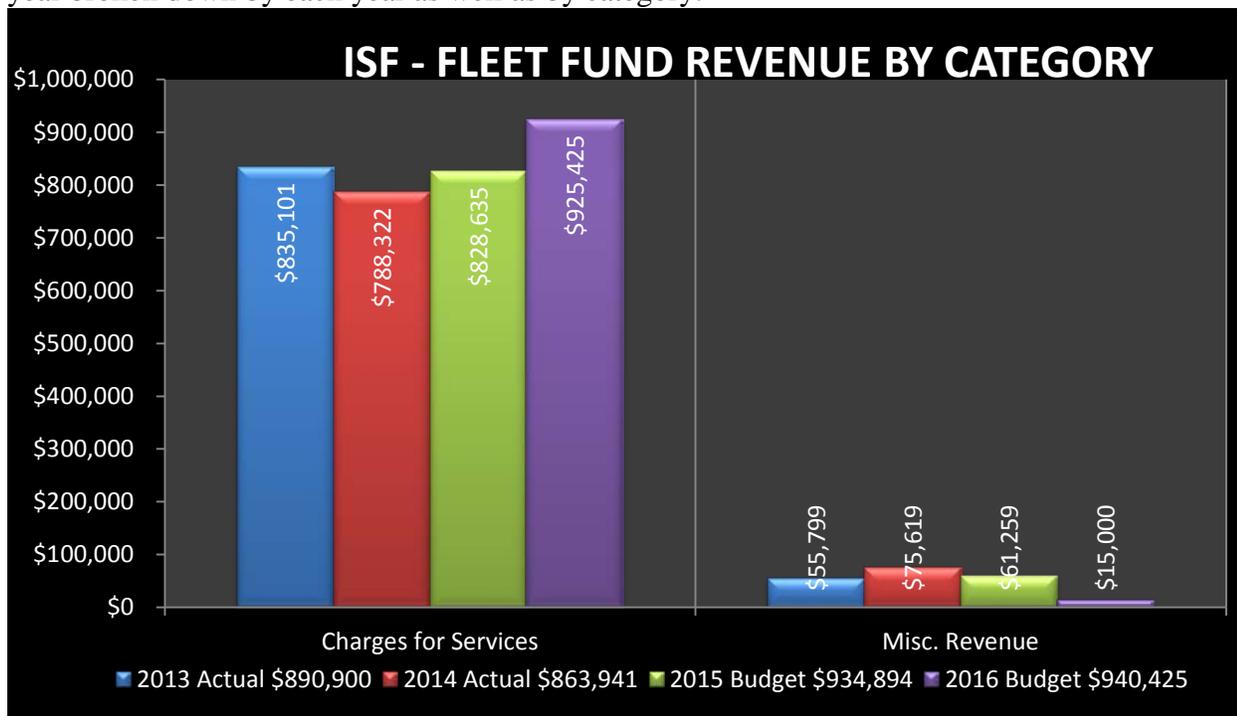
The ISF Fleet Fund consists of three (3) major revenue categories: Charges for Services, Miscellaneous Revenue, and Contributions & Transfers. Each category of the ISF - Fleet budget had as described below.

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

Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY15 Budget
340000	Charges for Services	\$ 925,425	98%
360000	Miscellaneous Revenue	\$ 15,000	2%
380000	Contributions & Transfers	\$	0%
ISF - Fleet Fund Total for All Categories		\$ 940,425	100%

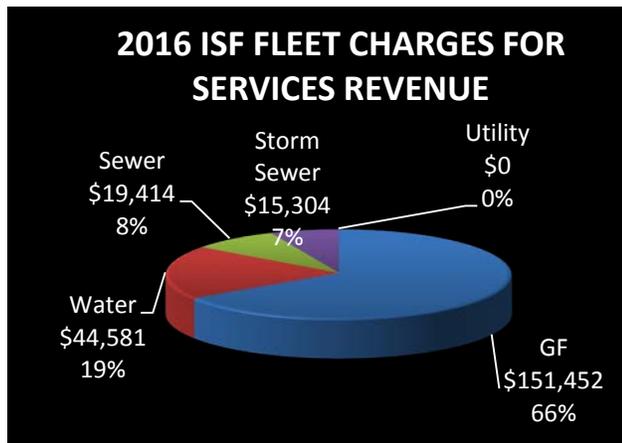


Following is a graph showing the ISF - Fleet Fund Revenue for fiscal years 2013 through 2016 budget year broken down by each year as well as by category:



**Charges for Services - 98% of the Fleet Fund Total Budget**

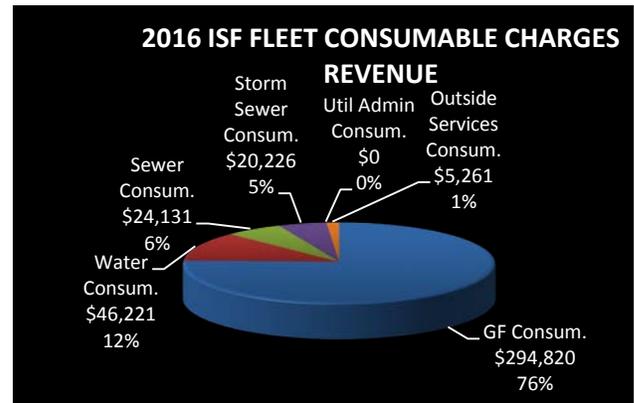
Fleet Charges have budgeted revenues from the General Fund of \$151,452, Enterprise Fund - Water of \$44,581, Enterprise Fund - Sewer of \$19,414, Enterprise Fund - Storm Sewer of \$15,304, and Enterprise Fund - Utility Administration of \$0 for fiscal year 2016. Fleet Charges are based on the kind of 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 33% in fleet charges with the General Fund being the largest fund making up 67% 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.

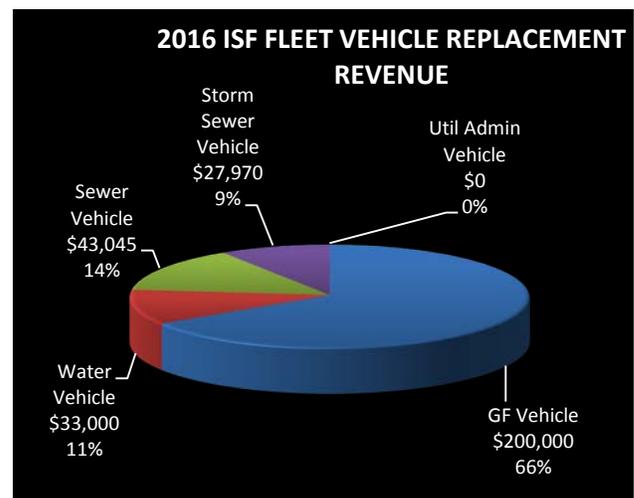
Consumable Charges have budgeted revenues from the General fund of \$294,820, Enterprise Fund – Water of \$46,221, Enterprise Fund – Sewer of \$24,131, Enterprise Fund – Storm Sewer of \$20,226, Enterprise Fund – Utility Administration of \$0, and Outside Services of \$5,261. Each participating fund 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 2016, The Fleet Fund has budgeted vehicle replacements from the General Fund for \$200,000, Enterprise Fund – Water for \$33,000, Enterprise Fund – Sewer for \$43,045, Enterprise Fund – Storm Sewer for

\$27,970, and the Enterprise Fund – Utility Administration for \$0. The General Fund is the largest contributor in the Vehicle Replacement Program making up 69% which they budget for replacements of their patrol, investigations, and administration vehicles. Enterprise Fund – Utility Administration is the smallest revenue contributor of 0% since they only need to budget for the replacement of two water meter technician vehicles.

**Miscellaneous Revenue - 2% 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 decreased by \$46,259.

Fuel Charges budget maintained the same in fiscal year 2015 as the previous year at \$15,000 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

In fiscal year 2016, there are no anticipated claims and damages for the fleet fund since each fund is responsible for their own claims and damages.

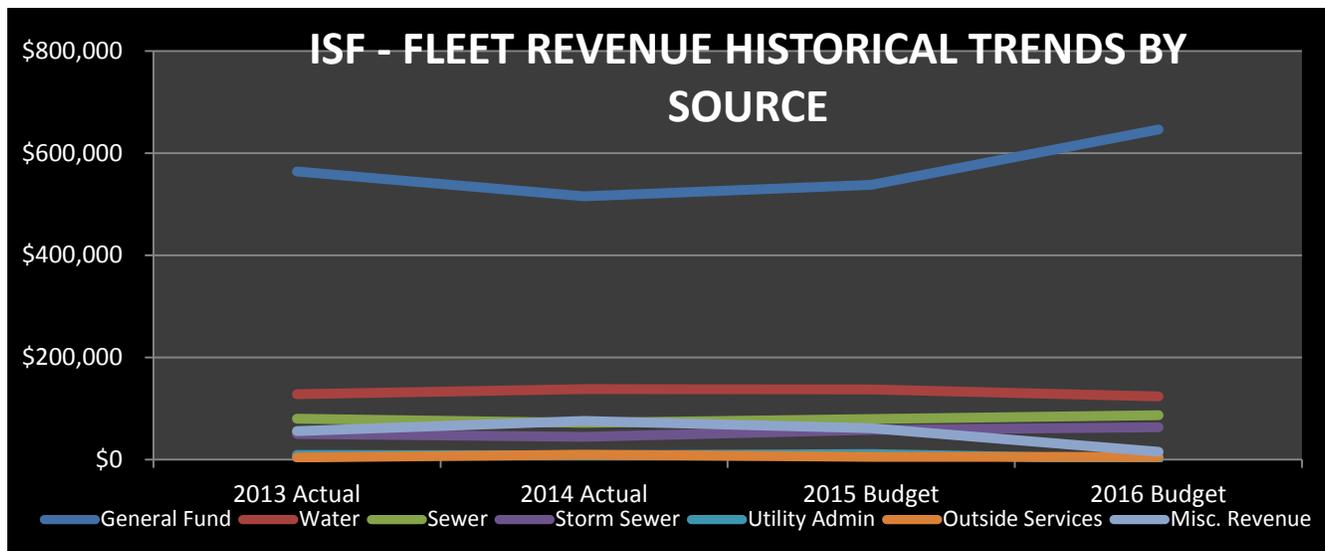
**Contribution & Transfers - 0% of the Fleet Fund Total Budget**

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 2016.

**ISF- Fleet Fund Category Trend Graph**

Following is the ISF - Fleet Fund Historical Trends from fiscal year 2013 actual revenues to fiscal year 2016 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 2016 budget.



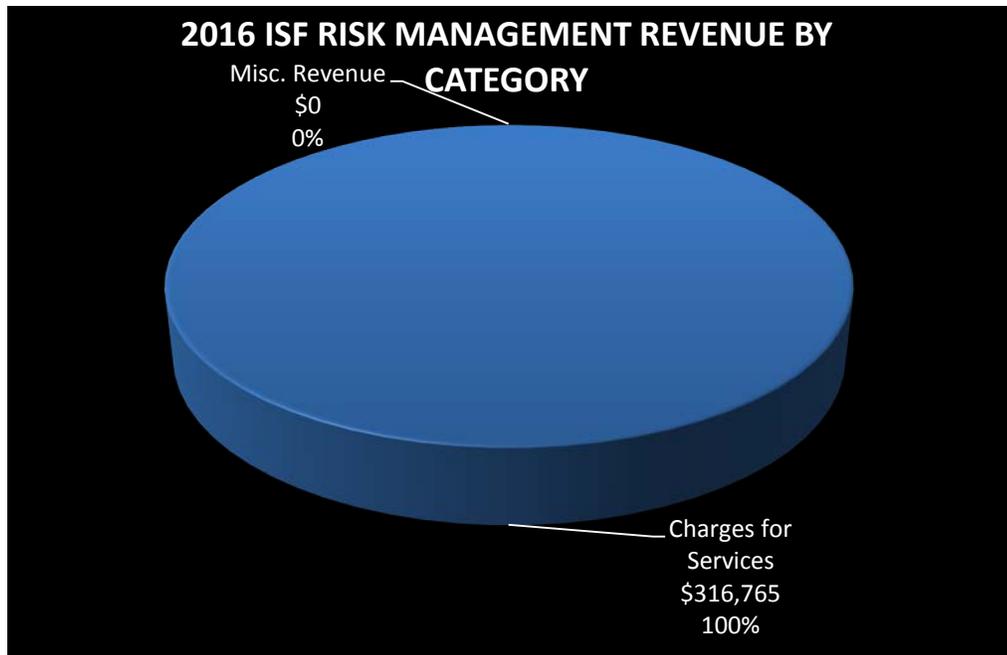
Gascard now purchases the fuel that can still be dispensed at the City shop yard. Once a month the State Gascard bills the City for the fuel that was consumed. The Davis County Council of Aging’s fuel usage is being billed to the City then the City sends the Davis County Aging a bill each month for their fuel usage.



**ISF RISK MANAGEMENT REVENUE - FUND 63**

Internal Service Fund (ISF) Risk Management, as illustrated in the Budget Summary, makes up 1% of the entire City budget. The Total Adopted Risk Management Revenue Budget for the Fiscal Year 2015-2016 is \$316,765.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
<b>CHARGES FOR SERVICES</b>						
344006 RISK MGMT CHARGES – GF	\$211,851	\$204,338	\$221,838	\$221,838	\$0	0%
344007 RISK MGMT CHARGES - WATER	\$27,405	\$28,887	\$28,887	\$30,097	\$1,210	4.0%
344008 RISK MGMT CHARGES – SEWER	\$20,649	\$34,410	\$34,410	\$34,410	\$0	0%
344009 RISK MGMT CHARGES – STORM	\$8,450	\$9,666	\$9,666	\$9,666	\$0	0%
344010 RISK MGMT CHARGES – UTIL METERS	\$2,550	\$2,926	\$2,926	\$1,716	(\$1,210)	(70.5%)
344011 RISK MGMT CHARGES – ISF FLEET	\$7,563	\$5,288	\$8,278	\$8,278	\$0	0%
344012 RISK MGMT CHARGES – CDRA	\$0	\$386	\$386	\$386	\$0	0%
344013 RISK MGMT CHARGES – GARBAGE	\$0	\$10,374	\$10,374	\$10,374	\$0	0%
<b>MISCELLANEOUS REVENUES</b>						
369001 MISC REVENUES	\$3,907	\$4,143	\$0	\$0	\$0	0%
<b>TOTAL ISF RISK MGMT FUND - 63 REVENUE</b>	<b>\$282,374</b>	<b>\$300,418</b>	<b>\$316,765</b>	<b>\$316,765</b>	<b>\$0</b>	<b>0%</b>
<b>FUNCTIONAL REVENUE SUMMARY</b>						
340000 CHARGES FOR SERVICES	\$278,467	\$296,275	\$316,765	\$316,765	\$0	0%
360000 MISCELLANEOUS REVENUES	\$3,907	\$4,143	\$0	\$0	\$0	0%
<b>TOTAL FUNCTIONAL REV. SUMMARY</b>	<b>\$282,374</b>	<b>\$300,418</b>	<b>\$316,765</b>	<b>\$316,765</b>	<b>\$0</b>	<b>0%</b>



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

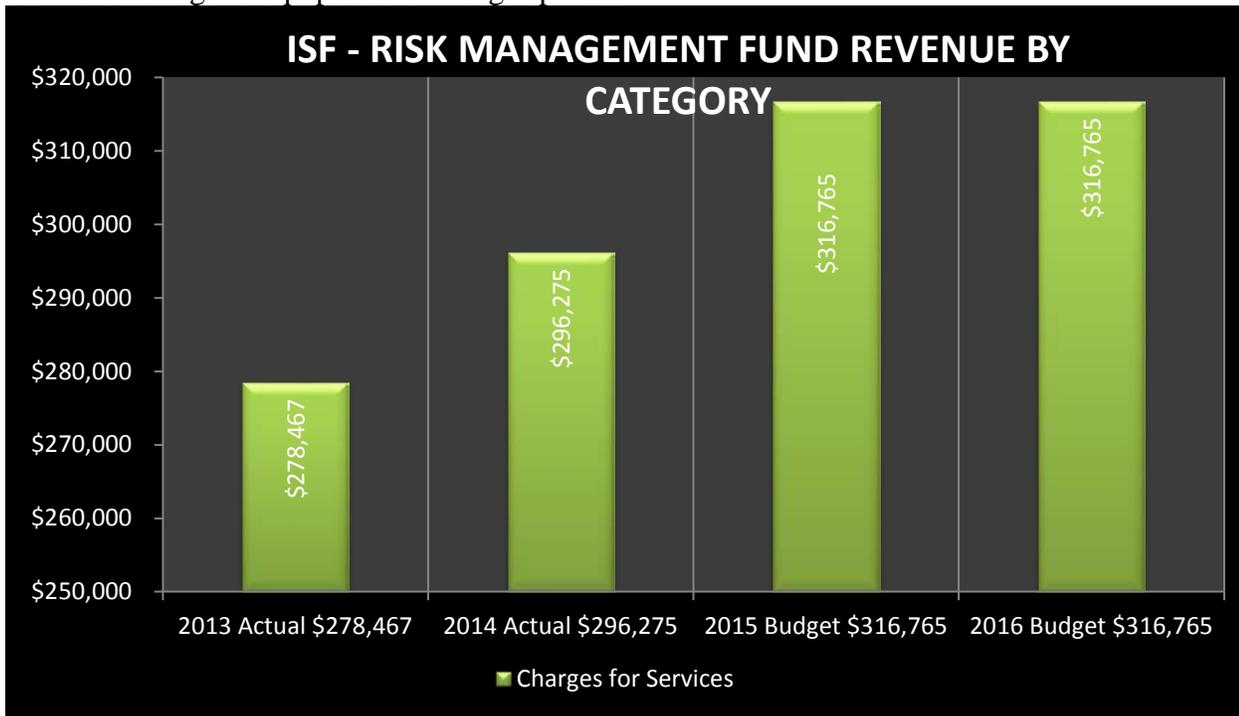
**Charges for Services - 100% of the Fleet Fund Total Budget**

Risk Management Charges budget revenue increased from the Water charges by 1,210, and decreased 1,210 from the Utility meters fund. The General Fund, Sewer, Storm Sewer, Fleet, CDRA, and Solid Waste Charges budgets remained unchanged from fiscal year 2015. 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 70% of the total risk management charges.

**ISF- Risk Management Fund Category Trend Graph**

Following is the ISF – Risk Management Fund Historical Trends from fiscal year 2013 actual revenues to fiscal year 2016 budgeted revenue by category:



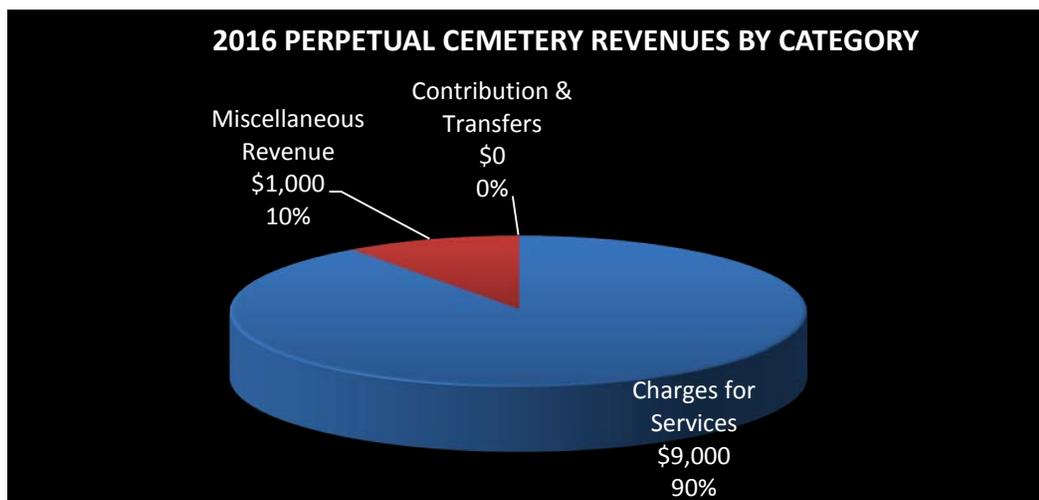
**PERPETUAL CEMETERY REVENUE- FUND 70**

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 2014-2015 is \$10,000.

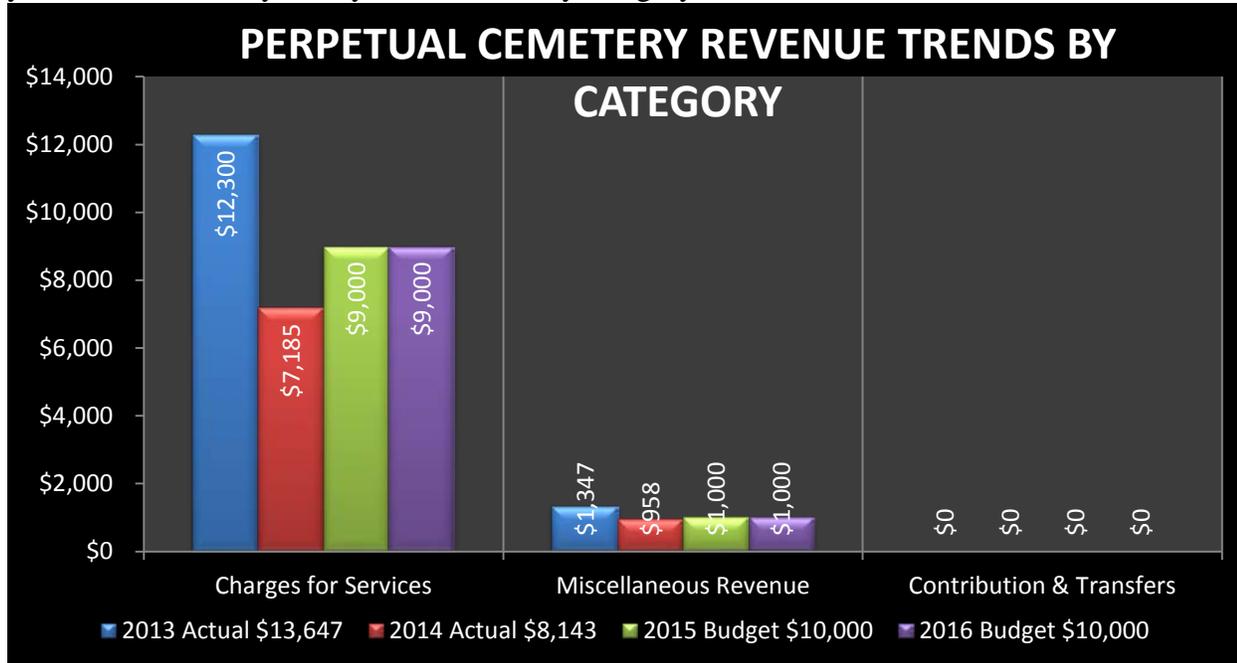
	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted	Variance From FY15	% Inc/ (Dec)
CHARGES FOR SERVICES						
348002 PERPETUAL CARE	\$12,300	\$7,185	\$9,000	\$9,000	\$0	0%
MISCELLANEOUS REVENUE						
361001 INTEREST EARNINGS	\$1,347	\$958	\$1,000	\$1,000	\$0	0%
<b>TOTAL PERPETUAL CEMETERY - 70 REV.</b>	<b>\$13,647</b>	<b>\$8,143</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0%</b>
FUNCTIONAL REVENUE SUMMARY						
340000 CHARGES FOR SERVICES	\$12,300	\$7,185	\$9,000	\$9,000	\$0	0%
360000 MISCELLANEOUS REVENUE	\$1,347	\$958	\$1,000	\$1,000	\$0	0%
<b>TOTAL FUNCTIONAL REV. SUMMARY</b>	<b>\$13,647</b>	<b>\$8,143</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0%</b>

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

Revenue Category	Revenue Category Title	Budgeted Amount	% of Total FY16 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%



Following is a graph showing the Perpetual Fund Revenue for fiscal years 2013 through 2016 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 maintained the same as the previous year 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 2016 based on being conservative as well as based on the historical trends collected in fiscal year 2014 and 2015.

**Miscellaneous Revenue - 10% of the Perpetual Cemetery Fund Total Budget**

Interest Earnings budget remained stable in fiscal year 2016 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 2013 actual revenues to fiscal year 2016 budgeted revenue by Category:

## 115 Revenue

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 2016, 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 2016 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.

# 2015-2016 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/face lift 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)

**I – 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	\$300,000	\$300,000	\$350,000	
300 North Safe Sidewalk			\$19,000	\$100,000		
Public Works Facility		\$130,000				\$600,000
700 S – 1000 W to 1400 W						\$90,000
200 S – State to 750 E			\$150,000			
South Main Street Reconstruct			\$1,400,000			\$40,000
Street Seal Coating		\$300,000	\$100,000			
So Main – 200 S Realignment			\$100,000			
400 East – 700 S to Rail Stop				\$175,000		\$300,000
700 West – 1700 S to 1200 S						\$600,000
Crack Patch & Slurry Seal	\$100,000			\$182,000		
Depot Street Extension (CDRA)	\$200,000					
State – 1250 S to 100 E Realign						\$1,000,000
Legend Hills Project (CDRA)	\$202,400					
Pacific Street Reconstruction				\$300,000		
<b>TOTAL STREETS DIVISION</b>	<b>\$802,400</b>	<b>\$630,000</b>	<b>\$2,069,000</b>	<b>\$1,107,000</b>	<b>\$350,000</b>	<b>\$2,330,000</b>

### 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		
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)			\$135,000		\$125,000	
Asphalt Paver & Trailer						\$75,000
New Shop Building						\$1,500,000
F-550 w/Plow			\$42,500			
Replacement Vehicles (CS)	\$28,500	\$32,000	\$10,000	\$39,000		
Replacement Vehicles (Public Works)	\$32,500	\$62,000		\$66,000		
Replacement Vehicles (Parks)		\$33,000				\$150,000
Replacement Vehicles (Police)	\$198,500	\$106,000	\$72,000	\$172,800	\$164,000	
60"-72" Zero-turn Mowers (Parks)		\$24,000	\$13,500	\$30,000		

12' Gang Mower			\$65,000	\$65,000		
Mini Excavator w/trailer Lease (CS)			\$9,000			
C-Plow (Public Works)			\$7,500			
Stand-on Aerator (Parks)	\$8,000					
<b>TOTAL FLEET &amp; EQUIPMENT</b>	\$295,500	\$328,500	\$374,500	\$443,300	\$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 2016 are the Family Connection Center, Safe Harbor, Davis Community Learning Center, and the 350 W, 2300 S, and 400 W 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
2015	\$228,652
2016	\$217,219

Sub-Recipients of CDBG funding for the fiscal year 2015-2016 are:

Recipient	Amount
Safe Harbor	\$5,000
Family Connection Center	\$8,000
Davis Community Learning Center	\$19,507
350 W, 2300 S, 400 W St projects	\$154,355

**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:

<i>Subdivision</i>	<i># of Lots</i>
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
<i>Estimated Total for Improvements – All Projects</i>		<i>\$19,342,450</i>

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		
1000W 25 S Check Valve			\$18,000			
1950 South Main Check Valve			\$53,000			
2- PRV Stations (Scada)			\$7,000	\$44,000		
400 West CDBG Project				\$135,000		
700 S Well Transformer			\$15,000			
Bruce Street Water Upgrade			\$50,000	\$25,000		
Chelemes/Clearfield Station			\$230,000			
Depot Street Extension			\$50,000			
Meadow Park Subdivision						\$1 M
450 W – 2225 S to 2300 S		\$125,000		\$150,000		
Freeport Upgrade "Z" Street				\$315,000		
Impact Fee Study			\$2,000	\$8,000		
See Capital Facilities Plan						\$12 M
<b>TOTAL WATER DIVISION</b>	<b>\$1,014,500</b>	<b>\$1,455,000</b>	<b>\$953,000</b>	<b>\$2,124,000</b>	<b>\$0</b>	<b>\$13.6 M</b>

## 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.
3. Hold annual employee training meeting to brief employees on proper policy and procedure regarding healthy workplace habits and behaviors.
4. Train new employees on policy and procedure.

## 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 – 3 <sup>rd</sup> Street Upgrade (E Street to G Street)	\$235,800
2	Freeport Center – G Street Upgrade Phase I (3 <sup>rd</sup> Street to 5 <sup>th</sup> Street)	\$230,200
3	Freeport Center – G Street Upgrade Phase II (5 <sup>th</sup> Street to 7 <sup>th</sup> Street)	\$207,500
4	Freeport Center – G Street Upgrade Phase III (7 <sup>th</sup> Street to 9 <sup>th</sup> Street)	\$222,100
5	Freeport Center – G Street Upgrade Phase IV (9 <sup>th</sup> Street to 11 <sup>th</sup> 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
	<i>Estimated Total for Improvements – All Projects</i>	<i>\$4,321,200</i>

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
400 West CDBG			\$140,000	\$140,000		
Freeport Upgrade	\$275,000		\$250,000	\$250,000		
Impact Fee Study			\$10,000	\$4,000		
Public Works Facility		\$130,000		\$130,000		
450 W – 2225 S to 2300 S		\$130,000		\$150,000		
Bruce Street Upgrade		\$25,000		\$220,000		
Install Sewer Line – City Shops	\$35,000					
700 S Sewer – 800 E & State St	\$285,000					
Chelemes/Clearfield Station			\$225,000			
Update Sewer Capital Facility Plan	\$5,000					
See Capital Facilities Plan						\$ 5 M
<b>TOTAL SANITARY SEWER</b>	<b>\$600,000</b>	<b>\$285,000</b>	<b>\$625,000</b>	<b>\$1,634,000</b>	<b>\$0</b>	<b>\$5,243,800</b>

## 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		\$150,000		
500 W – 200 S to 25 N				\$100,000	\$100,000	
400 West CDBG				\$154,000		
550 East – State to 1000 South			\$55,000	\$115,000		
Cntry Village Sundown Trailer Park					\$175,000	
1000 West – 300 N to 550 N					\$240,000	
Public Works Facility		\$130,000		\$150,000		
Impact Fee Study				\$10,000		
Saddlewood Land Drain					\$200,000	
South Main Reconstruction			\$70,000			
NE Freeport Basin Improvement	\$80,000					
New 24” Drain – 700 S to TOD	\$300,000			\$298,000		
200 S 1350 W Detention Upgrade						
1350 West – 700 S to 1045 S				\$235,000		
See Capital Improvement plan						
<b>TOTAL STORM SEWER</b>	<b>\$380,000</b>	<b>\$290,000</b>	<b>\$289,000</b>	<b>\$1,106,800</b>	<b>\$715,000</b>	<b>\$0</b>

### **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 2015-2016.
4. Maintain 911 Emergency Service with Phase II/III upgrades in next 3 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 2015-2016 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.



2015-2016  
Operating  
Budget



**OPERATING BUDGET OVERVIEW**

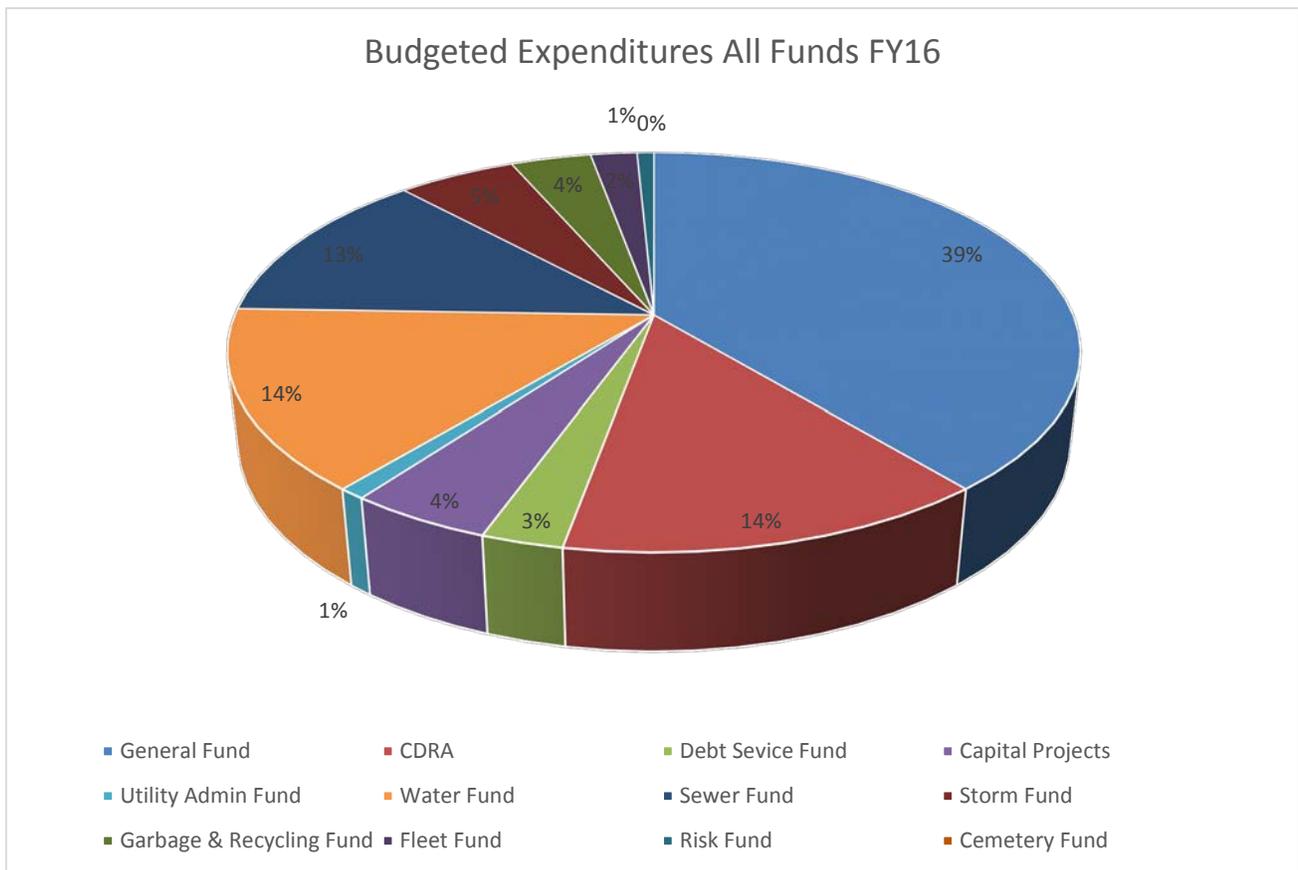
Clearfield City’s budget is made up of Fourteen (14) Funds. They consist of the General Fund - Fund 10, Community Development Renewal Agency (CDRA) - Fund 20, Municipal Building Authority (MBA) - Fund 21, G.O. Debt Service - Fund 31, Park Capital Improvements – Fund 40, Capital Improvement Projects (CIP) - 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.

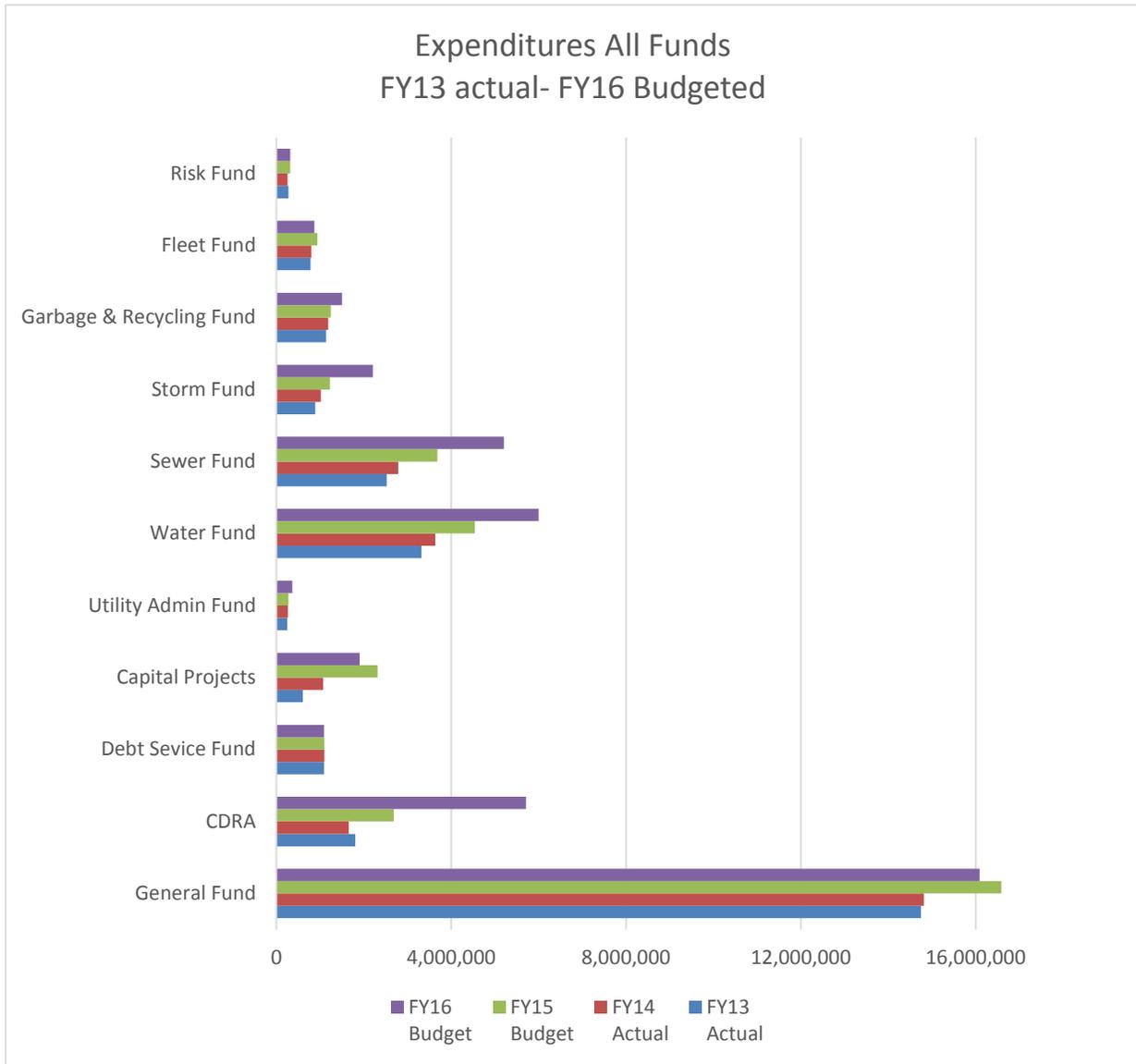
Unlike in the Budget Summary, each fund is reported separately. Consolidated expenditure statements for all funds can be found in the

Budget Summary Section of the fiscal year 2015-2016 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 2016 variances from the fiscal year 2015 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 2016 Expenditures broken down by the fund and the percentage impact each fund has on the overall City-wide budgeted expenditures:





## 139 General Fund Overview of Expenditures

The General Fund expenditures make up 39% of the Total City-wide Budget with \$16,088,280 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**

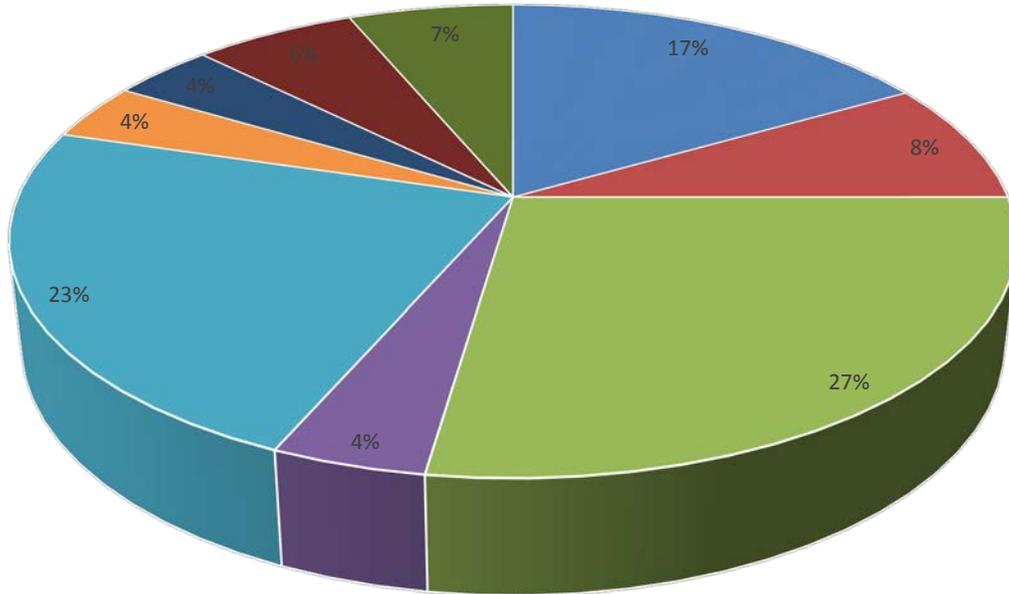
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>General Government</b>						
4111 Mayor & Council	\$177,709	\$193,762	\$244,994	\$260,881	\$15,887	6.5%
4121 Justice Court	\$363,739	\$387,749	\$406,243	\$440,192	\$33,949	8.4%
4131 City Manager	\$357,794	\$332,774	\$363,941	\$368,750	\$4,809	1.3%
4132 City Recorder	\$158,133	\$190,703	\$201,616	\$214,604	\$12,988	6.4%
4133 Legal	\$249,336	\$262,593	\$288,481	\$285,398	-\$3,083	-1.1%
4151 Interdepartmental SVCS	\$905,762	\$935,634	\$1,144,661	\$1,133,063	-\$11,598	-1.0%
4172 Elections	\$372	\$20,035	\$5,800	\$29,650	\$23,850	411.2%
<b>Administrative Services</b>						
4141 Human Resources	\$239,553	\$260,492	\$293,010	\$288,620	-\$4,390	-1.5%
4142 Information Services	\$685,893	\$571,523	\$617,275	\$690,068	\$72,793	11.8%
4143 Finance	\$527,347	\$518,616	\$448,369	\$382,777	-\$65,592	-14.6%
<b>Public Safety</b>						
4211 Police Admin	\$675,000	\$723,076	\$735,595	\$794,631	\$59,036	8.0%
4212 Patrol & Investigations	\$2,721,081	\$2,668,190	\$2,812,792	\$2,795,405	-\$17,387	-0.6%
4213 Emergency Services	\$33,733	\$28,656	\$46,870	\$37,949	-\$8,921	-19.0%
4214 Code Enforcement	\$33,733	\$28,656	\$46,870	\$37,949	-\$8,921	-19.0%
4215 Dispatch	\$501,333	\$505,312	\$584,477	\$740,398	\$155,922	26.7%
					-	
4216 Communications, E-911	\$121,190	\$76,980	\$68,096	\$0	-\$68,096	100.0%
4218 Liquor Law Enforcement	\$68,227	\$93,549	\$90,970	\$68,175	-\$22,795	-25.1%
<b>Public Works</b>						
4411 Public Works Admin	\$75,760	\$77,249	\$84,736	\$60,302	-\$24,434	-28.8%
4413 Roadways	\$636,274	\$620,005	\$694,928	\$629,934	-\$64,994	-9.4%
<b>Community Services</b>						
4161 Buildings & Plants	\$422,889	\$465,263	\$482,272	\$505,673	\$23,401	4.9%
4511 Community SVCS Admin	\$75,760	\$77,249	\$84,736	\$60,302	-\$24,434	-28.8%
4521 Parks	\$721,623	\$647,119	\$603,192	\$687,736	\$84,544	14.0%
4522 Open Space	\$0	\$128,155	\$205,497	\$187,980	-\$17,517	-8.5%
4561 Recreation	\$589,622	\$642,375	\$670,648	\$675,583	\$4,935	0.7%
4565 Aquatics Center	\$1,469,704	\$1,497,731	\$1,513,042	\$1,533,470	\$20,427	1.4%
4570 PARAT	\$0	\$0	\$0	\$85,000	\$85,000	100.0%
4591 Cemetery	\$7,748	\$24,287	\$50,183	\$52,006	\$1,824	3.6%
<b>Community Development</b>						
4612 Marketing/PR	\$163,430	\$165,424	\$118,016	\$113,843	-\$4,173	-3.5%
4613 Business Licenses	\$52,790	\$55,173	\$57,245	\$57,355	\$110	0.2%
4632 CDBG	\$47,991	\$59,347	\$98,070	\$53,254	-\$44,816	-45.7%
4641 Planning & Zoning	\$125,337	\$104,131	\$131,099	\$161,628	\$30,529	23.3%
4642 Inspections	\$91,650	\$93,901	\$104,144	\$100,416	-\$3,728	-3.6%
4643 Permits	\$53,425	\$56,890	\$59,654	\$62,596	\$2,942	4.9%
<b>Debt Service</b>						
4711 Sales Tax Bond	\$995,344	\$991,231	\$1,000,172	\$1,018,188	\$18,016	1.8%
<b>Inter-Governmental Transfers</b>						
4811 Transfers to Other Funds	\$1,183,543	\$1,030,057	\$1,852,355	\$1,035,712	-\$816,643	-44.1%
<b>Total Fund 10 Exp. by Function</b>	<b>\$14,532,824</b>	<b>\$14,533,886</b>	<b>\$16,326,683</b>	<b>\$15,738,823*</b>	<b>-\$587,860</b>	<b>-3.6%</b>

\*before contributions

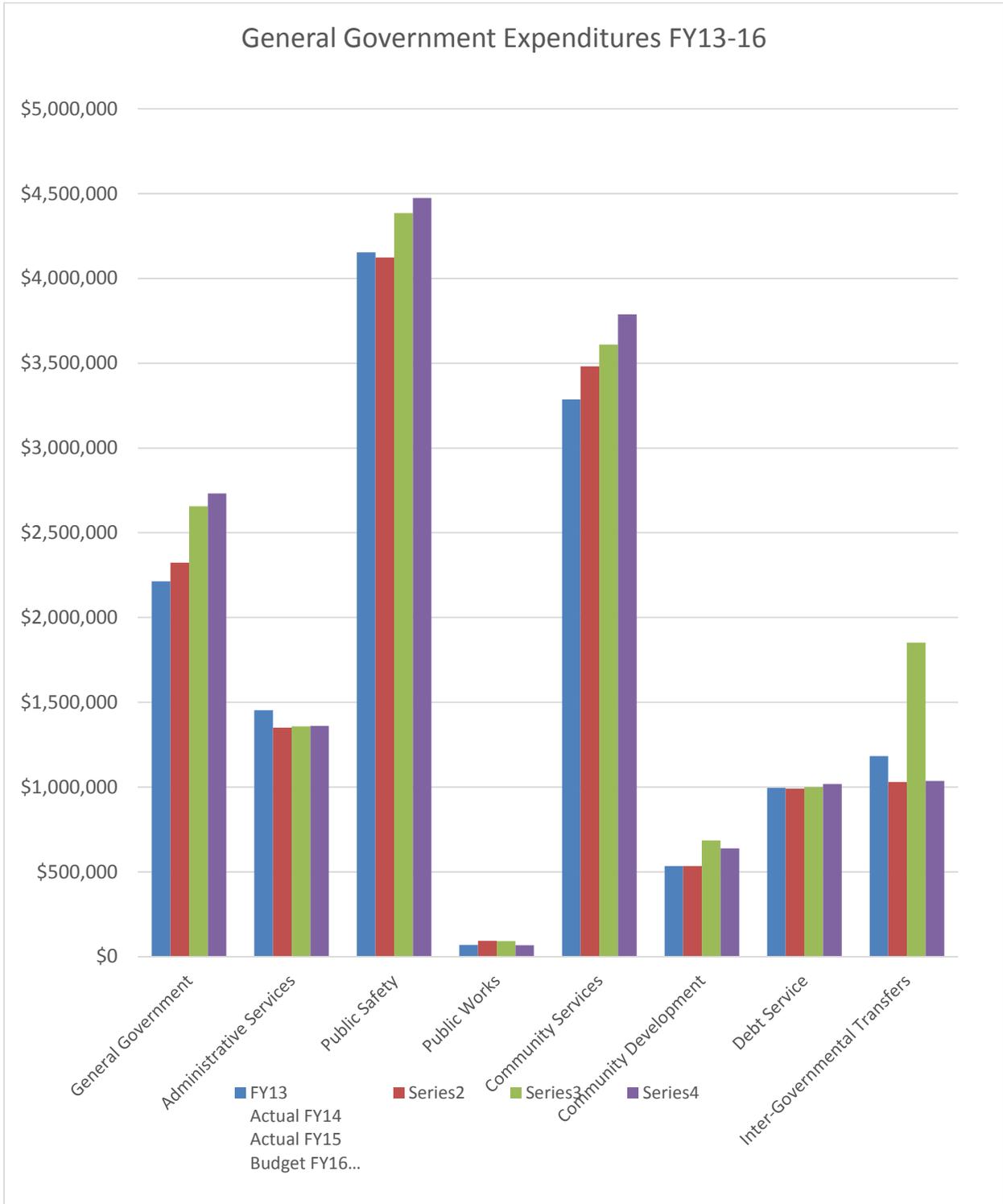


# 141 General Fund Overview of Expenditures

General Fund Expenditures By Division  
(before contributions) FY16



- General Government
- Administrative Services
- Public Safety
- Public Works
- Community Services
- Community Development
- Debt Service
- Inter-Governmental Transfers

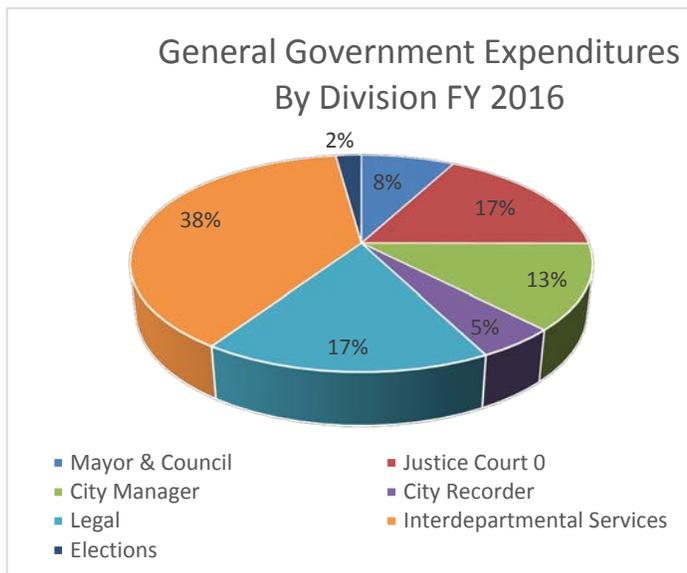


The General Government expenditures make up 15% of the Total General Fund Budget with \$2,496,086 in expenditures and includes the following divisions:

- 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:

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Mayor &amp; Council</b>	\$222,106	\$297,339	\$311,422	\$310,604	\$4,251	36.4%
<b>Justice Court</b>	\$721,623	\$647,119	\$603,192	\$687,736	\$84,544	14.0%
<b>City Manager</b>	\$422,889	\$465,263	\$482,272	\$505,673	\$23,401	4.9%
<b>City Recorder</b>	\$0	\$128,155	\$205,497	\$187,980	-\$9,643	-5%
<b>Legal</b>	\$589,622	\$642,375	\$670,648	\$675,583	\$4,784	0.7%
<b>Interdepartmental Services</b>	\$1,469,704	\$1,497,731	\$1,513,042	\$1,533,470	-\$10,667	-0.7%
<b>Elections</b>	\$0	\$0	\$0	\$85,000	\$85,000	100.0%
<b>Total General Government</b>	<b>\$3,425,944</b>	<b>\$3,677,983</b>	<b>\$3,786,073</b>	<b>\$3,986,046</b>	<b>\$199,973</b>	<b>5.3%</b>



The pie chart to the left shows the percentage of total General Government expenditures by division.

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

**MAYOR & COUNCIL 10-4111**

*Mission Statement*

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

As of July 1, 2015

Citizens of  
Clearfield

Elected Officials  
10-4111

Mayor  
Mark Shepherd

City Council  
Kent Bush  
Mike LeBaron  
Bruce Young  
Ron Jones  
Keri Benson

***Personnel Report:***

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 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	FY15 % Comp.	FY16 % 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	FY16 % Proj.
EE	Economic Development Initiatives	Identify development partner and approve necessary agreements and land use plans for downtown city-owned property.	100%
EE	Economic Development Initiatives	Improve one Gateway.	100%



Mayor  
Mark Shepherd  
2014-2018



Council Member  
Kent Bush  
2012-2016



Council Member  
Ron Jones  
2014-2018



Council Member  
Mike LeBaron  
2012-2016



Council Member  
Bruce Young  
2014-2016



Council Member  
Keri Benson  
2014-2018

## Division: 104111 MAYOR &amp; COUNCIL

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$44,400	\$58,030	\$69,345	\$69,600	\$255	0.4%
611501 Part-Time	\$0	-\$1,741	\$0	\$0	\$0	0.0%
613101 F.I.C.A.	\$3,635	\$4,261	\$5,305	\$5,324	\$20	0.4%
613201 Utah Retirement Systems	\$6,819	\$7,250	\$18,308	\$12,190	-\$6,118	-33.4%
613301 Health Insurance	\$47,923	\$54,943	\$58,222	\$61,213	\$2,992	5.1%
613302 Dental Insurance	\$3,344	\$4,617	\$5,214	\$5,470	\$256	4.9%
613303 Life Insurance	\$0	-\$60	\$0	\$192	\$192	100.0%
613304 Vision Insurance	\$505	\$693	\$800	\$1,296	\$496	61.9%
613401 Worker's Compensation	\$651	\$710	\$996	\$991	-\$5	-0.5%
614101 Clothing Allow - Ft	\$0	\$0	\$0	\$360	\$360	100.0%
<b>Operating Expenses</b>						
621201 Membership Dues	\$13,125	\$13,389	\$14,860	\$14,860	\$0	0.0%
621301 Training & Registration F	\$887	\$3,222	\$3,450	\$3,450	\$0	0.0%
623101 In-State Lodging	\$566	\$827	\$1,800	\$1,800	\$0	0.0%
623102 In-State Meals	\$184	\$420	\$828	\$828	\$0	0.0%
623103 In-State Transportation	\$250	\$1,478	\$750	\$750	\$0	0.0%
623104 In-State Mileage Reimburs	\$0	\$370	\$0	\$0	\$0	0.0%
624102 Sales Tax Paid	\$0	\$530	\$0	\$0	\$0	0.0%
624206 Wireless Communications	\$0	\$863	\$6,480	\$6,480	\$0	0.0%
625002 Equipment Purchases	\$0	\$4,133	\$0	\$0	\$0	0.0%
631003 Insurance Fees	\$1,778	\$1,886	\$1,886	\$1,886	\$0	0.0%
645002 Donation Expenditures	\$12,282	\$6,722	\$2,500	\$2,500	\$0	0.0%
663001 Contingency Fund	\$9,872	\$7,419	\$10,000	\$10,000	\$0	0.0%
664001 Council Expense	\$30,012	\$23,234	\$42,250	\$60,690	\$18,440	43.6%
664002 Youth Council Expense	\$1,476	\$564	\$2,000	\$1,000	-\$1,000	-50.0%
<b>Total Mayor and Council</b>	<b>\$177,709</b>	<b>\$193,762</b>	<b>\$244,994</b>	<b>\$260,881</b>	<b>\$15,887</b>	<b>6.5%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>						
Salaries & Benefits	\$107,278	\$128,704	\$158,190	\$156,637	-\$1,553	-1.0%
Operating Expense	\$70,431	\$65,058	\$86,804	\$104,244	\$17,440	20.1%
<b>Total Functional Summaries</b>	<b>\$177,709</b>	<b>\$193,762</b>	<b>\$244,994</b>	<b>\$260,881</b>	<b>\$15,887</b>	<b>6.5%</b>

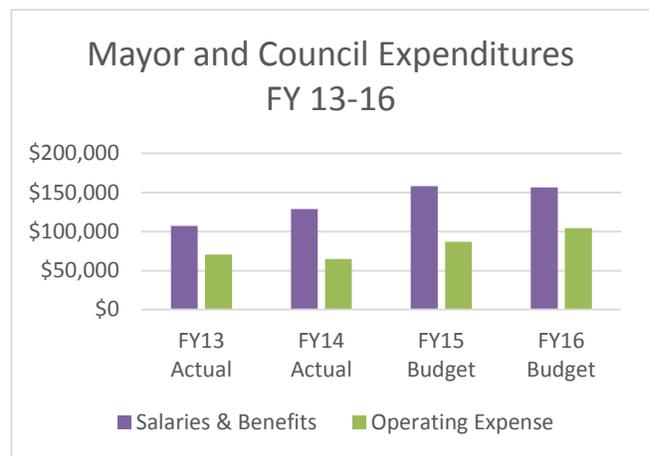
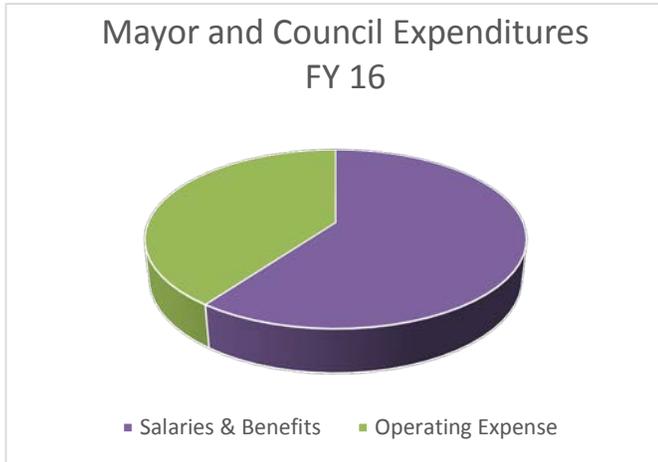
## Compensation Schedule – Elected Officials

Mayor \$1,800/mo.

Council \$740/mo.

In addition to the salaries listed above, the Mayor and each City Councilmember shall be entitled to receive all benefits offered to regular full-time employees at the same cost, including but not limited to medical, dental, vision, life and long term disability insurance; and retirement. Elected officials do not accrue leave time, such as vacation hours, sick leave, etc.

Every two years (or upon commencement of service by a newly elected/appointed official) an additional stipend is available to each elected official for the purchase of an approved mobile device (e.g. laptop, tablet, etc.) for the purpose of electronic communications and meeting participation. The City also contributes toward the cost of a data plan for the device. Elected officials may choose to use a City-provided cell phone or receive a monthly mobile phone reimbursement.



An increase in travel costs associated with national association conferences accounts for the increase in operating expenses budgeted for the Mayor and Council.

**JUSTICE COURT 10-4121**

**Mission Statement**

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

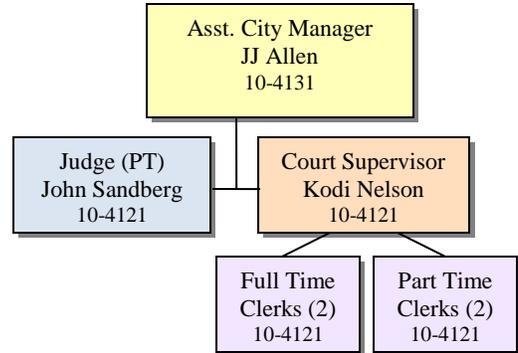
**Division Purpose**

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.

**Key Workload Indicators**

- Over 400 Small Claims Filed
- 652 Criminal Charges Filed
- Over 6,000 Traffic Charges Filed
- 7,069 Total Cases Filed

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 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)	2	2	2	2
<b>Total General Fund Justice Court Personnel</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

\*\*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**

Healthcare premiums have gone up resulting in the budgeted expenditure increase. No other significant changes in personnel or expenditures are of note.



**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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 or sent to OSDC and, if so, process.	100%	100%

-	Video Arraignment	Enhanced video conferencing with jails thus reducing transportation fees of inmates.	100%	100%
-	Efficiency	Maintain efficiency of workloads and customer service.	100%	100%
-	Quality Control	Maintain processes to QC cases i.e. trust funds received, closing cases, verifying case statuses.	100%	100%
LG4.Ai.c	Organization	Maintain organization of Justice Court Personnel; restructure duties as necessary.	100%	100%
LG4.Ai.b	Supervision	Maintain level of availability and support of supervisor.	100%	100%
LG4.Ai.b	Training	Maintain cross-training of Justice Court Personnel.	100%	100%
LG4.A	Satisfaction	Maintain level of employee satisfaction by providing professional and supportive outlet to discuss issues and concerns of court staff.	95%	100%
-	Efficiency/Customer Service	Maintain usage of electronic fingerprint machine and monitor/update records to ensure being processed correctly and entered at BCI.	100%	100%

*New Service Initiatives*

Goal #	Description	Deliverable	FY16 % Proj.
-	Small Claims	Update and enter all judgments in small claims cases (those which did not transfer during conversion).	100%
-	Efficiency	Implement plan of action and begin process to become paperless	50%

***Fiscal Year 2015 – 2016 Accomplishments***

- Increased usability of Judicial Workspace software allowing the court to begin the process of becoming paperless.
- Increased use of LiveScan fingerprinting machine. Fingerprints are now taken by the court bailiffs and transferred electronically to the Bureau of Criminal Identification instead of requiring defendants report to the county jail for fingerprinting.



Clearfield’s Justice Court – Judge’s Stand

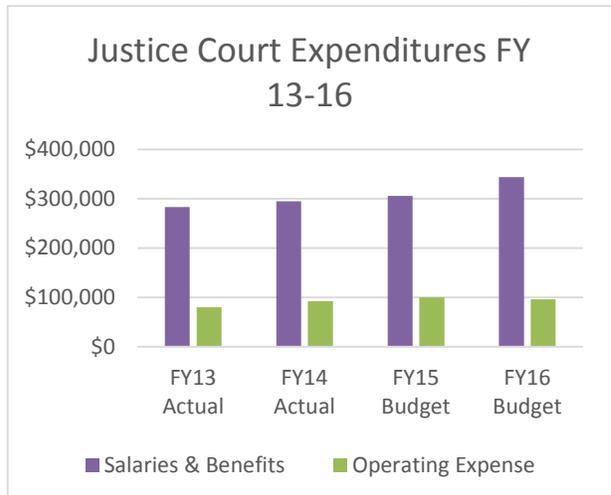
## Division: 104121 JUSTICE COURT

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$187,093	\$191,955	\$190,222	\$212,690	\$22,467	11.8%
611201	Overtime	\$5	\$43	\$0	\$300	\$300	100.0%
611501	Part-Time	\$30,307	\$24,227	\$31,532	\$27,848	-\$3,684	-11.7%
613101	F.I.C.A.	\$16,105	\$16,091	\$16,964	\$18,424	\$1,460	8.6%
613201	Utah Retirement Systems	\$26,089	\$27,509	\$29,564	\$32,533	\$2,969	10.0%
613301	Health Insurance	\$19,301	\$30,648	\$31,897	\$45,779	\$13,882	43.5%
613302	Dental Insurance	\$2,678	\$2,584	\$2,772	\$2,910	\$139	5.0%
613303	Life Insurance	\$0	\$147	\$770	\$0	-\$770	-100.0%
613304	Vision Insurance	\$249	\$342	\$338	\$547	\$209	61.8%
613401	Worker's Compensation	\$306	\$271	\$331	\$359	\$28	8.3%
613601	Long Term Disability	\$1,142	\$1,157	\$1,328	\$2,256	\$928	69.9%
613701	Employee Assistance Progr	\$108	\$75	\$72	\$72	\$0	0.0%
613801	Administration Fee	\$60	\$59	\$60	\$60	\$0	0.0%
614101	Clothing Allow - Ft	\$0	\$0	\$0	\$300	\$300	100.0%
<b>Operating Expenses</b>							
621101	Books & Subscriptions	\$582	\$561	\$710	\$725	\$15	2.1%
621201	Membership Dues	\$497	\$1,204	\$1,385	\$545	-\$840	-60.6%
621301	Training & Registration F	\$505	\$225	\$525	\$525	\$0	0.0%
623101	In-State Lodging	\$308	\$0	\$1,200	\$1,400	\$200	16.7%
623102	In-State Meals	\$368	\$27	\$533	\$794	\$261	49.0%
623103	In-State Transportation	\$0	\$0	\$150	\$150	\$0	0.0%
623104	In-State Mileage Reimburs	\$0	\$0	\$550	\$515	-\$35	-6.4%
624001	Office Supplies	\$5,773	\$6,416	\$5,500	\$4,500	-\$1,000	-18.2%
624004	Materials & Supplies	\$264	\$0	\$0	\$0	\$0	0.0%
631003	Insurance Fees	\$3,653	\$3,360	\$3,360	\$3,360	\$0	0.0%
631004	Bank Fees	\$4,940	\$3,884	\$6,080	\$5,900	-\$180	-3.0%
631006	Contracted Services	\$60,995	\$73,744	\$74,800	\$72,800	-\$2,000	-2.7%
645001	Special Department Allow	\$0	\$855	\$0	\$0	\$0	0.0%
661001	Miscellaneous Supplies	\$373	\$171	\$500	\$500	\$0	0.0%
662001	Miscellaneous Services	\$2,039	\$2,196	\$5,100	\$4,400	-\$700	-13.7%
<b>Total Justice Court</b>		<b>\$363,739</b>	<b>\$387,749</b>	<b>\$406,243</b>	<b>\$440,192</b>	<b>\$33,949</b>	<b>8.4%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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Functional Summary

Salaries & Benefits	\$283,443	\$295,108	\$305,850	\$344,078	\$38,228	12.5%
Operating Expense	\$80,296	\$92,642	\$100,393	\$96,114	-\$4,279	-4.3%
<b>Total Functional Summaries</b>	<b>\$363,739</b>	<b>\$387,749</b>	<b>\$406,243</b>	<b>\$440,192</b>	<b>\$33,949</b>	<b>8.4%</b>



**CITY MANAGER 10-4131**

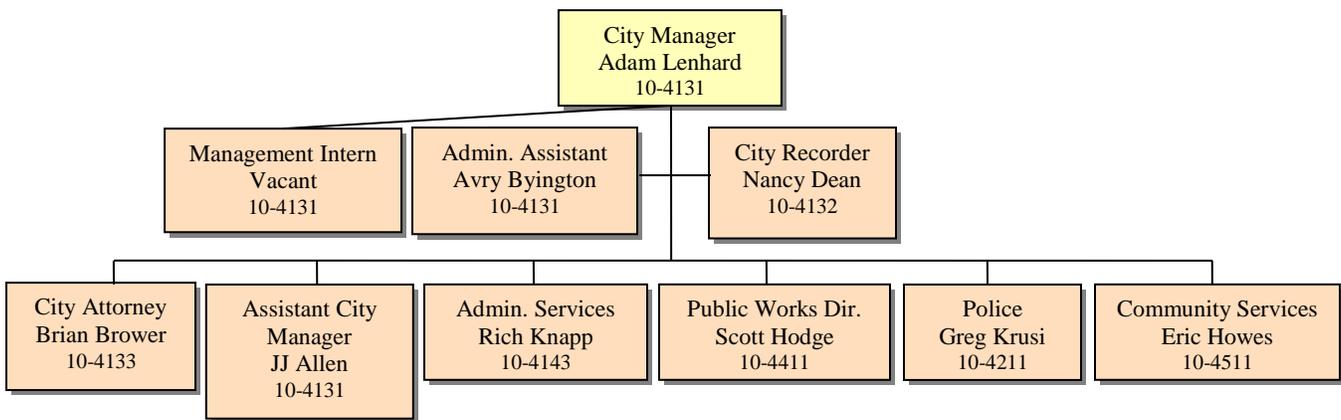
**Mission Statement**

*“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, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Executive				
City Manager	1	1	1	1
Assistant City Manager	-	1	1	1
Administrative Assistant (FT)	1	-	-	-
Administrative Assistant (PT)	1	1	1	1
Kiosk (PT)	3	-	-	-
Management Intern (200 total hours)	3	1	1	1
<b>Total General Fund Executive Personnel</b>	<b>9</b>	<b>4</b>	<b>4</b>	<b>4</b>

\*\*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**

No significant changes for fiscal year 2016.

*Performance and Delivery Goals*

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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	FY16 % Proj.
EE2.Di	Rail Stop Development	Facilitate groundbreaking and vertical construction.	100%
LG1.Ai	2016 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	Formalize recommendations of Sustainability Task Force. Solicit Council support and amend necessary policies relative to full funding, merit matrix, etc.	100%
EE2.Bi	Downtown Redevelopment	Pursue downtown redevelopment and identify potential partners for DBH property.	100%

*Fiscal Year 2014-2015 Accomplishments*

- Provided City Council with a balanced fiscal year 2016 budget without raising current tax rates or using fund balance to pay for operations
- Gauged public opinion and obtained voter approval for PARAT tax as a revenue source.
- Creation of Sustainability Task Force
- Implementation of new goals and priorities task list at 2016 kickoff meeting

## Division: 104131 CITY MANAGER

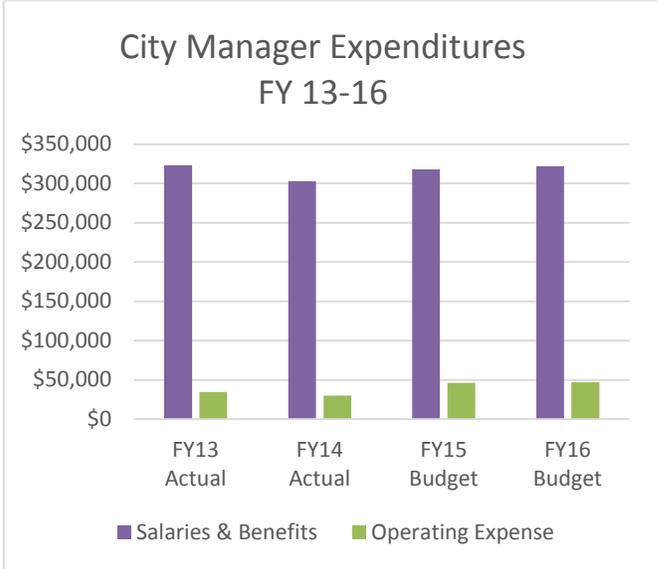
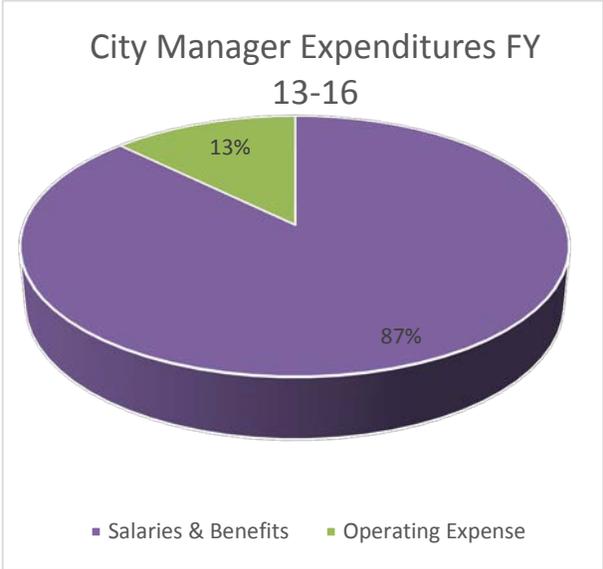
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$199,862	\$212,071	\$219,535	\$222,757	\$3,222	1.5%
611501 Part-Time	\$34,698	\$303	\$0	\$0	\$0	0.0%
613101 F.I.C.A.	\$18,157	\$16,520	\$16,571	\$16,799	\$228	1.4%
613201 Utah Retirement Systems	\$31,390	\$36,083	\$39,869	\$40,464	\$595	1.5%
613301 Health Insurance	\$22,174	\$20,744	\$22,708	\$24,485	\$1,777	7.8%
613302 Dental Insurance	\$1,978	\$1,947	\$2,086	\$2,188	\$102	4.9%
613303 Life Insurance	\$0	\$220	\$385	\$192	-\$192	-50.0%
613304 Vision Insurance	\$85	\$127	\$123	\$359	\$235	190.7%
613401 Worker's Compensation	\$3,022	\$2,624	\$3,242	\$3,290	\$48	1.5%
613601 Long Term Disability	\$1,248	\$1,606	\$2,705	\$1,128	-\$1,577	-58.3%
613701 Employee Assistance Progr	\$36	\$36	\$36	\$36	\$0	0.0%
613801 Administration Fee	\$683	\$685	\$665	\$65	-\$600	-90.2%
614101 Clothing Allow - Ft	\$0	\$0	\$0	\$120	\$120	100.0%
614201 Car Allowance	\$9,960	\$9,960	\$9,960	\$9,960	\$0	0.0%
<b>Operating Expenses</b>						
621101 Books & Subscriptions	\$159	\$0	\$150	\$150	\$0	0.0%
621201 Membership Dues	\$1,583	\$1,718	\$2,100	\$1,900	-\$200	-9.5%
621301 Training & Registration F	\$3,060	\$1,325	\$2,270	\$2,270	\$0	0.0%
623101 In-State Lodging	\$696	\$739	\$800	\$800	\$0	0.0%
623102 In-State Meals	\$368	\$368	\$368	\$368	\$0	0.0%
623103 In-State Transportation	\$184	\$263	\$270	\$270	\$0	0.0%
623501 Out-Of-State Lodging	\$1,762	\$2,545	\$2,000	\$2,000	\$0	0.0%
623502 Out-Of-State Meals	\$710	\$710	\$510	\$510	\$0	0.0%
623503 Out-Of-State Transport	\$450	\$706	\$1,000	\$650	-\$350	-35.0%
623505 Out-Of-State Misc.	\$113	\$198	\$200	\$200	\$0	0.0%
624003 Small Office Equipment	\$650	\$0	\$0	\$0	\$0	0.0%
624005 Copying / Printing	\$0	\$0	\$300	\$300	\$0	0.0%
624006 Postage / Mailing	\$0	\$0	\$300	\$300	\$0	0.0%
624102 Sales Tax Paid	\$0	\$284	\$0	\$0	\$0	0.0%
631003 Insurance Fees	\$3,411	\$3,138	\$3,138	\$3,138	\$0	0.0%
631006 Contracted Services	\$1,000	\$4,530	\$15,000	\$15,000	\$0	0.0%
645001 Special Department Allow	\$5,360	\$5,740	\$7,150	\$8,550	\$1,400	19.6%
661001 Miscellaneous Supplies	\$385	\$18	\$500	\$500	\$0	0.0%
663001 Contingency Fund	\$14,611	\$7,564	\$10,000	\$10,000	\$0	0.0%
<b>Total City Manager</b>	<b>\$357,794</b>	<b>\$332,774</b>	<b>\$363,941</b>	<b>\$368,750</b>	<b>\$4,809</b>	<b>1.3%</b>

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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Functional Summary

Salaries & Benefits	\$323,293	\$302,927	\$317,885	\$321,844	\$3,959	1.2%
Operating Expense	\$34,501	\$29,847	\$46,056	\$46,906	\$850	1.8%
<b>Total Functional Summaries</b>	<b>\$357,794</b>	<b>\$332,774</b>	<b>\$363,941</b>	<b>\$368,750</b>	<b>\$4,809</b>	<b>1.3%</b>





**CITY RECORDER 10-4132**

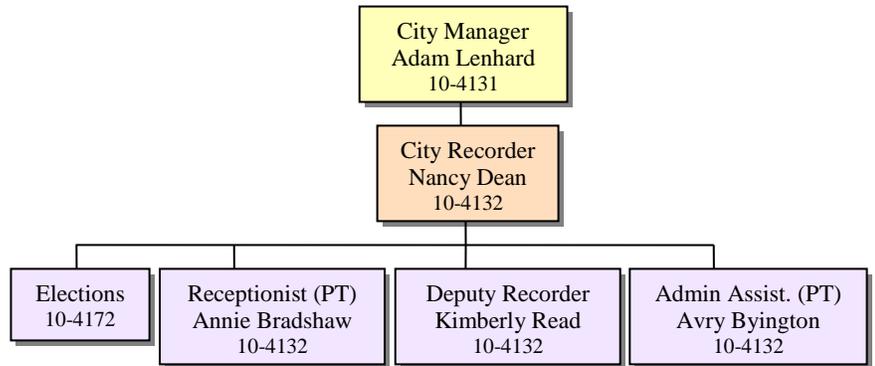
**Mission Statement**

*“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, 2015



**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).

**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
City Recorder				
City Recorder	1	1	1	1
Deputy City Recorder	1	1	1	1
Administrative Assistants (Part-time)	-	-	3	2
<b>Total General Fund City Recorder Personnel</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>5</b>

\*\*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**

No significant staffing or expenditure changes budgeted for fiscal year 2016.

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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.	50%	100%
LG5.Ai	Utah Municipal Clerks Association	City Recorder to contribute to the Utah Municipal Clerks Association as Past President	100%	100%
LG4.Ai	Deputy Recorder	Deputy Recorder to maintain and advance levels of certification.	100%	100%
-	Email Record Policy	City Recorder to develop and email record policy	0%	100%
-	Records Request Policy	City Recorder to develop a policy for handling records requests	0%	100%

*New Service Initiatives*

Goal #	Description	Deliverable	FY16 % Proj.
-	PARAT Tax Ballot Proposition Election	City Recorder will work with the Davis County Clerk to refer to the PARAT Tax Ballot Proposition Question to Voters.	100%

**Fiscal Year 2014-2015 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 continued to provide services as 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.

*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 on multiple UMCA committees.
- City Recorder conducted the municipal election and coordinated the transition for three new members of the legislative body.
- 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.

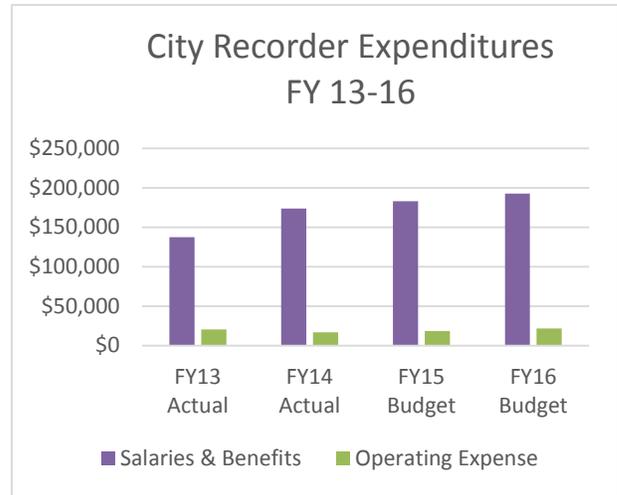
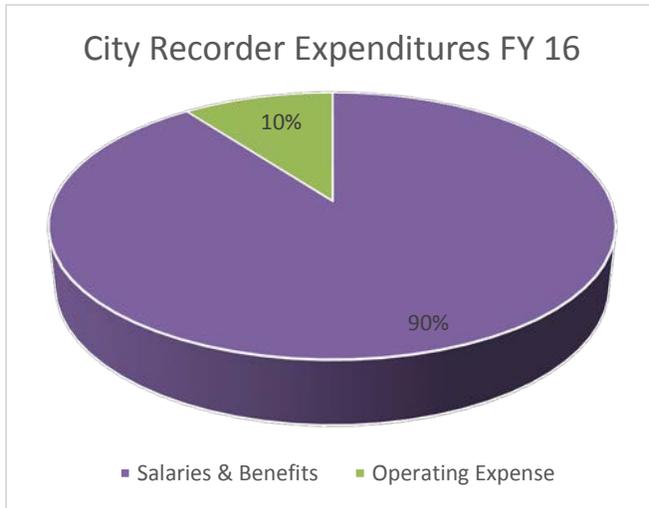
**Division: 104132 CITY RECORDER**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$99,822	\$104,938	\$104,114	\$108,439	\$4,325	4.2%
611201	Overtime	\$184	\$217	\$1,080	\$1,012	-\$68	-6.3%
611501	Part-Time	\$0	\$26,043	\$32,168	\$35,541	\$3,373	10.5%
613101	F.I.C.A.	\$7,346	\$9,924	\$10,508	\$11,092	\$584	5.6%
613201	Utah Retirement Systems	\$15,878	\$18,056	\$19,211	\$19,992	\$780	4.1%
613301	Health Insurance	\$11,080	\$10,979	\$11,644	\$12,243	\$598	5.1%
613302	Dental Insurance	\$1,978	\$1,947	\$2,086	\$2,188	\$102	4.9%
613303	Life Insurance	\$0	\$147	\$385	\$0	-\$385	-100.0%
613304	Vision Insurance	\$171	\$249	\$249	\$403	\$154	61.8%
613401	Worker's Compensation	\$142	\$166	\$202	\$213	\$11	5.7%
613601	Long Term Disability	\$960	\$1,084	\$1,290	\$1,128	-\$162	-12.5%
613701	Employee Assistance Progr	\$72	\$72	\$72	\$72	\$0	0.0%
613801	Administration Fee	\$59	\$60	\$60	\$60	\$0	0.0%
614101	Clothing Allow - Ft	\$0	\$0	\$0	\$240	\$240	100.0%
<b>Operating Expenses</b>							
621101	Books & Subscriptions	\$528	\$511	\$400	\$400	\$0	0.0%
621201	Membership Dues	\$900	\$946	\$1,005	\$1,005	\$0	0.0%
621301	Training & Registration F	\$584	\$780	\$2,545	\$1,650	-\$895	-35.2%
622101	Public Notices	\$9,469	\$6,073	\$4,000	\$8,000	\$4,000	100.0%
623101	In-State Lodging	\$0	\$474	\$0	\$0	\$0	0.0%
623102	In-State Meals	\$0	\$276	\$90	\$0	-\$90	-100.0%
623103	In-State Transportation	\$0	\$105	\$0	\$0	\$0	0.0%
623104	In-State Mileage Reimburs	\$0	\$0	\$80	\$0	-\$80	-100.0%
624001	Office Supplies	\$2,874	\$2,165	\$3,000	\$3,500	\$500	16.7%
624005	Copying / Printing	\$0	\$191	\$0	\$0	\$0	0.0%
624006	Postage / Mailing	\$26	\$12	\$100	\$100	\$0	0.0%
631003	Insurance Fees	\$1,474	\$1,477	\$1,477	\$1,477	\$0	0.0%
631006	Contracted Services	\$4,588	\$3,658	\$5,850	\$5,850	\$0	0.0%
661001	Miscellaneous Supplies	\$0	\$153	\$0	\$0	\$0	0.0%
<b>Total City Recorder</b>		<b>\$158,133</b>	<b>\$190,703</b>	<b>\$201,616</b>	<b>\$214,604</b>	<b>\$12,988</b>	<b>6.4%</b>

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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Functional Summary

Salaries & Benefits	\$137,691	\$173,882	\$183,069	\$192,622	\$9,553	5.2%
Operating Expense	\$20,442	\$16,821	\$18,547	\$21,982	\$3,435	18.5%
<b>Total Functional Summaries</b>	<b>\$158,133</b>	<b>\$190,703</b>	<b>\$201,616</b>	<b>\$214,604</b>	<b>\$12,988</b>	<b>6.4%</b>



**LEGAL 10-4133**

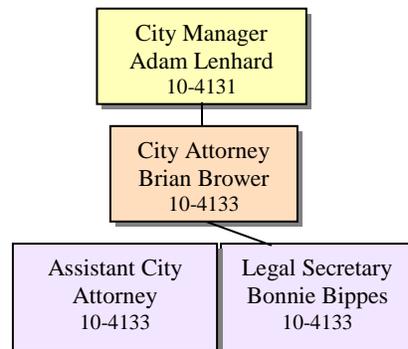
**Mission Statement**

*“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, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Legal				
City Attorney	1	1	1	1
Assistant City Attorney	0	0	0	1
Legal Secretary	1	1	1	1
<b>Total General Fund Legal Personnel</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

\*\*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 position of Assistant City Attorney was added this budget season.

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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 2014-2015 Accomplishments**

- Successfully represented the City’s interests in defending claims by reducing the number of pending litigation matters down to a single civil lawsuit against the City.
- The City Attorney served on the Victims’ Rights Committee for the State’s Second Judicial District (Weber, Morgan, and Davis Counties).



Division: 104133 LEGAL

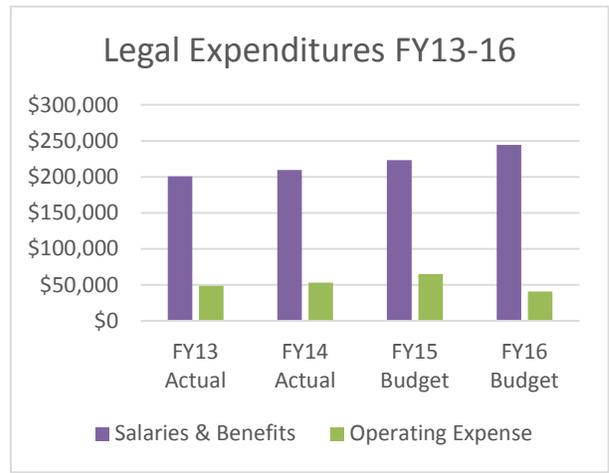
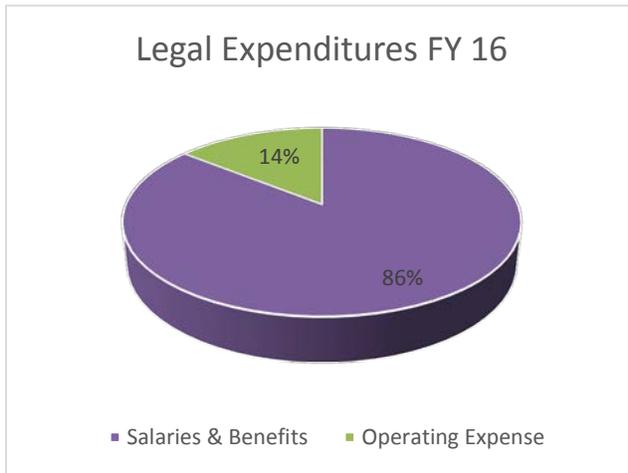
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$141,872	\$146,010	\$153,312	\$167,407	\$14,096	9.2%
613101 F.I.C.A.	\$10,534	\$11,055	\$11,116	\$12,807	\$1,690	15.2%
613201 Utah Retirement Systems	\$22,492	\$24,952	\$26,503	\$30,578	\$4,075	15.4%
613301 Health Insurance	\$17,509	\$19,205	\$23,036	\$24,485	\$1,449	6.3%
613302 Dental Insurance	\$1,666	\$1,611	\$1,729	\$2,188	\$459	26.5%
613303 Life Insurance	\$0	\$95	\$385	\$192	-\$192	-50.0%
613304 Vision Insurance	\$249	\$249	\$249	\$518	\$269	108.1%
613401 Worker's Compensation	\$200	\$180	\$214	\$247	\$33	15.4%
613601 Long Term Disability	\$1,242	\$1,107	\$1,798	\$1,128	-\$670	-37.3%
613701 Employee Assistance Progr	\$72	\$72	\$72	\$72	\$0	0.0%
613801 Administration Fee	\$30	\$30	\$30	\$60	\$30	100.0%
614101 Clothing Allow - Ft	\$0	\$0	\$0	\$120	\$120	100.0%
614201 Car Allowance	\$4,800	\$4,800	\$4,800	\$4,800	\$0	0.0%
<b>Operating Expenses</b>						
621101 Books & Subscriptions	\$1,468	\$1,540	\$1,503	\$3,355	\$1,852	123.2%
621201 Membership Dues	\$1,464	\$0	\$1,555	\$1,710	\$155	10.0%
621301 Training & Registration F	\$249	\$842	\$950	\$650	-\$300	-31.6%
623101 In-State Lodging	\$495	\$1,690	\$600	\$1,700	\$1,100	183.3%
623102 In-State Meals	\$373	\$184	\$276	\$828	\$552	200.0%
623103 In-State Transportation	\$100	\$133	\$150	\$150	\$0	0.0%
623104 In-State Mileage Reimburs	\$0	\$131	\$150	\$625	\$475	316.7%
623501 Out-Of-State Lodging	\$318	\$0	\$1,200	\$0	-\$1,200	-100.0%
623502 Out-Of-State Meals	\$0	\$355	\$426	\$0	-\$426	-100.0%
623503 Out-Of-State Transport	\$0	\$280	\$500	\$0	-\$500	-100.0%
623505 Out-Of-State Misc.	\$0	\$0	\$150	\$0	-\$150	-100.0%
624001 Office Supplies	\$1,116	\$1,017	\$1,750	\$1,750	\$0	0.0%
631003 Insurance Fees	\$2,522	\$2,527	\$2,527	\$2,527	\$0	0.0%
631006 Contracted Services	\$3,046	\$3,490	\$3,750	\$3,750	\$0	0.0%
631008 Contract Prosecutor	\$33,000	\$34,000	\$34,000	\$8,000	-\$26,000	-76.5%
631009 Outside Legal Counsel	\$4,337	\$6,507	\$15,000	\$15,000	\$0	0.0%
645001 Special Department Allow	\$121	\$228	\$500	\$500	\$0	0.0%
661001 Miscellaneous Supplies	\$60	\$304	\$250	\$250	\$0	0.0%
<b>Total Legal</b>	<b>\$249,336</b>	<b>\$262,593</b>	<b>\$288,481</b>	<b>\$285,398</b>	<b>-\$3,083</b>	<b>-1.1%</b>

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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Salaries & Benefits	\$200,667	\$209,365	\$223,244	\$244,603	\$21,359	9.6%
Operating Expense	\$48,669	\$53,228	\$65,237	\$40,795	-\$24,442	-37.5%
	<b>\$249,336</b>	<b>\$262,593</b>	<b>\$288,481</b>	<b>\$285,398</b>	<b>-\$3,083</b>	<b>-1.1%</b>



## 162 General Government



Division: 104151 INTERDEPARTMENTAL SERVICE

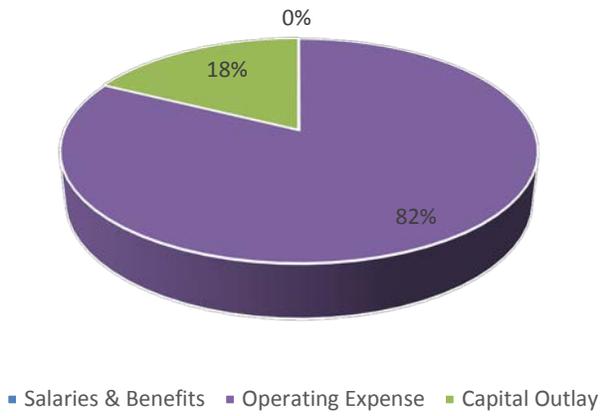
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$0	\$11,200	\$0	\$0	\$0	0.0%
611501 Part-Time	\$0	\$1,250	\$0	\$0	\$0	0.0%
613101 F.I.C.A.	\$0	\$908	\$0	\$0	\$0	0.0%
613201 Utah Retirement Systems	\$0	\$193	\$0	\$0	\$0	0.0%
613401 Worker's Compensation	\$0	\$127	\$0	\$0	\$0	0.0%
<b>Operating Expenses</b>						
624001 Office Supplies	-\$1,378	\$0	\$0	\$0	\$0	0.0%
624006 Postage / Mailing	\$12,376	\$13,958	\$18,250	\$18,175	-\$75	-0.4%
624206 Wireless Communications	\$3,513	\$931	\$52,000	\$41,124	-\$10,876	-20.9%
627001 Electric	\$425,560	\$443,188	\$511,500	\$450,000	-\$61,500	-12.0%
627002 Questar	\$111,852	\$130,440	\$138,600	\$136,800	-\$1,800	-1.3%
627003 City Utilities	\$0	\$92,399	\$92,400	\$92,400	\$0	0.0%
628001 City Cell Phones	\$41,916	\$15,304	\$0	\$0	\$0	0.0%
628004 800 Mhrtz	\$19,923	\$20,173	\$24,000	\$24,000	\$0	0.0%
631003 Insurance Fees	\$56,000	\$30,564	\$30,564	\$30,564	\$0	0.0%
631006 Contracted Services	\$0	\$0	\$0	\$40,000	\$40,000	100.0%
663001 Contingency Fund	\$0	\$0	\$82,347	\$100,000	\$17,653	21.4%
<b>Capital Outlay</b>						
674003 Vehicle Replacement	\$236,000	\$175,000	\$195,000	\$200,000	\$5,000	2.6%
<b>Total Interdepartmental Service</b>	<b>\$905,762</b>	<b>\$935,634</b>	<b>\$1,144,661</b>	<b>\$1,133,063</b>	<b>-\$11,598</b>	<b>-1.0%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>						
Salaries & Benefits	\$0	\$13,678	\$0	\$0	\$0	0.0%
Operating Expense	\$669,762	\$746,957	\$949,661	\$933,063	-\$16,598	-1.7%
Capital Outlay	\$236,000	\$175,000	\$195,000	\$200,000	\$5,000	0.0%
<b>Total Functional Summaries</b>	<b>\$905,762</b>	<b>\$935,634</b>	<b>\$1,144,661</b>	<b>\$1,133,063</b>	<b>-\$11,598</b>	<b>-1.0%</b>

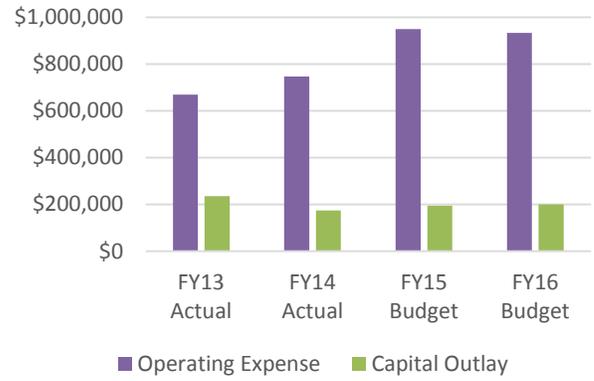
**Significant Expenditure and Staffing Changes**

Contract fees for internet were renegotiated at a lower rate. Less funds were budgeted for Electric as the decorations for city lights were made into a capital project under another category.

Interdepartmental Service FY 16

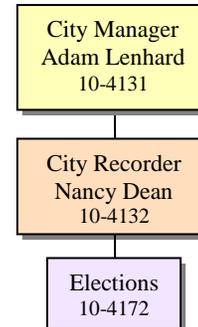


Interdepartmental Service FY13-16



**ELECTIONS 10-4172**

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 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 2016 being an election year, so the entire election budget increased since there are anticipated costs associated with an election, but no significant increases election year over election year.

**Division: 104172 ELECTIONS**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Operating Expenses</b>							
621301	Training & Registration F	\$0	\$0	\$400	\$0	-\$400	-100.0%
622101	Public Notices	\$332	\$2,118	\$2,400	\$3,200	\$800	33.3%
624001	Office Supplies	\$40	\$321	\$0	\$500	\$500	100.0%
624004	Materials & Supplies	\$0	\$591	\$0	\$1,850	\$1,850	100.0%
624006	Postage / Mailing	\$0	\$98	\$0	\$100	\$100	100.0%
631006	Contracted Services	\$0	\$16,906	\$3,000	\$24,000	\$21,000	700.0%
	<b>Total Elections</b>	<b>\$372</b>	<b>\$20,035</b>	<b>\$5,800</b>	<b>\$29,650</b>	<b>\$23,850</b>	<b>411.2%</b>

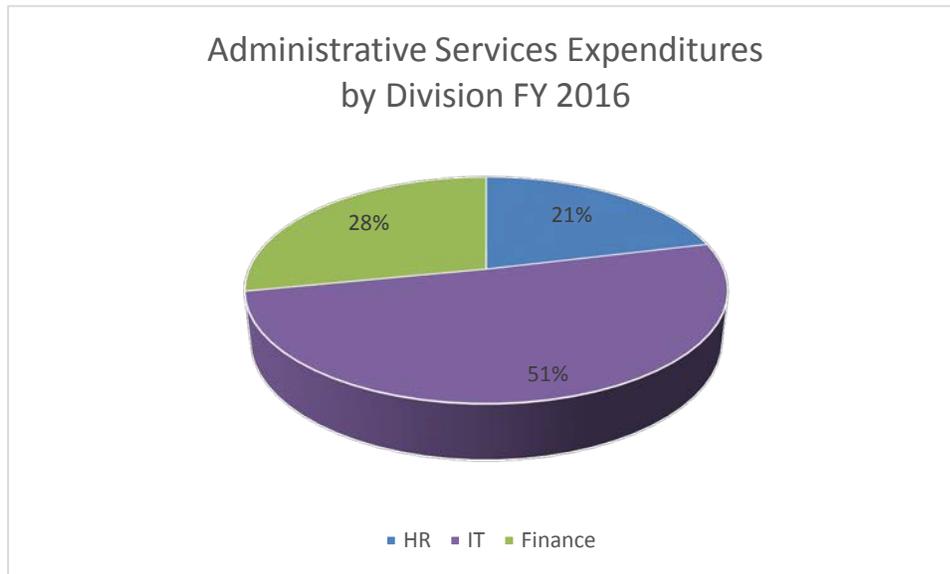


The Administrative Services expenditures make up 8% of the Total General Fund Budget with \$1,361,465 in expenditures and is made up by the following divisions:

- 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Variance From FY15	% Inc/ (Dec)
<b>ADMINISTRATIVE SERVICES</b>									
4100	4140	4141	HUMAN RESOURCES	\$239,553	\$260,492	\$293,010	\$288,620	(\$4,390)	1.5%
		4142	INFORMATION TECHNOLOGIES	\$685,893	\$571,523	\$617,275	\$690,068	\$72,793	11.8%
		4143	FINANCE	\$527,347	\$518,616	\$448,369	\$382,777	(\$65,592)	(14.6%)
<b>TOTAL ADMIN. SERVICES EXPENDITURES</b>				<b>\$1,452,793</b>	<b>\$1,350,631</b>	<b>\$1,358,654</b>	<b>\$1,361,465</b>	<b>(\$2,811)</b>	<b>(.2%)</b>



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, if interesting, 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.”*

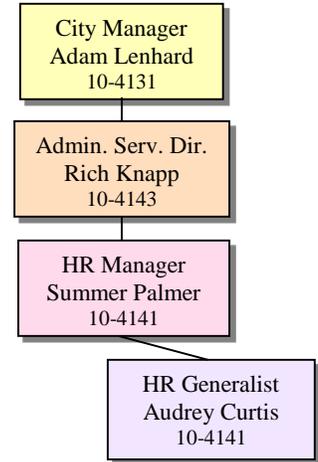
**Division Purpose**

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

**Key Workload Indicators**

- Provide coaching and support for supervisors dealing with personnel issues (e.g., recruiting, training, performance or behavior issues, department organization, job descriptions)
- 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 100 full time and 250 part time employees.
- Process new hires into the City (100+ in fiscal year 2014).
- Organize annual benefits fair, annual open benefits enrollment, monthly employee meetings.

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Human Resources				
Human Resource Manager	1	1	1	1
HR Generalist	1	1	1	1
Human Resource Technician (PT)	0	0	0	0
Total General Fund Human Resources 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**

Unemployment expenditures decreased by 50% due to anticipated decreased payouts. Employee incentive awards have increased by almost 30% as we anticipate the program to grow in popularity. Also, the advertisements budget for job openings was increased as we seek the help of online recruitment services.

**Performance Delivery Goals**  
*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % Comp.
LG4.Ai.	Recruitment	Fill vacant positions in a timely manner and maintain quality hiring practices.	100%	100%
LG4.Ai.	Training	Conduct an orientation training for supervisors to review performance management, legal requirements, recruitment procedures, 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%

*New Service Initiatives*

Goal #	Description	Deliverable	FY16 % Proj.
LG4.Ai.	New Hires	Develop an improved orientation process for new employees.	100%
LG4.Ai.	Policy Updates	Continue to update Policy and Procedure Manual	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 2015-2016 Accomplishments**

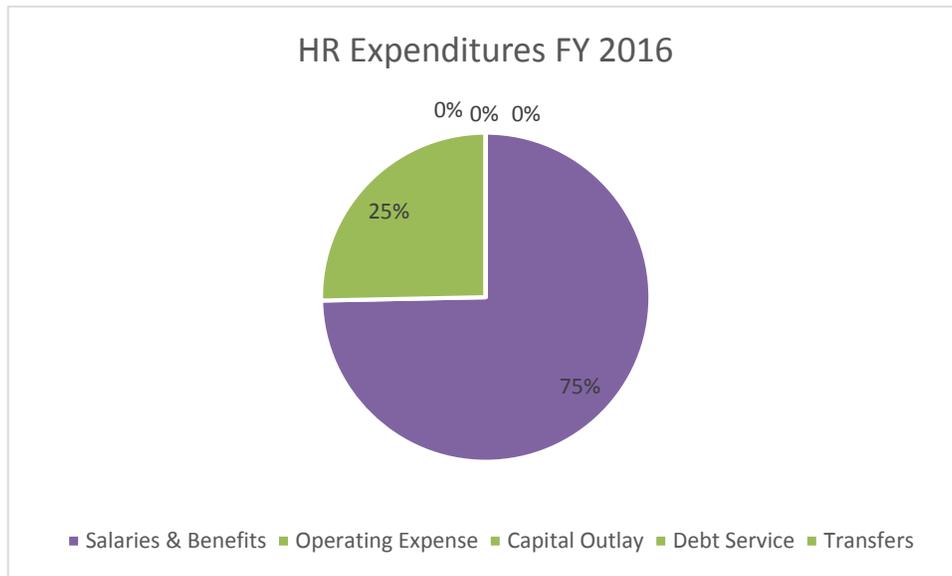
- Implemented a robust Performance Management System, including on-line performance evaluation system.
- Conducted an annual salary survey and implemented market adjustment process.
- Processed market and merit increases for the organization
- Introduced on-line recruitment system and trained supervisors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

## HUMAN RESOURCES 10-4141

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec	
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$129,917	\$134,344	\$133,607	\$136,184	\$2,577	1.9%
613101	F.I.C.A.	\$9,515	\$9,542	\$10,221	\$10,418	\$197	1.9%
613201	Utah Retirement Systems	\$20,593	\$22,964	\$24,286	\$24,759	\$473	1.9%
613301	Health Insurance	\$13,196	\$20,705	\$22,128	\$24,485	\$2,358	10.7%
613302	Dental Insurance	\$1,978	\$1,947	\$2,086	\$2,188	\$102	4.9%
613303	Life Insurance	\$0	\$149	\$385	\$385	\$0	0.0%
613304	Vision Insurance	\$40	\$320	\$320	\$518	\$198	61.9%
613401	Worker's Compensation	\$297	\$1,866	\$196	\$200	\$4	2.0%
613501	Unemployment	\$9,939	\$11,671	\$30,000	\$15,000	-\$15,000	-50.0%
613601	Long Term Disability	\$1,157	\$1,106	\$1,648	\$1,128	-\$520	-31.5%
613701	Employee Assistance Progr	\$72	\$72	\$72	\$72	\$0	0.0%
613801	Administration Fee	\$1,263	\$169	\$1,271	\$71	-\$1,200	-94.4%
614101	Clothing Allow - Ft	\$0	\$0	\$0	\$120	\$120	
<b>Operating Expenses</b>							
621101	Books & Subscriptions	\$615	\$1,025	\$500	\$1,500	\$1,000	200.0%
621201	Membership Dues	\$679	\$300	\$1,810	\$1,810	\$0	0.0%
621301	Training & Registration F	\$3,008	\$3,090	\$4,700	\$4,500	-\$200	-4.3%
621401	Educational Reimbursement	\$13,536	\$11,840	\$16,000	\$16,000	\$0	0.0%
622301	Job Advertisements	\$9,172	\$9,195	\$6,000	\$12,000	\$6,000	100.0%
623102	In-State Meals	\$0	\$44	\$100	\$100	\$0	0.0%
623103	In-State Transportation	\$0	\$118	\$0	\$0	\$0	
623104	In-State Mileage Reimburs	\$0	\$120	\$200	\$200	\$0	0.0%
624001	Office Supplies	\$523	\$663	\$600	\$600	\$0	0.0%
624004	Materials & Supplies	\$171	\$369	\$300	\$300	\$0	0.0%
624005	Copying / Printing	\$274	\$0	\$400	\$400	\$0	0.0%
624006	Postage / Mailing	\$394	\$591	\$200	\$200	\$0	0.0%
631003	Insurance Fees	\$3,764	\$2,781	\$2,781	\$2,781	\$0	0.0%
631006	Contracted Services	\$9,287	\$7,872	\$15,000	\$12,000	-\$3,000	-20.0%
645001	Special Department Allow	\$5,003	\$5,468	\$6,300	\$6,000	-\$300	-4.8%
645003	Employee Incentive Awards	\$0	\$5,306	\$10,200	\$13,000	\$2,800	27.5%
661001	Miscellaneous Supplies	\$769	\$1,475	\$0	\$0	\$0	
662001	Miscellaneous Services	\$1,082	\$1,103	\$1,700	\$1,700	\$0	0.0%
<b>Capital Outlay</b>							
675002	Professional Services	\$3,307	\$4,277	\$0	\$0	\$0	
	<b>TOTAL HUMAN RESOURCES</b>	<b>\$239,553</b>	<b>\$260,492</b>	<b>\$293,010</b>	<b>\$288,620</b>	<b>-\$4,390</b>	<b>-1.5%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>						
Salaries & Benefits	\$187,969	\$204,854	\$226,219	\$215,529	-\$10,690	-4.7%
Operating Expense	\$48,277	\$51,361	\$66,791	\$73,091	\$6,300	9.4%
Capital Outlay	\$3,307	\$4,277	\$0	\$0	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$239,553</b>	<b>\$260,492</b>	<b>\$293,010</b>	<b>\$288,620</b>	<b>-\$4,390</b>	<b>-1.5%</b>

Payroll continues to be the largest expenditure for HR, but no significant changes in the distribution of expenditures for the budgeted year or over time is notable.



**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.”*

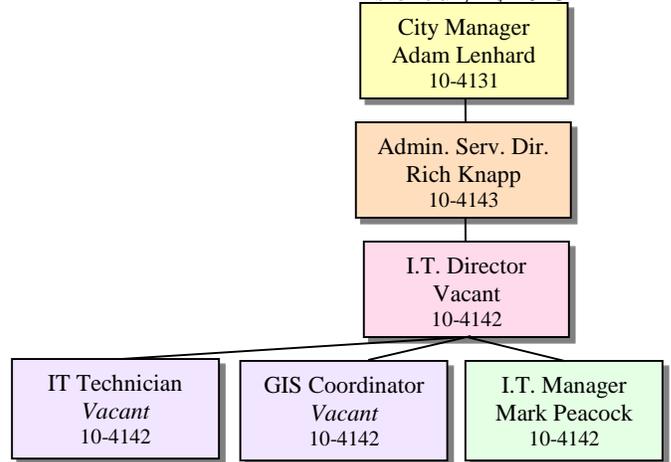
**Division Purpose**

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, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Information Technology				
I.T. Director	1	1	1	1
I.T. Manager	1	1	1	1
GIS Coordinator	0	1	.5	.5
I.T. Technician	0	0	0	1
Total General Fund Information Technology Personnel	2	3	2.5	2.5

\*\*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**

This budget approves an entry level IT technician.

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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%
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*New Service Initiatives*

Goal #	Description	Deliverable	FY16 % Proj.
LG2.Ai	Network	Add longer term backup	100%
LG2.Ai	Software	Remote Session	100%
LG2.Ai	Hardware	Upgrade Council Audio System	100%
LG2.Ai	Equipment Purchases	Move to new document imaging solution	100%

***Fiscal Year 2014-2015 Accomplishments***

- Improved accessibility of City website.
- Data migration from CLASS to eTrak.
- Dual monitor deployment
- New web and email filter installed.
- Credit card processing in Court.
- Freed up network storage to delay upgrade.
- Added significant amount of utility data to GIS.

## INFORMATION TECHNOLOGIES 10-4142

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec	
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$195,563	\$137,453	\$160,337	\$126,541	-\$33,796	-21.1%
611501	Part-Time	\$0	\$225	\$3,488	\$0	-\$3,488	-100.0%
613101	F.I.C.A.	\$14,384	\$10,421	\$12,533	\$9,680	-\$2,852	-22.8%
613201	Utah Retirement Systems	\$31,078	\$21,552	\$29,341	\$21,666	-\$7,674	-26.2%
613301	Health Insurance	\$24,960	\$13,966	\$23,289	\$24,485	\$1,197	5.1%
613302	Dental Insurance	\$2,346	\$1,253	\$2,086	\$2,188	\$102	4.9%
613303	Life Insurance	\$0	\$469	\$385	\$385	\$0	0.0%
613304	Vision Insurance	\$224	\$206	\$320	\$403	\$83	25.9%
613401	Worker's Compensation	\$2,898	\$1,645	\$2,438	\$1,878	-\$561	-23.0%
613601	Long Term Disability	\$1,673	\$1,058	\$1,990	\$1,128	-\$862	-43.3%
613701	Employee Assistance Progr	\$96	\$54	\$72	\$36	-\$36	-50.0%
613801	Administration Fee	\$59	\$11	\$30	\$65	\$35	118.0%
614101	Clothing Allow - Ft	\$0	\$0	\$0	\$120	\$120	
<b>Operating Expenses</b>							
621101	Books & Subscriptions	\$0	\$0	\$260	\$300	\$40	15.4%
621301	Training & Registration F	\$976	\$6,693	\$1,000	\$4,000	\$3,000	300.0%
623102	In-State Meals	\$27	\$44	\$0	\$0	\$0	
623501	Out-Of-State Lodging	\$1,683	\$0	\$0	\$0	\$0	
623502	Out-Of-State Meals	\$336	\$0	\$0	\$200	\$200	
623503	Out-Of-State Transport	\$672	\$88	\$0	\$200	\$200	
623504	Out-Of-State Mileage	\$0	\$0	\$0	\$500	\$500	
624001	Office Supplies	\$562	\$118	\$900	\$900	\$0	0.0%
624005	Copying / Printing	\$25,147	\$24,498	\$28,000	\$0	-\$28,000	-100.0%
624201	Software	\$4,172	\$19,114	\$29,500	\$14,700	-\$14,800	-50.2%
624202	Hardware	\$12,914	\$11,025	\$2,000	\$10,000	\$8,000	400.0%
624203	Web	\$682	\$12,233	\$3,500	\$8,000	\$4,500	128.6%
624204	Annual Maint. & Support	\$154,218	\$150,435	\$165,345	\$194,931	\$29,586	17.9%
624205	Misc. Comp Expenses & Sup	\$2,411	\$1,445	\$3,250	\$0	-\$3,250	-100.0%
624206	Wireless Communications	\$3,987	\$3,496	\$1,800	\$0	-\$1,800	-100.0%
625001	Equip. Maint. & Supplies	\$1,672	\$2,251	\$1,750	\$29,750	\$28,000	1600.0%
625002	Equipment Purchases	\$528	\$2,988	\$79,500	\$28,000	-\$51,500	-64.8%
625204	Fleet Lease	\$0	\$1,697	\$1,697	\$2,363	\$666	39.2%
625502	Minor Equipment & Tools	\$0	\$0	\$0	\$16,500	\$16,500	
626001	Building Maintenance	\$179	\$0	\$0	\$0	\$0	
628001	City Cell Phones	\$278	\$16,402	\$0	\$0	\$0	
628002	Landlines	\$33,114	\$42,879	\$42,700	\$33,083	-\$9,617	-22.5%
628003	Pagers	\$2,997	\$6,864	\$0	\$0	\$0	
631003	Insurance Fees	\$4,571	\$4,765	\$4,765	\$4,765	\$0	0.0%
631004	Bank Fees	\$249	\$5,751	\$0	\$0	\$0	
631006	Contracted Services	\$830	\$18,864	\$5,000	\$10,000	\$5,000	100.0%
645001	Special Department Allow	\$205	\$141	\$0	\$300	\$300	
661001	Miscellaneous Supplies	\$1,032	\$618	\$0	\$0	\$0	
663001	Contingency Fund	\$0	\$0	\$4,000	\$0	-\$4,000	-100.0%

**Capital Outlay**

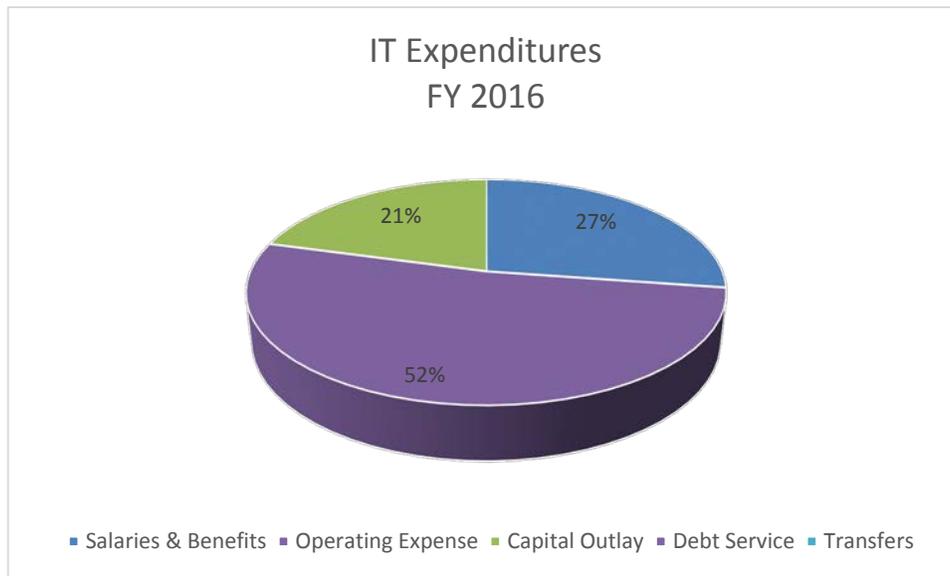
673001	Capital Projects	\$17,627	\$0	\$0	\$0	\$0	
674001	Machinery & Equipment	\$26,791	\$2,677	\$5,000	\$143,000	\$138,000	2760.0%
674002	Equipment Replacements	\$113,334	\$42,372	\$1,000	\$0	-\$1,000	-100.0%
675002	Professional Services	\$1,422	\$5,750	\$0	\$0	\$0	
<b>Total Information Technology</b>		<b>\$685,893</b>	<b>\$571,523</b>	<b>\$617,275</b>	<b>\$690,068</b>	<b>\$72,793</b>	<b>11.8%</b>

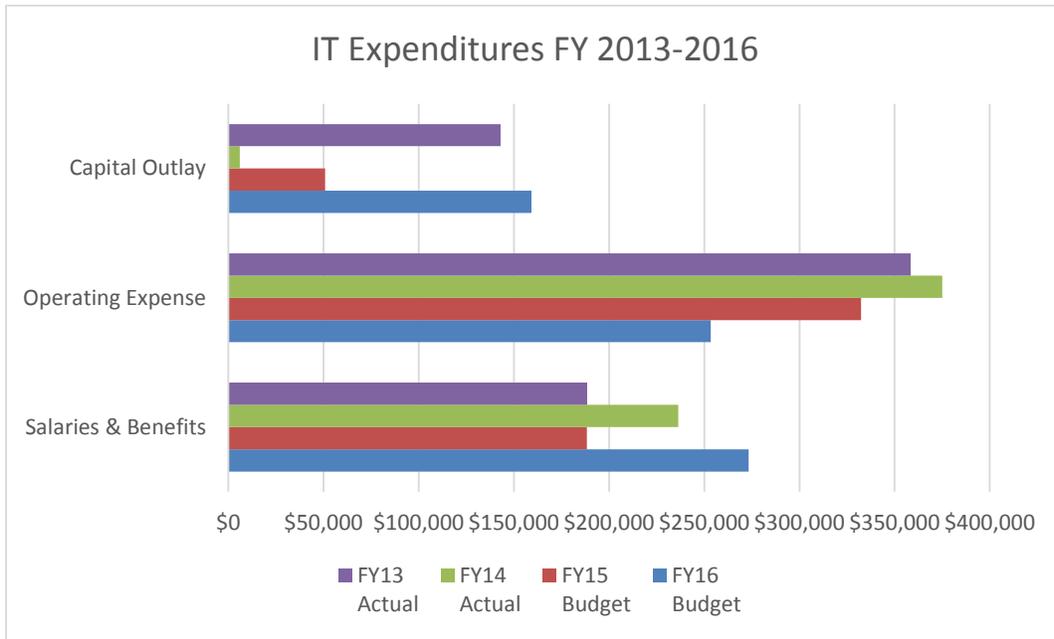
FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/Dec
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**Functional Summary**

Salaries & Benefits	\$273,280	\$188,314	\$236,308	\$188,576	-\$47,732	-20.2%
Operating Expense	\$253,441	\$332,410	\$374,967	\$358,492	-\$16,475	-4.4%
Capital Outlay	\$159,173	\$50,799	\$6,000	\$143,000	\$137,000	2283.3%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$685,893</b>	<b>\$571,523</b>	<b>\$617,275</b>	<b>\$690,068</b>	<b>\$72,793</b>	<b>11.8%</b>

Information technology’s budget increased by almost 12% over last budget year despite decreased payroll for a vacant position. The increase is explained by a major investment in the City’s computer and network equipment as outlined in the Capital Improvement Section 11.





The only significant trend shown in this graph is how capital outlay has increased back to FY 2013 levels. This is again due to the improvements that will be made to capital equipment in the division.

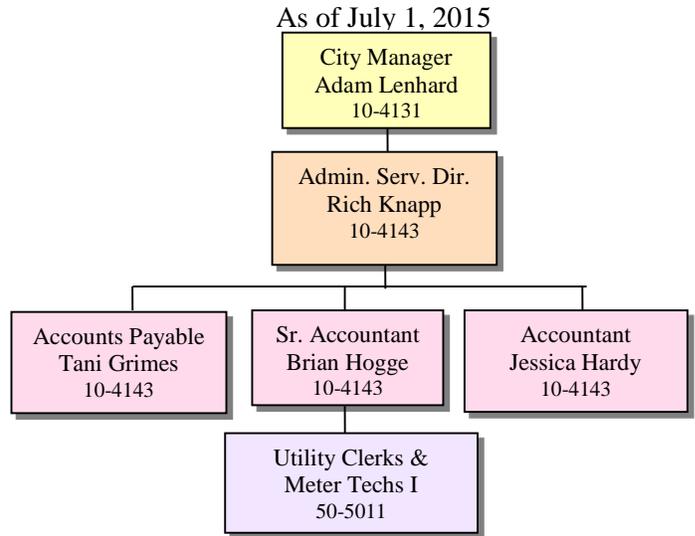
**FINANCE 10-4143**

**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.



**Key Workload Indicators**

- Processed and Issued 7,835 Purchase Orders
- Processed over 6,173 Checks through Accounts Payable
- Processed 125 1099 forms
- Maintain Budgets for 16 Funds
- Prepare GFOA budget submission
- Complete the FY2015 Comprehensive Annual Financial Report



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 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	0	0
Accountant/Budget Analyst	1	1	1	1
<b>Total General Fund Finance Personnel</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>

\*\*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	FY15 % Comp.	FY16 % Proj.
LG1.	Present CAFR to City Council	Present the CAFR to the City Council on or before December 31, 2015.	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, Budget, and PAFR 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	FY16 % 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%
LG1.	Budget	Create a Citizen's Budget and present it to the City Council.	100%

### Fiscal Year 2014-2015 Accomplishments

- Awarded the Government Finance Officers Associations' Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ending June 30, 2014.
- Awarded the Government Finance Officers Associations' Distinguished Budget Presentation Award for the Fiscal Year 2014 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, 2014.

### Significant Expenditure and Staffing Changes

There were no significant staffing or expenditure changes.

### FINANCE 10-4143

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$319,189	\$322,328	\$256,047	\$211,118	-\$44,929	-17.5%
611201 Overtime	\$1,349	\$0	\$0	\$0	\$0	0.0%
611501 Part-Time	\$0	\$0	\$0	\$3,840	\$3,840	
613101 F.I.C.A.	\$23,996	\$24,464	\$19,624	\$16,444	-\$3,180	-16.2%
613201 Utah Retirement Systems	\$51,118	\$48,393	\$29,557	\$38,393	\$8,836	29.9%
613301 Health Insurance	\$30,737	\$37,210	\$36,055	\$28,289	-\$7,766	-21.5%
613302 Dental Insurance	\$2,869	\$3,473	\$3,270	\$2,662	-\$609	-18.6%

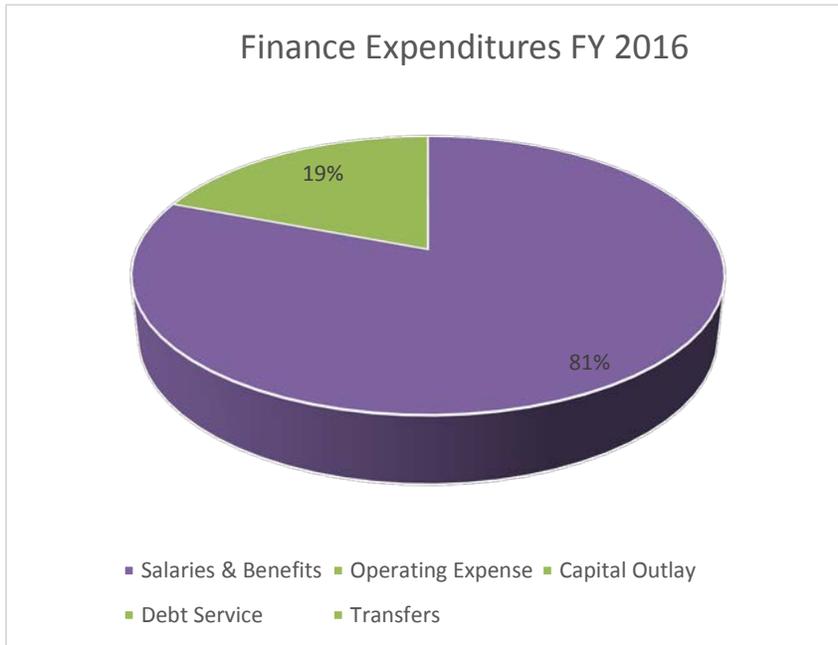
613303	Life Insurance	\$0	\$478	\$717	\$224	-\$493	-68.8%
613304	Vision Insurance	\$203	\$311	\$311	\$303	-\$8	-2.5%
613401	Worker's Compensation	\$453	\$374	\$373	\$795	\$422	112.9%
613601	Long Term Disability	\$2,873	\$2,572	\$1,959	\$2,030	\$71	3.6%
613701	Employee Assistance Progr	\$180	\$159	\$144	\$130	-\$14	-10.0%
613801	Administration Fee	\$120	\$708	\$120	\$119	-\$1	-1.0%
614101	Clothing Allow - Ft	\$0	\$188	\$300	\$300	\$0	0.0%
614201	Car Allowance	\$5,760	\$4,480	\$4,800	\$4,800	\$0	0.0%
<b>Operating Expenses</b>							
621101	Books & Subscriptions	\$463	\$124	\$700	\$300	-\$400	-57.1%
621201	Membership Dues	\$2,600	\$575	\$850	\$500	-\$350	-41.2%
621301	Training & Registration F	\$1,249	\$375	\$1,050	\$1,050	\$0	0.0%
623101	In-State Lodging	\$664	\$565	\$900	\$900	\$0	0.0%
623102	In-State Meals	\$276	\$276	\$414	\$414	\$0	0.0%
623103	In-State Transportation	\$192	\$309	\$375	\$375	\$0	0.0%
623104	In-State Mileage Reimburs	\$344	\$38	\$0	\$0	\$0	0.0%
623501	Out-Of-State Lodging	\$1,257	\$0	\$1,000	\$1,000	\$0	0.0%
623502	Out-Of-State Meals	\$1,057	\$0	\$320	\$320	\$0	0.0%
623503	Out-Of-State Transport	\$1,931	\$0	\$500	\$500	\$0	0.0%
623505	Out-Of-State Misc.	\$152	\$0	\$150	\$150	\$0	0.0%
624001	Office Supplies	\$710	\$3,351	\$2,000	\$2,000	\$0	0.0%
624003	Small Office Equipment	\$100	\$0	\$0	\$0	\$0	0.0%
624005	Copying / Printing	\$211	\$599	\$0	\$0	\$0	0.0%
626001	Building Maintenance	\$149	\$0	\$0	\$0	\$0	0.0%
631001	Auditor Fees	\$50,000	\$42,450	\$55,000	\$47,000	-\$8,000	-14.5%
631002	Arbitrage Compliance	\$3,950	\$0	\$10,000	\$0	-\$10,000	-100.0%
631003	Insurance Fees	\$5,269	\$4,896	\$4,846	\$4,846	\$0	0.0%
631004	Bank Fees	\$12,435	\$10,306	\$12,060	\$2,500	-\$9,560	-79.3%
631006	Contracted Services	\$3,500	\$3,830	\$0	\$8,500	\$8,500	
645001	Special Department Allow	\$1,660	\$1,728	\$2,925	\$2,975	\$50	1.7%
661001	Miscellaneous Supplies	\$331	\$150	\$2,000	\$0	-\$2,000	-100.0%
662001	Miscellaneous Services	\$0	\$2,964	\$0	\$0	\$0	
662003	Late Fees	\$0	\$942	\$0	\$0	\$0	
<b>Total Finance</b>		<b>\$527,347</b>	<b>\$518,616</b>	<b>\$448,369</b>	<b>\$382,777</b>	<b>-\$65,592</b>	<b>-14.6%</b>

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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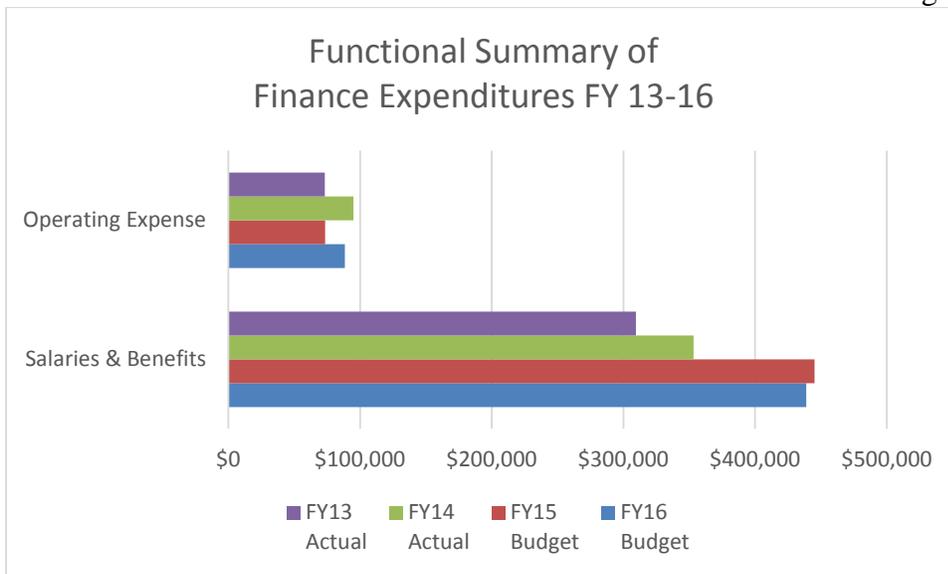
**Functional Summary**

Salaries & Benefits	\$438,848	\$445,137	\$353,279	\$309,447	-\$43,832	-12.4%
Operating Expense	\$88,499	\$73,478	\$95,090	\$73,330	-\$21,760	-22.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$527,347</b>	<b>\$518,616</b>	<b>\$448,369</b>	<b>\$382,777</b>	<b>-\$65,592</b>	<b>-14.6%</b>





The Functional Summary table on the previous page shows an overall decrease in expenditures of 14.6% for the finance division, but a 23% decrease in operating expense is noteworthy due to the renegotiation of service contracts with the City’s banking, auditing, and financial institutions. Also, a vacant position in the finance department resulted in a decreased budget for salaries and benefits which still make up 81% of the Finance Division’s total budget of \$382,777.



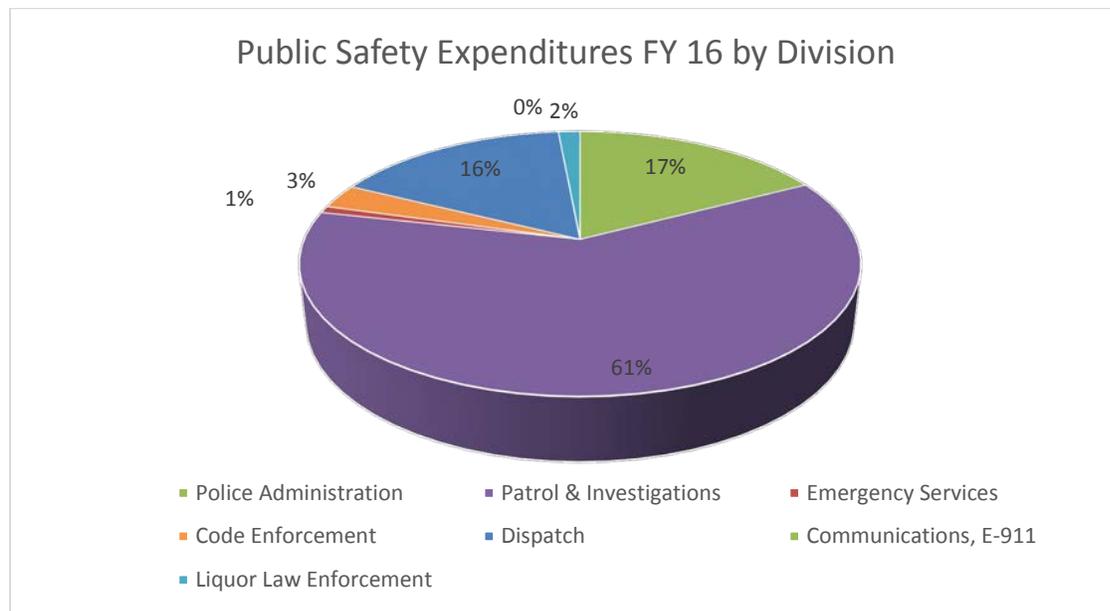
Public Safety is the largest department of the General Fund and their expenditures make up 28% of the Total General Fund Budget with \$4,443,535 in expenditures. The Public Safety Department is made up by the following divisions:

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:

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Police Administration</b>	\$675,000	\$723,076	\$735,595	\$794,631	\$59,036	8.0%
<b>Patrol &amp; Investigations</b>	\$2,721,081	\$2,668,190	\$2,812,792	\$2,795,405	-\$17,387	-0.6%
<b>Emergency Services</b>	\$33,733	\$28,656	\$46,870	\$37,949	-\$8,921	-19.0%
<b>Code Enforcement</b>	\$102,642	\$86,395	\$127,119	\$137,026	\$9,908	8%
<b>Dispatch</b>	\$501,333	\$505,312	\$584,477	\$740,398	\$155,922	26.7%
<b>Communications, E-911</b>	\$121,190	\$76,980	\$68,096	\$0	-\$68,096	-100.0%
<b>Liquor Law Enforcement</b>	\$68,227	\$93,549	\$90,970	\$68,175	-\$22,795	-25.1%
<b>Total Public Safety</b>	<b>\$4,223,207</b>	<b>\$4,182,157</b>	<b>\$4,465,918</b>	<b>\$4,573,584</b>	<b>\$107,666</b>	<b>2.4%</b>



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 if significant, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category if significant.

**POLICE ADMINISTRATION 10-4211**

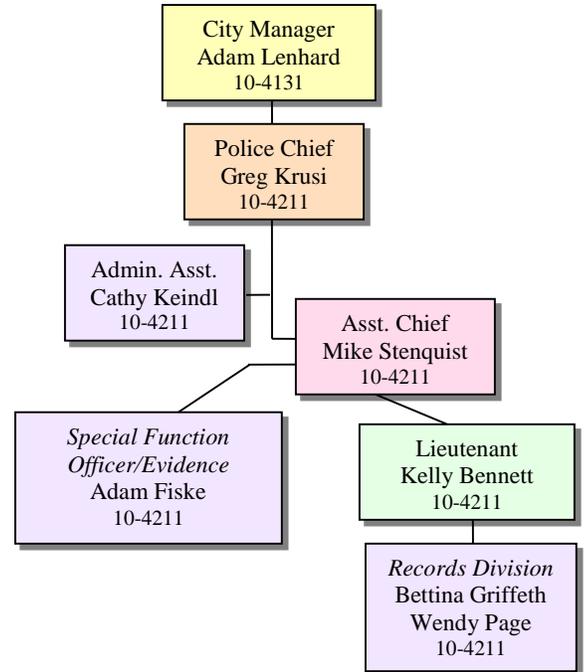
**Mission Statement**

*“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 code enforcement; 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, 2015



**Key Workload Indicators**

- 27 of 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, 5 PTE, and 1 on-call Emergency 911 Dispatch Personnel serving a population of 30,800 with an estimated weekday population of 50,000.

**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Police Administration				
Police Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Administrative Secretary	1	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	7	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.

### Performance and Delivery Goals Ongoing Service Improvements

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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	FY16 % 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 2014-2015 Accomplishments

- Improving 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 an \$11,000 grant for overtime, to buy equipment and training.
- The State Asset Forfeiture Grant (SAFG) of \$2,150 was used to purchase equipment for investigations – wristwatch transmitter, small body camcorders and binoculars.
- The JAG (Justice Assistance Grant) of \$7,825 was used to purchase four radios with microphones and chargers and two Commports – the current radios are over ten years old and starting to fail.
- Received two BMW motorcycles in December, 2013 from the Utah Highway Safety Office.

#### Division: 104211 POLICE ADMIN

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$390,794	\$423,162	\$405,788	\$441,249	\$35,461	8.7%
611201	Overtime	\$0	\$522	\$750	\$1,000	\$250	33.3%
613101	F.I.C.A.	\$28,757	\$29,330	\$31,100	\$33,832	\$2,732	8.8%
613201	Utah Retirement Systems	\$87,472	\$94,296	\$99,660	\$108,641	\$8,981	9.0%
613301	Health Insurance	\$63,087	\$69,462	\$75,571	\$82,507	\$6,936	9.2%
613302	Dental Insurance	\$6,610	\$6,353	\$6,943	\$7,286	\$343	4.9%
613303	Life Insurance	\$0	\$892	\$1,347	\$192	-\$1,155	-85.7%
613304	Vision Insurance	\$769	\$806	\$818	\$1,424	\$606	74.0%
613401	Worker's Compensation	\$4,935	\$4,605	\$5,140	\$5,607	\$467	9.1%
613601	Long Term Disability	\$3,657	\$3,623	\$5,032	\$3,948	-\$1,084	-21.5%
613701	Employee Assistance Progr	\$252	\$249	\$252	\$252	\$0	0.0%

# 183 Public Safety

613801	Administration Fee	\$3,190	\$1,627	\$3,237	\$242	-\$2,995	-92.5%
614101	Clothing Allow - Ft	\$2,706	\$2,400	\$3,150	\$1,380	-\$1,770	-56.2%

## Operating Expenses

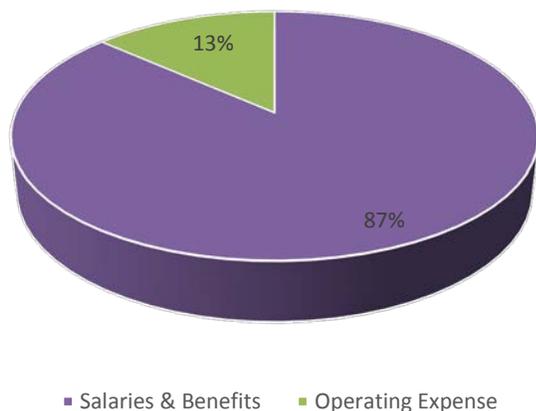
621101	Books & Subscriptions	\$40	\$0	\$300	\$300	\$0	0.0%
621201	Membership Dues	\$705	\$705	\$900	\$950	\$50	5.6%
621301	Training & Registration F	\$714	\$1,150	\$1,300	\$1,500	\$200	15.4%
623101	In-State Lodging	\$900	\$824	\$900	\$1,200	\$300	33.3%
623102	In-State Meals	\$636	\$453	\$534	\$672	\$138	25.8%
623103	In-State Transportation	\$0	\$0	\$480	\$600	\$120	25.0%
623501	Out-Of-State Lodging	\$0	\$2,247	\$2,250	\$2,250	\$0	0.0%
623502	Out-Of-State Meals	\$0	\$792	\$560	\$710	\$150	26.8%
623503	Out-Of-State Transport	\$0	\$916	\$980	\$620	-\$360	-36.7%
623505	Out-Of-State Misc.	\$0	\$255	\$360	\$360	\$0	0.0%
624001	Office Supplies	\$346	\$727	\$800	\$800	\$0	0.0%
624005	Copying / Printing	\$78	\$0	\$250	\$250	\$0	0.0%
624006	Postage / Mailing	\$0	\$0	\$100	\$100	\$0	0.0%
624102	Sales Tax Paid	\$0	\$82	\$0	\$0	\$0	0.0%
624107	Uniforms	\$0	\$0	\$0	\$2,220	\$2,220	100.0%
625001	Equip. Maint. & Supplies	\$100	\$120	\$100	\$100	\$0	0.0%
625002	Equipment Purchases	\$893	\$0	\$0	\$0	\$0	0.0%
625501	Equipment Repairs	\$500	\$0	\$500	\$500	\$0	0.0%
631003	Insurance Fees	\$6,581	\$5,003	\$5,003	\$5,003	\$0	0.0%
631006	Contracted Services	\$66,942	\$69,060	\$73,443	\$81,760	\$8,317	11.3%
645001	Special Department Allow	\$2,855	\$1,951	\$3,125	\$3,075	-\$50	-1.6%
661001	Miscellaneous Supplies	\$1,190	\$1,465	\$2,420	\$1,600	-\$820	-33.9%
663001	Contingency Fund	\$293	\$0	\$2,500	\$2,500	\$0	0.0%
<b>Total Police Admin</b>		<b>\$675,000</b>	<b>\$723,076</b>	<b>\$735,595</b>	<b>\$794,631</b>	<b>\$59,036</b>	<b>8.0%</b>

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/Dec
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## Functional Summary

Salaries & Benefits	\$592,228	\$637,327	\$638,790	\$687,561	\$48,771	0.0%
Operating Expense	\$82,771	\$85,749	\$96,805	\$107,070	\$10,265	10.6%
<b>Total Functional Summaries</b>	<b>\$675,000</b>	<b>\$723,076</b>	<b>\$735,595</b>	<b>\$794,631</b>	<b>\$59,036</b>	<b>8.0%</b>

Police Admin Expenditures FY16



Police Admin Expenditures FY 13-16



**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**

*Patrol Division:*

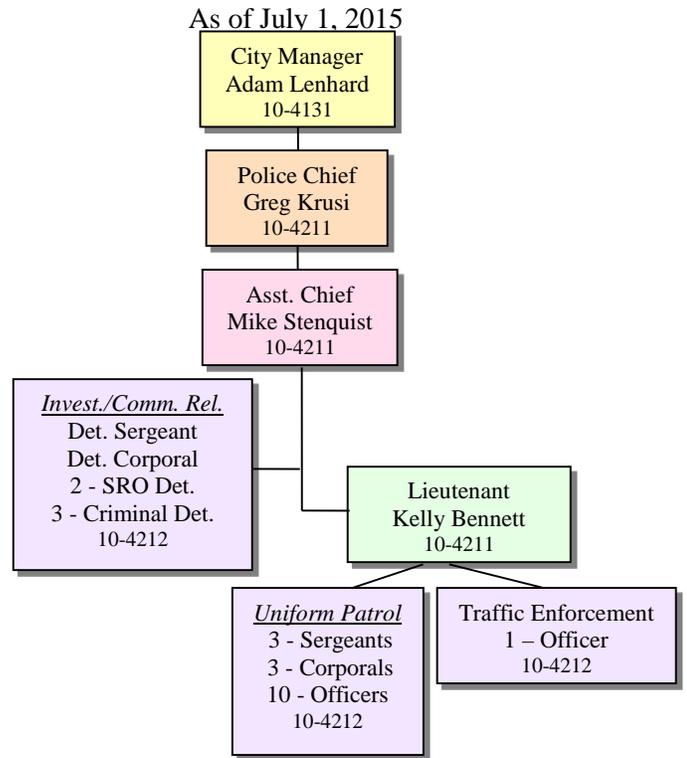
- Responded to over 15,000 incidents

*Traffic Division:*

- Made over 7,000 Traffic Stops

**Fiscal Year 2014-2015 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.
- Citizen Patrol volunteers gave over 800 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.



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Patrol & Investigations				
Uniform Patrol - Sergeants	3	3	3	3
Uniform Patrol - Corporals	3	3	3	3
Uniform Patrol - Officers	11	12	12	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	4	4	4
<b>Total General Fund Patrol &amp; Invest. Personnel</b>	<b>28</b>	<b>31</b>	<b>31</b>	<b>31</b>

**Significant Expenditure and Staffing Changes**

There are no significant expenditure changes or personnel changes budgeted for fiscal year 2016.

**Division: 104212 PATROL & INVESTIGATIONS**

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$1,336,628	\$1,368,660	\$1,395,088	\$1,395,343	\$255	0.0%
611201 Overtime	\$68,155	\$73,033	\$108,310	\$102,820	-\$5,490	-5.1%
611501 Part-Time	\$51,165	\$48,948	\$48,168	\$48,991	\$823	1.7%
613101 F.I.C.A.	\$106,980	\$109,915	\$118,131	\$118,357	\$227	0.2%
613201 Utah Retirement Systems	\$406,136	\$420,182	\$443,670	\$412,885	-\$30,785	-6.9%
613301 Health Insurance	\$217,569	\$204,790	\$235,264	\$226,795	-\$8,470	-3.6%
613302 Dental Insurance	\$24,068	\$23,579	\$26,710	\$25,808	-\$902	-3.4%
613303 Life Insurance	\$0	\$1,481	\$5,144	\$2,117	-\$3,027	-58.8%
613304 Vision Insurance	\$2,289	\$2,360	\$2,561	\$3,924	\$1,363	53.2%
613401 Worker's Compensation	\$21,204	\$18,671	\$21,622	\$21,630	\$7	0.0%
613601 Long Term Disability	\$12,814	\$12,555	\$17,305	\$13,536	-\$3,769	-21.8%
613701 Employee Assistance Progr	\$954	\$921	\$972	\$900	-\$72	-7.4%
613801 Administration Fee	\$4,656	\$1,957	\$3,507	\$1,028	-\$2,479	-70.7%
614101 Clothing Allow - Ft	\$14,309	\$14,619	\$16,200	\$5,540	-\$10,660	-65.8%
614102 Clothing Allow - Pt	\$0	\$0	\$1,000	\$0	-\$1,000	-100.0%
<b>Operating Expenses</b>						
621101 Books & Subscriptions	\$273	\$1,653	\$800	\$6,820	\$6,020	752.5%
621201 Membership Dues	\$193	\$190	\$293	\$290	-\$3	-1.0%
621301 Training & Registration F	\$4,786	\$5,693	\$8,300	\$10,000	\$1,700	20.5%
623101 In-State Lodging	\$0	\$280	\$1,000	\$1,000	\$0	0.0%
623102 In-State Meals	\$1,248	\$1,021	\$1,435	\$1,460	\$25	1.7%
623104 In-State Mileage Reimburs	\$110	\$0	\$375	\$375	\$0	0.0%
623105 In-State Miscellaneous	\$6	\$0	\$100	\$100	\$0	0.0%
623501 Out-Of-State Lodging	\$0	\$636	\$1,215	\$1,215	\$0	0.0%
623502 Out-Of-State Meals	\$228	\$0	\$1,136	\$639	-\$497	-43.8%
623503 Out-Of-State Transport	\$36	\$0	\$1,650	\$1,650	\$0	0.0%
623504 Out-Of-State Mileage	-\$36	\$0	\$500	\$500	\$0	0.0%
624001 Office Supplies	\$4,552	\$3,707	\$3,700	\$3,700	\$0	0.0%
624005 Copying / Printing	\$463	\$189	\$700	\$700	\$0	0.0%
624102 Sales Tax Paid	-\$6	\$570	\$0	\$0	\$0	0.0%
624107 Uniforms	\$0	\$0	\$0	\$18,512	\$18,512	100.0%
624204 Annual Maint. & Support	\$2,850	\$2,850	\$3,000	\$3,000	\$0	0.0%
625001 Equip. Maint. & Supplies	\$1,795	\$1,505	\$4,000	\$1,500	-\$2,500	-62.5%
625002 Equipment Purchases	\$5,470	\$16,443	\$13,045	\$13,395	\$350	2.7%
625201 Tires/Brakes	\$12,723	\$7,979	\$8,000	\$9,041	\$1,041	13.0%



625202	Fuel/Oil	\$85,459	\$80,248	\$100,000	\$110,999	\$10,999	11.0%
625203	Fleet Repair	\$26,162	\$40,383	\$42,000	\$43,527	\$1,527	3.6%
625204	Fleet Lease	\$54,986	\$57,183	\$57,183	\$79,610	\$22,427	39.2%
631003	Insurance Fees	\$71,221	\$74,094	\$74,094	\$74,094	\$0	0.0%
631006	Contracted Services	\$16	\$0	\$1,900	\$1,900	\$0	0.0%
645001	Special Department Allow	\$299	\$204	\$950	\$1,450	\$500	52.6%
645002	Donation Expenditures	\$103	\$0	\$800	\$800	\$0	0.0%
661001	Miscellaneous Supplies	\$45,728	\$50,962	\$25,155	\$25,655	\$500	2.0%
662001	Miscellaneous Services	\$13,862	\$6,414	\$1,800	\$1,800	\$0	0.0%
663001	Contingency Fund	\$0	\$0	\$2,000	\$2,000	\$0	0.0%

**Capital Outlay**

673001	Capital Projects	\$0	\$2,681	\$0	\$0	\$0	0.0%
674001	Machinery & Equipment	\$112,234	\$11,634	\$14,009	\$0	-\$14,009	-100.0%
674002	Equipment Replacements	\$9,394	\$0	\$0	\$0	\$0	0.0%

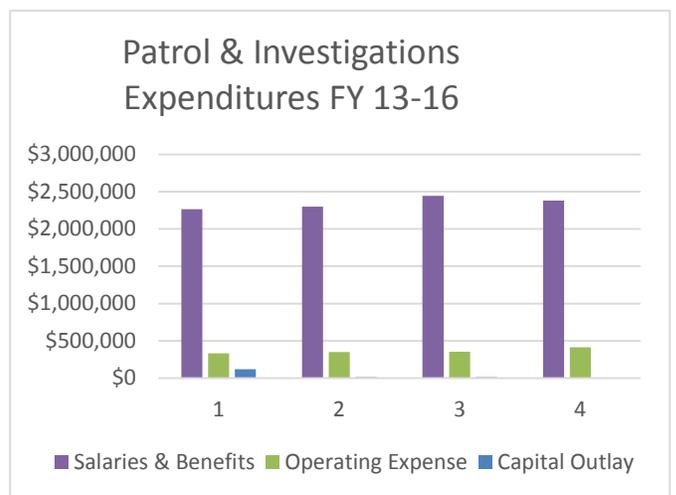
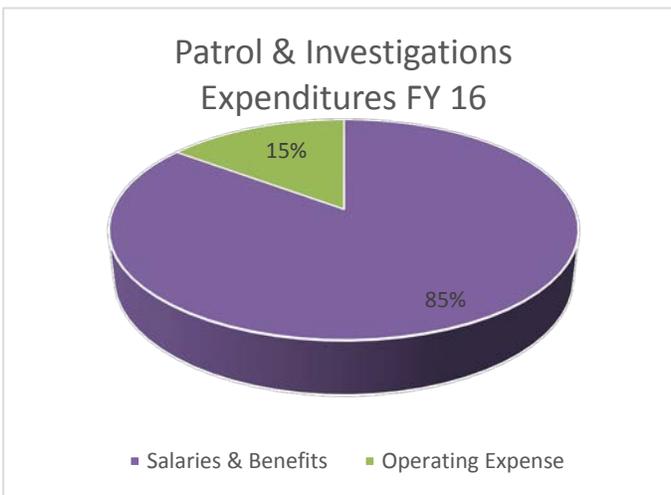
<b>Total Patrol &amp; Investigations</b>	<b>\$2,721,081</b>	<b>\$2,668,190</b>	<b>\$2,812,792</b>	<b>\$2,795,405</b>	<b>-\$17,387</b>	<b>-0.6%</b>
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FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/Dec
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Functional Summary

Salaries & Benefits	\$2,266,927	\$2,301,671	\$2,443,652	\$2,379,673	-\$63,979	0.0%
Operating Expense	\$332,527	\$352,204	\$355,131	\$415,732	\$60,601	17.1%
Capital Outlay	\$121,628	\$14,315	\$14,009	\$0	\$0	0.0%

<b>Total Functional Summaries</b>	<b>\$2,721,081</b>	<b>\$2,668,190</b>	<b>\$2,812,792</b>	<b>\$2,795,405</b>	<b>-\$17,387</b>	<b>-0.6%</b>
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**EMERGENCY SERVICES 10-4213**

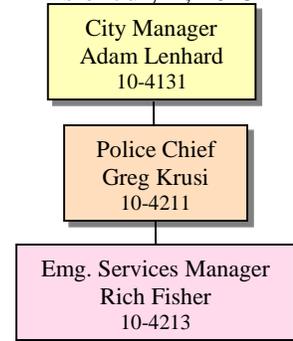
**Mission Statement**

*“It is the mission of the Emergency Services Division to promote, help with, and give direction regarding emergency preparedness to all Clearfield citizens.”*

**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

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Emergency Services				
Emergency Services Director (PT)**	1	1	1	1
<b>Total General Fund Emergency Services Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

\*\*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	FY15 % Cop.	FY16 % 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	FY16 % Proj.
-	EOC	Purchase trailer	100%

**Fiscal Year 2014-2015 Accomplishments**

- Emergency Services participated in the great Utah Shake-Out, testing emergency communication with county and state.
- Two CERT (Community Emergency Response Team) classes were held in the fall and Spring combined with students from South Weber and another 7 Clearfield citizens graduated as well as 2 who took the class as a refresher. There were also students from Clearfield Job Corps and West Point, UT.



- 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.
- Purchased the utility trailer.

### Significant Expenditure and Staffing Changes

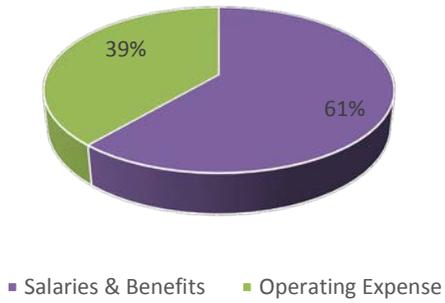
There are no significant staffing changes budgeted for FY 2016.

#### Division: 104213 EMERGENCY SERVICES

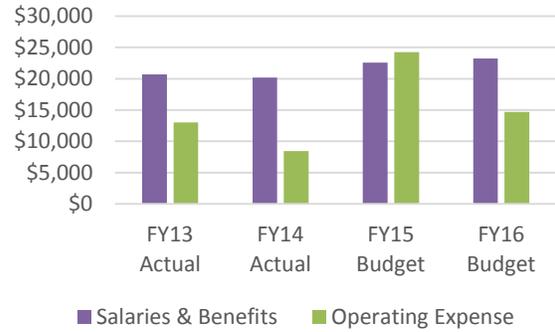
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$284	\$164	\$0	\$0	\$0	0.0%
611501 Part-Time	\$18,808	\$18,500	\$20,799	\$21,524	\$724	3.5%
613101 F.I.C.A.	\$1,461	\$1,440	\$1,591	\$1,647	\$55	3.5%
613401 Worker's Compensation	\$27	\$23	\$31	\$32	\$1	3.5%
614102 Clothing Allow - Pt	\$131	\$72	\$180	\$60	-\$120	-66.7%
<b>Operating Expenses</b>						
621101 Books & Subscriptions	\$0	\$0	\$150	\$150	\$0	0.0%
621301 Training & Registration F	\$289	\$339	\$275	\$365	\$90	32.7%
623101 In-State Lodging	\$0	\$178	\$300	\$300	\$0	0.0%
623102 In-State Meals	\$0	\$92	\$138	\$92	-\$46	-33.3%
623103 In-State Transportation	\$0	\$154	\$125	\$155	\$30	24.0%
623502 Out-Of-State Meals	\$0	\$0	\$1,890	\$1,080	-\$810	-42.9%
623503 Out-Of-State Transport	\$0	\$0	\$4,976	\$2,472	-\$2,504	-50.3%
623505 Out-Of-State Misc.	\$0	\$0	\$490	\$1,230	\$740	151.0%
624001 Office Supplies	\$215	\$369	\$1,025	\$500	-\$525	-51.2%
624004 Materials & Supplies	\$696	\$2,340	\$2,340	\$1,740	-\$600	-25.6%
625001 Equip. Maint. & Supplies	\$0	\$544	\$1,150	\$0	-\$1,150	-100.0%
625002 Equipment Purchases	\$6,333	\$0	\$3,850	\$600	-\$3,250	-84.4%
625201 Tires/Brakes	\$0	\$0	\$600	\$678	\$78	13.0%
625202 Fuel/Oil	\$45	\$0	\$400	\$444	\$44	11.0%
625203 Fleet Repair	\$6	\$109	\$500	\$518	\$18	3.6%
625204 Fleet Lease	\$1,507	\$1,697	\$1,697	\$0	-\$1,697	-100.0%
631003 Insurance Fees	\$476	\$662	\$662	\$662	\$0	0.0%
661001 Miscellaneous Supplies	\$3,454	\$1,972	\$3,700	\$3,700	\$0	0.0%
<b>Total Emergency Services</b>	<b>\$33,733</b>	<b>\$28,656</b>	<b>\$46,870</b>	<b>\$37,949</b>	<b>-\$8,921</b>	<b>-19.0%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>						
Salaries & Benefits	\$20,711	\$20,199	\$22,602	\$23,263	\$661	0.0%
Operating Expense	\$13,022	\$8,457	\$24,268	\$14,686	-\$9,582	-39.5%
<b>Total Functional Summaries</b>	<b>\$33,733</b>	<b>\$28,656</b>	<b>\$46,870</b>	<b>\$37,949</b>	<b>-\$8,921</b>	<b>-19.0%</b>

Emergency Services Expenditures  
FY 16



Emergency Services Expenditures FY13-16



**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.”*

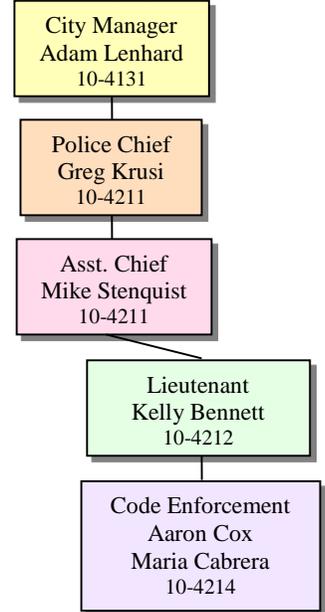
**Division Purpose**

- 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 815 Code Enforcement cases
- Issued violation notices for 902 ordinance violations
- Abated 10 properties
- Issued 175 parking violation warnings
- Issued 5 arrest citations
- Requested 20 criminal summons for non-compliance

As of July 1, 2015



**Personnel Report**

	FY12-13	FY13-14	FY14-15	FY15-16
Department/Position	Actual	Actual	Budget	Budget
General Fund				
Code Enforcement				
Code Enforcement Officer (FT)	2	2	2	2
Code Enforcement Supervisor (PT)	1	0	0	0
Code Enforcement Officer (PT)	0	0	0	0
<b>Total General Fund Dispatch Personnel</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>

\*\*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	FY15 % Comp.	FY16 % 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**

No significant staffing or budgeted expenditure changes.

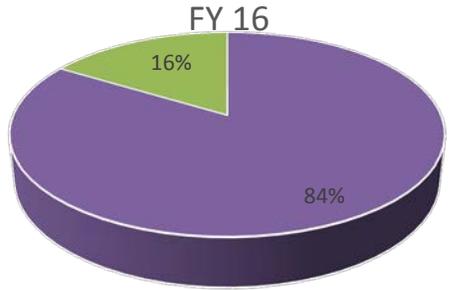
**Division: 104214 CODE ENFORCEMENT**

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$59,916	\$50,578	\$64,095	\$73,201	\$9,106	14.2%
611201 Overtime	\$6	\$321	\$900	\$1,150	\$250	27.8%
613101 F.I.C.A.	\$4,435	\$3,899	\$4,972	\$5,688	\$716	14.4%
613201 Utah Retirement Systems	\$8,587	\$8,015	\$16,433	\$12,409	-\$4,024	-24.5%
613301 Health Insurance	\$15,403	\$11,794	\$15,803	\$16,615	\$812	5.1%
613302 Dental Insurance	\$1,554	\$1,128	\$1,541	\$1,622	\$81	5.2%
613303 Life Insurance	\$0	\$0	\$332	\$0	-\$332	-100.0%
613304 Vision Insurance	\$161	\$175	\$222	\$359	\$137	61.7%
613401 Worker's Compensation	\$903	\$338	\$963	\$1,099	\$137	14.2%
613601 Long Term Disability	\$659	\$559	\$796	\$1,128	\$332	41.8%
613701 Employee Assistance Progr	\$69	\$54	\$72	\$72	\$0	0.0%
613801 Administration Fee	\$0	\$1	\$30	\$30	\$0	0.0%
614101 Clothing Allow - Ft	\$926	\$883	\$1,800	\$1,299	-\$501	-27.8%
<b>Operating Expenses</b>						
621101 Books & Subscriptions	\$0	\$0	\$50	\$50	\$0	0.0%
621201 Membership Dues	\$0	\$0	\$65	\$65	\$0	0.0%
621301 Training & Registration F	\$755	\$335	\$870	\$870	\$0	0.0%
623101 In-State Lodging	\$306	\$177	\$600	\$600	\$0	0.0%
623102 In-State Meals	\$276	\$146	\$351	\$351	\$0	0.0%
623103 In-State Transportation	\$0	\$0	\$125	\$125	\$0	0.0%
624001 Office Supplies	\$79	\$82	\$650	\$650	\$0	0.0%
624005 Copying / Printing	\$0	\$0	\$300	\$300	\$0	0.0%
624107 Uniforms	\$0	\$0	\$0	\$1,500	\$1,500	100.0%
625001 Equip. Maint. & Supplies	\$0	\$0	\$200	\$200	\$0	0.0%
625201 Tires/Brakes	\$0	\$0	\$500	\$565	\$65	13.0%
625202 Fuel/Oil	\$1,873	\$1,966	\$3,000	\$3,330	\$330	11.0%
625203 Fleet Repair	\$391	\$0	\$1,500	\$1,555	\$55	3.7%
625204 Fleet Lease	\$3,015	\$3,171	\$3,171	\$4,415	\$1,244	39.2%
625502 Minor Equipment & Tools	\$0	\$466	\$575	\$575	\$0	0.0%
631003 Insurance Fees	\$1,255	\$1,603	\$1,603	\$1,603	\$0	0.0%
631006 Contracted Services	\$2,073	\$704	\$5,500	\$5,500	\$0	0.0%
645001 Special Department Allow	\$0	\$0	\$100	\$100	\$0	0.0%
<b>Total Code Enforcement</b>	<b>\$102,642</b>	<b>\$86,395</b>	<b>\$127,119</b>	<b>\$137,026</b>	<b>\$9,908</b>	<b>7.8%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>						
Salaries & Benefits	\$92,619	\$77,745	\$107,959	\$114,672	\$6,714	0.0%
Operating Expense	\$10,023	\$8,650	\$19,160	\$22,354	\$3,194	16.7%
<b>Total Functional Summaries</b>	<b>\$102,642</b>	<b>\$86,395</b>	<b>\$127,119</b>	<b>\$137,026</b>	<b>\$9,908</b>	<b>7.8%</b>

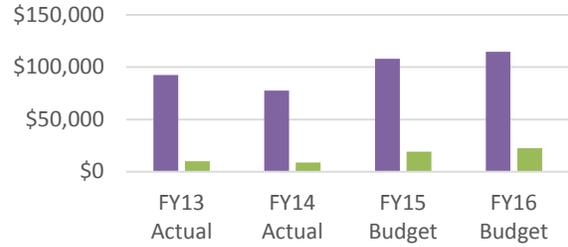


Code Enforcement Expenditures



■ Salaries & Benefits ■ Operating Expense

Code Enforcement Expenditures FY13-16



■ Salaries & Benefits ■ Operating Expense

**DISPATCH 10-4215**

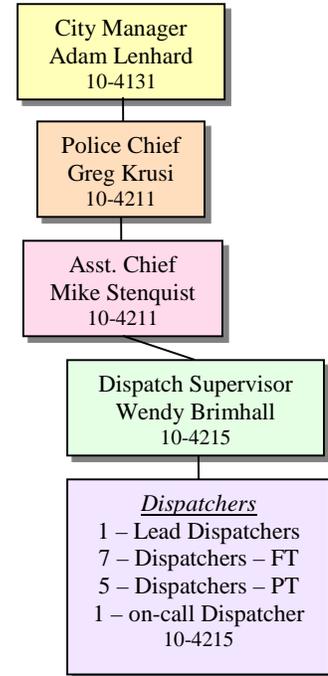
**Mission Statement**

*“It is the mission of the Clearfield Dispatch Center to provide quality service to the public, the officers, the firefighters, and city employees. The members of the dispatch center will work as a team in offering professionalism, help, and guidance to the citizens of Clearfield, while upholding the standard of care, maintaining the highest level of training available, and providing a positive work environment.”*

**Key Workload Indicators**

- Answered over 67,000 calls, including Emergency 911 calls
- Dispatched Police 15,875 times
- Dispatched EMS to over 2,000 incidents
- Dispatched Fire to over 400 incidents
- Received a total 21,457 Cad Calls in Dispatch
- Recorded over 375,000 Radio Log Entries

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13	FY13-14	FY14-15	FY15-16
	Actual	Actual	Budget	Budget
General Fund				
Dispatch				
Dispatch Supervisor	1	1	1	1
Lead Dispatchers	1	1	1	1
Dispatchers – FT	5	5	7	7
Dispatchers – PT**	2	4	6	6
<b>Total General Fund Dispatch Personnel</b>	<b>9</b>	<b>11</b>	<b>15</b>	<b>15</b>

\*\*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	FY15 % Comp.	FY16 % 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	FY16 % Proj.
LG3.A	Amber Alert	Complete at least one Amber Alert drill to include police department staff and dispatchers.	80%



**Significant Expenditure and Staffing Changes**

No significant changes in staffing or expenditures budgeted for FY 16.

**Division: 104215****DISPATCH**

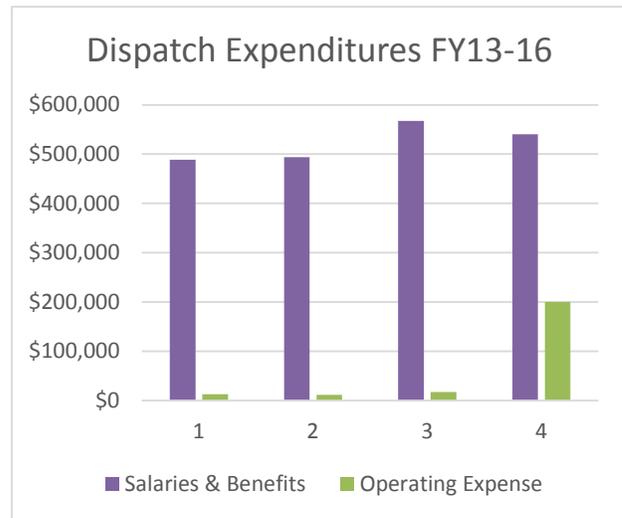
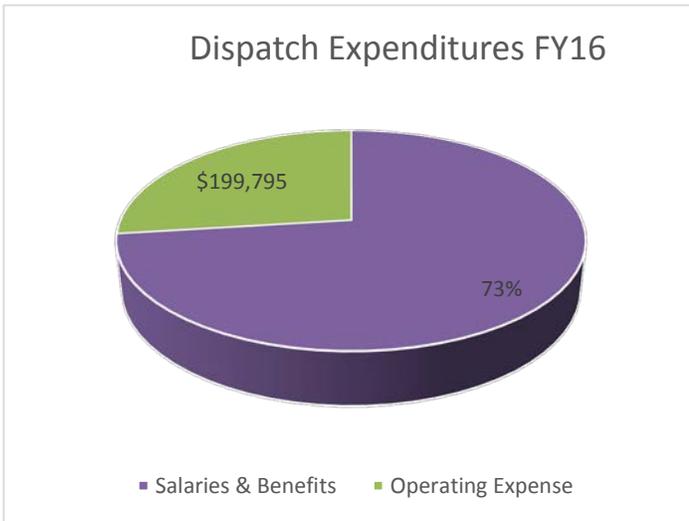
		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$281,049	\$247,854	\$285,987	\$277,024	-\$8,963	-3.1%
611201	Overtime	\$32,203	\$34,143	\$25,000	\$25,000	\$0	0.0%
611501	Part-Time	\$38,443	\$69,210	\$65,220	\$68,786	\$3,565	5.5%
613101	F.I.C.A.	\$26,073	\$26,014	\$28,780	\$26,454	-\$2,325	-8.1%
613201	Utah Retirement Systems	\$44,840	\$44,031	\$61,942	\$48,568	-\$13,373	-21.6%
613301	Health Insurance	\$50,150	\$59,997	\$80,930	\$79,009	-\$1,921	-2.4%
613302	Dental Insurance	\$7,658	\$6,066	\$7,798	\$7,443	-\$355	-4.6%
613303	Life Insurance	\$0	\$423	\$1,347	\$192	-\$1,155	-85.7%
613304	Vision Insurance	\$897	\$813	\$1,022	\$1,424	\$402	39.3%
613401	Worker's Compensation	\$507	\$430	\$520	\$512	-\$8	-1.5%
613601	Long Term Disability	\$3,148	\$2,685	\$3,384	\$4,512	\$1,128	33.3%
613701	Employee Assistance Progr	\$267	\$216	\$288	\$252	-\$36	-12.5%
613801	Administration Fee	\$687	\$154	\$755	\$131	-\$625	-82.7%
614101	Clothing Allow - Ft	\$2,218	\$1,196	\$2,880	\$648	-\$2,232	-77.5%
614102	Clothing Allow - Pt	\$241	\$760	\$1,440	\$648	-\$792	-55.0%
<b>Operating Expenses</b>							
621201	Membership Dues	\$1,381	\$1,015	\$1,787	\$1,437	-\$350	-19.6%
621301	Training & Registration F	\$1,080	\$1,320	\$3,870	\$3,920	\$50	1.3%
623101	In-State Lodging	\$0	\$0	\$600	\$400	-\$200	-33.3%
623102	In-State Meals	\$138	\$114	\$566	\$404	-\$162	-28.6%
623103	In-State Transportation	\$0	\$107	\$160	\$155	-\$5	-3.1%
623104	In-State Mileage Reimburs	\$25	\$0	\$120	\$120	\$0	0.0%
624001	Office Supplies	\$810	\$924	\$1,200	\$1,200	\$0	0.0%
624102	Sales Tax Paid	\$0	\$68	\$0	\$0	\$0	0.0%
624107	Uniforms	\$0	\$0	\$0	\$1,100	\$1,100	100.0%
625001	Equip. Maint. & Supplies	\$3,379	\$3,948	\$4,045	\$9,328	\$5,283	130.6%
625002	Equipment Purchases	\$0	\$0	\$0	\$125,000	\$125,000	100.0%
625501	Equipment Repairs	\$0	\$0	\$0	\$1,000	\$1,000	100.0%
628002	Landlines	\$0	\$0	\$0	\$50,000	\$50,000	100.0%
631003	Insurance Fees	\$5,032	\$3,385	\$3,385	\$4,281	\$896	26.5%
631006	Contracted Services	\$565	\$68	\$650	\$650	\$0	0.0%
661001	Miscellaneous Supplies	\$257	\$354	\$400	\$400	\$0	0.0%
662001	Miscellaneous Services	\$286	\$18	\$400	\$400	\$0	0.0%
<b>Total Dispatch</b>		<b>\$501,333</b>	<b>\$505,312</b>	<b>\$584,477</b>	<b>\$740,398</b>	<b>\$155,922</b>	<b>26.7%</b>

# 195 Public Safety

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/Dec
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**Functional Summary**

Salaries & Benefits	\$488,379	\$493,992	\$567,294	\$540,603	-\$26,690	0.0%
Operating Expense	\$12,954	\$11,320	\$17,183	\$199,795	\$182,612	1062.7%
<b>Total Functional Summaries</b>	<b>\$501,333</b>	<b>\$505,312</b>	<b>\$584,477</b>	<b>\$740,398</b>	<b>\$155,922</b>	<b>26.7%</b>



## COMMUNICATIONS/E-911 10-4216

**Significant Expenditure and Staffing Changes**

The staff of E-911 is included in the Dispatch (10-4215) budget. Budgeted expenditures were reduced to zero and the expenditures for emergency communications will be accounted for in the Dispatch budget.

**Division: 104216 COMMUNICATIONS E-911**

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Operating Expenses</b>						
624201 Software	\$6,750	\$0	\$0	\$0	\$0	0.0%
625001 Equip. Maint. & Supplies	\$2,169	\$1,473	\$4,000	\$0	-\$4,000	-100.0%
625002 Equipment Purchases	\$591	\$0	\$1,200	\$0	-\$1,200	-100.0%
625501 Equipment Repairs	\$0	\$238	\$1,000	\$0	-\$1,000	-100.0%
628001 City Cell Phones	\$131	\$1,446	\$0	\$0	\$0	0.0%
628002 Landlines	\$61,972	\$47,574	\$61,000	\$0	-\$61,000	-100.0%
631003 Insurance Fees	\$722	\$896	\$896	\$0	-\$896	-100.0%
<b>Capital Outlay</b>						
674001 Machinery & Equipment	\$12,915	\$0	\$0	\$0	\$0	0.0%
674002 Equipment Replacements	\$35,940	\$25,353	\$0	\$0	\$0	0.0%
<b>Total Communications E-911</b>	<b>\$121,190</b>	<b>\$76,980</b>	<b>\$68,096</b>	<b>\$0</b>	<b>-\$68,096</b>	<b>-100.0%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>						
Operating Expense	\$72,335	\$51,627	\$68,096	\$0	-\$68,096	-100.0%
Capital Outlay	\$48,855	\$25,353	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$121,190</b>	<b>\$76,980</b>	<b>\$68,096</b>	<b>\$0</b>	<b>-\$68,096</b>	<b>-100.0%</b>

**LIQUOR LAW ENFORCEMENT 10-4218**

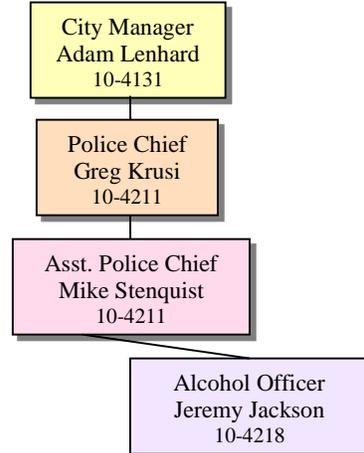
**Mission Statement**

*“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 81 DUI’s (Driving Under the Influence) of Drugs and/or Alcohol and 25 Alcohol Offenses from July 1, 2013 to June 30, 2014

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 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	FY15 % Comp.	FY16 % 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	FY16 % 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 2014-2015 Accomplishments**

- Clearfield City Police Department continued to concentrate on 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.
- Conducted alcohol enforcement with compliance checks using the EASY grant to limit access of alcohol to those underage in the City.



**Significant Expenditure and Staffing Changes**

Health insurance expense was decreased and covered in another line item.

**Division: 104218 LIQUOR LAW ENFORCEMENT****Salaries & Benefits**

611101	Permanent Employees	\$38,292	\$48,565	\$49,187	\$46,836	-\$2,351	-4.8%
611201	Overtime	\$3,282	\$10,516	\$5,000	\$3,500	-\$1,500	-30.0%
613101	F.I.C.A.	\$2,911	\$4,325	\$4,145	\$3,851	-\$295	-7.1%
613201	Utah Retirement Systems	\$11,774	\$15,893	\$16,743	\$11,161	-\$5,582	-33.3%
613301	Health Insurance	\$8,773	\$10,352	\$11,064	\$0	-\$11,064	-100.0%
613302	Dental Insurance	\$783	\$973	\$1,043	\$723	-\$320	-30.7%
613303	Life Insurance	\$0	\$232	\$192	\$0	-\$192	-100.0%
613304	Vision Insurance	\$80	\$160	\$160	\$0	-\$160	-100.0%
613401	Worker's Compensation	\$594	\$729	\$739	\$696	-\$43	-5.8%
613601	Long Term Disability	\$490	\$494	\$616	\$564	-\$52	-8.5%
613701	Employee Assistance Progr	\$27	\$36	\$36	\$36	\$0	0.0%
613801	Administration Fee	\$23	\$85	\$635	\$0	-\$635	-100.0%
614101	Clothing Allow - Ft	\$391	\$379	\$600	\$0	-\$600	-100.0%

**Operating Expenses**

631003	Insurance Fees	\$807	\$809	\$809	\$809	\$0	0.0%
<b>Total Liquor Law Enforcement</b>		<b>\$68,227</b>	<b>\$93,549</b>	<b>\$90,970</b>	<b>\$68,175</b>	<b>-\$22,795</b>	<b>-25.1%</b>

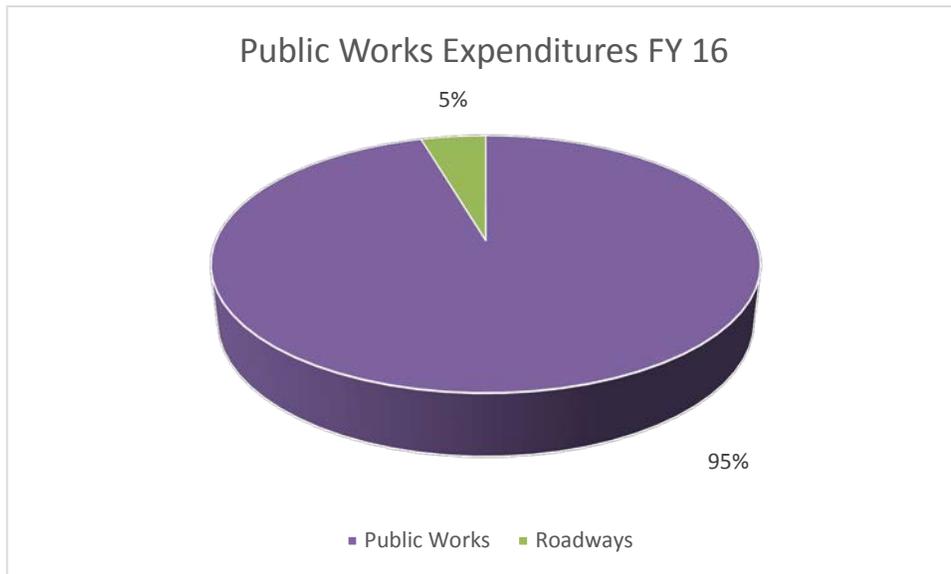
## 199 Public Works

The Public Works department expenditures make up 5% of the Total General Fund Budget with \$832,579 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:

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Public Works</b>	\$675,000	\$723,076	\$735,595	\$794,631	\$59,036	8.0%
<b>Roadways</b>	\$33,733	\$28,656	\$46,870	\$37,949	-\$8,921	-19.0%
<b>Total Public Safety</b>	<b>\$708,733</b>	<b>\$751,732</b>	<b>\$782,464</b>	<b>\$832,579</b>	<b>\$50,115</b>	<b>6.4%</b>



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 where interesting, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and historical trends charts by expenditure category where interesting.

**PUBLIC WORKS ADMINISTRATION 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.”*

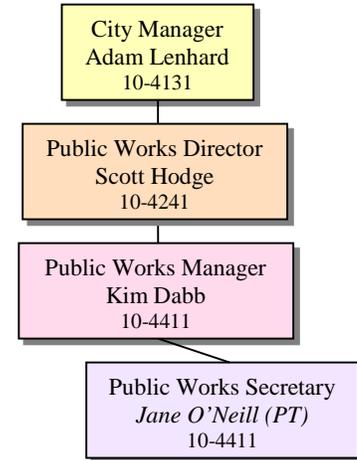
**Division Purpose**

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 3,313 requests and responses to Blue Stakes. Much of the increase was due to the Highway 193 project.
- Issued approximately 1,364 Purchase Orders to pay vendors for services or supplies provided.
- Processed 64 Code Enforcement Trailer requests.
- Overseen purchasing of new fleet vehicles and auction sales of old vehicles.
- Managed the capital improvement projects such as; 700 South well roof replacement, new Freeport water tank, Freeport “E” Street sewer upgrade, 1450 South water and sewer upgrade, 700 South sewer project, Locust Street CDBG project closing of the Woods Cross well, street overlay and chip seal improvements and the Barlow Street storm drain protect etc.
- Oversee and budget control for all Public Works Operations.
- Installed and implemented a S.C.A.D.A. system on the city wells and reservoirs.

As of July 1, 2015



**Significant Expenditure and Staffing Changes**

There was a 43% decrease in the personnel budget for fiscal year 2016 as the Public Works Secretary scales back hours worked.

<b>Personnel Report</b>				
Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Public Works Administration				
Public Works Director	1	1	1	1
Public Works Manager	1	1	1	1
Public Works Secretary (FT)	0	0	0	0
Public Works Secretary (PT)	1	1	1	1
<b>Total General Fund Public Works Admin. Personnel</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % Proj.
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## 201 Public Works

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	FY16 % 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 2014-2015 Accomplishments

- Construction of new Freeport water storage tank
- Replacement of aging sewer lines in the Freeport Center.
- Monitoring the city's use of the state fuel system.
- Overseen the completion of the street maintenance project.

#### Division: 104411 PUBLIC WORKS ADMIN

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$35,475	\$36,431	\$37,822	\$21,304	-\$16,518	-43.7%
611501	Part-Time	\$1,690	\$4,109	\$4,694	\$4,560	-\$134	-2.9%
613101	F.I.C.A.	\$2,818	\$3,099	\$3,253	\$1,979	-\$1,274	-39.2%
613201	Utah Retirement Systems	\$5,654	\$6,231	\$6,607	\$3,724	-\$2,882	-43.6%
613301	Health Insurance	\$3,288	\$3,295	\$3,443	\$1,810	-\$1,633	-47.4%
613302	Dental Insurance	\$271	\$255	\$274	\$145	-\$130	-47.3%
613303	Life Insurance	\$0	\$35	\$77	\$39	-\$39	-50.0%
613304	Vision Insurance	\$36	\$36	\$36	\$29	-\$7	-19.1%
613401	Worker's Compensation	\$523	\$459	\$544	\$310	-\$235	-43.1%
613601	Long Term Disability	\$1,486	\$1,436	\$448	\$113	-\$335	-74.8%
613701	Employee Assistance Progr	\$14	\$14	\$14	\$7	-\$7	-50.0%
614101	Clothing Allow - Ft	\$1,121	\$1,179	\$1,200	\$150	-\$1,050	-87.5%
614102	Clothing Allow - Pt	\$0	\$0	\$300	\$75	-\$225	-75.0%
614201	Car Allowance	\$5,760	\$5,760	\$5,760	\$5,760	\$0	0.0%
<b>Operating Expenses</b>							
621101	Books & Subscriptions	\$0	\$133	\$100	\$100	\$0	0.0%
621201	Membership Dues	\$232	\$863	\$820	\$825	\$5	0.6%
621301	Training & Registration F	\$1,388	\$861	\$600	\$600	\$0	0.0%
622101	Public Notices	\$0	\$0	\$100	\$50	-\$50	-50.0%
623100	In-State Travel	\$0	\$0	\$0	\$170	\$170	100.0%
623101	In-State Lodging	\$703	\$429	\$680	\$650	-\$30	-4.4%
623102	In-State Meals	\$436	\$734	\$322	\$322	\$0	0.0%
623103	In-State Transportation	\$260	\$285	\$185	\$125	-\$60	-32.4%
624001	Office Supplies	\$630	\$995	\$1,000	\$800	-\$200	-20.0%

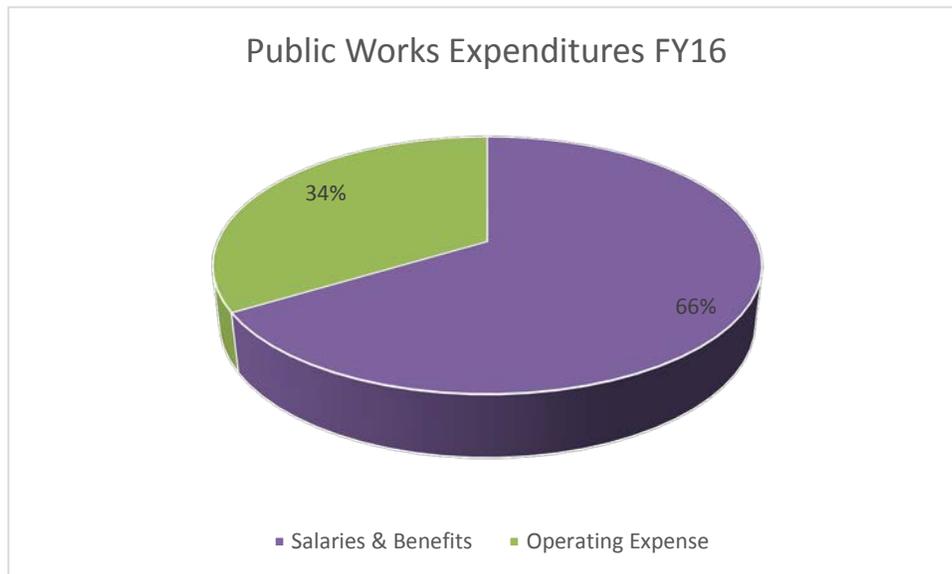


624004	Materials & Supplies	\$0	\$7	\$0	\$200	\$200	100.0%
624005	Copying / Printing	\$106	\$0	\$0	\$0	\$0	0.0%
625002	Equipment Purchases	\$0	\$139	\$0	\$0	\$0	0.0%
626001	Building Maintenance	\$276	\$196	\$0	\$0	\$0	0.0%
631003	Insurance Fees	\$762	\$2,006	\$2,006	\$2,006	\$0	0.0%
631006	Contracted Services	\$12,397	\$7,107	\$13,200	\$13,200	\$0	0.0%
645001	Special Department Allow	\$220	\$919	\$750	\$750	\$0	0.0%
661001	Miscellaneous Supplies	\$55	\$72	\$0	\$0	\$0	0.0%
663001	Contingency Fund	\$160	\$166	\$500	\$500	\$0	0.0%
<b>Total Public Works Admin</b>		<b>\$75,760</b>	<b>\$77,249</b>	<b>\$84,736</b>	<b>\$60,302</b>	<b>-\$24,434</b>	<b>-28.8%</b>

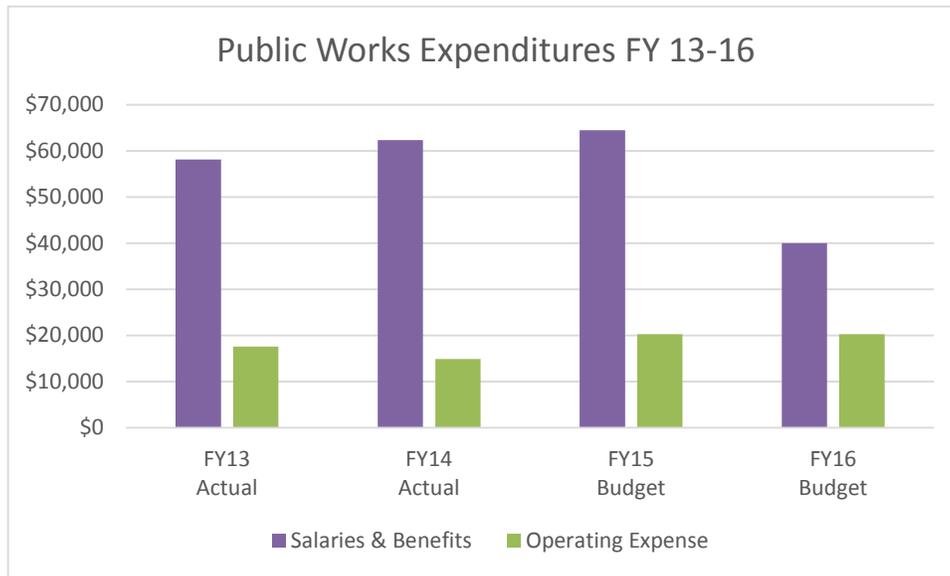
FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/Dec
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Functional Summary

Salaries & Benefits	\$58,136	\$62,338	\$64,473	\$40,004	-\$24,469	0.0%
Operating Expense	\$17,624	\$14,911	\$20,263	\$20,298	\$35	0.2%
<b>Total Functional Summaries</b>	<b>\$75,760</b>	<b>\$77,249</b>	<b>\$84,736</b>	<b>\$60,302</b>	<b>-\$24,434</b>	<b>-28.8%</b>



## 203 Public Works



**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.”*

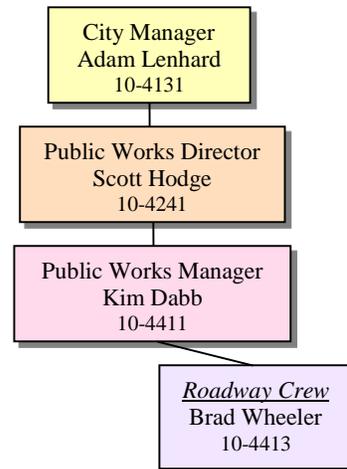
**Division Purpose**

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.

**Key Workload Indicators**

- Submit UDOT permits for City work and activities that require access to State roads.
- Maintenance, repair and snow removal of the current 78.23 miles of road within Clearfield.
- Plan for the future growth and development of city street.
- 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.

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Roadways				
Roadway Crew	2	2	1	1
Total General Fund Roadway Personnel	2	2	1	1

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Actual	FY16 % 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 2014-2015 Accomplishments**

- Management and reconstruction of Locust Street.
- Management and reconstruction of 1450 South Street.



- 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 and the chip seal coating of 52 city streets; total of 190,630 square yards.
- Used cost control measure due to the large winter year and the amount of plowing and de-icing that had to take place.
- Processed 58 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*

Budgeted materials and supplies expenditures are anticipated to increase significantly over last budgeted year to get the ADA ramps replaced, and to account for the purchase of gravel, sand, and road base material, Ice Melt replacement street signs and asphalt for pot holes.

#### **Division: 104413 ROADWAYS**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$75,155	\$59,801	\$57,658	\$58,508	\$851	1.5%
611201	Overtime	\$1,715	\$0	\$0	\$0	\$0	0.0%
613101	F.I.C.A.	\$5,723	\$4,504	\$4,411	\$4,476	\$65	1.5%
613201	Utah Retirement Systems	\$12,190	\$10,197	\$10,528	\$10,686	\$157	1.5%
613301	Health Insurance	\$15,529	\$10,979	\$11,644	\$12,243	\$598	5.1%
613302	Dental Insurance	\$1,355	\$973	\$1,043	\$1,094	\$51	4.9%
613303	Life Insurance	\$0	-\$15	\$192	\$0	-\$192	-100.0%
613304	Vision Insurance	\$68	\$160	\$160	\$259	\$99	61.9%
613401	Worker's Compensation	\$1,109	\$723	\$856	\$869	\$13	1.5%
613601	Long Term Disability	\$771	\$536	\$714	\$564	-\$150	-21.0%
613701	Employee Assistance Progr	\$57	\$36	\$36	\$36	\$0	0.0%
614101	Clothing Allow - Ft	\$2,182	\$902	\$900	\$360	-\$540	-60.0%
<b>Operating Expenses</b>							
621201	Membership Dues	\$0	\$0	\$300	\$0	-\$300	-100.0%
621301	Training & Registration F	\$540	\$1,041	\$1,150	\$1,125	-\$25	-2.2%
623101	In-State Lodging	\$154	\$719	\$400	\$440	\$40	10.0%
623102	In-State Meals	\$145	\$174	\$184	\$184	\$0	0.0%
623103	In-State Transportation	\$0	\$0	\$125	\$125	\$0	0.0%
624001	Office Supplies	\$47	\$0	\$400	\$350	-\$50	-12.5%
624004	Materials & Supplies	\$0	\$0	\$0	\$86,975	\$86,975	100.0%
624101	Claims & Damages	\$1,333	\$0	\$0	\$0	\$0	0.0%
624102	Sales Tax Paid	\$0	\$61	\$0	\$0	\$0	0.0%
625001	Equip. Maint. & Supplies	\$0	\$0	\$300	\$300	\$0	0.0%
625201	Tires/Brakes	\$649	\$1,590	\$2,000	\$2,260	\$260	13.0%
625202	Fuel/Oil	\$7,781	\$6,148	\$13,000	\$14,430	\$1,430	11.0%
625203	Fleet Repair	\$17,917	\$17,626	\$25,000	\$25,909	\$909	3.6%
625204	Fleet Lease	\$23,025	\$14,461	\$14,461	\$20,133	\$5,672	39.2%
626001	Building Maintenance	\$1,473	\$644	\$1,000	\$1,000	\$0	0.0%

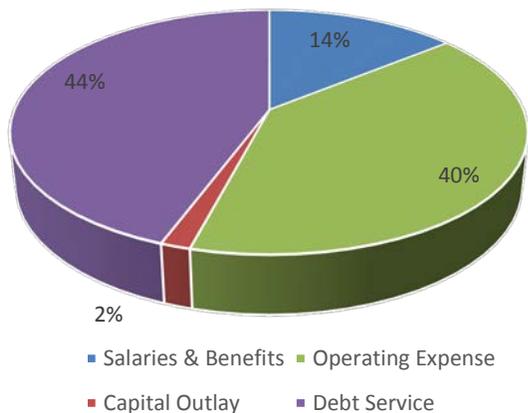
626002	Grounds Maintenance	\$494	\$0	\$700	\$700	\$0	0.0%
631003	Insurance Fees	\$2,360	\$4,065	\$29,065	\$19,065	-\$10,000	-34.4%
631004	Bank Fees	\$0	\$0	\$1,650	\$0	-\$1,650	-100.0%
631006	Contracted Services	\$15,854	\$12,915	\$26,000	\$69,000	\$43,000	165.4%
645001	Special Department Allow	\$2,042	\$659	\$0	\$0	\$0	0.0%
661001	Miscellaneous Supplies	\$605	\$481	\$2,500	\$2,500	\$0	0.0%
662001	Miscellaneous Services	\$1,243	\$2,147	\$3,800	\$3,800	\$0	0.0%
662002	Uniform Services	\$117	\$0	\$0	\$0	\$0	0.0%
663001	Contingency Fund	\$0	\$4,828	\$4,500	\$3,500	-\$1,000	-22.2%
<b>Capital Outlay</b>							
674001	Machinery & Equipment	\$0	\$0	\$0	\$10,000	\$10,000	100.0%
675001	Materials/Supplies	\$92,409	\$75,463	\$86,500	\$0	-\$86,500	-100.0%
675002	Professional Services	\$75,484	\$109,924	\$112,000	\$0	-\$112,000	-100.0%
<b>Debt Service</b>							
681001	Debt Service-Principal	\$230,000	\$235,000	\$235,000	\$245,000	\$10,000	4.3%
681002	Debt Service-Interest	\$46,750	\$43,263	\$46,750	\$34,044	-\$12,706	-27.2%
<b>Total Roadways</b>		<b>\$636,274</b>	<b>\$620,005</b>	<b>\$694,928</b>	<b>\$629,934</b>	<b>-\$64,994</b>	<b>-9.4%</b>

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/Dec
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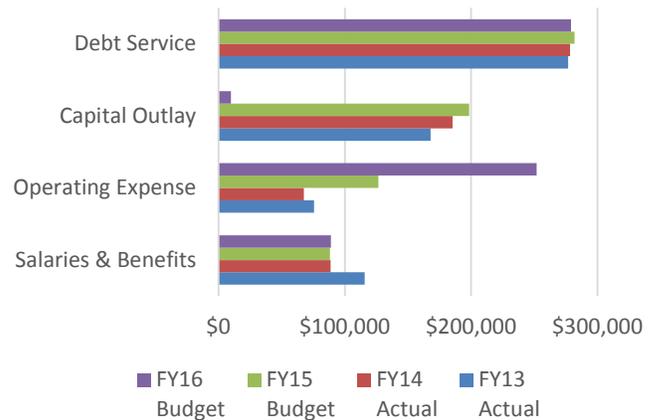
Functional Summary

Salaries & Benefits	\$115,852	\$88,796	\$88,143	\$89,095	\$952	0.0%
Operating Expense	\$75,779	\$67,559	\$126,535	\$251,796	\$125,261	99.0%
Capital Outlay	\$167,893	\$185,387	\$198,500	\$10,000	\$0	0.0%
Debt Service	\$276,750	\$278,263	\$281,750	\$279,044	-\$2,706	0.0%
<b>Total Functional Summaries</b>	<b>\$636,274</b>	<b>\$620,005</b>	<b>\$694,928</b>	<b>\$629,934</b>	<b>-\$64,994</b>	<b>-9.4%</b>

Roadways Expenditures FY16



Roadways Expenditures FY 13-16





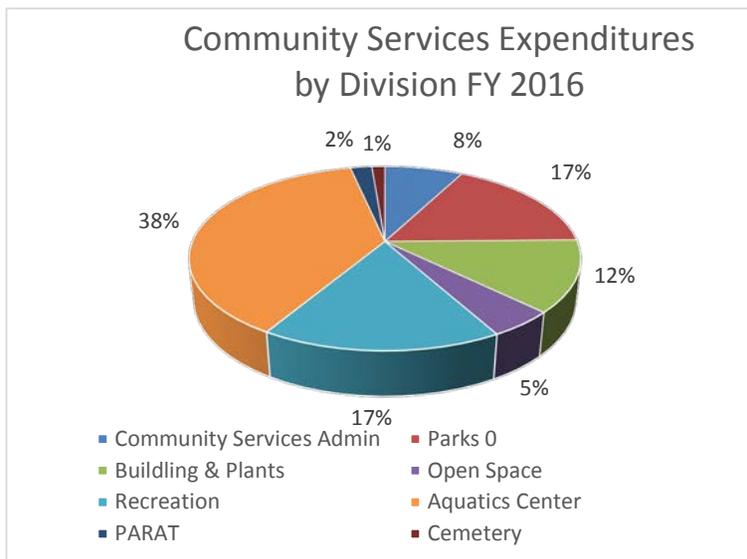
The Community Services Department expenditures make up 24% of the Total General Fund Budget with \$4,038,052 in expenditures (including transfers). The Community Services Department is made up by the following divisions:

- 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:

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Community Services Admin</b>	\$222,106	\$297,339	\$311,422	\$310,604	\$4,251	36.4%
<b>Parks</b>	\$721,623	\$647,119	\$603,192	\$687,736	\$84,544	14.0%
<b>Building &amp; Plants</b>	\$422,889	\$465,263	\$482,272	\$505,673	\$23,401	4.9%
<b>Open Space</b>	\$0	\$128,155	\$205,497	\$187,980	-\$9,643	-5%
<b>Recreation</b>	\$589,622	\$642,375	\$670,648	\$675,583	\$4,784	0.7%
<b>Aquatics Center</b>	\$1,469,704	\$1,497,731	\$1,513,042	\$1,533,470	-\$10,667	-0.7%
<b>PARAT</b>	\$0	\$0	\$0	\$85,000	\$85,000	100.0%
<b>Cemetery</b>	\$7,748	\$24,287	\$50,183	\$52,006	\$1,824	3.6%
<b>Total Community Services</b>	<b>\$3,433,692</b>	<b>\$3,702,270</b>	<b>\$3,836,256</b>	<b>\$4,038,052</b>	<b>\$201,797</b>	<b>5.3%</b>

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



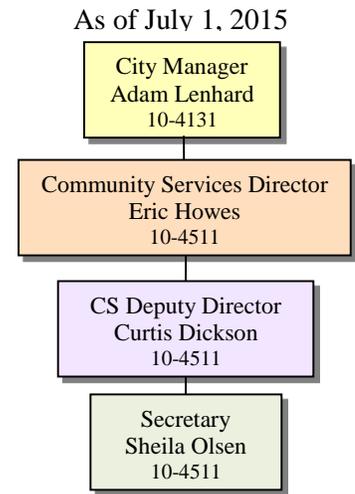
In the following Community Services section, each division is broken out separately. Each division includes an organization chart, mission statement, personnel report, historical personnel trends graph, performance and delivery goals, division budget, pie chart of budgeted expenditures by category, and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

- 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 reonline 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	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Community Services Admin.				
Community Services Director	1	1	1	1
Community Services Deputy Director	0	1	1	1
Secretary - Full-time	1	1	1	1
Secretary - Part-time	1	0	0	0
<b>Total General Fund Comm. Services Admin. Personnel</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

\*\*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	FY15% Comp.	FY16 % Proj.
SE1.Ci	Customer Service	Provide timely service to internal and external customers.	90%	95%
SE1.Bi	Reonline 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	FY16 % 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 2014-2015 Accomplishments***

- Managed Athletic Field use policy and trained users.
- Updated the Parks Capital Facilities Plan.
- Held informal focus group to evaluate success of Island View Park community playground.
- Evaluated the cost recovery model for all programs and services offered by the Community Services Department.
- Re-introduced the “Take Pride in Clearfield” event held in May.

### ***Significant Expenditure and Staffing Changes***

There were no significant staffing changes, but there was a nearly \$5000 decrease in employee incentives budgeted FY 2016 for the division.

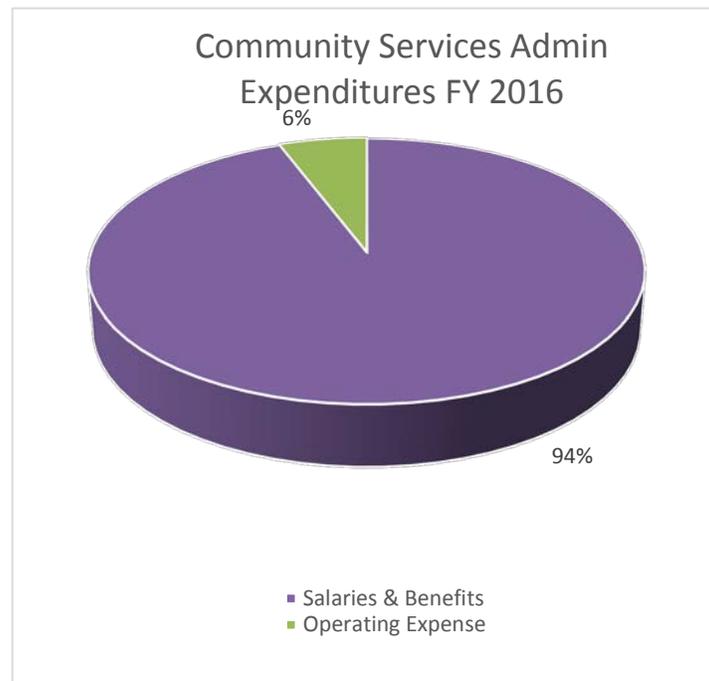
COMMUNITY SERVICES ADMINISTRATION 10-4511

Division: 104511 COMMUNITY SVCS ADMIN

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$128,817	\$186,155	\$187,646	\$189,819	\$2,173	1.2%
611201 Overtime	\$123	\$412	\$300	\$300	\$0	0.0%
611501 Part-Time	\$20,994	\$12,970	\$8,228	\$8,511	\$283	3.4%
613101 F.I.C.A.	\$11,397	\$14,494	\$15,007	\$15,195	\$188	1.3%
613201 Utah Retirement Systems	\$19,523	\$30,627	\$32,761	\$33,126	\$365	1.1%
613301 Health Insurance	\$19,284	\$28,182	\$30,259	\$33,536	\$3,277	10.8%
613302 Dental Insurance	\$1,666	\$2,584	\$2,772	\$2,910	\$139	5.0%
613303 Life Insurance	\$0	-\$3	\$577	\$385	-\$192	-33.3%
613304 Vision Insurance	\$262	\$269	\$249	\$662	\$413	165.9%
613401 Worker's Compensation	\$211	\$905	\$1,015	\$1,038	\$22	2.2%
613601 Long Term Disability	\$1,162	\$1,094	\$2,310	\$1,692	-\$618	-26.7%
613701 Employee Assistance Progr	\$72	\$108	\$108	\$108	\$0	0.0%
613801 Administration Fee	\$1,866	\$256	\$1,906	\$106	-\$1,800	-94.4%
614101 Clothing Allow - Ft	\$348	\$287	\$375	\$375	\$0	0.0%
614201 Car Allowance	\$4,800	\$4,800	\$4,800	\$4,800	\$0	0.0%
<b>Operating Expenses</b>						
621101 Books & Subscriptions	\$0	\$0	\$100	\$100	\$0	0.0%
621201 Membership Dues	\$1,272	\$1,215	\$1,212	\$1,000	-\$212	-17.5%
621301 Training & Registration F	\$644	\$1,255	\$1,625	\$2,000	\$375	23.1%
623101 In-State Lodging	\$649	\$1,501	\$0	\$600	\$600	0.0%
623102 In-State Meals	\$138	\$276	\$138	\$276	\$138	100.0%
623103 In-State Transportation	\$0	\$0	\$150	\$155	\$5	3.3%
623501 Out-Of-State Lodging	\$327	\$0	\$1,400	\$800	-\$600	-42.9%
623502 Out-Of-State Meals	\$284	\$355	\$510	\$710	\$200	39.2%
623503 Out-Of-State Transport	\$301	\$828	\$1,000	\$500	-\$500	-50.0%
623505 Out-Of-State Misc.	\$0	\$0	\$300	\$200	-\$100	-33.3%
624001 Office Supplies	\$3,093	\$1,199	\$1,800	\$1,800	\$0	0.0%
624005 Copying / Printing	\$200	\$0	\$500	\$500	\$0	0.0%
624102 Sales Tax Paid	\$0	\$57	\$0	\$0	\$0	0.0%
631003 Insurance Fees	\$2,108	\$1,939	\$1,939	\$1,939	\$0	0.0%
645001 Special Department Allow	\$2,046	\$3,945	\$11,135	\$6,160	-\$4,975	-44.7%
661001 Miscellaneous Supplies	\$520	\$57	\$1,300	\$1,300	\$0	0.0%
662001 Miscellaneous Services	\$0	\$339	\$0	\$0	\$0	0.0%
662003 Late Fees	\$0	\$1,233	\$0	\$0	\$0	0.0%
<b>Total Community Services Admin</b>	<b>\$222,106</b>	<b>\$297,339</b>	<b>\$311,422</b>	<b>\$310,604</b>	<b>\$4,251</b>	<b>36.4%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<u>Functional Summary</u>						
Salaries & Benefits	\$210,524	\$283,140	\$288,313	\$292,564	\$4,251	1.5%
Operating Expense	\$11,582	\$14,199	\$23,109	\$18,040	-\$5,069	-21.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$222,106</b>	<b>\$297,339</b>	<b>\$311,422</b>	<b>\$310,604</b>	<b>-\$818</b>	<b>-0.3%</b>

Following is a graph showing the percentage of the Community Services Administration budget which goes to Salaries and Benefits vs. Operating Expenses for FY 2016



**BUILDINGS & PLANTS 10-4161**

**Mission Statement**

“Creating Amazing Experiences.”

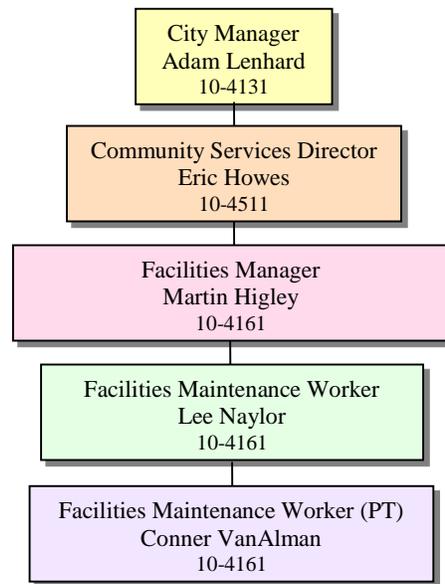
**Division Purpose**

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.

**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.

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13	FY13-14	FY14-15	FY15-16
	Actual	Actual	Budget	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	1	1	2
<b>Total General Fund Buildings &amp; Plants Personnel</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % Proj.
-	Minimize any mechanical systems downtime	Change filters & batteries, service elevators and HVAC units, reset clocks twice a year, oil or grease moving parts on equipment, test all 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	FY15 % Proj.
-	Concession Project	Oversee design and construction of a new concession area that meets all Health Department codes at the Clearfield Aquatic Center lobby.	100%
-	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 2014-2015 Accomplishments***

- Aquatic Center: Correct some heating and cooling issues located throughout the center.
- City Office Building: Rewiring and relocation of the security camera multiplexers, cables, radios and receivers, and the fire alarm, duress alarm, siren tower, security alarm, door control, and intercom control panels.
- Underground lights replaced with above ground floodlight for the flagpoles.
- Lighting upgrade project in the multi-purpose room for better utilization of lighting during video presentations on the west side of the room.
- Youth Resource Center demolition.

***Significant Expenditure and Staffing Changes***

The budget now approves for 2 part-time facility maintenance workers. Capital outlay for buildings and plants has also increased to help cover the cost of electricity for holiday lights and to replace the electrical panel at the Aquatic Center.

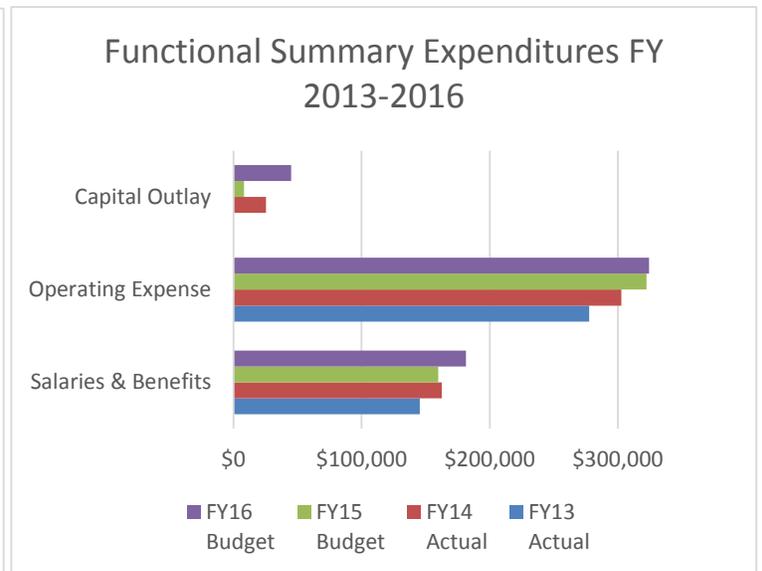
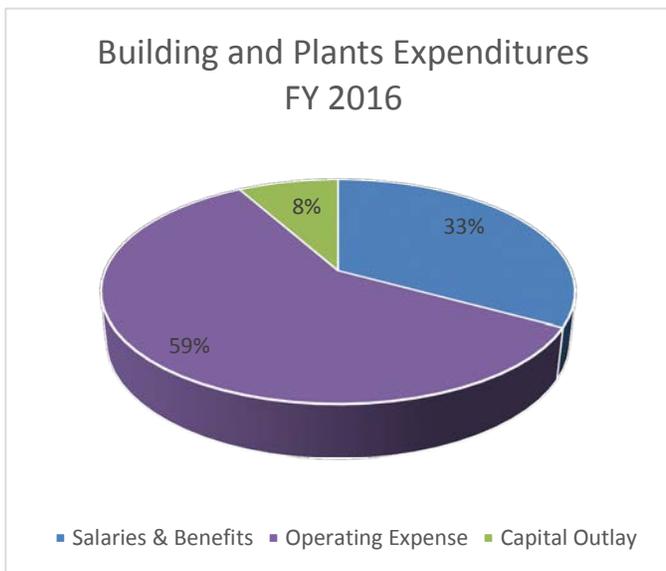
**Division: 104161 BUILDINGS & PLANTS**

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$88,212	\$92,842	\$92,553	\$93,152	\$599	0.6%
611201 Overtime	\$8,954	\$9,858	\$2,500	\$2,500	\$0	0.0%
611501 Part-Time	\$5,434	\$13,794	\$16,321	\$27,499	\$11,178	68.5%
613101 F.I.C.A.	\$7,694	\$8,844	\$8,520	\$9,421	\$901	10.6%
613201 Utah Retirement Systems	\$15,451	\$17,557	\$17,622	\$17,056	-\$566	-3.2%
613301 Health Insurance	\$15,040	\$14,580	\$15,504	\$24,485	\$8,982	57.9%
613302 Dental Insurance	\$1,508	\$1,433	\$1,541	\$2,188	\$647	41.9%
613303 Life Insurance	\$0	\$132	\$332	\$192	-\$140	-42.1%
613304 Vision Insurance	\$62	\$62	\$62	\$259	\$198	320.2%
613401 Worker's Compensation	\$1,471	\$1,417	\$1,615	\$1,812	\$197	12.2%
613601 Long Term Disability	\$877	\$874	\$1,143	\$1,128	-\$15	-1.3%
613701 Employee Assistance Progr	\$72	\$72	\$72	\$72	\$0	0.0%
613801 Administration Fee	\$29	\$60	\$635	\$30	-\$605	-95.3%
614101 Clothing Allow - Ft	\$574	\$1,082	\$1,180	\$920	-\$260	-22.0%
614102 Clothing Allow - Pt	\$0	\$0	\$300	\$720	\$420	140.0%
<b>Operating Expenses</b>						
621101 Books & Subscriptions	\$253	\$299	\$300	\$300	\$0	0.0%
621301 Training & Registration F	\$0	\$190	\$2,450	\$325	-\$2,125	-86.7%
624004 Materials & Supplies	\$0	\$0	\$0	\$580	\$580	100.0%
625001 Equip. Maint. & Supplies	\$5,223	\$2,415	\$3,500	\$3,500	\$0	0.0%
625002 Equipment Purchases	\$393	\$29,952	\$8,800	\$800	-\$8,000	-90.9%
625003 Equipment Rental	\$0	\$0	\$1,000	\$1,000	\$0	0.0%
625202 Fuel/Oil	\$0	\$0	\$2,500	\$2,775	\$275	11.0%
625203 Fleet Repair	\$0	\$0	\$0	\$4,145	\$4,145	100.0%
625204 Fleet Lease	\$0	\$5,976	\$5,976	\$8,320	\$2,344	39.2%
625501 Equipment Repairs	\$635	\$474	\$500	\$500	\$0	0.0%
626001 Building Maintenance	\$42,904	\$56,382	\$41,800	\$61,000	\$19,200	45.9%
626002 Grounds Maintenance	\$192	\$507	\$0	\$0	\$0	0.0%
631003 Insurance Fees	\$5,251	\$5,913	\$5,913	\$5,913	\$0	0.0%
631004 Bank Fees	\$0	\$0	\$0	\$1,175	\$1,175	100.0%
631006 Contracted Services	\$221,979	\$172,607	\$235,438	\$184,410	-\$51,028	-21.7%
631007 Agency Permits	\$85	\$230	\$495	\$495	\$0	0.0%
661001 Miscellaneous Supplies	\$0	\$0	\$1,500	\$0	-\$1,500	-100.0%
662002 Uniform Services	\$597	\$0	\$0	\$0	\$0	0.0%
663001 Contingency Fund	\$0	\$2,412	\$4,000	\$4,000	\$0	0.0%
<b>Capital Outlay</b>						
673001 Capital Projects	\$0	\$20,306	\$6,200	\$45,000	\$38,800	625.8%
674001 Machinery & Equipment	\$0	\$4,994	\$2,000	\$0	-\$2,000	-100.0%
<b>Total Building &amp; Plants</b>	<b>\$422,889</b>	<b>\$465,263</b>	<b>\$482,272</b>	<b>\$505,673</b>	<b>\$23,401</b>	<b>4.9%</b>



	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>						
Salaries & Benefits	\$145,377	\$162,607	\$159,900	\$181,435	\$21,535	13.5%
Operating Expense	\$277,512	\$302,656	\$322,372	\$324,238	\$1,866	0.6%
Capital Outlay	\$0	\$25,300	\$8,200	\$45,000	\$36,800	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$422,889</b>	<b>\$490,563</b>	<b>\$490,472</b>	<b>\$550,673</b>	<b>\$60,201</b>	<b>12.3%</b>

A breakdown of the functional summary expenditures is represented in the pie chart below. Trend lines to the right show how expenditures for the same categories have changed since 2013.



**PARKS 10-4521**

**Mission Statement**

*“Creating Amazing Experiences.”*

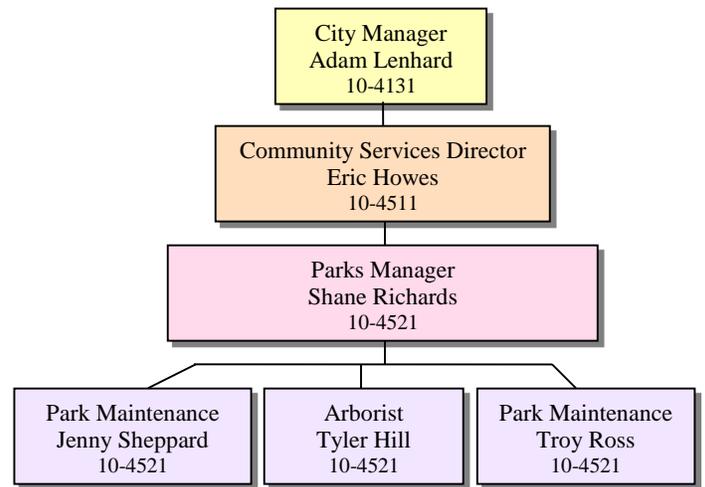
**Division Purpose**

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.

**Key Workload Indicators**

- Maintain grounds of all city owned properties, including 6 buildings, 17 parks (equaling approximately 96 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.

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13	FY13-14	FY14-15	FY15-16
	Actual	Actual	Budget	Budget
General Fund				
Parks				
Parks Manager	1	1	1	1
Turf Manager	1	-	-	-
Irrigation	1	-	-	-
Arborist	1	1	1	1
Park Maintenance (FT)	2	2	2	2
Park Maintenance (PT)	8	6	6	6
Total General Fund Parks Personnel	14	10	10	10

\*\*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	FY15 % Comp.	FY16 % 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	FY16 % 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 2014-2015 Accomplishments**

- Landscape Jenny Lane entrance into Barlow Park. Irrigation installed by city staff and sod installed with 70 volunteers.
- Revised and implemented a new athletic field use policy.
- Implemented better athletic maintenance program. Added deep tine aeration, field rolling, and soil penetrant practices to the maintenance schedule.

**Significant Expenditure and Staffing Changes**

There were no significant staffing changes. The budget provides for capital outlay to cover the purchase of new maintenance vehicles.

Division: 104521 PARKS

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$287,895	\$147,058	\$154,362	\$157,184	\$2,822	1.8%
611201	Overtime	\$4,684	\$2,313	\$5,000	\$5,000	\$0	0.0%
611501	Part-Time	\$36,132	\$53,824	\$31,029	\$34,338	\$3,309	10.7%
613101	F.I.C.A.	\$23,686	\$15,527	\$14,565	\$15,034	\$469	3.2%
613201	Utah Retirement Systems	\$35,267	\$24,672	\$27,956	\$28,956	\$1,001	3.6%
613301	Health Insurance	\$36,133	\$18,501	\$19,662	\$28,858	\$9,195	46.8%
613302	Dental Insurance	\$2,745	\$2,828	\$3,083	\$3,810	\$727	23.6%
613303	Life Insurance	\$0	\$20	\$770	\$192	-\$577	-75.0%
613304	Vision Insurance	\$371	\$160	\$151	\$518	\$368	243.9%
613401	Worker's Compensation	\$3,923	\$2,450	\$2,770	\$2,856	\$86	3.1%
613601	Long Term Disability	\$2,243	\$2,005	\$1,922	\$2,256	\$334	17.4%
613701	Employee Assistance Progr	\$180	\$132	\$144	\$144	\$0	0.0%
613801	Administration Fee	\$1,269	-\$490	\$665	\$65	-\$600	-90.2%
614101	Clothing Allow - Ft	\$1,794	\$3,950	\$3,675	\$1,440	-\$2,235	-60.8%
614102	Clothing Allow - Pt	\$495	\$552	\$1,600	\$970	-\$630	-39.4%
<b>Operating Expenses</b>							
621201	Membership Dues	\$170	\$215	\$700	\$700	\$0	0.0%
621301	Training & Registration F	\$815	\$2,376	\$2,045	\$3,645	\$1,600	78.2%
623101	In-State Lodging	\$267	\$0	\$0	\$300	\$300	100.0%
623102	In-State Meals	\$198	\$215	\$166	\$258	\$92	55.4%
623103	In-State Transportation	\$0	\$0	\$125	\$125	\$0	0.0%
624001	Office Supplies	\$274	\$412	\$400	\$400	\$0	0.0%
624004	Materials & Supplies	\$0	\$0	\$0	\$1,395	\$1,395	100.0%
624101	Claims & Damages	\$710	\$0	\$0	\$0	\$0	0.0%
625001	Equip. Maint. & Supplies	\$1,488	\$57	\$1,500	\$1,500	\$0	0.0%
625002	Equipment Purchases	\$6,295	\$4,938	\$8,450	\$5,550	-\$2,900	-34.3%
625003	Equipment Rental	\$2,821	\$11,499	\$4,000	\$4,000	\$0	0.0%
625201	Tires/Brakes	\$9,328	\$6,772	\$3,800	\$4,295	\$495	13.0%
625202	Fuel/Oil	\$28,982	\$21,046	\$27,200	\$30,192	\$2,992	11.0%
625203	Fleet Repair	\$16,297	\$27,741	\$15,200	\$15,753	\$553	3.6%
625204	Fleet Lease	\$27,968	\$20,585	\$20,585	\$22,334	\$1,749	8.5%
625501	Equipment Repairs	\$372	\$385	\$500	\$500	\$0	0.0%
625502	Minor Equipment & Tools	\$284	\$84	\$0	\$0	\$0	0.0%
626001	Building Maintenance	\$3,354	\$280	\$1,950	\$1,950	\$0	0.0%
626002	Grounds Maintenance	\$70,505	\$96,057	\$121,700	\$113,200	-\$8,500	-7.0%
626003	Municipal Building Rent	\$0	\$0	\$1,650	\$1,650	\$0	0.0%
631003	Insurance Fees	\$6,856	\$10,065	\$10,065	\$10,065	\$0	0.0%
631006	Contracted Services	\$4,961	\$7,873	\$10,600	\$7,000	-\$3,600	-34.0%
645001	Special Department Allow	\$4,599	\$1,728	\$2,025	\$2,125	\$100	4.9%
661001	Miscellaneous Supplies	\$282	\$368	\$5,650	\$5,650	\$0	0.0%
662001	Miscellaneous Services	\$12,470	\$14,424	\$15,420	\$15,420	\$0	0.0%
662002	Uniform Services	\$1,718	\$0	\$0	\$0	\$0	0.0%
662005	Outside Misc Services	\$83,792	\$78,990	\$82,108	\$82,108	\$0	0.0%
663001	Contingency Fund	\$0	\$0	\$0	\$5,000	\$5,000	100.0%

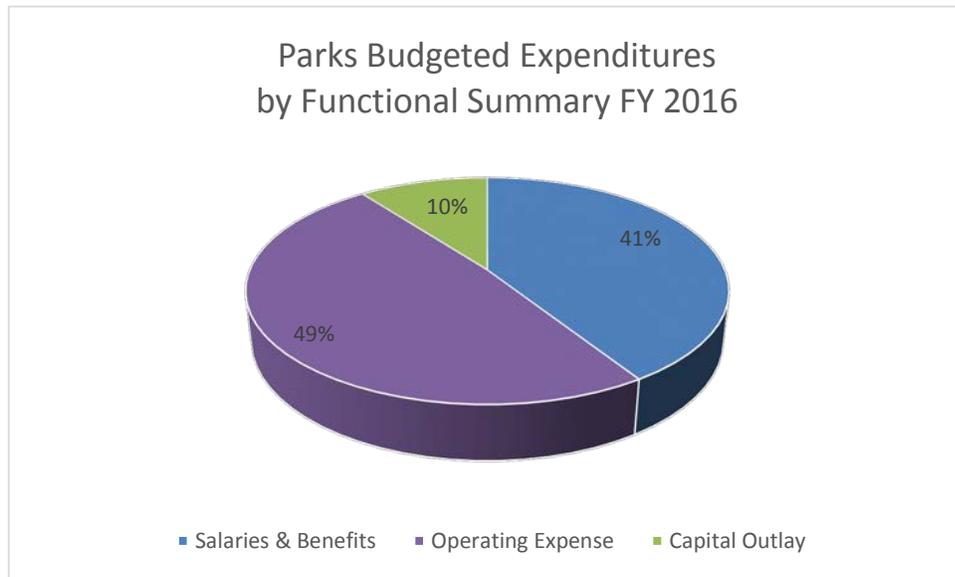
**Capital Outlay**

673001	Capital Projects	\$0	\$933	\$0	\$0	\$0	0.0%
674001	Machinery & Equipment	\$0	\$0	\$0	\$71,000	\$71,000	100.0%
674002	Equipment Replacements	\$0	\$66,572	\$0	\$0	\$0	0.0%
<b>Total Parks</b>		<b>\$721,623</b>	<b>\$647,119</b>	<b>\$603,192</b>	<b>\$687,736</b>	<b>\$84,544</b>	<b>14.0%</b>

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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Functional Summary

Salaries & Benefits	\$436,817	\$273,504	\$267,354	\$281,622	\$14,268	5.3%
Operating Expense	\$284,806	\$306,111	\$335,838	\$335,114	-\$724	-0.2%
Capital Outlay	\$0	\$67,505	\$0	\$71,000	\$71,000	100.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$721,623</b>	<b>\$647,119</b>	<b>\$603,192</b>	<b>\$687,736</b>	<b>\$84,544</b>	<b>14.0%</b>



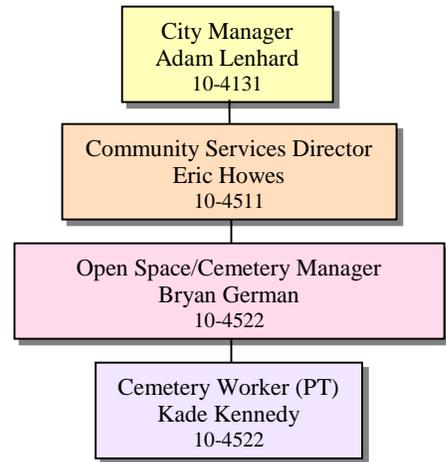
**OPEN SPACE 10-4522**

**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, 2015



**Personnel Report**

Department/Position	FY12-13	FY13-14	FY14-15	FY15-16
	Actual	Actual	Budget	Budget
General Fund				
Parks				
Open Space/Cemetery Manager	0	1	1	1
Park Maintenance (PT)	0	1	1	1
Total General Fund Parks Personnel	0	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	FY15 % Comp.	FY16 % 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	FY16 % 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 2014-2015 Accomplishments

- Maintained freeway entrances, numerous undeveloped areas, and city trails
- Maintaining these areas at a much higher and more frequent level than previously recognized.

### Significant Expenditure and Staffing Changes

Budgeted expenses for health insurance decreased as hours required for the position fell below 40-hours per week. Capital outlay decreased a bit as the project needs shifted.

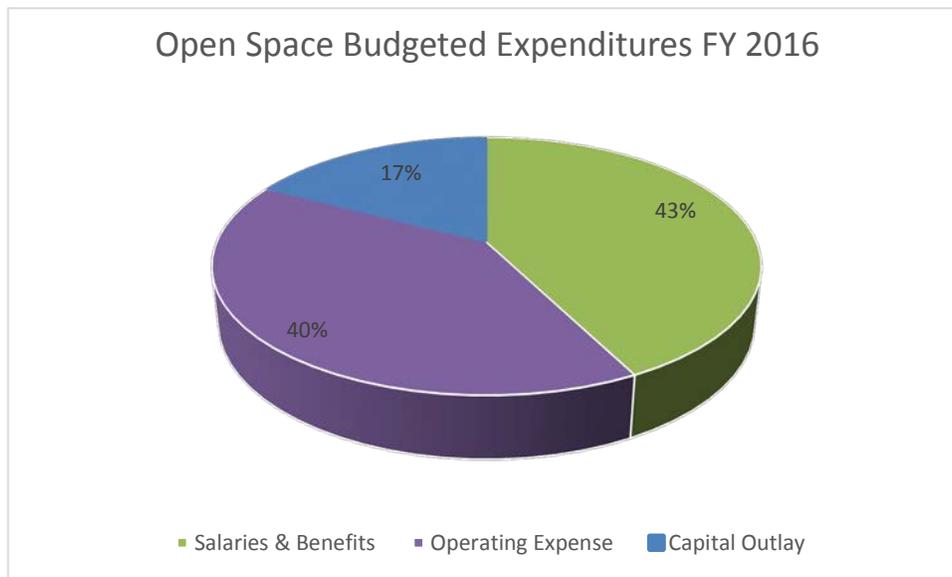
#### Division: 104522 OPEN SPACE

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$0	\$46,455	\$47,571	\$48,752	\$1,181	2.5%
611501 Part-Time	\$0	\$6,216	\$15,506	\$15,428	-\$77	-0.5%
613101 F.I.C.A.	\$0	\$3,902	\$4,825	\$4,910	\$84	1.7%
613201 Utah Retirement Systems	\$0	\$8,062	\$8,687	\$8,894	\$207	2.4%
613301 Health Insurance	\$0	\$10,979	\$11,644	\$0	-\$11,644	-100.0%
613302 Dental Insurance	\$0	\$973	\$1,043	\$0	-\$1,043	-100.0%
613303 Life Insurance	\$0	-\$15	\$192	\$0	-\$192	-100.0%
613304 Vision Insurance	\$0	\$160	\$160	\$0	-\$160	-100.0%
613401 Worker's Compensation	\$0	\$720	\$939	\$955	\$16	1.7%
613601 Long Term Disability	\$0	\$0	\$589	\$0	-\$589	-100.0%
613701 Employee Assistance Progr	\$0	\$36	\$36	\$36	\$0	0.0%
613801 Administration Fee	\$0	\$30	\$30	\$0	-\$30	-100.0%
614101 Clothing Allow - Ft	\$0	\$0	\$0	\$360	\$360	100.0%
614102 Clothing Allow - Pt	\$0	\$0	\$1,105	\$435	-\$670	-60.6%
<b>Operating Expenses</b>						
621301 Training & Registration F	\$0	\$20	\$65	\$665	\$600	923.1%
624001 Office Supplies	\$0	\$66	\$200	\$200	\$0	0.0%
624004 Materials & Supplies	\$0	\$0	\$0	\$385	\$385	100.0%
625201 Tires/Brakes	\$0	\$0	\$1,500	\$1,695	\$195	13.0%
625202 Fuel/Oil	\$0	\$8,832	\$4,000	\$4,440	\$440	11.0%
625203 Fleet Repair	\$0	\$0	\$7,000	\$7,255	\$255	3.6%
625204 Fleet Lease	\$0	\$1,697	\$1,697	\$2,363	\$666	39.2%
625502 Minor Equipment & Tools	\$0	\$0	\$3,475	\$3,475	\$0	0.0%
626002 Grounds Maintenance	\$0	\$2,214	\$3,850	\$3,850	\$0	0.0%
631003 Insurance Fees	\$0	\$1,577	\$1,577	\$1,577	\$0	0.0%
661001 Miscellaneous Supplies	\$0	\$504	\$0	\$0	\$0	0.0%
662001 Miscellaneous Services	\$0	\$1,409	\$0	\$0	\$0	0.0%
662002 Uniform Services	\$0	\$247	\$0	\$0	\$0	0.0%
662005 Outside Misc Services	\$0	\$34,070	\$48,805	\$48,805	\$0	0.0%
663001 Contingency Fund	\$0	\$0	\$1,000	\$1,000	\$0	0.0%
<b>Capital Outlay</b>						
673001 Capital Projects	\$0	\$0	\$40,000	\$32,500	-\$7,500	-18.8%
<b>Total Open Space</b>	<b>\$0</b>	<b>\$128,155</b>	<b>\$205,497</b>	<b>\$187,980</b>	<b>-\$9,643</b>	<b>-4.7%</b>

## 223 Community Services

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<u>Functional Summary</u>						
Salaries & Benefits	\$0	\$77,519	\$92,328	\$79,770	-\$12,558	-13.6%
Operating Expense	\$0	\$50,636	\$73,169	\$75,710	\$2,541	3.5%
Capital Outlay	\$0	\$0	\$40,000	\$32,500	-\$7,500	-18.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$0</b>	<b>\$128,155</b>	<b>\$205,497</b>	<b>\$187,980</b>	<b>-\$17,517</b>	<b>-8.5%</b>

The pie chart below represents the portion of expenditures budgeted by functional summary:



**RECREATION 10-4561**

**Mission Statement**

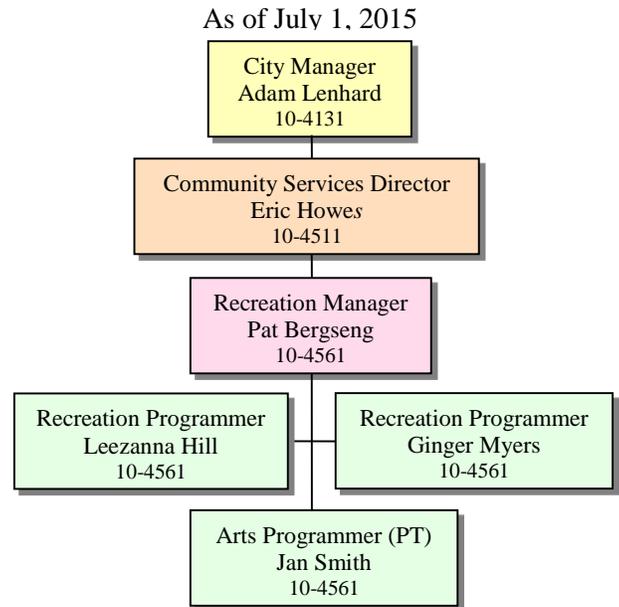
*“Creating Amazing Experiences”*

**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.

**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, youth baseball, youth soccer, youth football, sports camps, theatre classes, youth musical theater, visual art camps, Jr. Jazz youth basketball, added a 3-5 year old league this past year, baseball, flag football, tackle football and tiny tot soccer.
- To offer the highest quality Art and Theater opportunities your round including an on-going well attended “fine arts class” this 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 created all visual arts for the recreation/theater programs versus hiring an outside entity. Improve the quality of visual design when promoting programs using flyers, brochures, and playbills.
- 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.



<b>Personnel Report</b>	FY12-13	FY13-14	FY14-15	FY15-16
	Actual	Actual	Budget	Budget
Department/Position				
General Fund				
Recreation				
Recreation Supervisor(s)	2	0	0	0
Recreation Programmer(s)	0	2	2	2
Arts Programmer (Part-time)	0	1	1	1
<b>Total General Fund Recreation Personnel</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>



*Performance and Delivery Goals  
Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % Proj.
-	Customer Service	<ul style="list-style-type: none"> <li>- Return all phone calls within 24 hours of the reception of the call.</li> <li>- Reconcile major grievances within one week of initial complaint.</li> </ul>	90%	95%
SE	Maintain Facilities and Equipment	<ul style="list-style-type: none"> <li>- Establish better communication and reporting standards with the janitorial service contractor.</li> <li>- Continue to ensure all playing areas and equipment is kept at minimum nationally prescribed standards.</li> </ul>	75%	80%
SE	Technology in Programming	<ul style="list-style-type: none"> <li>- Continue to provide online schedules, standings, registration, and general program information.</li> <li>- Continue to train and adjust to the E-Trak system. Investigate other league and tournament scheduling system if E-Trak cannot solve some of the issues with standings and tournaments.</li> <li>- All game results and standing posted online before each leagues' next scheduled playing night.</li> </ul>	80%	85%
LG4.Ai	Training Staff and Volunteers	<ul style="list-style-type: none"> <li>- Provide staff training before each league or event.</li> <li>- Staff needs to be present and available during scheduled leagues and tournaments.</li> <li>- Provide volunteer training prior to the start of each league or event.</li> </ul>	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	FY16 % Proj.
SE1.Bi	Programs	<ul style="list-style-type: none"> <li>- Obtain 501 C3 status for additional funding for programs such as awesome adventures, after school programming, additional art and theater programs and productions.</li> <li>- Run a children's theater camp the spring of 2015.</li> </ul>	75%
SE1.Bi	Adult & Youth Programs	Five summer camps were offered but had low attendance; intention is to increase attendance for the summer camps.	100%
SE1.Bi	Programs	Develop collaboration with Clearfield High School for joint programming opportunities.	75%

*Fiscal Year 2014-2015 Accomplishments*

- Transferred all registration processes to the Aquatic Center. This involved many hours of training and communication between the Recreation Division and Aquatic Division.
- Training in E-Trak registration, league scheduling, facility bookings completed with the recreation staff. Implemented "When to Work" – an employee scheduling system (online scheduling system that employees access via internet).
- Created a new athletic field rental and usage agreement to lessen and control the usage of the athletic fields to prevent overuse and damage.
- Created a Tiny Tot basketball program for three to five year olds – had over 100 children participate.
- Increased the number of participants in the camps by 5% in 2015. The second annual hoop-fest basketball tournament was held over the 4<sup>th</sup> of July with ten teams registered.
- Staff created a "Santa's Workshop" – 70 children registered in December 2015.
- The theater division performed two productions in fiscal year. The goal is to increase the quality of these productions and market to a larger audience.

- Collaborated with “Program Care” which is a federally funded after school program that is held at North Davis Junior High. The program provided one staff person from the program to work with the departments “Recreate in the Park program” in exchange 13-15 year olds could participate as junior leaders. The Program Care program received special funding for the program because of the participation of this age group. Again, it was a successful arrangement.

**Significant Expenditure and Staffing Changes**

There were no significant staffing or expenditure changes, although the Special Department Allowance saw small fluctuations due to the dynamic nature of recreation programs. The recreation programs generate positive feedback from citizens and participation rates continue to increase, so as long as operating expenses do not exceed revenues, and the programs undergo constant evaluation, the City and its citizens consider the recreation department invaluable.

**Division: 104561 RECREATION**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$133,495	\$129,490	\$129,196	\$134,378	\$5,182	4.0%
611201	Overtime	\$1,540	\$4,634	\$1,500	\$2,500	\$1,000	66.7%
611501	Part-Time	\$107,763	\$118,832	\$128,773	\$128,489	-\$284	-0.2%
613101	F.I.C.A.	\$18,261	\$19,357	\$19,849	\$20,301	\$451	2.3%
613201	Utah Retirement Systems	\$21,209	\$22,326	\$23,431	\$25,038	\$1,607	6.9%
613301	Health Insurance	\$26,179	\$23,137	\$24,411	\$33,536	\$9,125	37.4%
613302	Dental Insurance	\$2,250	\$2,070	\$2,227	\$2,910	\$683	30.7%
613303	Life Insurance	\$0	\$158	\$525	\$192	-\$332	-63.3%
613304	Vision Insurance	\$229	\$97	\$89	\$403	\$314	352.8%
613401	Worker's Compensation	\$3,545	\$3,114	\$3,864	\$3,928	\$65	1.7%
613601	Long Term Disability	\$1,215	\$1,777	\$1,610	\$1,692	\$82	5.1%
613701	Employee Assistance Progr	\$96	\$108	\$108	\$72	-\$36	-33.3%
613801	Administration Fee	\$29	\$0	\$0	\$30	\$30	100.0%
614102	Clothing Allow - Pt	\$741	\$3,106	\$3,080	\$2,000	-\$1,080	-35.1%
<b>Operating Expenses</b>							
621201	Membership Dues	\$180	\$200	\$90	\$60	-\$30	-33.3%
621301	Training & Registration F	\$375	\$898	\$2,375	\$1,575	-\$800	-33.7%
622101	Public Notices	\$55	\$0	\$250	\$250	\$0	0.0%
623101	In-State Lodging	\$0	\$523	\$0	\$900	\$900	100.0%
623102	In-State Meals	\$0	\$414	\$276	\$414	\$138	50.0%
623103	In-State Transportation	\$0	\$0	\$0	\$125	\$125	100.0%
623104	In-State Mileage Reimburs	\$0	\$154	\$0	\$0	\$0	0.0%
624002	Concession Stand	\$9,733	\$9,751	\$11,450	\$11,900	\$450	3.9%
624004	Materials & Supplies	\$0	\$1,480	\$0	\$0	\$0	0.0%
624005	Copying / Printing	\$5,395	\$4,571	\$8,941	\$7,000	-\$1,941	-21.7%
624102	Sales Tax Paid	\$3	\$253	\$0	\$0	\$0	0.0%
625002	Equipment Purchases	\$475	\$1,182	\$0	\$0	\$0	0.0%
625003	Equipment Rental	\$95	\$0	\$0	\$0	\$0	0.0%
625201	Tires/Brakes	\$0	\$390	\$1,000	\$1,130	\$130	13.0%



## 227 Community Services

625202	Fuel/Oil	\$1,347	\$1,455	\$2,000	\$2,220	\$220	11.0%
625203	Fleet Repair	\$1,332	\$961	\$2,000	\$2,073	\$73	3.7%
625204	Fleet Lease	\$1,507	\$1,697	\$1,697	\$2,363	\$666	39.2%
625502	Minor Equipment & Tools	\$0	\$0	\$0	\$4,000	\$4,000	100.0%
626001	Building Maintenance	\$83	\$40	\$0	\$0	\$0	0.0%
631003	Insurance Fees	\$6,242	\$5,202	\$5,202	\$5,202	\$0	0.0%
631004	Bank Fees	\$5,240	\$4,650	\$5,300	\$4,700	-\$600	-11.3%
631006	Contracted Services	\$18,332	\$38,070	\$34,585	\$33,135	-\$1,450	-4.2%
631007	Agency Permits	\$340	\$0	\$566	\$572	\$6	1.1%
645001	Special Department Allow	\$110,928	\$118,675	\$136,120	\$120,742	-\$15,378	-11.3%
645002	Donation Expenditures	\$497	\$1,062	\$0	\$0	\$0	0.0%
661001	Miscellaneous Supplies	\$482	\$2,649	\$250	\$250	\$0	0.0%
662001	Miscellaneous Services	\$28,820	\$30,455	\$28,087	\$26,775	-\$1,312	-4.7%
662002	Uniform Services	\$0	\$269	\$1,821	\$1,821	-\$1	0.0%
662004	Program Officials	\$81,608	\$89,170	\$89,976	\$92,908	\$2,932	3.3%
<b>Total Recreation</b>		<b>\$589,622</b>	<b>\$642,375</b>	<b>\$670,648</b>	<b>\$675,583</b>	<b>\$4,935</b>	<b>0.7%</b>

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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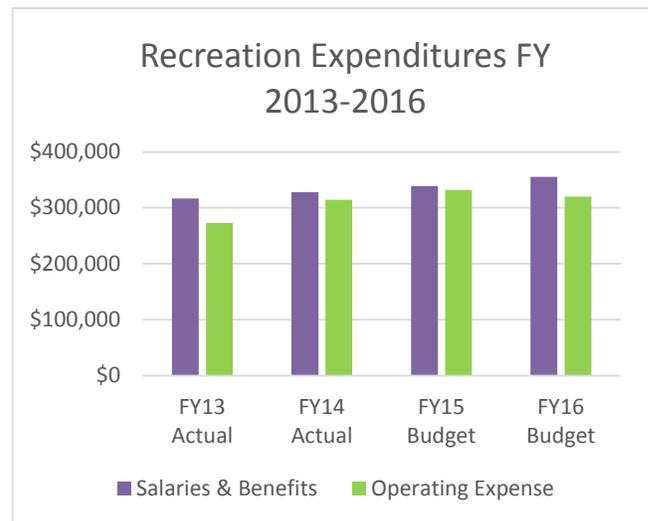
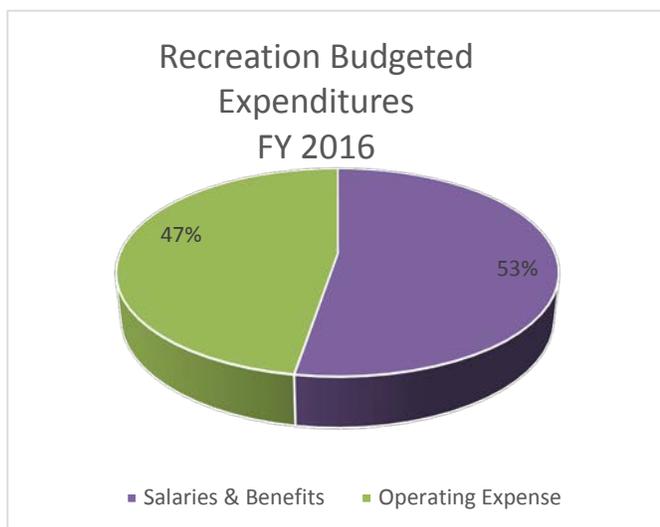
### Functional Summary

Salaries & Benefits	\$316,552	\$328,206	\$338,662	\$355,469	\$16,807	5.0%
Operating Expense	\$273,070	\$314,169	\$331,986	\$320,115	-\$11,872	-3.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%

### Total Functional Summaries

<b>Total Functional Summaries</b>	<b>\$589,622</b>	<b>\$642,375</b>	<b>\$670,648</b>	<b>\$675,583</b>	<b>\$4,935</b>	<b>0.7%</b>
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As is shown in the pie chart (below), 53% of the budgeted expenditures for Recreation will go towards salaries and benefits with the remaining going toward operations.



**AQUATIC CENTER 10-4565**

**Mission Statement**

“Creating Amazing Experiences.”

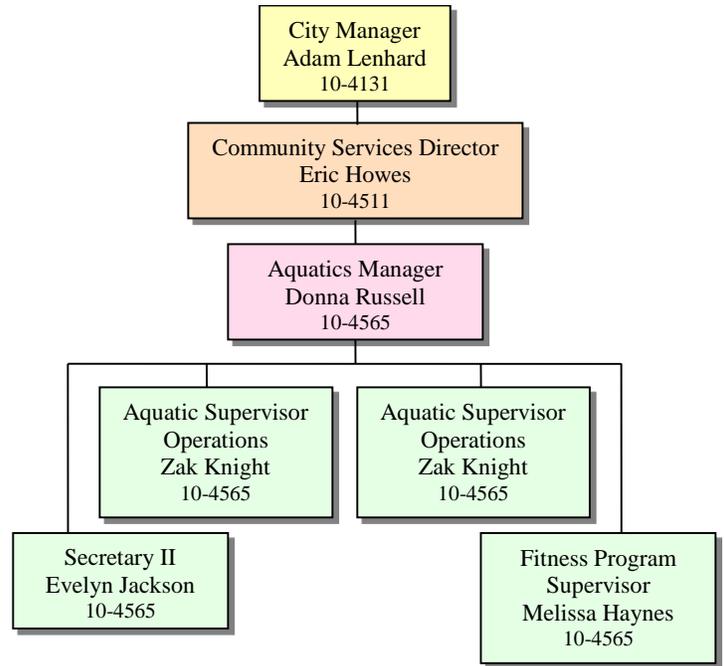
**Division Purpose**

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**

- 7,246 participants in Swim Lessons
- Daycare attendance – 7,635 children
- 91,289 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 2014.

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Aquatic Center				
Aquatics Center Manager	1	1	1	1
Secretary II	1	1	1	1
Assistant Office Manager	1	0	0	0
Aquatic Supervisor Operations	1	2	2	2
Assistant Aquatic Supervisor	1	0	0	0
Fitness Program Supervisor	1	1	1	1
Head Lifeguard	1	0	0	0
<b>Total General Fund Aquatic Center Personnel</b>	<b>7</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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 that the 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	FY16 % Proj.
SE1.B	Aquatics	Develop Recreation Activity Guide for all programs for ease in information dissemination.	100%
SE1.B	Marketing	Continue to develop website and social media sites; marketing plan to include rebranding.	90%
SE1.B	Equipment	Install turnstile and railings at front desk / install concessions.	100%
-	Maintenance	Update Stark Filter valves and sand; install new VGB drains; inlets, LR mirrors	100%

***Fiscal Year 2014-2015 Accomplishments***

- New equipment purchased from enrollment fees for weight room and spin bikes.
- Participated in the “World’s Largest Swimming Lesson” to bring awareness regarding the importance of swimming lessons.
- Tiled hallways from Locker Rooms to Pools.
- Hosted regional wheelchair basketball tournament.
- Host many popular community events such as: Halloween Boo-nanza, Santa’s Workshop, Easter Egg Dive, Sweating with your Sweetheart Mini-Triathlon, and a Summer Safety Fair.
- 1<sup>st</sup> Annual Kids’ Splash, Ride and Dash Mini Triathlon.
- Many new community partnerships formed in community.
- Health Fair and Membership sale in January brought in many new memberships.

***Significant Expenditure and Staffing Changes***

There were no significant staffing changes but there was an increase in equipment maintenance and purchase budget. Also, a decrease in budgeted donations. Giving away free swim lessons is no longer needed for promotional purposes as the program as grown in popularity.

**Division: 104565 AQUATICS CENTER**

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611101 Permanent Employees	\$308,572	\$221,608	\$221,759	\$215,319	-\$6,440	-2.9%
611201 Overtime	\$2,335	\$4,102	\$1,705	\$1,705	\$0	0.0%
611501 Part-Time	\$682,059	\$702,692	\$694,099	\$729,673	\$35,574	5.1%
613101 F.I.C.A.	\$73,836	\$70,600	\$70,194	\$72,459	\$2,266	3.2%
613201 Utah Retirement Systems	\$37,508	\$37,483	\$39,650	\$32,941	-\$6,709	-16.9%
613301 Health Insurance	\$25,121	\$19,216	\$20,252	\$45,779	\$25,526	126.0%
613302 Dental Insurance	\$3,556	\$3,221	\$3,458	\$5,098	\$1,640	47.4%
613303 Life Insurance	\$0	\$155	\$962	\$385	-\$577	-60.0%
613304 Vision Insurance	\$388	\$329	\$329	\$806	\$478	145.3%
613401 Worker's Compensation	\$12,554	\$10,237	\$10,344	\$12,427	\$2,082	20.1%
613601 Long Term Disability	\$2,546	\$2,169	\$2,725	\$2,820	\$95	3.5%
613701 Employee Assistance Progr	\$168	\$144	\$144	\$144	\$0	0.0%
613801 Administration Fee	\$98	\$89	\$90	\$60	-\$30	-33.3%
614101 Clothing Allow - Ft	\$53	-\$213	\$0	\$2,175	\$2,175	100.0%
614102 Clothing Allow - Pt	\$7,070	\$5,646	\$10,651	\$7,228	-\$3,423	-32.1%
<b>Operating Expenses</b>						
621101 Books & Subscriptions	\$40	\$385	\$0	\$300	\$300	100.0%



621201	Membership Dues	\$790	\$171	\$1,189	\$1,488	\$299	25.1%
621301	Training & Registration F	\$8,738	\$10,717	\$15,054	\$15,054	\$0	0.0%
622101	Public Notices	\$1,809	\$0	\$200	\$200	\$0	0.0%
623101	In-State Lodging	\$0	\$268	\$0	\$600	\$600	100.0%
623102	In-State Meals	\$30	\$0	\$276	\$276	\$0	0.0%
623103	In-State Transportation	\$0	\$0	\$150	\$310	\$160	106.7%
623104	In-State Mileage Reimburs	\$107	\$0	\$350	\$350	\$0	0.0%
624001	Office Supplies	\$9,706	\$9,642	\$6,997	\$6,527	-\$470	-6.7%
624002	Concession Stand	\$12,710	\$8,776	\$13,360	\$13,360	\$0	0.0%
624004	Materials & Supplies	\$28	\$231	\$0	\$29,750	\$29,750	100.0%
624005	Copying / Printing	\$1,392	\$1,975	\$3,040	\$3,113	\$73	2.4%
624006	Postage / Mailing	\$19	\$126	\$200	\$337	\$137	68.6%
624102	Sales Tax Paid	\$0	\$59	\$0	\$0	\$0	0.0%
625001	Equip. Maint. & Supplies	\$50,164	\$40,039	\$50,500	\$71,450	\$20,950	41.5%
625002	Equipment Purchases	\$15,624	\$10,611	\$32,090	\$29,450	-\$2,640	-8.2%
625003	Equipment Rental	\$2,998	\$3,104	\$2,500	\$3,500	\$1,000	40.0%
625501	Equipment Repairs	\$1,207	\$528	\$0	\$0	\$0	0.0%
626001	Building Maintenance	\$80,397	\$54,987	\$60,000	\$65,000	\$5,000	8.3%
631003	Insurance Fees	\$14,902	\$24,971	\$24,971	\$24,971	\$0	0.0%
631004	Bank Fees	\$14,757	\$15,727	\$15,600	\$15,600	\$0	0.0%
631006	Contracted Services	\$9,336	\$14,263	\$25,000	\$25,500	\$500	2.0%
631007	Agency Permits	\$1,650	\$2,030	\$1,900	\$1,900	\$0	0.0%
645001	Special Department Allow	\$26,908	\$27,180	\$83,208	\$39,250	-\$43,959	-52.8%
645002	Donation Expenditures	\$20,736	\$140,286	\$18,500	\$5,000	-\$13,500	-73.0%
661001	Miscellaneous Supplies	\$21,874	\$29,986	\$34,431	\$1,000	-\$33,431	-97.1%
662001	Miscellaneous Services	\$5,120	\$5,006	\$2,964	\$2,964	\$0	0.0%
662005	Outside Misc Services	\$41	\$0	\$1,000	\$0	-\$1,000	-100.0%
663001	Contingency Fund	\$0	\$19,188	\$18,200	\$18,200	\$0	0.0%
<b>Capital Outlay</b>							
673001	Capital Projects	\$0	\$0	\$25,000	\$13,000	-\$12,000	-48.0%
673005	Cp - Ff&E	\$170	\$1	\$0	\$0	\$0	100.0%
674001	Machinery & Equipment	\$0	\$0	\$0	\$16,000	\$16,000	100.0%
674002	Equipment Replacements	\$11,537	\$0	\$0	\$0	\$0	0.0%
675002	Professional Services	\$1,050	\$0	\$0	\$0	\$0	100.0%
<b>Total Aquatics Center</b>		<b>\$1,469,704</b>	<b>\$1,497,731</b>	<b>\$1,513,042</b>	<b>\$1,533,470</b>	<b>-\$10,667</b>	<b>-0.7%</b>

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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**Functional Summary**

Salaries & Benefits	\$1,155,864	\$1,077,477	\$1,076,362	\$1,129,020	\$52,658	4.9%
Operating Expense	\$301,084	\$420,254	\$411,680	\$375,449	-\$36,231	-8.8%
Capital Outlay	\$12,757	\$1	\$25,000	\$29,000	\$4,000	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$1,469,704</b>	<b>\$1,497,731</b>	<b>\$1,513,042</b>	<b>\$1,533,470</b>	<b>\$20,427</b>	<b>1.4%</b>





Breakfast with Santa

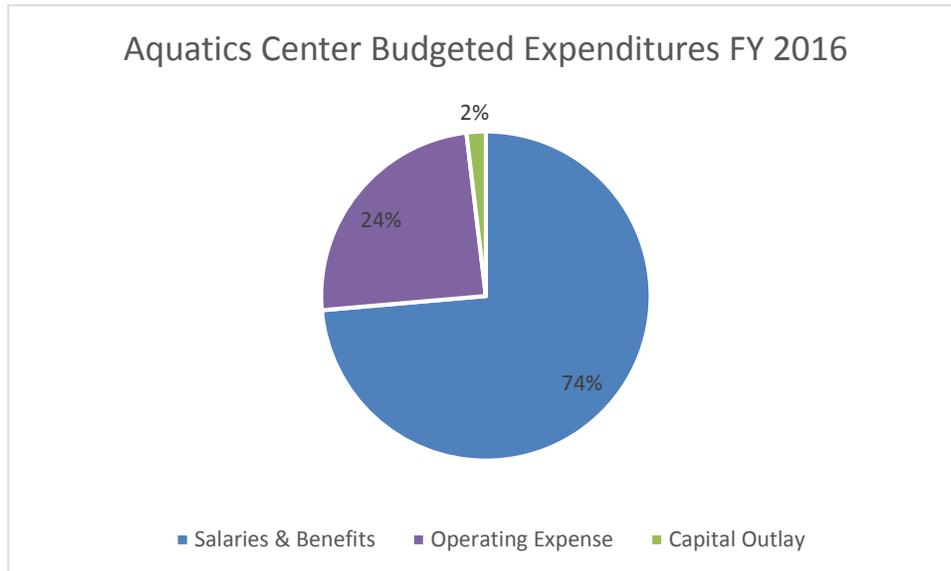


Outside Pool Area



Inside the Clearfield Aquatic Center

Salaries and wages account for 74% of the Aquatic Center Division total budget while operations account for 24%. These percentages have been the trend for the past four years.

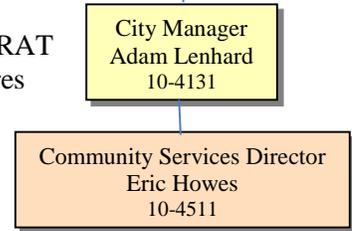


**PARAT 10-4570**

**Division Purpose**

The purpose of the PARAT (Parks, Art, Recreation, Aquatics, and Trails) Division is to serve as a pass through account for PARAT expenditures. PARAT does not function as a typical division of community services in that it requires minimal administration. It is overseen directly by the community services director.

As of July 1, 2015



**Division: 104570      PARAT**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Capital Outlay</b>							
673001	Capital Projects	\$0	\$0	\$0	\$85,000	\$85,000	100.0%
	<b>Total PARAT</b>	\$0	\$0	\$0	\$85,000	\$85,000	100.0%

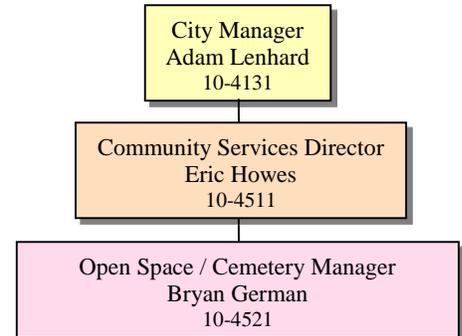
**CEMETERY 10-4591**

**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.

**Performance and Delivery Goals**  
 Ongoing Service Improvements

As of July 1, 2015



Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % Proj.
-	Ethically 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 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	FY16 % 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%

**Significant Expenditure and Staffing Changes**

There are no budgeted significant staffing or expenditure changes in fiscal year 2016.

**Division: 104591 CEMETERY**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611501	Part-Time	\$0	\$0	\$12,870	\$15,840	\$2,970	23.1%
613101	F.I.C.A.	\$0	\$0	\$985	\$1,212	\$227	23.1%
613401	Worker's Compensation	\$0	\$0	\$193	\$238	\$45	23.1%
614102	Clothing Allow - Pt	\$0	\$0	\$1,430	\$435	-\$995	-69.6%
<b>Operating Expenses</b>							
621301	Training & Registration F	\$0	\$0	\$0	\$175	\$175	100.0%
624004	Materials & Supplies	\$0	\$0	\$0	\$560	\$560	100.0%
625201	Tires/Brakes	\$0	\$0	\$200	\$226	\$26	13.0%
625204	Fleet Lease	\$0	\$5,165	\$5,165	\$7,191	\$2,026	39.2%
626001	Building Maintenance	\$219	\$127	\$0	\$0	\$0	0.0%



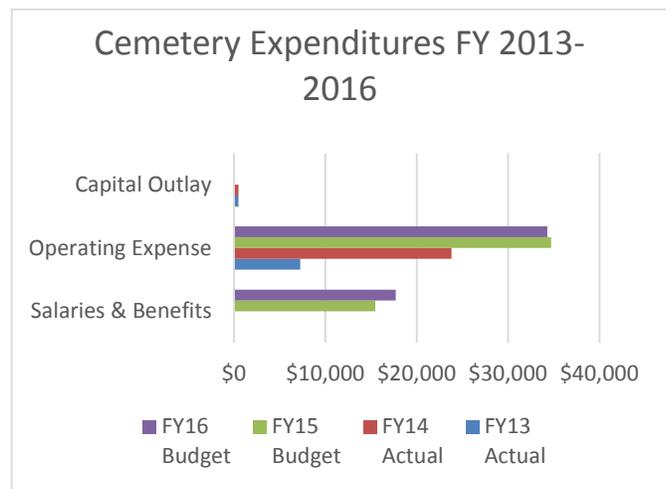
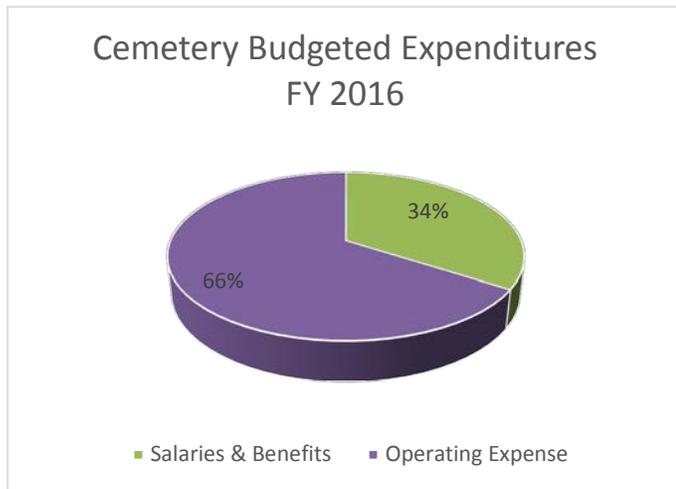
626002	Grounds Maintenance	\$6,985	\$9,976	\$14,625	\$11,625	-\$3,000	-20.5%
631003	Insurance Fees	\$44	\$642	\$642	\$642	\$0	0.0%
645001	Special Department Allow	\$0	\$2,783	\$0	\$0	\$0	0.0%
661001	Miscellaneous Supplies	\$0	\$129	\$210	\$0	-\$210	-100.0%
662001	Miscellaneous Services	\$0	\$324	\$0	\$0	\$0	0.0%
662005	Outside Misc Services	\$0	\$4,647	\$11,363	\$11,363	\$0	0.0%
663001	Contingency Fund	\$0	\$0	\$2,500	\$2,500	\$0	0.0%
<b>Capital Outlay</b>							
674001	Machinery & Equipment	\$500	\$494	\$0	\$0	\$0	
<b>Total Cemetery</b>		<b>\$7,748</b>	<b>\$24,287</b>	<b>\$50,183</b>	<b>\$52,006</b>	<b>\$1,824</b>	<b>3.6%</b>

FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/Dec
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Functional Summary

Salaries & Benefits	\$0	\$0	\$15,477	\$17,724	\$2,247	14.5%
Operating Expense	\$7,248	\$23,793	\$34,705	\$34,282	-\$423	-1.2%
Capital Outlay	\$500	\$494	\$0	\$0	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$7,748</b>	<b>\$24,287</b>	<b>\$50,183</b>	<b>\$52,006</b>	<b>\$1,824</b>	<b>3.6%</b>

The pie chart below represents the portion of expenditures allocated to salaries and benefits and operating expenses from the Cemetery Division.



The line graph above right shows the changes in expenditures by functional summary over time. The operating expenses rose sharply FY 13 through FY 15. This year it is anticipated that the operating expenses will level out as maintenance standards have improved to an acceptable level.



## 236 Community Development

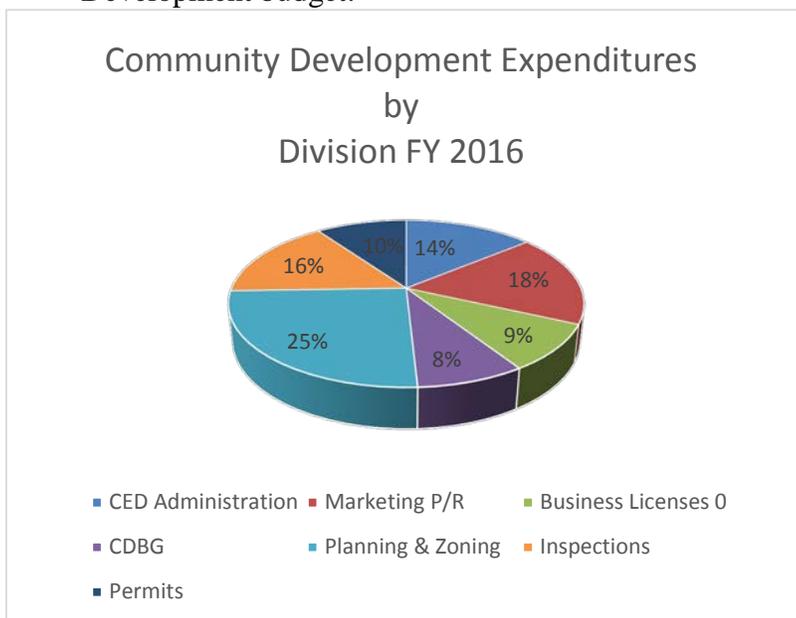
The Community Development Department expenditures make up 4% of the Total General Fund Budget with \$638,428 in expenditures. The Community Development Department is made up by the following divisions:

- General Government – Community Development
  - 4611 – Community Development Administration
  - 4612 – Community Relations/Marketing
  - 4613 – Business Licenses
  - 4632 – Community Development Block Grant (CDBG)
  - 4641 – Planning & Zoning
  - 4642 – Inspections
  - 4643 – Permits

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

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>CED Administration</b>	\$0	\$0	\$116,636	\$89,335	-\$27,301	-23.4%
<b>Marketing P/R</b>	\$163,430	\$165,424	\$118,016	\$113,843	-\$4,173	-3.5%
<b>Business Licenses</b>	\$52,790	\$55,173	\$57,245	\$57,355	\$110	0.2%
<b>CDBG</b>	\$47,991	\$59,347	\$98,070	\$53,254	-\$44,816	-46%
<b>Planning &amp; Zoning</b>	\$125,337	\$104,131	\$131,099	\$161,628	\$30,529	23.3%
<b>Inspections</b>	\$91,650	\$93,901	\$104,144	\$100,416	-\$3,728	-3.6%
<b>Permits</b>	\$53,425	\$56,890	\$59,654	\$62,596	\$2,942	4.9%
<b>Total Community Development</b>	<b>\$534,622</b>	<b>\$534,865</b>	<b>\$684,864</b>	<b>\$638,427</b>	<b>-\$46,437</b>	<b>-6.8%</b>

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



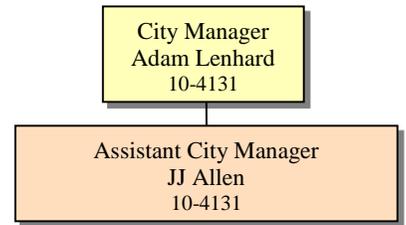
In the following Community Development section, each division is broken out separately. Each division includes an organization chart, mission statement, division purpose, personnel report, and where significant, historical personnel trends graph, performance and delivery goals, division budget, pie chart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

**COMMUNITY DEVELOPMENT ADMINISTRATION 10-4611**

**Mission Statement**

*“The mission of the Clearfield Community Development and Administration is to carry out the administrative services and activities funded by the tax increment set aside for administration from the various project areas and 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, 2015



**Key Workload Indicators**

- Facilitate development and redevelopment of key projects.
- Regularly visit with Clearfield businesses.
- Respond to request for information from inquiring companies that may be a good fit for Clearfield.
- Welcome prospective companies when visiting sites in Clearfield.
- Market Clearfield to the region and to the world.
- Conduct management and market studies.



**Significant Expenditure and Staffing Changes**

There are no personnel directly budgeted to the CED Administration budget level. The activities in this division are carried out by staff in 10-4131 (City Manager) and 10-4612 (Public Relations/Marketing).

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % Proj.
EE3.Ci.	Legend Hills	Make infrastructure improvements in anticipation of future development.	100%	100%
EE2.Di.	UTA Commuter Rail TOD	Facilitate the development of the Clearfield Station property.	90%	100%
EE2.Bi.	CDRA Properties	Acquire additional downtown property for development.	75%	100%
-	Beautification Committee	Utilizing a beautification committee, develop plans and strategies to enhance the Community's aesthetics.	100%	100%

*New Service Initiatives*

Goal #	Description	Deliverable	FY16 % Proj.
EE3.Bi.	Clearfield Center	Facilitate the redevelopment of the Clearfield Center properties	50%
EE3.Bi.	Revolving Loan Fund	Develop a revolving loan fund to encourage commercial façade and site improvements on State/Main Street	60%
EE3.Bi.	DBH Redevelopment	Facilitate demolition and redevelopment of the Davis Behavioral Health properties	50%

**Fiscal Year 2015-2016 Accomplishments**

- Continued Clearfield State TOD development.
- Completed retail analysis for Legend Hills.
- Marketed the Clearfield Center property for redevelopment.
- Entered an agreement for the demolition of Davis Behavioral Health properties, to prepare for redevelopment.
- Responded to RFI’s from EDCUtah.
- Participated with EDCUtah, Davis Unified Economic Development and the Utah Alliance for Economic Development.

**Significant Expenditure and Staffing Changes**

The CDRA Governance Report (completed in early 2015) recommended that the percentage of tax increment set aside for administrative activities should be transferred from the CDRA to the General Fund, where those administrative activities should be budgeted (instead of 20-4611). Consequently, after being dormant for two fiscal years, 10-4611 was utilized again starting in FY15 for this purpose. Main components of the FY16 budget include membership dues, retail recruitment, professional fees, and a shop local program.

**Division: 104611 CED ADMINISTRATION**

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>						
611501 Part-Time						
613101 F.I.C.A.	\$0	\$0	\$25,816	\$26,716	\$899	3.5%
613401 Worker's Compensation	\$0	\$0	\$1,975	\$2,044	\$69	3.5%
<b>Operating Expenses</b>	\$0	\$0	\$39	\$40	\$1	3.5%
621201 Membership Dues						
621301 Training & Registration F	\$0	\$0	\$11,550	\$11,450	-\$100	-0.9%
623101 In-State Lodging	\$0	\$0	\$1,710	\$1,750	\$40	2.3%
623104 In-State Mileage Reimburs	\$0	\$0	\$100	\$0	-\$100	-100.0%
623501 Out-Of-State Lodging	\$0	\$0	\$140	\$0	-\$140	-100.0%
623502 Out-Of-State Meals	\$0	\$0	\$1,850	\$1,850	\$0	0.0%
623503 Out-Of-State Transport	\$0	\$0	\$1,136	\$1,136	\$0	0.0%
623505 Out-Of-State Misc.	\$0	\$0	\$2,000	\$2,000	\$0	0.0%
624004 Materials & Supplies	\$0	\$0	\$850	\$850	\$0	0.0%
631006 Contracted Services	\$0	\$0	\$500	\$500	\$0	0.0%
645001 Special Department Allow	\$0	\$0	\$52,970	\$35,000	-\$17,970	-33.9%
<b>CED Administration</b>	\$0	\$0	\$16,000	\$6,000	-\$10,000	-62.5%

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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**Functional Summary**

Salaries & Benefits	\$0	\$0	\$27,830	\$28,799	\$969	3.5%
Operating Expense	\$0	\$0	\$88,806	\$60,536	-\$28,270	-31.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%



Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$0</b>	<b>\$0</b>	<b>\$116,636</b>	<b>\$89,335</b>	<b>-\$27,301</b>	<b>-23.4%</b>

There are no significant changes in the Community Development Administration projected budget.

**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, 2015

Assistant City Manager  
JJ Allen  
10-4131

Community Relations/Marketing  
2-Part-time Positions  
10-4643

***Key Workload Indicators***

- Research, interview, and write articles for the monthly city e-newsletter.
- Plan and coordinate the Fourth of July celebration including the parade and festival at Fisher Park.
- Promote events and schedules for Community Arts Center programs including band, theater, and visual arts programs.
- Promote all Recreation and Aquatic Center events and activities.
- Solicit sponsorships and prizes for select city events.
- Oversee the City’s social media program to promote Clearfield City, it’s services and programs, as well as coordinate Community Service’s social media efforts.
- Serve as Administrator for the City’s website.

***Personnel Report***

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Community Relations				
Community Relations Coordinators (PT)	2	2	2	2
<b>Total General Fund Community Relations Personnel</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

\*\*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	FY15 % Comp.	FY16 % Proj.
SE1.A	Fourth of July Celebration	Successful execution of the Clearfield City Fourth of July Celebration: parade and festival with at least 60 parade entrants, 20 vendors, top-notch live entertainment and at least 22,000 in attendance throughout the day.	100%	100%
SE1.A	Communication	Provide communication of city events and publicity via press releases, city e-newsletter, city website, utility bill inserts, social networking websites, and PeachJar. Internal communication includes employee newsletter, All-city emails, and help with placement of content on the employee intranet in FY16.	90%	95%
SE1.A	Promotional Materials	Ensure quality production of promotional materials (brochures, flyers, posters, website posts, write ups and photos, utility bill inserts) as well as coordination with Community Services/Arts in the distribution of those materials for the following events/programs: Clearfield City Fourth of July Celebration, Community Band, Community Theater, youth and adult recreation/events such as the Easter Egg Hunt, Clearfield Aquatic Center events/programs such as Boonanza, Santa's Workshop, and the Easter Egg Dive; Hometown Heroes and the Storytelling Festival. Coordinate and promote the United Way "Day of Caring" and the Employee Fundraising Campaign.	90%	95%
SE1.A	Aquatic Center	Provide marketing support in the promotion of the Clearfield Aquatic Center to ensure that 2015-2016 membership and revenue goals are met.	75%	90%
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: Fourth of July Celebration including parade, pancake breakfast, 5K run and festival; City e-newsletter, city employee newsletter, social media plan include Facebook, Twitter, Pinterest, YouTube Channel and Wikipedia. Instagram maintenance through FY2016.	90%	95%
SE	Sponsors	Pursue sponsorships/prizes for select City events, including Easter Egg Dive, Fourth of July, Freedom 5K Run/2 Mile walk, and Boonanza,	95%	100%

*New Service Initiatives*

Goal #	Description	Deliverable	FY16 % 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, Twitter, and Pinterest accounts, and updating the City's Wikipedia page, and looking at setting up a City account on Instagram.	100%
SE	Marketing	Implementing a Clearfield City "Buy Local" campaign by utilizing an existing Utah-based program, recruiting businesses, promoting the program to other businesses and residents. Developing the Economic Development portion of the City website to include or link to list of select city businesses.  Expend the economic development presence on the new City website by pulling updates from the Economic Development Task Force and the Assistant City Manager, and posting blurbs on Latest News section. Implementation of a YouTube/City video program to be used on the City website as well as the City's social media.	90%

**Fiscal Year 2015-2016 Accomplishments**

- Organization of the annual 4<sup>th</sup> of July celebration.
- Continuation of the "We've Got it Made" marketing campaign.
- Increased social media presence.
- Publication of a Beautification Committee Report.
- Enhanced communications with the City-wide newsletter and the internal employee newsletter.
- Maintaining the new City website.

**Significant Expenditure and Staffing Changes**

There are no significant expenditure or staffing changes budgeted for fiscal year 2016.



**COMMUNITY RELATIONS/MARKETING 10-4512**

Division: 104612      **MARKETING/PR**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$1,098	\$812	\$0	\$0	\$0	
611501	Part-Time	\$48,163	\$50,768	\$25,816	\$26,716	\$899	3.5%
613101	F.I.C.A.	\$3,813	\$4,008	\$1,975	\$2,044	\$69	3.5%
613401	Worker's Compensation	\$33	\$67	\$39	\$40	\$1	3.5%
614101	Clothing Allow - Ft	\$0	\$0	\$0	\$120	\$120	100.0%
614102	Clothing Allow - Pt	\$129	\$63	\$80	\$0	-\$80	-100.0%
<b>Operating Expenses</b>							
621201	Membership Dues	\$0	\$0	\$650	\$370	-\$280	-43.1%
621301	Training & Registration F	\$20	\$0	\$300	\$1,000	\$700	233.3%
622101	Public Notices	\$59	\$15	\$1,300	\$0	-\$1,300	-100.0%
622201	Newsletters	\$38,893	\$39,272	\$10,000	\$2,500	-\$7,500	-75.0%
623102	In-State Meals	\$20	\$30	\$80	\$80	\$0	0.0%
623104	In-State Mileage Reimburs	\$72	\$0	\$80	\$0	-\$80	-100.0%
624001	Office Supplies	\$20	\$38	\$0	\$0	\$0	0.0%
624005	Copying / Printing	\$825	\$1,523	\$1,000	\$750	-\$250	-25.0%
624006	Postage / Mailing	\$15,888	\$9,000	\$0	\$0	\$0	0.0%
625003	Equipment Rental	\$5,223	\$6,351	\$12,870	\$17,038	\$4,168	32.4%
631003	Insurance Fees	\$1,683	\$1,686	\$4,186	\$4,186	\$0	0.0%
631006	Contracted Services	\$40,456	\$46,626	\$48,840	\$43,900	-\$4,940	-10.1%
645001	Special Department Allow	\$6,789	\$5,031	\$10,800	\$15,100	\$4,300	39.8%
645002	Donation Expenditures	-\$700	\$0	\$0	\$0	\$0	0.0%
661001	Miscellaneous Supplies	\$246	\$134	\$0	\$0	\$0	0.0%
662002	Uniform Services	\$701	\$0	\$0	\$0	\$0	0.0%
<b>Marketing P/R</b>		<b>\$163,430</b>	<b>\$165,424</b>	<b>\$118,016</b>	<b>\$113,843</b>	<b>-\$4,173</b>	<b>-3.5%</b>

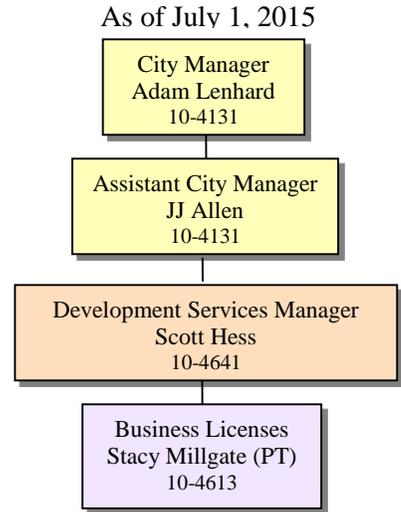
		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>							
	Salaries & Benefits	\$53,236	\$55,718	\$27,910	\$28,919	\$1,009	3.6%
	Operating Expense	\$110,194	\$109,706	\$90,106	\$84,924	-\$5,182	-5.8%
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
	Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
	Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>		<b>\$163,430</b>	<b>\$165,424</b>	<b>\$118,016</b>	<b>\$113,843</b>	<b>-\$4,173</b>	<b>-3.5%</b>

While the Community Relations/Marketing Division total budget of \$113,843 didn't change much in total over last year, one projected line item change could be highlighted. The budget for the newsletter decreased as the City anticipates switching from a printed to electronic production.

**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.”



**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	FY12-13	FY13-14	FY14-15	FY15-16
	Actual	Actual	Budget	Budget
General Fund				
Business Licenses				
Business Licenses (PT)	1	1	1	1
Total General Fund Business Licenses Personnel	1	1	1	1

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

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % Proj.
EE	Customer Service	Process new applications and send out renewal notifications in a timely manner.	100%	100%

*New Service Initiatives*

Goal #	Description	Deliverable	FY16 % Proj.
-	Good Landlord Program	Notify Landlords of license requirements through direct mailings, the city website, and e-newsletter articles.	100%
-	Application Process	Process renewals monthly due to anniversary-based renewal system.	100%



**Fiscal Year 2014-2015 Accomplishments**

- Issued 150 new business licenses and 78 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 2016 between Business Licenses and CDBG.

There are no significant expenditure changes within the business license division in the fiscal year 2016 budget.

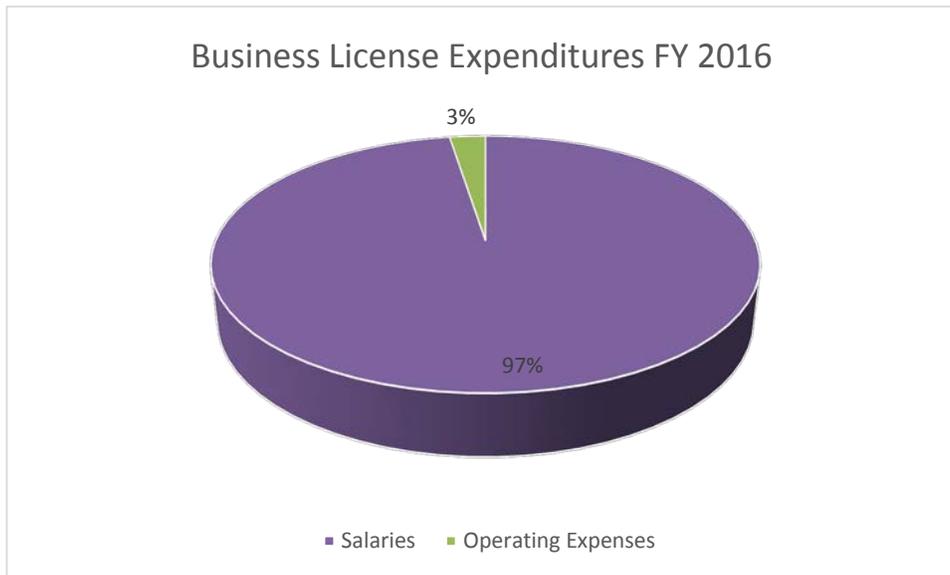
**BUSINESS LICENSES 10-4613**

**Division: 104613 BUSINESS LICENSES**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$34,012	\$35,980	\$35,370	\$35,897	\$528	1.5%
613101	F.I.C.A.	\$2,472	\$2,608	\$2,706	\$2,746	\$40	1.5%
613201	Utah Retirement Systems	\$5,455	\$6,224	\$6,533	\$6,630	\$98	1.5%
613301	Health Insurance	\$7,963	\$8,235	\$8,733	\$9,182	\$449	5.1%
613302	Dental Insurance	\$711	\$730	\$782	\$820	\$38	4.9%
613303	Life Insurance	\$0	\$15	\$144	\$0	-\$144	-100.0%
613304	Vision Insurance	\$64	\$67	\$67	\$108	\$41	61.7%
613401	Worker's Compensation	\$51	\$44	\$53	\$54	\$1	1.5%
613601	Long Term Disability	\$0	\$0	\$443	\$423	-\$20	-4.6%
613701	Employee Assistance Progr	\$27	\$27	\$27	\$27	\$0	0.0%
613801	Administration Fee	\$22	\$23	\$23	\$23	\$0	0.0%
614101	Clothing Allow - Ft	\$0	\$0	\$80	\$0	-\$80	-100.0%
<b>Operating Expenses</b>							
621201	Membership Dues	\$40	\$40	\$40	\$40	\$0	0.0%
621301	Training & Registration F	\$150	\$0	\$150	\$150	\$0	0.0%
623101	In-State Lodging	\$0	\$0	\$360	\$0	-\$360	-100.0%
623102	In-State Meals	\$0	\$0	\$138	\$33	-\$105	-76.1%
623103	In-State Transportation	\$0	\$0	\$75	\$0	-\$75	-100.0%
624001	Office Supplies	\$254	\$443	\$500	\$500	\$0	0.0%
624006	Postage / Mailing	\$435	\$184	\$200	\$200	\$0	0.0%
631003	Insurance Fees	\$521	\$522	\$522	\$522	\$0	0.0%
631004	Bank Fees	\$69	\$0	\$300	\$0	-\$300	-100.0%
631006	Contracted Services	\$544	\$31	\$0	\$0	\$0	0.0%
<b>Business Licenses</b>		<b>\$52,790</b>	<b>\$55,173</b>	<b>\$57,245</b>	<b>\$57,355</b>	<b>\$110</b>	<b>0.2%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>						
Salaries & Benefits	\$50,777	\$53,952	\$54,960	\$55,910	\$950	1.7%
Operating Expense	\$2,013	\$1,220	\$2,285	\$1,445	-\$840	-36.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$52,790</b>	<b>\$55,173</b>	<b>\$57,245</b>	<b>\$57,355</b>	<b>\$110</b>	<b>0.2%</b>

Following is a graph showing fiscal year 2016 functional summaries and the percentages that make up the Business License Division total budget of \$57,355 which shows that Payroll is the largest expenditure for the Business License Division consuming 97% of their budget:



There are no notable changes for the Business License Division FY 2016.

**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.”*

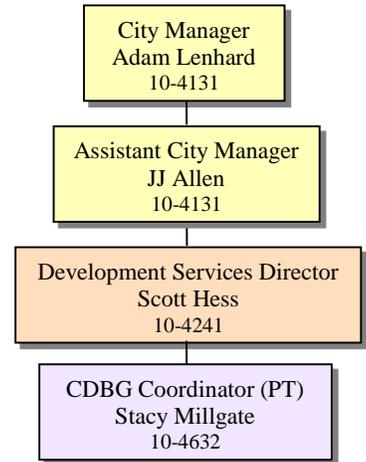
**Division Purpose**

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 and public service projects.
- Prepare One-Year Action Plan and CAPER report for Council approval.

As of July 1, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Community Development Block Grant				
CDBG Coordinator (PT)	1	1	1	1
<b>Total General Fund CDBG Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

\*\*The Full-time position splits the personnel with Business Licenses new Division

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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 2014-2015 Accomplishments**

- Prepared CAPER (Consolidated Annual Performance Evaluation Report) for 2014-2015 program year
- Prepared 2015-2016 One-Year Action Plan

**Significant Expenditure and Staffing Changes**

There were no significant staffing changes. The personnel costs are being split between the CDBG and Business Licenses Divisions (10-4613).



## 248 Community Development

There was a decrease in budget of the CDBG pass through by \$45,810. The pass through accounts includes \$10,547 for the Youth Resource Center, \$9,000 for the Family Connection Center, \$9,750 for the Davis Community Learning Center, and \$5,000 for Safe Harbor. \$154,355 was programmed for the 400 West infrastructure project and is included in 45-4632 CDBG capital projects and is allocated to use CDBG funds. The City received \$15,000 of program income during the 2013-2014 program year and these funds will be disbursed through the Down Payment Assistance program.

### Division: 104632 CDBG

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$13,115	\$11,994	\$11,790	\$11,966	\$176	1.5%
611501	Part-Time	\$13,015	\$11,108	\$0	\$0	\$0	0.0%
613101	F.I.C.A.	\$1,948	\$1,719	\$902	\$915	\$13	1.5%
613201	Utah Retirement Systems	\$2,102	\$2,075	\$2,178	\$2,210	\$33	1.5%
613301	Health Insurance	\$3,117	\$2,745	\$2,911	\$3,061	\$150	5.1%
613302	Dental Insurance	\$278	\$243	\$261	\$273	\$13	4.9%
613303	Life Insurance	\$0	\$5	\$48	\$0	-\$48	-100.0%
613304	Vision Insurance	\$25	\$22	\$22	\$36	\$14	61.7%
613401	Worker's Compensation	\$205	\$152	\$18	\$18	\$0	1.5%
613601	Long Term Disability	\$465	\$462	\$148	\$141	-\$7	-4.6%
<b>Operating Expenses</b>							
622101	Public Notices	\$616	\$561	\$650	\$1,300	\$650	100.0%
624001	Office Supplies	\$0	\$17	\$100	\$100	\$0	0.0%
631003	Insurance Fees	\$724	\$726	\$726	\$726	\$0	0.0%
693001	Pass Through	\$12,380	\$27,519	\$78,317	\$32,507	-\$45,810	-58.5%
<b>CDBG</b>		<b>\$47,991</b>	<b>\$59,347</b>	<b>\$98,070</b>	<b>\$53,254</b>	<b>-\$44,816</b>	<b>-45.7%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>						
Salaries & Benefits	\$34,270	\$30,524	\$18,277	\$18,620	\$343	1.9%
Operating Expense	\$13,720	\$28,823	\$79,793	\$34,633	-\$45,160	-56.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$47,991</b>	<b>\$59,347</b>	<b>\$98,070</b>	<b>\$53,254</b>	<b>-\$44,816</b>	<b>-45.7%</b>

**PLANNING & ZONING 10-4641**

**Mission Statement**

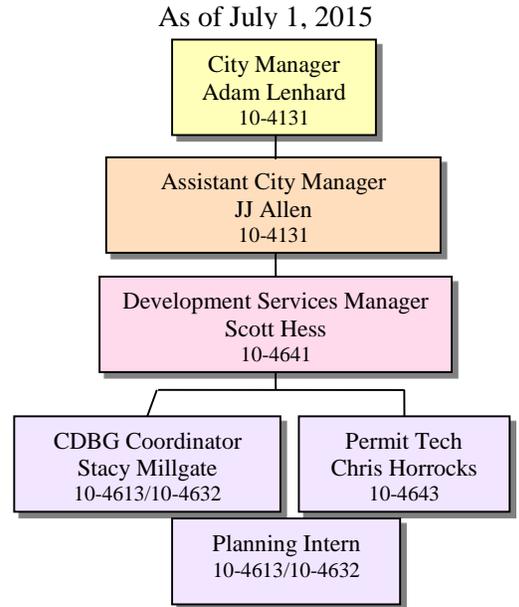
*“To provide timely, fair, and professional services in Current and Comprehensive Community Planning, Development, and Growth of Clearfield City.”*

**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.



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Planning & Zoning				
Development Services Manager	1	1	1	1.5
GIS Coordinator	0	0	0	0
Planning Intern	0	0	0	1
<b>Total General Fund Planning &amp; Zoning Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2.5</b>

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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	FY16 % Proj.
-	Training	Provide quarterly training for the Planning Commission.	100%

**Fiscal Year 2014-2015 Accomplishments**

- Processed approximately 47 land use applications which is up from 30 in FY2012-2013.



**Significant Staffing and Expenditure Changes**

One part-time position of Planning Intern has been added to the planning and zoning department. Fleet lease decreased as we budgeted for a vehicle purchase in this department. Contracted services increased to budget for a land use study.

**Division: 104641 PLANNING & ZONING**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$72,324	\$56,983	\$65,503	\$68,766	\$3,263	5.0%
611501	Part-Time	\$0	\$0	\$0	\$13,520	\$13,520	100.0%
613101	F.I.C.A.	\$5,167	\$3,971	\$5,011	\$6,295	\$1,284	25.6%
613201	Utah Retirement Systems	\$11,029	\$9,233	\$11,855	\$12,449	\$595	5.0%
613301	Health Insurance	\$9,721	\$7,681	\$8,608	\$9,051	\$443	5.1%
613302	Dental Insurance	\$865	\$920	\$686	\$723	\$36	5.3%
613303	Life Insurance	\$0	-\$15	\$192	\$0	-\$192	-100.0%
613304	Vision Insurance	\$140	\$0	\$0	\$0	\$0	0.0%
613401	Worker's Compensation	\$1,021	\$730	\$964	\$1,033	\$69	7.1%
613601	Long Term Disability	\$611	\$466	\$804	\$564	-\$240	-29.9%
613701	Employee Assistance Progr	\$36	\$30	\$36	\$36	\$0	0.0%
614101	Clothing Allow - Ft	\$0	\$0	\$80	\$0	-\$80	-100.0%
<b>Operating Expenses</b>							
621101	Books & Subscriptions	\$221	\$0	\$250	\$250	\$0	0.0%
621201	Membership Dues	\$429	\$319	\$430	\$430	\$0	0.0%
621301	Training & Registration F	\$1,045	\$267	\$2,000	\$2,000	\$0	0.0%
623101	In-State Lodging	\$0	\$169	\$200	\$200	\$0	0.0%
623102	In-State Meals	\$0	\$92	\$184	\$92	-\$92	-50.0%
623103	In-State Transportation	\$0	\$95	\$125	\$0	-\$125	-100.0%
624001	Office Supplies	\$913	\$783	\$1,000	\$1,000	\$0	0.0%
624006	Postage / Mailing	\$85	\$24	\$0	\$0	\$0	0.0%
625002	Equipment Purchases	\$285	\$0	\$0	\$0	\$0	0.0%
625201	Tires/Brakes	\$0	\$0	\$600	\$678	\$78	13.0%
625202	Fuel/Oil	\$335	\$313	\$0	\$0	\$0	0.0%
625203	Fleet Repair	\$369	\$0	\$500	\$518	\$18	3.6%
625204	Fleet Lease	\$1,507	\$1,697	\$1,697	\$0	-\$1,697	-100.0%
631003	Insurance Fees	\$1,386	\$1,574	\$1,574	\$1,574	\$0	0.0%
631006	Contracted Services	\$17,573	\$18,759	\$28,300	\$41,950	\$13,650	48.2%
645001	Special Department Allow	\$274	\$38	\$500	\$500	\$0	0.0%
<b>Planning &amp; Zoning</b>		<b>\$125,337</b>	<b>\$104,131</b>	<b>\$131,099</b>	<b>\$161,628</b>	<b>\$30,529</b>	<b>23.3%</b>
		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>							
Salaries & Benefits		\$100,914	\$80,000	\$93,739	\$112,436	\$18,697	19.9%
Operating Expense		\$24,423	\$24,131	\$37,360	\$49,192	\$11,832	31.7%
<b>Total Functional Summaries</b>		<b>\$125,337</b>	<b>\$104,131</b>	<b>\$131,099</b>	<b>\$161,628</b>	<b>\$30,529</b>	<b>23.3%</b>



**INSPECTIONS 10-4642**

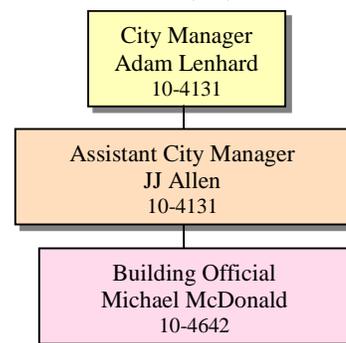
**Mission Statement**

*“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.”*

**Division Purpose**

The purpose of the Inspections Division is to provide safe structures that meet all building and safety standards in Clearfield, Sunset and MIDA Development (Falcon Hills).

As of July 1, 2015



**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 and MIDA Development (Falcon Hill).

<b>Personnel Report</b>				
Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Inspections				
Permit Technician	1	0	0	0
Building Official	1	1	1	1
Total General Fund Inspections Personnel	2	1	1	1

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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 2014-2015 Accomplishments**

- Maintained an average inspection turn-around time (date of request to completion) of 3 days.

**Significant Expenditure and Staffing Changes**

Contracted services operating expense budget decreased as a result of project which was completed in the last budget year.



**Division: 104642      INSPECTIONS**

**Salaries & Benefits**

611101	Permanent Employees	\$63,525	\$64,759	\$64,991	\$66,707	\$1,716	2.6%
613101	F.I.C.A.	\$4,815	\$4,975	\$4,972	\$5,103	\$131	2.6%
613201	Utah Retirement Systems	\$10,189	\$11,246	\$12,004	\$12,183	\$179	1.5%
613301	Health Insurance	\$4,420	\$3,921	\$4,158	\$4,372	\$214	5.1%
613302	Dental Insurance	\$301	\$459	\$498	\$528	\$30	6.0%
613303	Life Insurance	\$0	\$157	\$140	\$0	-\$140	-100.0%
613304	Vision Insurance	\$64	\$62	\$62	\$99	\$38	61.1%
613401	Worker's Compensation	\$912	\$810	\$976	\$991	\$15	1.5%
613601	Long Term Disability	\$948	\$951	\$814	\$564	-\$250	-30.7%
613701	Employee Assistance Progr	\$36	\$36	\$36	\$36	\$0	0.0%

**Operating Expenses**

621101	Books & Subscriptions	\$0	\$0	\$0	\$750	\$750	100.0%
621201	Membership Dues	\$100	\$227	\$240	\$320	\$80	33.3%
621301	Training & Registration F	\$340	\$235	\$550	\$500	-\$50	-9.1%
623101	In-State Lodging	\$393	\$160	\$400	\$240	-\$160	-40.0%
623102	In-State Meals	\$184	\$138	\$184	\$138	-\$46	-25.0%
623103	In-State Transportation	\$110	\$69	\$200	\$68	-\$132	-66.0%
624001	Office Supplies	\$387	\$524	\$200	\$0	-\$200	-100.0%
625002	Equipment Purchases	\$0	\$0	\$100	\$100	\$0	0.0%
625201	Tires/Brakes	\$0	\$0	\$500	\$565	\$65	13.0%
625202	Fuel/Oil	\$1,683	\$1,311	\$2,500	\$2,775	\$275	11.0%
625203	Fleet Repair	\$279	\$522	\$800	\$829	\$29	3.6%
625204	Fleet Lease	\$1,507	\$1,697	\$1,697	\$2,363	\$666	39.2%
631003	Insurance Fees	\$935	\$1,122	\$1,122	\$1,122	\$0	0.0%
631006	Contracted Services	\$521	\$520	\$7,000	\$63	-\$6,937	-99.1%

<b>Inspections</b>	<b>\$91,650</b>	<b>\$93,901</b>	<b>\$104,144</b>	<b>\$100,416</b>	<b>-\$3,728</b>	<b>-3.6%</b>
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	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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Functional Summary

Salaries & Benefits	\$85,211	\$87,376	\$88,651	\$90,583	\$1,932	2.2%
Operating Expense	\$6,439	\$6,524	\$15,493	\$9,833	-\$5,660	-36.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>	<b>\$91,650</b>	<b>\$93,901</b>	<b>\$104,144</b>	<b>\$100,416</b>	<b>-\$3,728</b>	<b>-3.6%</b>



**PERMITS 10-4643**

**Mission Statement**

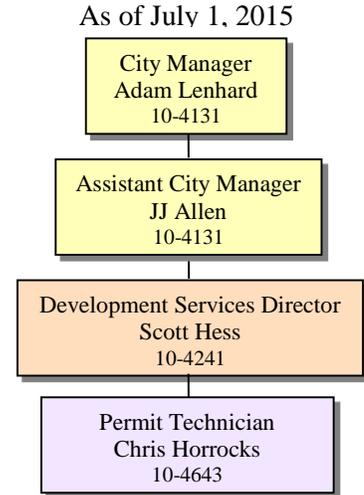
*“The mission of the Permits division to administer building, health, and safety standards for the community through public information and permits.”*

**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	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
General Fund				
Permits				
Permit Technician	1	1	1	1
<b>Total General Fund Permits Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

\*\*The Permit Technician was originally budgeted under the Inspections Division 10-4642.

**Performance and Delivery Goals**

*New Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY16 % Proj.
-	Professional Support	Continue to work with management to assist in an efficient and effective development review process.	75%

**Fiscal Year 2014-2015 Accomplishments**

- Issued 43 new single family dwelling permits.
- Issued 201 miscellaneous permits (153 residential, 48 commercial).
- Issued 4 demolition permits.
- Issued 26 sign permits.
- Issued 32 excavation permits.
- Prepared minutes for the Planning Commission’s twelve (12) meetings.

**Significant Expenditure and Staffing Changes**

There were no significant staffing or expenditure changes in fiscal year 2016.



Division: 104643 PERMITS

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$33,215	\$35,524	\$35,480	\$37,441	\$1,961	5.5%
613101	F.I.C.A.	\$2,330	\$2,495	\$2,714	\$2,864	\$150	5.5%
613201	Utah Retirement Systems	\$5,276	\$6,085	\$6,479	\$6,838	\$359	5.5%
613301	Health Insurance	\$10,617	\$10,979	\$11,644	\$12,243	\$598	5.1%
613302	Dental Insurance	\$948	\$973	\$1,043	\$1,094	\$51	4.9%
613303	Life Insurance	\$0	\$30	\$192	\$0	-\$192	-100.0%
613304	Vision Insurance	\$59	\$62	\$62	\$99	\$38	61.1%
613401	Worker's Compensation	\$50	\$44	\$52	\$55	\$3	5.5%
613601	Long Term Disability	\$0	\$0	\$440	\$564	\$124	28.3%
613701	Employee Assistance Progr	\$36	\$36	\$36	\$36	\$0	0.0%
613801	Administration Fee	\$29	\$30	\$30	\$30	\$0	0.0%
614101	Clothing Allow - Ft	\$0	\$0	\$80	\$0	-\$80	-100.0%
<b>Operating Expenses</b>							
621201	Membership Dues	\$0	\$0	\$95	\$25	-\$70	-73.7%
621301	Training & Registration F	\$100	\$100	\$450	\$450	\$0	0.0%
623103	In-State Transportation	\$0	\$0	\$75	\$75	\$0	0.0%
624001	Office Supplies	\$235	\$0	\$250	\$250	\$0	0.0%
631003	Insurance Fees	\$531	\$532	\$532	\$532	\$0	0.0%
<b>Permits</b>		<b>\$53,425</b>	<b>\$56,890</b>	<b>\$59,654</b>	<b>\$62,596</b>	<b>\$2,942</b>	<b>4.9%</b>

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Functional Summary</b>							
	Salaries & Benefits	\$52,558	\$56,258	\$58,252	\$61,264	\$3,012	5.2%
	Operating Expense	\$866	\$632	\$1,402	\$1,332	-\$70	-5.0%
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
	Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
	Transfers	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Functional Summaries</b>		<b>\$53,425</b>	<b>\$56,890</b>	<b>\$59,654</b>	<b>\$62,596</b>	<b>\$2,942</b>	<b>4.9%</b>

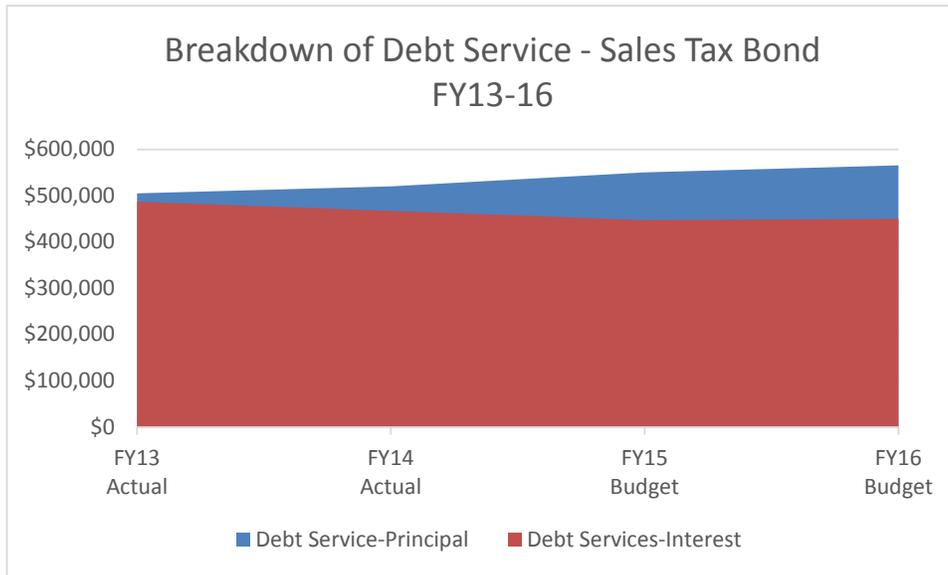
Most of the expenditures for the permits division is to support payroll.

Debt Service expenditures make up 6% of the Total General Fund Budget (after transfers) with \$1,018,188 in expenditures. The Debt Service Department is made up of one division including:

General Government – Debt Service  
4711 – Sales Tax Bond

**Division: 104711      SALES TAX BOND**

Operating Expenses		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
631004	Bank Fees	\$3,225	\$4,500	\$3,250	\$3,300	\$50	1.5%
<b>Debt Service</b>							
681001	Debt Service-Principal	\$505,000	\$520,000	\$550,000	\$565,000	\$15,000	2.7%
681002	Debt Services-Interest	\$487,119	\$466,731	\$446,922	\$449,888	\$2,966	0.7%
<b>Total Sales Tax Bond</b>		<b>\$995,344</b>	<b>\$991,231</b>	<b>\$1,000,172</b>	<b>\$1,018,188</b>	<b>\$18,016</b>	<b>1.8%</b>



The Transfers to Other Funds expenditures make up 6.5% of the Total General Fund Budget with \$1,035,712 in Transfers.

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Division: 104810</b>	<b>TRANSFERS TO OTHER FUNDS</b>						
<b>Transfers</b>							
691004	TRNF Gf	\$1,183,543	\$1,030,057	\$1,852,355	\$1,035,712	-\$816,643	-44.1%

## 257 Community Development & Renewal Agency Overview

The Community Development Renewal Agency (CDRA) expenditures make up 14% of the Total City-wide Budget with \$5,706,343 in expenditures. The Redevelopment Agency Fund consists of the following divisions:

### Community Development

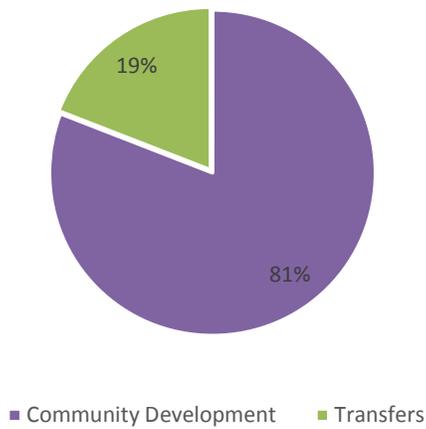
- 4611 – CED Administration
- 4615 – Redevelopment Area #9 (RDA #9)
- 4616 – Redevelopment Area #6 (RDA #6)
- 4617 – Redevelopment Area #7 (RDA #7)
- 4618 – Redevelopment Area #8 (RDA #8)
- 4619 – Redevelopment Area #10 (RDA #10)
- 4621 – Economic Development Area #1 (EDA #1)
- 4622 – Economic Development 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Variance From FY15
<b>COMMUNITY DEVELOPMENT</b>							
4600	4610	4611 CED ADMINISTRATION	\$314,362	\$239,050	\$208,896	\$158,886	(\$50,010)
		4615 RDA #9	\$116,841	\$270,665	\$297,197	\$295,000	(\$2,197)
		4616 RDA #6	\$53,266	\$216,285	\$177,194	\$100,000	(\$77,194)
		4617 RDA #7	\$98,423	\$144,635	\$268,842	\$126,775	(\$142,067)
		4618 RDA #8	\$261,546	\$173,410	\$170,534	\$150,000	(\$20,534)
		4619 RDA #10	\$352,706	\$216,912	\$330,351	\$320,000	(\$10,351)
		4621 EDA #1	\$162,117	\$0	\$0	\$0	\$0
		4622 EDA #2	\$392,440	\$351,190	\$0	\$0	\$0
		4623 EDA #3	\$49,552	\$40,122	\$1,229,917	\$4,555,682	\$3,325,765
<b>INTER-GOVERNMENTAL TRANSFERS</b>							
4800	4810	4811 TRANSFERS TO OTHER FUNDS	\$728,857	\$728,857	\$1,182,675	\$1,086,289	(\$96,386)
<b>TOTAL FUND 20 EXPENDITURES BY FUNCTION</b>			<b>\$1,801,253</b>	<b>\$1,652,268</b>	<b>\$2,682,931</b>	<b>\$5,706,343</b>	<b>\$3,023,412</b>
<b>CDRA FUND EXPENDITURES BY FUNCTION TOTALS</b>							
COMMUNITY DEVELOPMENT			\$1,072,396	\$923,411	\$1,500,256	\$4,620,054	\$3,119,798
TRANSFERS			\$728,857	\$728,857	\$1,182,675	\$1,086,289	\$0
<b>TOTAL CRDA FUND EXPENDITURES BY FUNCTION</b>			<b>\$1,801,253</b>	<b>\$1,652,268</b>	<b>\$2,682,931</b>	<b>\$5,706,343</b>	<b>\$3,023,412</b>

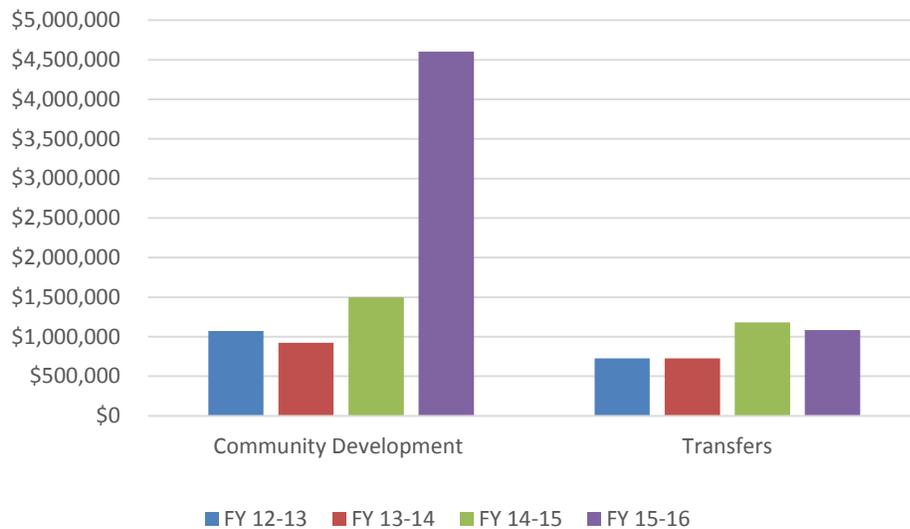
2016 CDRA Expenditures by Category



Overall expenditures for the CDRA 19% Inter- Governmental transfers and 81% Community Development. In the past, the two expenditures have been more equal. This year, RDA #3 has a significant increase in developer incentives budgeted to help the project move along.

Below is a graph showing the historical trends of the CDRA Fund by Function from fiscal year 2012 to present.

CDRA Expenditures by Function FY 2013-2016



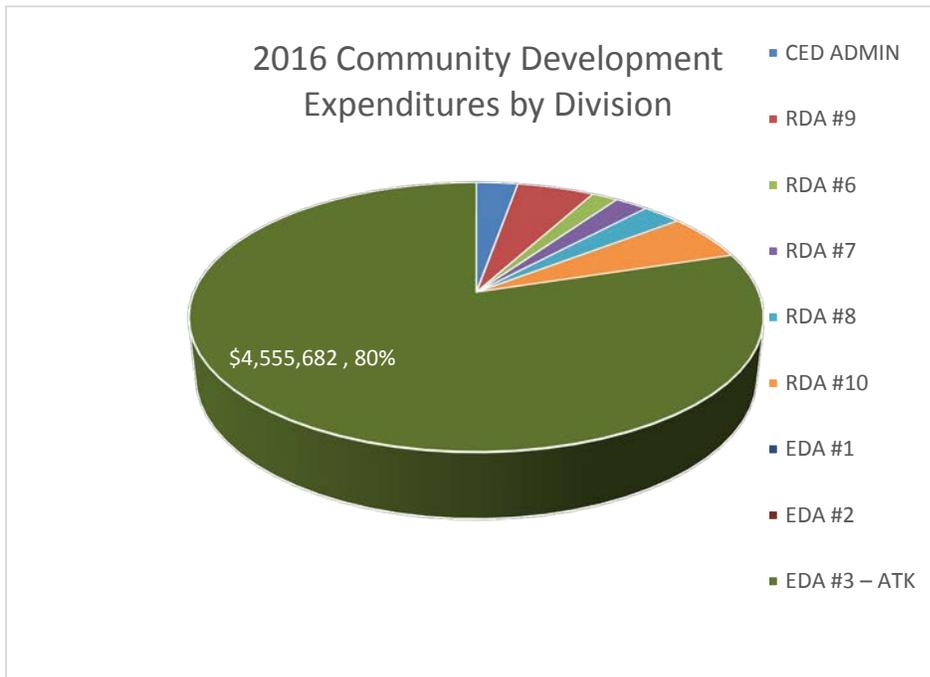
## 259 Community Development & Renewal Agency (CDRA)

The Community Development & Renewal Agency (CDRA) expenditures make up 14% of the Total Clearfield City Budget with \$5,706,343 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Variance From FY15
4600	4610	4611	CED ADMINISTRATION	\$314,362	\$239,050	\$208,896	\$158,886	(\$50,010)
		4615	RDA #9	\$116,841	\$270,665	\$297,197	\$295,000	(\$2,197)
		4616	RDA #6	\$53,266	\$216,285	\$177,194	\$100,000	(\$77,194)
		4617	RDA #7	\$98,423	\$144,635	\$268,842	\$126,775	(\$142,067)
		4618	RDA #8	\$261,546	\$173,410	\$170,534	\$150,000	(\$20,534)
		4619	RDA #10	\$352,706	\$216,912	\$330,351	\$320,000	(\$10,351)
		4621	EDA #1	\$162,117	\$0	\$0	\$0	\$0
		4622	EDA #2	\$392,440	\$351,190	\$0	\$0	\$0
		4623	EDA #3 – ATK	\$49,552	\$40,122	\$1,229,917	\$4,555,682	\$3,325,765
<b>TOTAL CDRA EXPENDITURES</b>				<b>\$1,801,253</b>	<b>\$1,652,268</b>	<b>\$2,682,931</b>	<b>\$5,706,343</b>	<b>\$3,023,412</b>



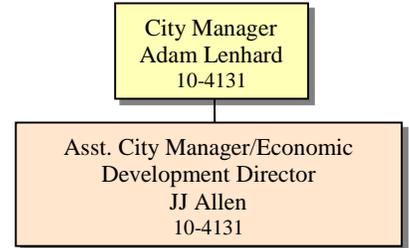
This chart shows the percentage each division makes up of the CDRA budget. In the remaining CDRA section, each division is presented using an organization chart, mission statement, personnel report, performance and delivery goals, division budget, a pie chart of budgeted expenditures by category, and a 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, 2016



**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**

- Moved to General Fund CDRA Administration 10-4611.

**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.

**Fiscal Year 2015-2016**

**Accomplishments**

- Included in 10-4611 CDRA Administration.

**Significant Expenditure and Staffing Changes**

The CDRA Governance Report (completed in early 2014) recommended the percentage of tax increment set aside for administrative activities should be transferred from the CDRA to the General Fund, where those administrative activities should be budgeted (instead of 20-4611). Consequently, 20-4611 will only be used to a limited degree in the future – primarily for one-time projects that benefit the CDRA in general (as opposed to a specific project area).

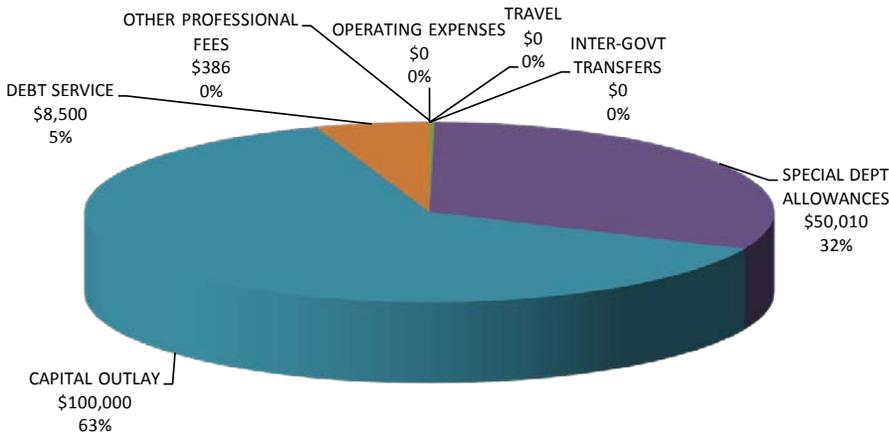


## CDRA ADMINISTRATION 20-4611

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted Budget	Variance From FY15
<b>OPERATING EXPENSES</b>					
621201 MEMBERSHIP DUES	\$11,042	\$11,700	\$0	\$0	\$0
621301 TRAINING & REGISTRATION	\$1,835	\$65	\$0	\$0	\$0
622101 PUBLIC NOTICES	\$0	\$1,916	\$0	\$0	\$0
624001 OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0
624005 COPYING/PRINTING	\$1,125	\$0	\$0	\$0	\$0
624006 POSTAGE/MAILING	\$1,063	\$0	\$0	\$0	\$0
626001 BUILDING MAINTENANCE	\$842	\$13	\$0	\$0	\$0
<b>TRAVEL</b>					
623101 IN-STATE LODGING	\$495	\$0	\$0	\$0	\$0
623102 IN-STATE MEALS	\$0	\$0	\$0	\$0	\$0
623103 IN-STATE TRANSPORTATION	\$0	\$0	\$0	\$0	\$0
623501 OUT-OF-STATE LODGING	\$936	\$0	\$0	\$0	\$0
623502 OUT-OF-STATE MEALS	\$1,189	\$0	\$0	\$0	\$0
623503 OUT-OF-STATE TRANSPORT	\$2,027	\$0	\$0	\$0	\$0
623505 OUT-OF-STATE MISC	\$75	\$0	\$0	\$0	\$0
<b>OTHER PROFESSIONAL FEES</b>					
631003 INSURANCE FEES	\$0	\$386	\$386	\$386	\$0
631006 OTHER PROFESSIONAL FEES	\$182,111	\$124,078	\$0	\$0	\$0
<b>SPECIAL DEPARTMENT ALLOWANCES</b>					
645001 SPECIAL DEPARTMENT ALLOW	\$1,910	\$555	\$100,010	\$50,000	(\$50,010)
648801 APPR. INCREASE FUND BAL	\$0	\$0	\$0	\$0	\$0
651502 BAD DEBT EXPENSE	\$2,744	\$0	\$0	\$0	\$0
<b>CAPITAL OUTLAY</b>					
673001 CAPITAL PROJECTS	\$3,946	\$0	\$100,000	\$100,000	\$0
<b>DEBT SERVICE</b>					
681002 DEBT SERVICES-INTEREST	\$8,433	\$6,147	\$8,500	\$8,500	\$0
<b>INTER-GOVERNMENTAL TRANSFERS</b>					
691004 TRANSFER TO GF	\$94,189	\$94,189	\$0	\$0	\$0
691005 TRANSFER TO EF	\$0	\$0	\$0	\$0	\$0
<b>TOTALCDRA ADMIN.</b>	<b>\$314,346</b>	<b>\$239,050</b>	<b>\$208,896</b>	<b>\$158,886</b>	<b>(\$50,010)</b>
<b>FUNCTIONAL SUMMARY</b>					
SALARIES & BENEFITS	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES	\$209,788	\$138,714	\$200,396	\$50,386	(\$150,010)
CAPITAL OUTLAY	\$3,946	\$0	\$0	\$100,000	\$100,000
DEBT SERVICE	\$8,433	\$6,147	\$8,500	\$8,500	\$0
INTER-GOVT TRANSFERS	\$94,189	\$94,189	\$0	\$0	\$0
<b>TOTAL FUNCTIONAL SUMMARIES</b>	<b>\$314,346</b>	<b>\$239,050</b>	<b>\$208,896</b>	<b>\$158,886</b>	<b>(\$50,010)</b>

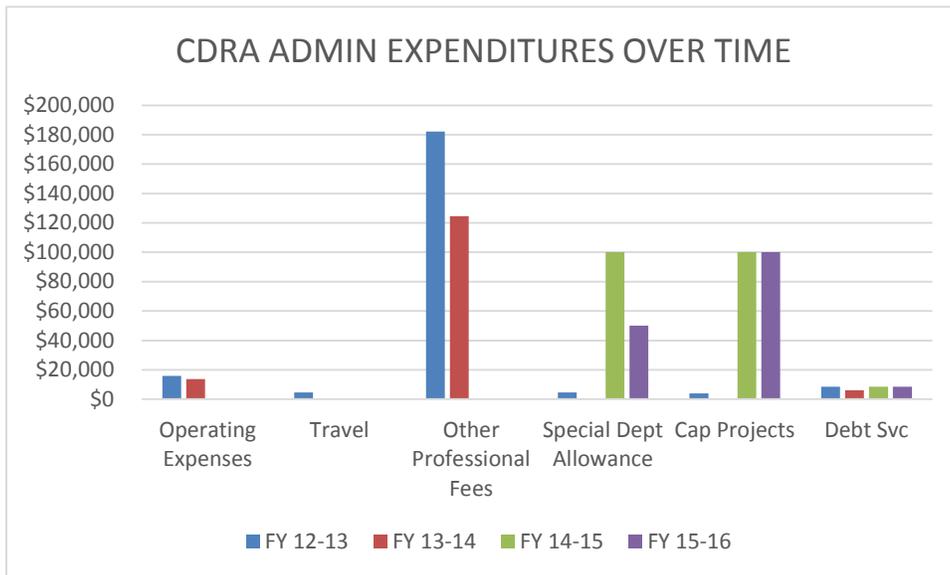
Following is a graph showing fiscal year 2016 functional summaries and the percentages they make of the CDRA Administration budget of \$158,886 which shows that Capital Outlay is the largest expenditure for the CDRA Admin consuming 63% of their budget.

**2016 CDRA ADMINISTRATION EXPENDITURES BY CATEGORY**



Below is a graph of the functional summaries for CDRA Admin expenditures over time, including fiscal years 2013 through 2016.

Below is a graph of the functional summaries for CDRA Admin expenditures over time, including fiscal years 2013 through 2016.



## RDA #9 20-4615

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted Budget	Variance From FY15
<b>OPERATING EXPENSES</b>					
651101 ADMINISTRATION & GENERAL	\$0	\$255,519	\$2,197	\$0	(\$2,197)
<b>DEBT SERVICE</b>					
681001 DEBT SERVICE-PRINCIPAL	\$0	\$0	\$0	\$0	\$0
681002 DEBT SERVICES-INTEREST	\$0	\$0	\$0	\$0	\$0
<b>INTER-GOVERNMENTAL TRANSFERS</b>					
691001 TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
691004 TRANSFER TO GF	\$116,841	\$15,146	\$295,000	\$295,000	\$0
<b>TOTAL RDA #9</b>	<b>\$116,841</b>	<b>\$270,665</b>	<b>\$297,197</b>	<b>\$295,000</b>	<b>(\$2,197)</b>
<b>FUNCTIONAL SUMMARY</b>					
OPERATING EXPENSES	\$0	\$255,519	\$2,197	\$0	(\$2,197)
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
INTER-GOVT TRANSFERS	\$116,841	\$15,146	\$295,000	\$295,000	\$0
<b>TOTAL FUNCTIONAL SUMMARIES</b>	<b>\$116,841</b>	<b>\$270,665</b>	<b>\$297,197</b>	<b>\$295,000</b>	<b>(\$2,197)</b>

**Significant Expenditure and Staffing Changes**

There are no staff allocated to RDA #9. Consistent with the recommendations from the CDRA Governance Report, RDA #9 will transfer \$295,000 to the General Fund - \$45,000 for administration and \$250,000 for the sales tax bond payment (Clearfield Aquatic Center). There are no trends of significance with the expenditures of this RDA.

**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.



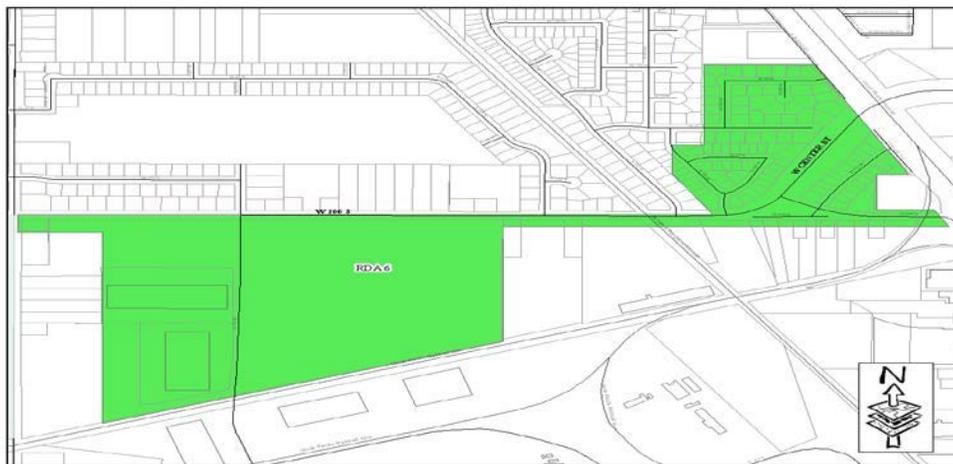
**RDA #6 20-4616**

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted Budget	Variance From FY14
<b>SPECIAL DEPARTMENT ALLOWANCES</b>					
648801 APPROP. INCREASE IN FB	\$0	\$0	\$0	\$0	\$0
651101 ADMINISTRATION & GENERAL	\$41,251	\$31,655	\$77,194	\$0	(\$77,194)
<b>DEBT SERVICE</b>					
681001 DEBT SERVICE - PRINCIPAL	\$0	\$0	\$0	\$0	\$0
<b>INTER-GOVERNMENTAL TRANSFERS</b>					
691004 TRANSFER TO GF	\$12,015	\$184,630	\$100,000	\$100,000	\$0
<b>TOTAL RDA #6</b>	<b>\$53,266</b>	<b>\$216,285</b>	<b>\$177,194</b>	<b>\$100,000</b>	<b>(\$77,194)</b>
<b>FUNCTIONAL SUMMARY</b>					
OPERATING EXPENSES	\$41,251	\$31,655	\$77,194	\$0	(\$77,194)
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
INTER-GOVT TRANSFERS	\$12,015	\$184,630	\$100,000	\$100,000	\$0
<b>TOTAL FUNCTIONAL SUMMARIES</b>	<b>\$53,266</b>	<b>\$216,285</b>	<b>\$177,194</b>	<b>\$100,000</b>	<b>(\$77,194)</b>

**Significant Expenditure and Staffing Changes**

There are no staff allocated to RDA #6. Consistent with the recommendations from the CDRA Governance Report, RDA #6 will transfer \$100,000 to the General Fund for the sales tax bond payment (Clearfield Aquatic Center), the only budgeted expenditure.

*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.





**RDA #8 20-4618**

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted Budget	Variance From FY15
<b>OTHER PROFESSIONAL FEES</b>					
631004 BANK PROFESSIONAL FEES	\$2,000	\$2,000	\$0	\$0	\$0
<b>SPECIAL DEPARTMENT ALLOWANCES</b>					
648801 APPROP. INCREASE IN FB	\$0	\$0	(\$64,466)	\$0	\$64,466
651101 ADMINISTRATION & GENERAL	\$41,250	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECTS</b>					
673001 CAPITAL PROJECTS	\$0	\$0	\$50,000	\$0	(\$50,000)
<b>DEBT SERVICE</b>					
681001 DEBT SERVICES-PRINCIPAL	\$148,000	\$155,000	\$0	\$0	\$0
681002 DEBT SERVICES-INTEREST	\$12,881	\$6,665	\$0	\$0	\$0
<b>INTER-GOVT TRANSFERS</b>					
691004 TRANSFER TO GF	\$57,415	\$9,745	\$185,000	\$150,000	(\$35,000)
<b>TOTAL RDA #8</b>	<b>\$261,546</b>	<b>\$173,410</b>	<b>\$170,534</b>	<b>\$150,000</b>	<b>(\$20,534)</b>
<b>FUNCTIONAL SUMMARY</b>					
OPERATING EXPENSES	\$43,250	\$2,000	(\$64,466)	\$0	\$64,466
CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$160,881	\$161,655	\$0	\$0	\$0
INTER-GOVT TRANSFERS	\$57,415	\$9,745	\$185,000	\$150,000	(\$35,000)
<b>TOTAL FUNCTIONAL SUMMARIES</b>	<b>\$261,546</b>	<b>\$173,410</b>	<b>\$170,534</b>	<b>\$150,000</b>	<b>(\$20,534)</b>

**Significant Expenditure and Staffing Changes**

There are no staff allocated to RDA #8. Consistent with the recommendations from the CDRA Governance Report, RDA #8 will transfer \$185,000 to the General Fund for the sales tax bond payment (Clearfield Aquatic Center), the only expenditure for this RDA.

*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.



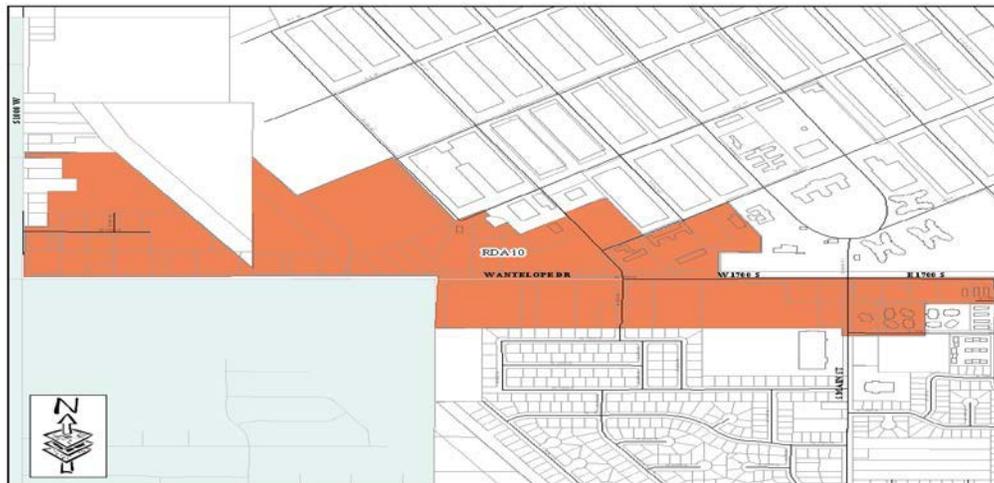
## RDA #10 20-4619

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted Budget	Variance From FY15
<b>SPECIAL DEPARTMENT ALLOWANCES</b>					
648801 APPROP. INCREASE IN FB	\$0	\$0	\$10,351	\$0	(\$10,351)
651101 ADMINISTRATION & GENERAL	\$41,250	\$0	\$0	\$0	\$0
<b>DEBT SERVICE</b>					
681001 DEBT SERVICE – PRINCIPAL	\$0	\$0	\$0	\$0	\$0
681002 DEBT SERVICE -INTEREST	\$0	\$0	\$0	\$0	\$0
<b>INTER-GOVERNMENTAL TRANSFERS</b>					
691004 TRANSFER TO GF	\$311,456	\$216,912	\$320,000	\$320,000	\$0
<b>TOTAL RDA #10</b>	<b>\$352,706</b>	<b>\$216,912</b>	<b>\$330,351</b>	<b>\$320,000</b>	<b>(\$10,351)</b>
<b>FUNCTIONAL SUMMARY</b>					
OPERATING EXPENSES	\$41,250	\$0	\$10,351	\$0	(\$10,351)
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
INTER-GOVT TRANSFERS	\$311,456	\$216,912	\$320,000	\$320,000	\$0
<b>TOTAL FUNCTIONAL SUMMARIES</b>	<b>\$352,706</b>	<b>\$216,912</b>	<b>\$330,351</b>	<b>\$320,000</b>	<b>(\$10,351)</b>

### Significant Expenditure and Staffing Changes

There are no staff allocated to RDA #10. Consistent with the recommendations from the CDRA Governance Report, RDA #10 will transfer \$320,000 to the General Fund - \$120,000 for administration and \$200,000 for the sales tax bond payment (Clearfield Aquatic Center). This is the only expenditure for this RDA.

*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.



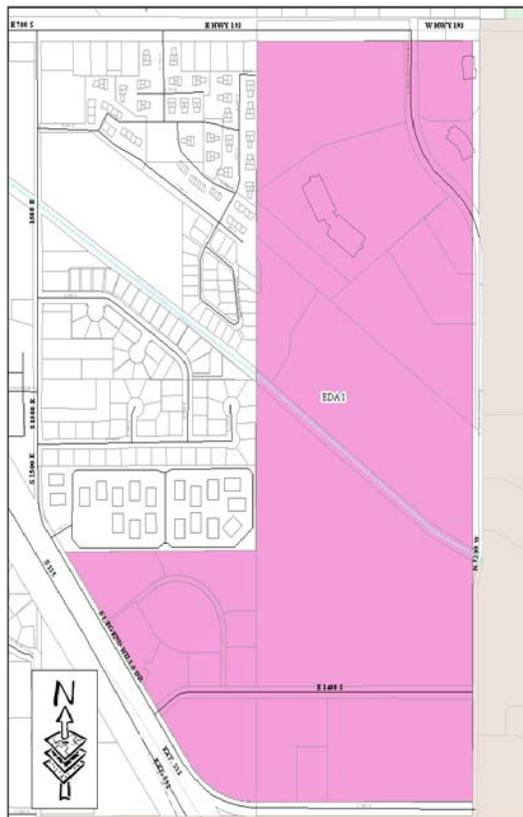
**ECONOMIC DEVELOPMENT AGENCY (EDA) #1 20-4621**

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted Budget	Variance From FY15
<b>SPECIAL DEPARTMENT ALLOWANCES</b>					
648801 APPROP. INCREASE IN FB	\$135	0	\$0	\$0	\$0
<b>INTER-GOVERNMENTAL TRANSFERS</b>					
691001 TRANSFER OTHER FUNDS	\$142,051	\$0	\$0	\$0	\$0
691004 TRANSFER TO GF	\$19,932	\$0	\$0	\$0	\$0
<b>TOTAL EDA #1</b>	<b>\$162,117</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUNCTIONAL SUMMARY</b>					
OPERATING EXPENSES	\$135	\$0	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
INTER-GOVT TRANSFERS	\$161,982	\$0	\$0	\$0	\$0
<b>TOTAL FUNCTIONAL SUMMARIES</b>	<b>\$162,117</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*Significant Expenditure and Staffing Changes*

Fiscal year 2013 was the final year for tax increment collection for RDFA #1. This project area has been closed out, and no new revenues or expenditures are being budgeted.

*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.



## ECONOMIC DEVELOPMENT AGENCY (EDA) #2 20-4622

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted Budget	Variance From FY15
<b>SPECIAL DEPARTMENT ALLOWANCES</b>					
648801 APPR. INCREASE FUND BALANC	\$0	\$327,382	\$0	\$0	\$0
651101 ADMINISTRATION & GENERAL	\$41,251	\$0	\$0	\$0	\$0
<b>INTER-GOVERNMENTAL TRANSFERS</b>					
691004 TRANSFER TO GF	\$351,189	\$23,808	\$0	\$0	\$0
<b>TOTAL EDA #2</b>	<b>\$392,440</b>	<b>\$351,190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUNCTIONAL SUMMARY</b>					
OPERATING EXPENSES	\$41,251	\$327,382	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
INTER-GOVT TRANSFERS	\$351,189	\$23,808	\$0	\$0	\$0
<b>TOTAL FUNCTIONAL SUMMARIES</b>	<b>\$392,440</b>	<b>\$351,190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Significant Expenditure and Staffing Changes**

Fiscal year 2014 was the final year for tax increment collection for EDA #2. This project area has closed out, and no new revenues or expenditures are being budgeted.

**EDA #2 – 1700 South Economic Development Area**

**ECONOMIC DEVELOPMENT AGENCY (EDA) #3 20-4623**

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Adopted Budget	Variance From FY15
<b>SPECIAL DEPARTMENT ALLOWANCES</b>					
631006 OTHER PROFESSIONAL FEES	\$9,430	\$0	\$0	\$50,000	\$50,000
645004 DEVELOPER INCREMENTS	\$0	\$0	\$1,008,532	\$4,411,168	\$3,402,636
648801 APPROP. INCREASE IN FB	\$0	\$0	\$159,889	\$0	\$0
<b>INTER-GOVERNMENTAL TRANSFERS</b>					
691004 TRANSFER TO GF	\$40,122	\$40,122	\$61,496	\$94,514	\$33,018
<b>TOTAL EDA #3</b>	<b>\$49,552</b>	<b>\$40,122</b>	<b>\$1,229,917</b>	<b>\$4,555,682</b>	<b>\$3,325,765</b>
<b>FUNCTIONAL SUMMARY</b>					
OPERATING EXPENSES	\$9,430	\$0	\$1,168,421	\$4,461,168	\$3,292,747
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
INTER-GOVT TRANSFERS	\$40,122	\$40,122	\$61,496	\$94,514	\$33,018
<b>TOTAL FUNCTIONAL SUMMARIES</b>	<b>\$49,552</b>	<b>\$40,122</b>	<b>\$1,229,917</b>	<b>\$4,555,682</b>	<b>\$3,325,765</b>

**Significant Expenditure and Staffing Changes**

There are no staff allocated to EDA #3. ATK’s continued investment in the properties has resulted in increased valuation. Consequently, the developer incentives and the transfer to the General Fund for administration have increased substantially.

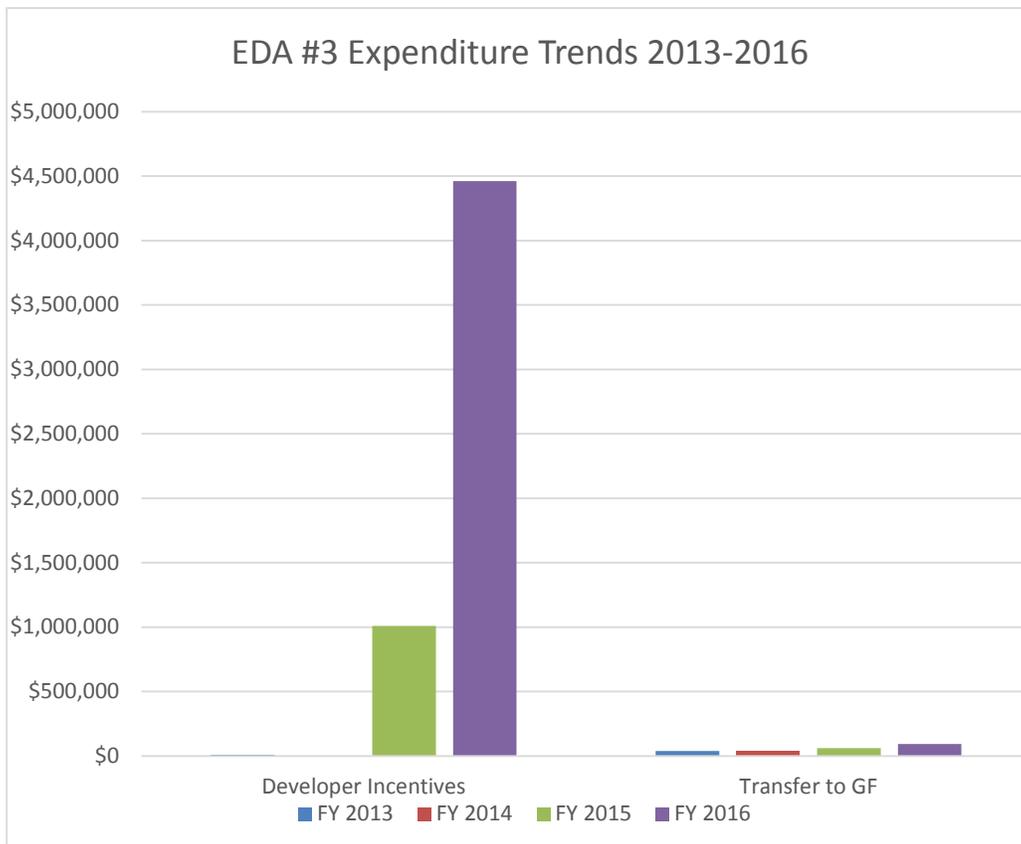
*EDA #3 – ATK Economic Development Area*



Following is a graph showing that fiscal year 2016 functional summaries and the percentages they make of the EDA #3 budget. which shows that Developer Incentives consume most of the budget translating to a top priority for the City.



The chart below shows how expenditures have increased over time for this EDA. Developer incentives have skyrocketed in the last two budget years in hopes the project will be completed quickly.



## 272 CDRA Inter-Governmental Transfers

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 15-16 Budget	Variance From FY15
<b>INTER-GOVERNMENTAL TRANSFERS</b>					
4800 4810 4811 TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INTER-GOVT TRANSFERS EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 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.

**UTILITY ADMINISTRATION 50-5011**

The Utility expenditures make up 1% of the Total City-wide Budget with \$273,001 in expenditures.

**Mission Statement**

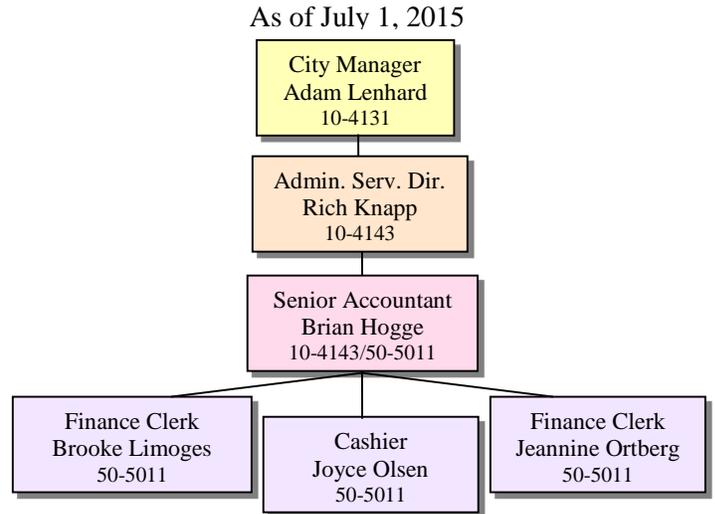
*“It is the mission of the Utility Administration Division to provide support and quality service to the Residents, Customers, and Employees of Clearfield City.”*

**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.

**Key Workload Indicators**

- Bill approximately 80,800 Utility Accounts (annually).
- Received \$13,000,000 in 73,300 receipts.
- Prepared approximately 1,675 Work Orders (annually).
- Prepared approximately 12,750 late notices with related fees (annually - \$127,500).
- Prepared approximately 1,075 shut-off notices (annually - \$27,000).
- Prepared approximately 625 customer account adjustments.
- Processed 575 new utility accounts.
- Processed 550 terminated accounts.
- Prepared and calculated annual utility billings totaling approximately \$8,884,000.
- Maintain and bill approximately 6,725 Utility Accounts (monthly).



<b>Personnel Report</b>				
Department/Position	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget
Enterprise Fund				
Utility Administration				
Cashier (PT)	1	1	1	1
Finance Clerks (FT)	2	2	2	2
<b>Total Enterprise Fund Utility Admin. Personnel</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

\*\*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	FY15 % Comp.	FY16 % 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	FY16 % Proj.
-	Services	Research and provide new payment options to customers	100%
-	Services	Research recurring credit card payment options	100%

***Fiscal Year 2015 Accomplishments***

- Completed intense public relations campaign regarding North Davis Sewer District sanitary sewer rate increases.
- Began a recycling PR campaign
- Documented several internal procedures
- Moved meter reading under the Water Division of Public Works, for consolidation and flexible use of meter readers time

***Significant Expenditure and Staffing Changes***

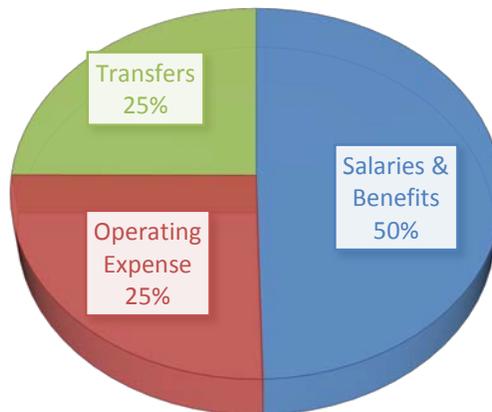
There is no significant staffing or expenditures changes in fiscal year 2016.

## UTILITY ADMINISTRATION 50-5011

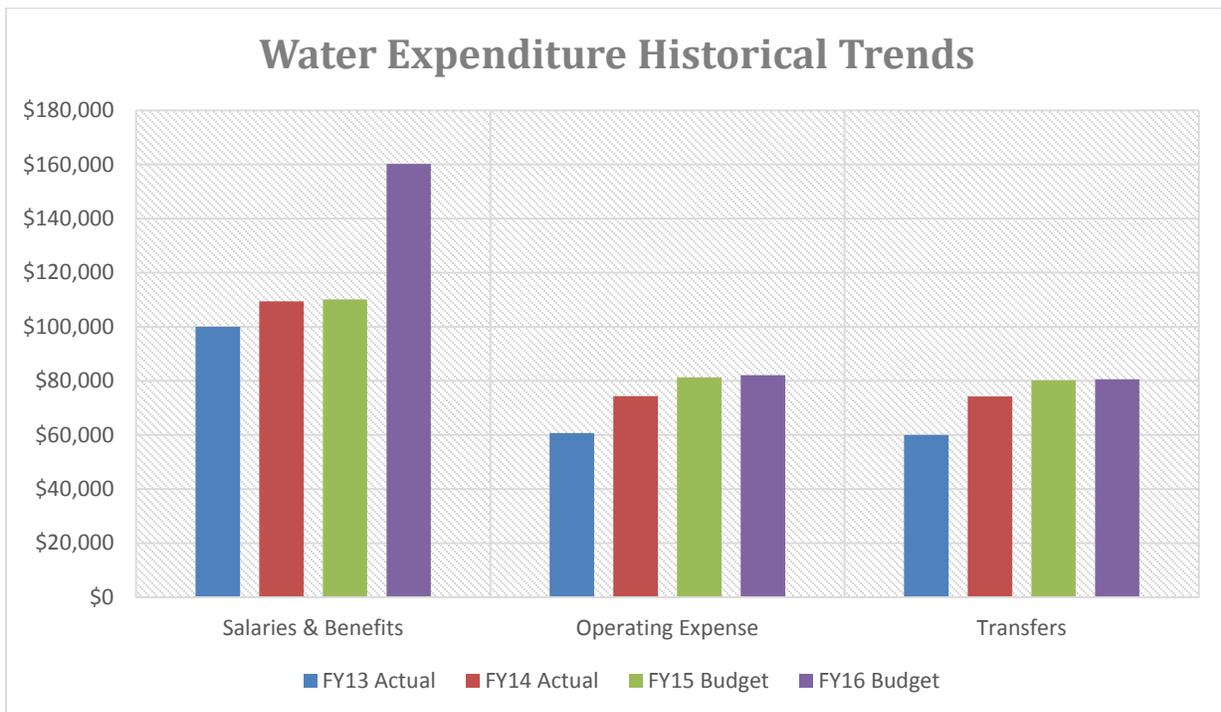
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
<b>Salaries &amp; Benefits</b>					
611101 Permanent Employees	\$66,608	\$69,314	\$69,014	\$98,424	\$29,410
611501 Part-Time	\$5,890	\$5,849	\$6,569	\$8,065	\$1,496
613101 F.I.C.A.	\$5,311	\$5,485	\$5,782	\$8,146	\$2,364
613201 Utah Retirement Systems	\$10,423	\$11,658	\$12,602	\$17,974	\$5,372
613301 Health Insurance	\$9,037	\$14,395	\$12,767	\$23,042	\$10,276
613302 Dental Insurance	\$1,668	\$1,611	\$1,729	\$2,028	\$299
613303 Life Insurance	\$0	-\$17	\$385	\$248	-\$137
613304 Vision Insurance	\$97	\$163	\$151	\$443	\$292
613401 Worker's Compensation	\$101	\$92	\$112	\$266	\$155
613601 Long Term Disability	\$752	\$761	\$855	\$1,354	\$499
613701 Employee Assistance Progr	\$72	\$72	\$72	\$86	\$14
613801 Administration Fee	\$60	\$60	\$60	\$72	\$12
614101 Clothing Allow - Ft	\$0	\$0	\$0	\$120	\$120
<b>Operating Expenses</b>					
621301 Training & Registration F	\$674	\$160	\$1,150	\$1,525	\$375
624001 Office Supplies	\$1,128	\$1,577	\$1,800	\$2,000	\$200
624003 Small Office Equipment	\$131	\$424	\$500	\$500	\$0
624004 Materials & Supplies	\$0	\$68	\$0	\$500	\$500
624005 Copying / Printing	\$41,466	\$19,988	\$22,037	\$22,000	-\$37
624006 Postage / Mailing	\$10,061	\$31,339	\$37,541	\$38,450	\$909
624201 Software	\$0	\$0	\$8,095	\$0	-\$8,095
624204 Annual Maint. & Support	\$5,238	\$5,203	\$7,250	\$10,290	\$3,040
626001 Building Maintenance	\$0	\$0	\$0	\$3,000	\$3,000
631003 Insurance Fees	\$1,712	\$1,716	\$1,716	\$1,716	\$0
631004 Bank Fees	\$0	\$0	\$0	\$825	\$825
645001 Special Department Allow	\$135	\$690	\$1,275	\$1,375	\$100
651502 Bad Debt Expense	\$29	\$13,217	\$0	\$0	\$0
662001 Miscellaneous Services	\$145	\$0	\$0	\$0	\$0
<b>Transfers</b>					
691009 TRNF Indirect Cost Alloca	\$0	\$0	\$0	\$117,790	\$117,790
<b>Functional Summary</b>					
Salaries & Benefits	\$100,020	\$109,443	\$110,097	\$160,270	\$50,173
Operating Expense	\$60,717	\$74,383	\$81,364	\$82,181	\$817
Transfers	\$60,043	\$74,223	\$80,214	\$80,656	\$442
<b>Total Functional Summaries</b>	<b>\$220,781</b>	<b>\$258,049</b>	<b>\$271,675</b>	<b>\$323,107</b>	<b>\$51,432</b>

Following is a graph showing fiscal year 2016 functional summaries and the percentages they make of the Utility Administration Division’s total budget of \$323,107 which shows that payroll is the largest expenditure for the Utility Administration Division consuming 50% of their budget:

### UTILITY ADMIN BY TYPE



Following is a historical trends graph of the functional summaries for the Utility Administration Division expenditures which include fiscal year 2013 actual expenditures up through and including fiscal year 2016 budgeted expenditures:



The Water expenditures make up 13% of the Total City-wide Budget with \$5,150,450 in expenditures and is made up by the following divisions:

Public Utility

5101 – Water

5110 – Water Capital Projects\*

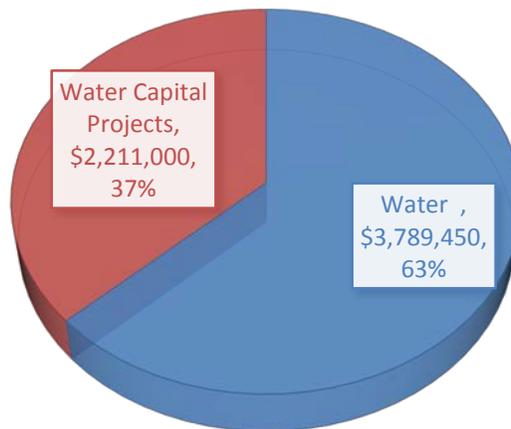
\*Water Capital Projects are shown in Five Year Capital Improvements Plan Section

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

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
5101 Water	\$3,314,618	\$3,635,775	\$3,581,020	\$3,789,450	\$208,431
5110 Water Capital Projects	\$0	\$0	\$953,000	\$2,211,000	\$1,258,000
<b>Total Expenditures</b>	<b>\$3,314,618</b>	<b>\$3,635,775</b>	<b>\$4,534,020</b>	<b>\$6,000,450</b>	<b>\$1,466,431</b>

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

### WATER EXPENDITURES BY DIVISION



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

**WATER 51-5101**

**Mission Statement**

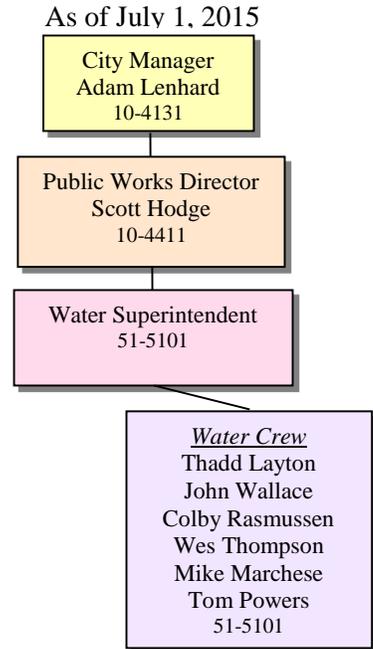
*“It is the mission of the Public Works Water Division to provide the City with potable water in quality and quantity for a comfortable lifestyle. To maintain existing lines and provide timely response to Emergency, Staff and Citizen requests. To provide water that is in compliance with Federal, State and County regulations and to participate in ongoing activities to improve the way water is distributed City-wide that will improve and meet the expected needs for existing conditions and future growth.”*

**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.

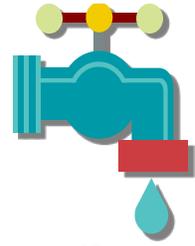
**Key Workload Indicators**

- Maintain and repair the current 115 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.



<b>Personnel Report</b>				
Department/Position	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Budget
Enterprise Fund				
Water				
Water Crew Lead	1	1	1	1
Utility Maintenance Specialist I (FT)	4	1	1	1
Utility Maintenance Specialist II	0	2	2	2
Utility Maintenance Specialist III	2	2	2	2
Utility Maintenance Specialist IV	0	0	0	0
Utility Maintenance Specialist I (PT)	0	0	0	0
<b>Total Enterprise Fund Water Personnel</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>6</b>

**Performance and Delivery Goals**  
*Ongoing Service Improvements*



Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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	FY16 % 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 2015 Accomplishments***

- Installed new 8 inch water line and replace the 16 inch water line on 1000 South from 550 East Street.
- Freeport Water Upgrade
- Depot Street Extension
- Installed 16 inch water line on 1450 S from 1500 E to State Street
- 450 West from 2225 S to 2300 S
- 25 S to 1000 S Check Valve
- 1950 S Main Check Valve
- Bruce Street Water Upgrade

***Significant Expenditure and Staffing Changes***

There were no significant staffing changes in fiscal year 2016 budget.

## WATER 51-5101

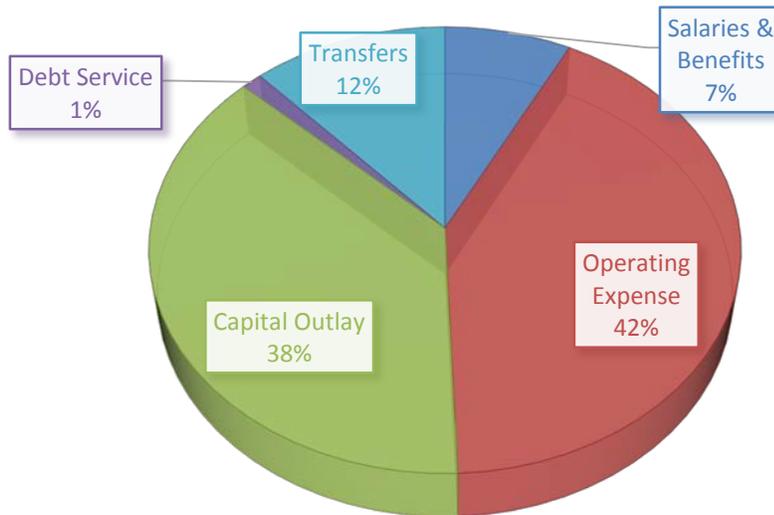
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
<b>Salaries &amp; Benefits</b>					
611101 Permanent Employees	\$246,776	\$271,019	\$263,780	\$256,715	-\$7,065
611201 Overtime	\$26,535	\$19,860	\$30,000	\$27,000	-\$3,000
611501 Part-Time	\$1,690	\$4,758	\$4,694	\$9,510	\$4,816
611801 Administration Fee	\$31,808	\$31,622	\$31,622	\$0	-\$31,622
613101 F.I.C.A.	\$20,840	\$22,461	\$22,833	\$22,432	-\$402
613201 Utah Retirement Systems	\$43,187	\$48,994	\$52,864	\$45,853	-\$7,010
613301 Health Insurance	\$51,149	\$53,957	\$55,592	\$77,059	\$21,467
613302 Dental Insurance	\$4,338	\$4,378	\$4,419	\$6,841	\$2,423
613303 Life Insurance	\$0	\$356	\$1,232	\$231	-\$1,001
613304 Vision Insurance	\$613	\$580	\$534	\$1,224	\$690
613401 Worker's Compensation	\$3,793	\$3,674	\$3,604	\$3,183	-\$421
613601 Long Term Disability	\$2,432	\$3,018	\$3,287	\$3,215	-\$72
613701 Employee Assistance Progr	\$176	\$206	\$194	\$97	-\$97
613801 Administration Fee	\$57	\$36	\$36	\$131	\$95
613901 Admin Oh Fee	\$114,168	\$113,498	\$113,498	\$0	-\$113,498
614101 Clothing Allow - Ft	\$7,746	\$5,629	\$5,650	\$2,350	-\$3,300
<b>Operating Expenses</b>					
621101 Books & Subscriptions	\$60	\$0	\$200	\$200	\$0
621201 Membership Dues	\$2,007	\$577	\$2,680	\$2,680	\$0
621301 Training & Registration F	\$4,045	\$5,758	\$5,347	\$4,930	-\$417
623101 In-State Lodging	\$375	\$0	\$1,600	\$880	-\$720
623102 In-State Meals	\$263	\$399	\$736	\$368	-\$368
623103 In-State Transportation	\$110	\$0	\$250	\$250	\$0
624001 Office Supplies	\$106	\$0	\$300	\$300	\$0
624004 Materials & Supplies	\$1,434	\$808	\$700	\$83,650	\$82,950
624006 Postage / Mailing	\$0	\$0	\$1,900	\$2,000	\$100
624101 Claims & Damages	\$1,000	\$0	\$0	\$0	\$0
624202 Hardware	\$170	\$357	\$0	\$0	\$0
624204 Annual Maint. & Support	\$0	\$0	\$0	\$6,200	\$6,200
625001 Equip. Maint. & Supplies	\$2,823	\$1,970	\$4,400	\$9,400	\$5,000
625002 Equipment Purchases	\$2,163	\$77	\$0	\$14,500	\$14,500
625201 Tires/Brakes	\$364	\$11,019	\$7,500	\$8,476	\$976
625202 Fuel/Oil	\$18,111	\$18,513	\$20,000	\$22,200	\$2,200
625203 Fleet Repair	\$13,157	\$13,575	\$15,000	\$15,545	\$545
625204 Fleet Lease	\$32,810	\$32,022	\$32,022	\$44,581	\$12,559
626001 Building Maintenance	\$29,962	\$37,029	\$36,746	\$775	-\$35,971
626003 Municipal Building Rent	\$117,356	\$126,952	\$126,952	\$0	-\$126,952
627001 Electric	\$199,245	\$176,344	\$200,000	\$210,000	\$10,000
628001 City Cell Phones	\$0	\$1,421	\$0	\$0	\$0
631003 Insurance Fees	\$27,405	\$28,887	\$28,887	\$28,887	\$0
631004 Bank Fees	\$24,338	\$23,449	\$15,750	\$19,750	\$4,000
631006 Contracted Services	\$5,792	\$9,623	\$31,500	\$39,500	\$8,000
645001 Special Department Allow	\$40,872	\$55,649	\$12,700	\$1,000	-\$11,700

## 281 Enterprise Fund – Water Fund 51

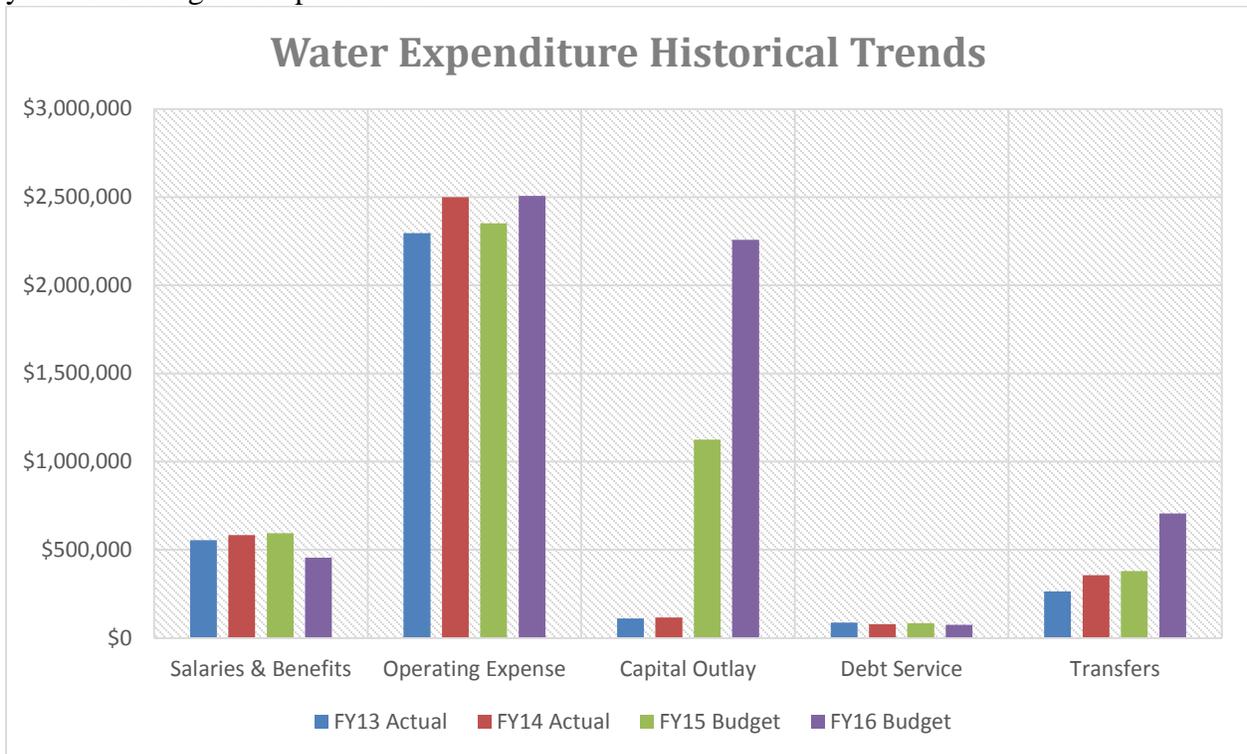
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
651501 Depreciation	\$764,575	\$883,861	\$726,811	\$850,000	\$123,189
651502 Bad Debt Expense	\$7,073	\$33,818	\$4,200	\$1,500	-\$2,700
661001 Miscellaneous Supplies	\$865	\$2,027	\$3,400	\$3,650	\$250
662001 Miscellaneous Services	\$998,738	\$1,034,910	\$1,070,600	\$1,134,000	\$63,400
662002 Uniform Services	\$968	\$948	\$800	\$800	\$0
663001 Contingency Fund	\$0	\$101	\$0	\$0	\$0
<b>Capital Outlay</b>					
673001 Capital Projects	\$0	\$0	\$953,000	\$2,211,000	\$1,258,000
674002 Equipment Replacements	\$7,131	\$9,706	\$5,163	\$5,163	\$0
674003 Vehicle Replacement	\$63,760	\$62,665	\$62,665	\$33,000	-\$29,665
675001 Materials/Supplies	\$38,341	\$38,522	\$90,000	\$0	-\$90,000
675002 Professional Services	\$2,012	\$5,766	\$14,000	\$8,000	-\$6,000
<b>Debt Service</b>					
681002 Debt Services-Interest	\$88,167	\$78,300	\$75,626	\$65,700	-\$9,926
681003 Backhoe Lease Obligations	\$0	\$0	\$9,000	\$9,000	\$0
<b>Transfers</b>					
691001 TRNF Other Funds	\$145,377	\$156,877	\$144,346	\$143,818	-\$528
691003 TRNF Ef Sales Tax Bond	\$39,783	\$39,499	\$40,626	\$40,494	-\$132
691005 TRNF Ef	\$78,552	\$67,902	\$102,374	\$78,868	-\$23,506
691008 Nonoperating Transfer	\$0	\$92,399	\$92,400	\$92,400	\$0
691009 TRNF Indirect Cost Alloca	\$0	\$0	\$0	\$351,144	\$351,144
<b>Functional Summary</b>					
Salaries & Benefits	\$555,309	\$584,048	\$593,839	\$455,841	-\$137,997
Operating Expense	\$2,296,187	\$2,500,091	\$2,350,981	\$2,506,022	\$155,041
Capital Outlay	\$111,244	\$116,659	\$1,124,828	\$2,257,163	\$1,132,335
Debt Service	\$88,167	\$78,300	\$84,626	\$74,700	-\$9,926
Transfers	\$263,711	\$356,677	\$379,746	\$706,724	\$326,978
<b>Total Functional Summaries</b>	<b>\$3,314,618</b>	<b>\$3,635,775</b>	<b>\$4,534,020</b>	<b>\$6,000,450</b>	<b>\$1,466,431</b>

Following is a graph showing fiscal year 2016 functional summaries and the percentages they make of the Water Division total budget of \$4,441,620 which shows that miscellaneous expenditures is the largest expenditure for the Water Division consuming 31% of their budget:

### WATER EXPENDITURES BY TYPE



Following is a historical trends graph of the functional summaries for the Water Division expenditures which include fiscal year 2013 actual expenditures up through and including fiscal year 2016 budgeted expenditures:



The Sewer expenditures make up 11% of the Total City-wide Budget with \$4,640,216 in expenditures and is made up by the following divisions:

Public Utility

5201 – Sewer

5210 – Sewer Capital Projects\*

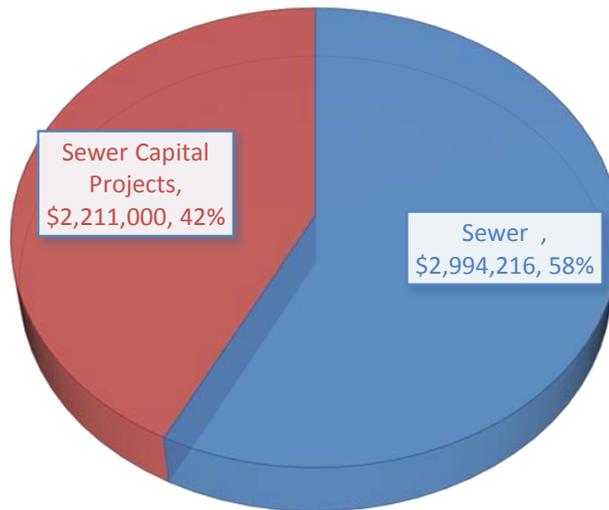
\*Sewer Capital Projects are shown in Section H – Five Year Capital Improvements Plan

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

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
5201 Sewer	\$2,519,657	\$2,784,457	\$2,727,857	\$2,994,216	\$266,359
5210 Sewer Capital Projects	\$0	\$0	\$953,000	\$2,211,000	\$1,258,000
<b>Total Expenditures</b>	<b>\$2,519,657</b>	<b>\$2,784,457</b>	<b>\$3,680,857</b>	<b>\$5,205,216</b>	<b>\$1,524,359</b>

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

### SEWER EXPENDITURES BY DIVISION



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

**SEWER 52-5201**

**Mission Statement**

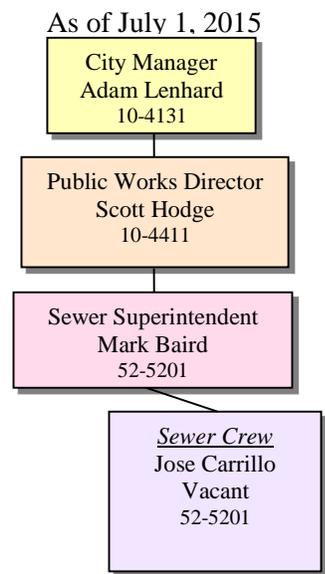
*“It is the mission of the Public Works Sewer Division to provide a reliable means to discharge by products from the City to the North Davis Sewer Treatment Facility. To provide system maintenance and repairs by Contractors and Staff for Emergencies and preventative measure to maintain expected functionality of the system.”*

**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	FY13 Actual	FY14 Actual	FY15 Budget	Fy16 Budget
Enterprise Fund				
Sewer				
Waste Water Superintendant	1	1	1	1
Utility Maintenance Specialist I	1	1	1	1
Utility Maintenance Specialist III	1	1	1	1
Utility/Public Works Inspector	0	0	0	0
<b>Total Enterprise Fund Sewer Personnel</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

\*\*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	FY15 % Comp.	FY16 % 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	FY16 % 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 2013-2014 Accomplishments*

- Replaced line from 550 East State to 1000 South
- Replaced line from Bruce Street to Fern
- Replaced line on 450 West from 2225 South to 2300 South
- 400 W CDBG upgrade

*Significant Expenditure and Staffing Changes*

There were no significant staffing changes in the Sewer Division in fiscal year 2016.

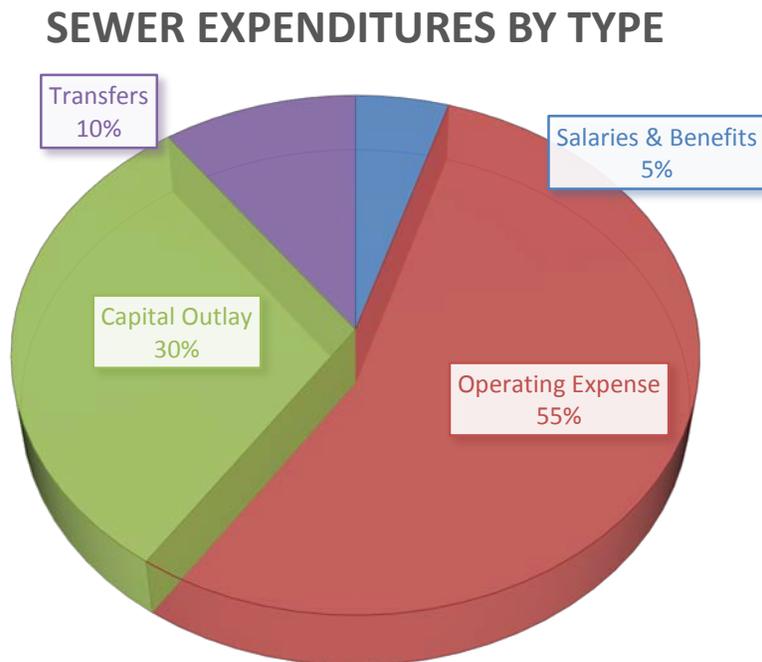
Miscellaneous Services budget increased by \$498,857 which includes the increase in fees being charged by North Davis Sewer District for services provided. The increase in fees is being transferred onto the residents and commercial accounts which use Clearfield City’s sewer system.

## SEWER 52-5201

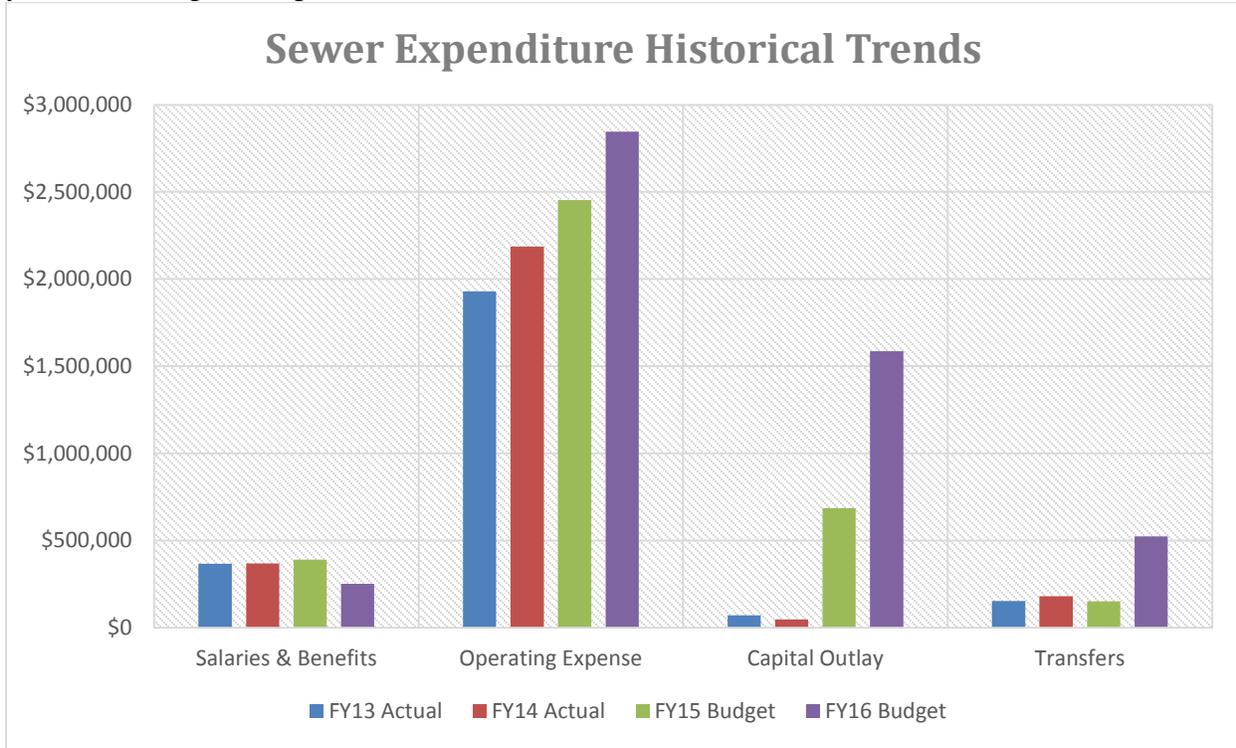
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
<b>Salaries &amp; Benefits</b>					
611101 Permanent Employees	\$184,399	\$181,550	\$188,168	\$143,942	-\$44,226
611201 Overtime	\$5,795	\$5,147	\$5,500	\$7,500	\$2,000
611501 Part-Time	\$1,690	\$4,109	\$4,694	\$9,510	\$4,816
611801 Administration Fee	\$21,452	\$21,326	\$21,326	\$0	-\$21,326
613101 F.I.C.A.	\$14,261	\$14,246	\$15,175	\$12,313	-\$2,862
613201 Utah Retirement Systems	\$28,825	\$29,808	\$34,507	\$26,715	-\$7,792
613301 Health Insurance	\$23,437	\$27,644	\$32,013	\$41,468	\$9,455
613302 Dental Insurance	\$2,498	\$2,484	\$3,000	\$3,602	\$602
613303 Life Insurance	\$0	\$48	\$742	\$231	-\$511
613304 Vision Insurance	\$367	\$367	\$408	\$562	\$154
613401 Worker's Compensation	\$2,666	\$2,280	\$1,979	\$1,786	-\$193
613601 Long Term Disability	\$1,344	\$1,055	\$2,338	\$1,523	-\$815
613701 Employee Assistance Progr	\$122	\$101	\$122	\$97	-\$25
613801 Administration Fee	\$35	\$6	\$6	\$6	\$0
613901 Admin Oh Fee	\$76,997	\$76,545	\$76,545	\$0	-\$76,545
614101 Clothing Allow - Ft	\$2,906	\$2,443	\$3,600	\$1,440	-\$2,160
<b>Operating Expenses</b>					
621201 Membership Dues	\$0	\$0	\$50	\$350	\$300
621301 Training & Registration F	\$899	\$1,406	\$3,800	\$650	-\$3,150
623101 In-State Lodging	\$0	\$292	\$360	\$440	\$80
623102 In-State Meals	\$0	\$44	\$184	\$184	\$0
623103 In-State Transportation	\$0	\$0	\$125	\$125	\$0
624001 Office Supplies	\$39	\$95	\$250	\$250	\$0
624004 Materials & Supplies	\$322	\$0	\$900	\$5,300	\$4,400
625002 Equipment Purchases	\$927	\$0	\$0	\$0	\$0
625201 Tires/Brakes	\$855	\$1,322	\$2,000	\$2,260	\$260
625202 Fuel/Oil	\$9,579	\$7,416	\$8,500	\$9,435	\$935
625203 Fleet Repair	\$6,545	\$6,394	\$12,000	\$12,436	\$436
625204 Fleet Lease	\$13,664	\$13,945	\$13,945	\$19,414	\$5,469
626001 Building Maintenance	\$19,428	\$23,514	\$23,248	\$0	-\$23,248
626003 Municipal Building Rent	\$79,147	\$85,619	\$85,619	\$0	-\$85,619
631003 Insurance Fees	\$20,649	\$34,410	\$34,410	\$34,410	\$0
631004 Bank Fees	\$12,004	\$13,900	\$11,800	\$14,750	\$2,950
631006 Contracted Services	\$84,583	\$78,775	\$86,000	\$100,000	\$14,000
645001 Special Department Allow	\$0	\$272	\$0	\$1,000	\$1,000
651501 Depreciation	\$510,514	\$564,471	\$502,000	\$565,000	\$63,000
651502 Bad Debt Expense	\$5,074	-\$5,222	\$2,000	\$2,000	\$0
661001 Miscellaneous Supplies	\$453	\$107	\$1,400	\$1,400	\$0
662001 Miscellaneous Services	\$1,163,272	\$1,359,508	\$1,663,857	\$2,075,000	\$411,143
662002 Uniform Services	\$761	\$929	\$900	\$900	\$0

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
<b>Capital Outlay</b>					
673001 Capital Projects	\$0	\$0	\$625,000	\$1,539,000	\$914,000
674003 Vehicle Replacement	\$49,437	\$43,045	\$43,045	\$43,045	\$0
675001 Materials/Supplies	\$1,957	\$2,063	\$2,500	\$0	-\$2,500
675002 Professional Services	\$19,098	\$1,919	\$15,000	\$4,000	-\$11,000
<b>Transfers</b>					
691001 TRNF Other Funds	\$109,032	\$117,658	\$108,259	\$107,863	-\$396
691003 TRNF Ef Sales Tax Bond	\$35,994	\$35,737	\$36,757	\$36,637	-\$120
691005 TRNF Ef	\$8,629	\$27,678	\$6,825	\$69,452	\$62,627
691009 TRNF Indirect Cost Alloca	\$0	\$0	\$0	\$309,220	\$309,220
<b>Functional Summary</b>					
Salaries & Benefits	\$366,795	\$369,160	\$390,123	\$250,695	-\$139,428
Operating Expense	\$1,928,715	\$2,187,197	\$2,453,348	\$2,845,304	\$391,956
Capital Outlay	\$70,492	\$47,027	\$685,545	\$1,586,045	\$900,500
Transfers	\$153,655	\$181,073	\$151,841	\$523,172	\$371,331
<b>Total Functional Summaries</b>	<b>\$2,519,657</b>	<b>\$2,784,457</b>	<b>\$3,680,857</b>	<b>\$5,205,216</b>	<b>\$1,524,359</b>

Following is a graph showing fiscal year 2016 functional summaries and the percentages they make of the Sewer Division total budget of \$5,205,216 which shows that Operating Expenditures is the largest expenditure for the Sewer Division consuming 55% of their budget:



Following is a historical trends graph of the functional summaries for the Sewer Division expenditures which include fiscal year 2013 actual expenditures up through and including fiscal year 2016 budgeted expenditures:



The Storm Sewer expenditures make up 3% of the Total City-wide Budget with \$2,206,941 in expenditures and is made up by the following divisions:

- Public Utility
  - 5301 – Storm Sewer
  - 5310 – Storm Sewer Capital Projects\*

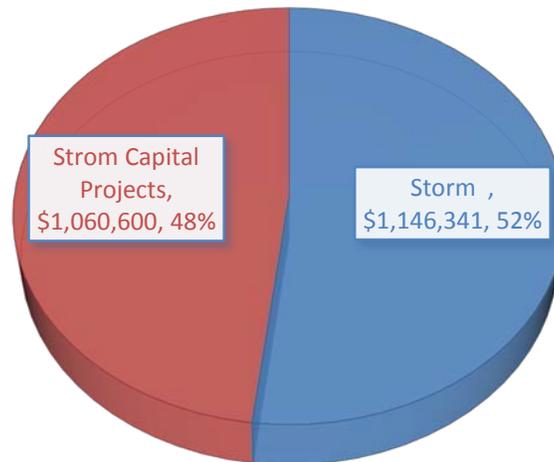
\*Storm Sewer Capital Projects are shown in Section H – Five Year Capital Improvements Plan.

Following is a summary table showing the Storm Sewer expenditures broken down by each division:

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
5301 Storm	\$889,186	\$1,013,569	\$932,847	\$1,146,341	\$213,494
5310 Storm Capital Projects	\$0	\$0	\$289,000	\$1,060,600	\$771,600
<b>Total Expenditures</b>	<b>\$889,186</b>	<b>\$1,013,569</b>	<b>\$1,221,847</b>	<b>\$2,206,941</b>	<b>\$985,094</b>

Following is a graph showing the percentage each division makes up of the Storm Sewer budget:

### STORM EXPENDITURES BY DIVISION



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

**STORM SEWER 53-5301**

**Mission Statement**

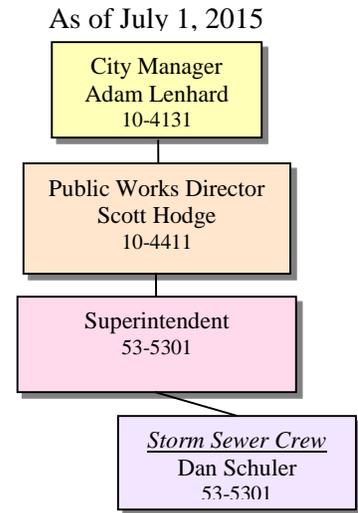
“It is the mission of the Public Works Storm Sewer Division to provide a means throughout the City to remove and discharge Storm and Nuisance Water to approved locations that will minimally impact Citizens, Properties and Roadways in the City. To provide maintenance and repairs by Contractors and Staff that will provide an effective functioning system.”

**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 72 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	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget
Enterprise Fund				
Storm Sewer				
Storm Water/PW Inspector	1	1	1	1
Utility Maintenance Specialist IV	0	0	0	0
<b>Total Enterprise Fund Storm Sewer Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance and Delivery Goals**

*Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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	FY16 % Proj.
LG1.Bi.	Infrastructure	Strive to prepare an infrastructure replacement program with anticipated costs.	100%



## 291 Enterprise Fund – Storm Sewer Fund 53

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%
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### *Fiscal Year 2015 Accomplishments*

- 550 East State to 1000s
- North Barlow
- NE Freeport Basin Improvement
- South Main Street
- 450 South from 2225 S to 2300 S

### *Significant Expenditure and Staffing Changes*

There were no significant staffing or expenditure changes in fiscal year 2016.

### STORM SEWER 53-5301

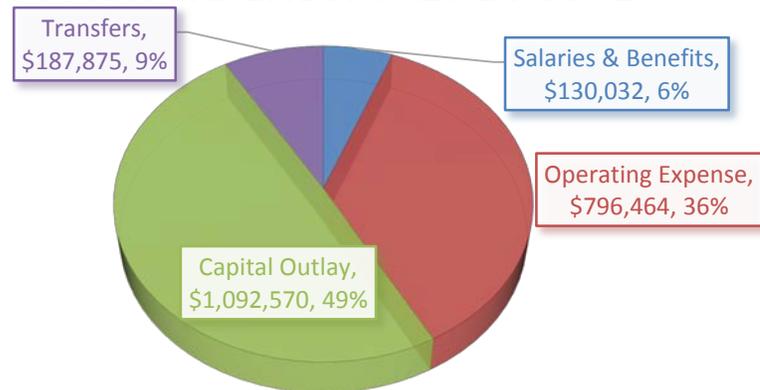
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
<b>Salaries &amp; Benefits</b>					
611101 Permanent Employees	\$89,013	\$91,570	\$90,722	\$78,717	-\$12,005
611201 Overtime	\$2,871	\$919	\$2,000	\$2,000	\$0
611501 Part-Time	\$1,690	\$4,109	\$4,694	\$9,660	\$4,966
611801 Administration Fee	\$5,918	\$5,883	\$5,883	\$0	-\$5,883
613101 F.I.C.A.	\$7,027	\$7,346	\$7,452	\$6,914	-\$539
613201 Utah Retirement Systems	\$14,606	\$15,903	\$17,011	\$14,787	-\$2,223
613301 Health Insurance	\$14,368	\$14,274	\$15,088	\$14,053	-\$1,035
613302 Dental Insurance	\$1,260	\$1,228	\$1,317	\$1,238	-\$79
613303 Life Insurance	\$0	\$104	\$269	\$38	-\$231
613304 Vision Insurance	\$196	\$196	\$196	\$288	\$92
613401 Worker's Compensation	\$1,324	\$1,159	\$1,360	\$1,256	-\$104
613601 Long Term Disability	\$504	\$504	\$1,129	\$677	-\$452
613701 Employee Assistance Progr	\$50	\$50	\$50	\$43	-\$7
613901 Admin Oh Fee	\$21,241	\$21,116	\$21,116	\$0	-\$21,116
614101 Clothing Allow - Ft	\$956	\$1,439	\$900	\$360	-\$540
<b>Operating Expenses</b>					
621101 Books & Subscriptions	\$0	\$0	\$100	\$100	\$0
621301 Training & Registration F	\$205	-\$127	\$550	\$550	\$0
623101 In-State Lodging	\$0	\$0	\$300	\$330	\$30
623102 In-State Meals	\$0	\$0	\$138	\$138	\$0
623103 In-State Transportation	\$0	\$0	\$125	\$125	\$0
624001 Office Supplies	\$530	\$147	\$500	\$500	\$0
624004 Materials & Supplies	\$0	\$0	\$0	\$2,875	\$2,875
625001 Equip. Maint. & Supplies	\$150	\$0	\$1,500	\$1,500	\$0
625201 Tires/Brakes	\$714	\$930	\$1,000	\$1,130	\$130
625202 Fuel/Oil	\$5,929	\$4,150	\$6,000	\$6,660	\$660
625203 Fleet Repair	\$6,400	\$739	\$12,000	\$12,436	\$436
625204 Fleet Lease	\$13,820	\$10,993	\$10,993	\$15,304	\$4,311
626001 Building Maintenance	\$5,539	\$6,413	\$6,413	\$0	-\$6,413

626003	Municipal Building Rent	\$21,834	\$23,619	\$23,619	\$0	-\$23,619
631003	Insurance Fees	\$8,450	\$9,666	\$9,666	\$9,666	\$0
631004	Bank Fees	\$4,181	\$4,461	\$4,000	\$4,800	\$800
631006	Contracted Services	\$38,169	\$48,419	\$52,500	\$51,500	-\$1,000
645001	Special Department Allow	\$6,948	\$6,988	\$7,700	\$7,200	-\$500
651501	Depreciation	\$562,395	\$668,318	\$562,000	\$675,000	\$113,000
651502	Bad Debt Expense	\$1,758	-\$1,531	\$750	\$750	\$0
661001	Miscellaneous Supplies	\$292	\$52	\$0	\$0	\$0
662002	Uniform Services	\$482	\$919	\$900	\$900	\$0
663001	Contingency Fund	\$0	\$0	\$5,000	\$5,000	\$0

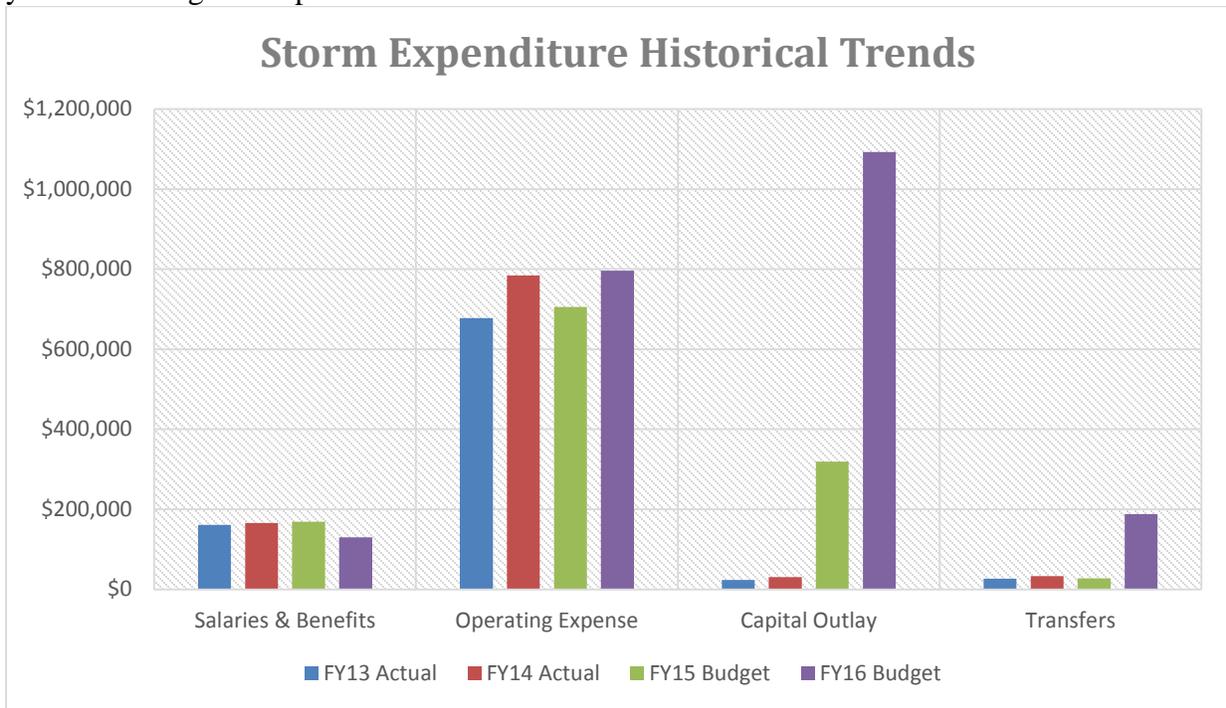
		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
<b>Capital Outlay</b>						
673001	Capital Projects	\$0	\$0	\$289,000	\$1,060,600	\$771,600
674003	Vehicle Replacement	\$23,000	\$27,970	\$27,970	\$27,970	\$0
675001	Materials/Supplies	\$202	\$2,654	\$2,400	\$0	-\$2,400
675002	Professional Services	\$0	\$0	\$0	\$4,000	\$4,000
<b>Transfers</b>						
691001	TRNF Other Funds	\$25,440	\$27,454	\$25,260	\$25,168	-\$92
691005	TRNF Ef	\$1,726	\$5,536	\$2,275	\$29,842	\$27,567
691009	TRNF Indirect Cost Alloca	\$0	\$0	\$0	\$132,865	\$132,865
<b>Functional Summary</b>						
	Salaries & Benefits	\$161,023	\$165,800	\$169,188	\$130,032	-\$39,156
	Operating Expense	\$677,795	\$784,156	\$705,754	\$796,464	\$90,710
	Capital Outlay	\$23,202	\$30,624	\$319,370	\$1,092,570	\$773,200
	Transfers	\$27,166	\$32,989	\$27,535	\$187,875	\$160,340
<b>Total Functional Summaries</b>		<b>\$889,186</b>	<b>\$1,013,569</b>	<b>\$1,221,847</b>	<b>\$2,206,941</b>	<b>\$985,094</b>

Following is a graph showing fiscal year 2016 functional summaries storm water totaling \$2,206,941 of which Capital Outlay is the largest expenditure consuming 49% of their budget:

**STORM EXPENDITURES BY TYPE**



Following is a historical trends graph of the functional summaries for the Storm Sewer Division expenditures which include fiscal year 2013 actual expenditures up through and including fiscal year 2016 budgeted expenditures:



**SOLID WASTE & RECYCLING 54-5501**

The Solid Waste expenditures make up 4% of the Total City-wide Budget with \$1,500,916

The disposal of solid waste is a contracted service the City provides to its residents through a contracted bid reviewed and renewed every five years. In 2015, the City went out to bid for garbage and recycling collection, and Waste Management scored the highest. The contract was signed with Waste Management for five years with an option to extend. In September 2015, the City began opt-in recycling with an initial participation rate of 65%.

***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	FY15 % Comp.	FY16 % 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.

Capital projects budget increased by \$150,000 for the Public Works Facility – Phase I project.

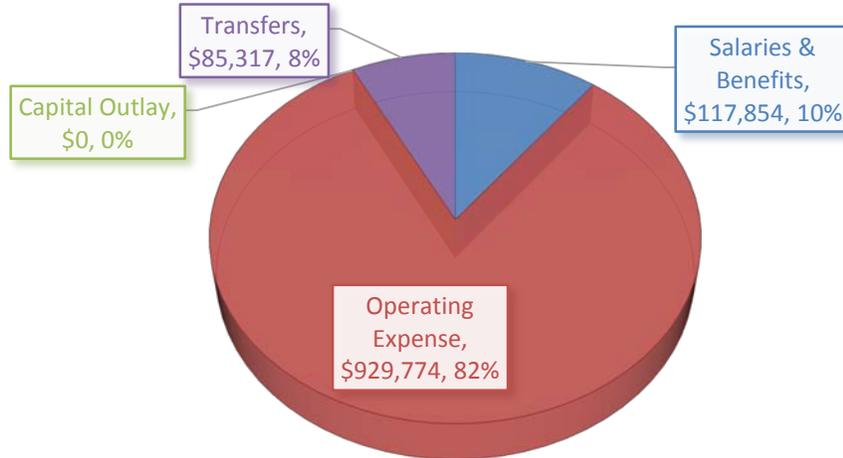


## SOLID WASTE 54-5501

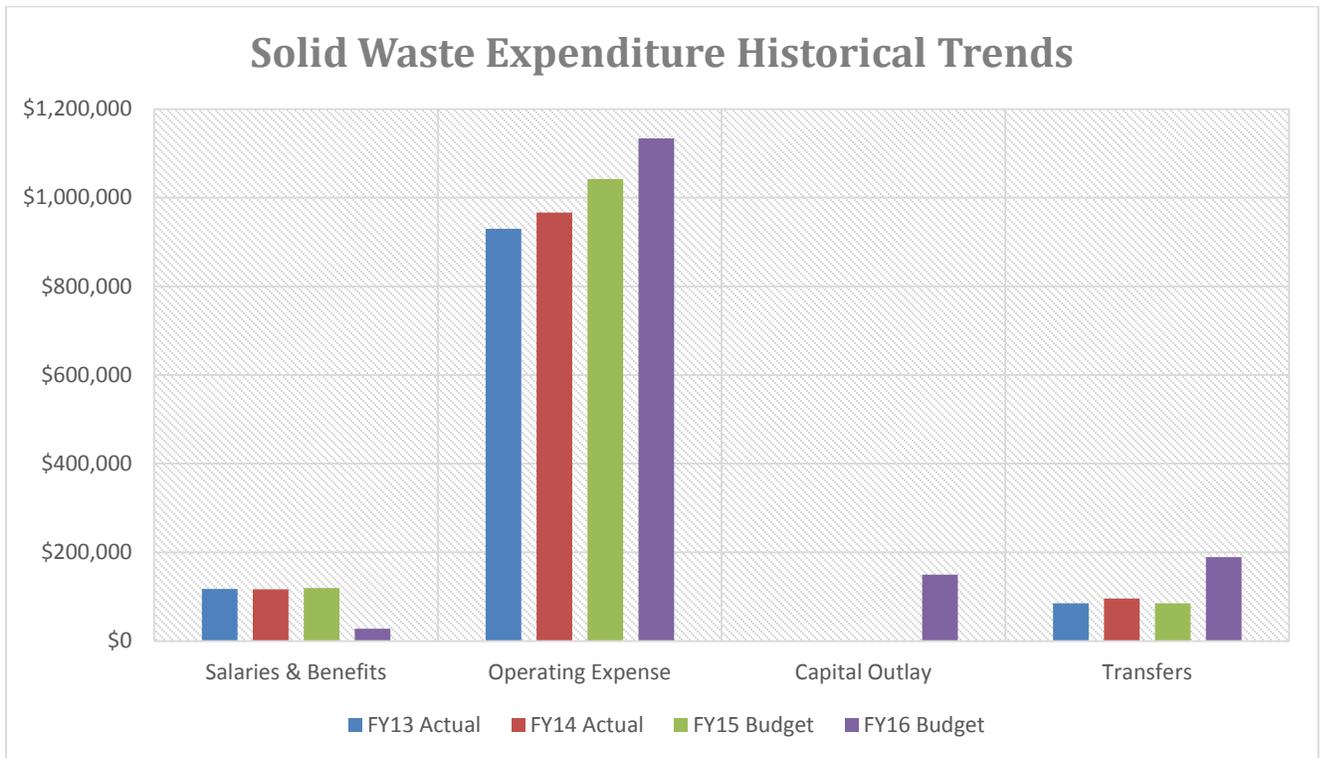
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
<b>Salaries &amp; Benefits</b>					
611101 Permanent Employees	\$35,465	\$36,421	\$35,769	\$20,164	-\$15,605
611201 Overtime	\$1,866	\$0	\$2,000	\$0	-\$2,000
611801 Administration Fee	\$14,795	\$14,708	\$14,708	\$0	-\$14,708
613101 F.I.C.A.	\$2,825	\$2,781	\$2,889	\$1,543	-\$1,347
613201 Utah Retirement Systems	\$5,654	\$6,230	\$6,607	\$3,724	-\$2,882
613301 Health Insurance	\$3,289	\$3,295	\$3,443	\$1,810	-\$1,633
613302 Dental Insurance	\$271	\$255	\$274	\$145	-\$130
613303 Life Insurance	\$0	\$35	\$77	\$39	-\$39
613304 Vision Insurance	\$36	\$36	\$36	\$29	-\$7
613401 Worker's Compensation	\$538	\$452	\$537	\$303	-\$234
613601 Long Term Disability	\$0	\$0	\$448	\$113	-\$335
613701 Employee Assistance Progr	\$14	\$14	\$14	\$7	-\$7
613901 Admin Oh Fee	\$53,102	\$52,790	\$52,790	\$0	-\$52,790
<b>Operating Expenses</b>					
626001 Building Maintenance	\$13,086	\$16,033	\$16,033	\$0	-\$16,033
626003 Municipal Building Rent	\$54,584	\$59,047	\$59,047	\$0	-\$59,047
631003 Insurance Fees	\$0	\$10,374	\$10,374	\$10,374	\$0
631004 Bank Fees	\$5,965	\$6,184	\$5,600	\$6,550	\$950
631006 Contracted Services	\$853,149	\$879,271	\$949,111	\$1,116,670	\$167,559
651502 Bad Debt Expense	\$2,991	-\$4,282	\$1,500	\$0	-\$1,500
<b>Capital Outlay</b>					
673001 Capital Projects	\$0	\$0	\$0	\$150,000	\$150,000
<b>Transfers</b>					
691001 TRNF Other Funds	\$83,591	\$90,204	\$82,999	\$82,695	-\$304
691005 TRNF Ef	\$1,726	\$5,536	\$2,275	\$19,579	\$17,304
691009 TRNF Indirect Cost Alloca	\$0	\$0	\$0	\$87,173	\$87,173
<b>Functional Summary</b>					
Salaries & Benefits	\$117,854	\$117,018	\$119,593	\$27,875	-\$91,718
Operating Expense	\$929,774	\$966,628	\$1,041,665	\$1,133,594	\$91,929
Capital Outlay	\$0	\$0	\$0	\$150,000	\$150,000
Transfers	\$85,317	\$95,740	\$85,274	\$189,447	\$104,173
<b>Total Functional Summaries</b>	<b>\$1,132,946</b>	<b>\$1,179,386</b>	<b>\$1,246,532</b>	<b>\$1,500,916</b>	<b>\$254,384</b>

Following is a graph showing fiscal year 2016 functional summaries and the percentages they make of the Solid Waste Division total budget of \$1,500,916 which shows that Operating Expense is the largest expenditure for the Solid Waste Division consuming 82% of their budget:

### SOLID WASTE EXPENDITURES BY TYPE



Following is a historical trends graph of the functional summaries for the Solid Waste Division expenditures which include fiscal year 2013 actual expenditures up through and including fiscal year 2016 budgeted expenditures:



The General Obligation Bond expenditures make up 3% of the Total City-wide Budget, before transfers, with \$1,086,300 in expenditures and is made up by the following divisions:

G.O. Debt Service  
4711 – General Obligation Bond

**Division: 314711 GO SERIAL BOND**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Operating Expenses</b>							
631004	Bank Fees	\$500	\$500	\$500	\$500	\$0	0.0%
<b>Debt Service</b>							
681001	Debt Service-Principal	\$735,000	\$770,000	\$800,000	\$925,000	\$125,000	15.6%
681002	Debt Services-Interest	\$355,150	\$325,750	\$293,026	\$160,800	-\$132,226	-45.1%
<b>Total GO Serial Bond</b>		<b>\$1,090,650</b>	<b>\$1,096,250</b>	<b>\$1,093,526</b>	<b>\$1,086,300</b>	<b>-\$7,226</b>	<b>-0.7%</b>

## GENERAL OBLIGATION BONDS 31-4711

### *Division Purpose*

Account for the G.O. Bond payments.

### *Significant Expenditure and Staffing Changes*

There were no significant expenditure changes budgeted for FY 2016.

\*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.

The ISF Fleet expenditures make up 3% of the Total City-wide Budget with \$865,122 in expenditures and is made up by the following divisions:

Public Works  
4441 – Fleet

**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.”*

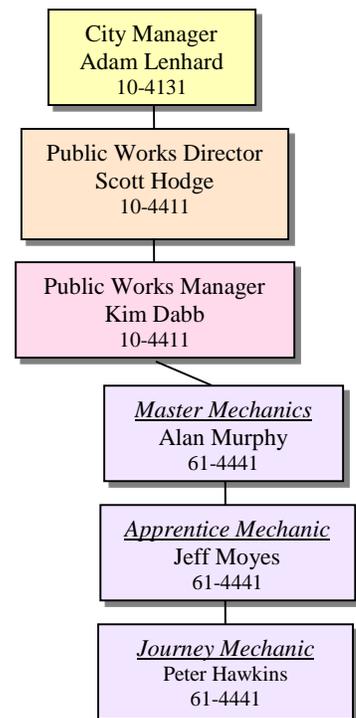
**Division Purpose**

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, 2015



**Personnel Report**

Department/Position	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget
Internal Service Fund				
Fleet				
Fleet Manager	0	0	0	0
Master Mechanic	1	1	1	1
Apprentice Mechanic	1	1	1	1
Journey Mechanic	1	1	1	1
<b>Total ISF - Fleet Personnel</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

*Performance and Delivery Goals  
Ongoing Service Improvements*

Goal #	Existing Benchmark	Performance Goal	FY15 % Comp.	FY16 % 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	FY16 % 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 2014-2015 Accomplishments*

- Purchased and managed the installation of a new oil burning furnace for the vehicle maintenance shop.
- Managed auction process of surplus vehicles and equipment.

*Significant Expenditure and Staffing Changes*

There are no significant staffing or expenditure changes budgeted for fiscal year 2016 except for a salary increase for personnel.

**Fund: 61 Fleet Fund**

**Division: 614441 FLEET MANAGEMENT**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
<b>Salaries &amp; Benefits</b>							
611101	Permanent Employees	\$88,367	\$84,522	\$84,032	\$91,337	\$7,306	8.7%
611201	Overtime	\$3,292	-\$1,018	\$2,000	\$0	-\$2,000	-100.0%
611501	Part-Time	\$9,341	\$20,870	\$22,979	\$23,860	\$880	3.8%
613101	F.I.C.A.	\$7,176	\$7,648	\$8,339	\$8,813	\$473	5.7%
613201	Utah Retirement Systems	\$12,782	\$14,008	\$15,104	\$15,897	\$793	5.3%
613301	Health Insurance	\$21,201	\$21,959	\$23,289	\$24,485	\$1,197	5.1%
613302	Dental Insurance	\$1,871	\$1,947	\$2,086	\$2,188	\$102	4.9%
613303	Life Insurance	\$0	\$338	\$385	\$192	-\$192	-50.0%
613304	Vision Insurance	\$272	\$320	\$320	\$518	\$198	61.9%
613401	Worker's Compensation	\$1,465	\$1,299	\$1,584	\$1,701	\$118	7.4%
613601	Long Term Disability	\$788	\$932	\$1,037	\$1,128	\$91	8.8%
613701	Employee Assistance Progr	\$60	\$36	\$36	\$36	\$0	0.0%
613801	Administration Fee	\$53	\$30	\$30	\$30	\$0	0.0%
614101	Clothing Allow - Ft	\$1,558	\$710	\$2,700	\$720	-\$1,980	-73.3%

**Internal Service Fund – Fleet Fund 61** 300

614102	Clothing Allow - Pt	\$0	\$812	\$0	\$0	\$0	
<b>Operating Expenses</b>							
621101	Books & Subscriptions	\$195	\$0	\$1,900	\$1,900	\$0	0.0%
621301	Training & Registration F	\$430	\$1,331	\$1,125	\$1,125	\$0	0.0%
624001	Office Supplies	\$231	\$184	\$713	\$713	\$1	0.1%
624004	Materials & Supplies	\$0	\$0	\$0	\$2,250	\$2,250	
624101	Claims & Damages	\$7,992	\$56	\$0	\$0	\$0	
624201	Software	\$1,500	\$0	\$0	\$0	\$0	
625001	Equip. Maint. & Supplies	\$9,311	\$13,861	\$8,700	\$8,700	\$0	0.0%
625002	Equipment Purchases	\$0	\$55	\$13,700	\$0	-\$13,700	-100.0%
625201	Tires/Brakes	\$27,564	\$32,473	\$33,800	\$33,000	-\$800	-2.4%
625202	Fuel/Oil	\$189,595	\$165,025	\$212,900	\$209,900	-\$3,000	-1.4%
625203	Fleet Repair	\$98,985	\$123,047	\$143,000	\$142,000	-\$1,000	-0.7%
625501	Equipment Repairs	\$391	\$21	\$500	\$500	\$0	0.0%
626001	Building Maintenance	\$14,891	\$8,313	\$5,700	\$5,700	\$0	0.0%
631003	Insurance Fees	\$4,130	\$5,288	\$8,278	\$8,278	\$0	0.0%
631006	Contracted Services	\$987	\$1,500	\$3,800	\$3,800	\$0	0.0%
645001	Special Department Allow	\$88	\$106	\$1,500	\$1,500	\$0	0.0%
651501	Depreciation	\$203,403	\$254,808	\$220,000	\$250,000	\$30,000	13.6%
661001	Miscellaneous Supplies	\$2,799	\$8,251	\$1,300	\$0	-\$1,300	-100.0%
662001	Miscellaneous Services	\$0	\$195	\$400	\$400	\$0	0.0%
662002	Uniform Services	\$1,751	\$179	\$0	\$0	\$0	
<b>Capital Outlay</b>							
674001	Machinery & Equipment	\$56,636	\$25,701	\$399,500	\$0	-\$399,500	-100.0%
<b>Debt Service</b>							
681003	Backhoe Lease Obligations	\$7,000	\$7,000	\$17,500	\$24,450	\$6,950	39.7%
<b>Total Fleet Management</b>		<b>\$776,105</b>	<b>\$801,805</b>	<b>\$1,238,236</b>	<b>\$865,122</b>	<b>-\$373,114</b>	<b>-30.1%</b>

	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
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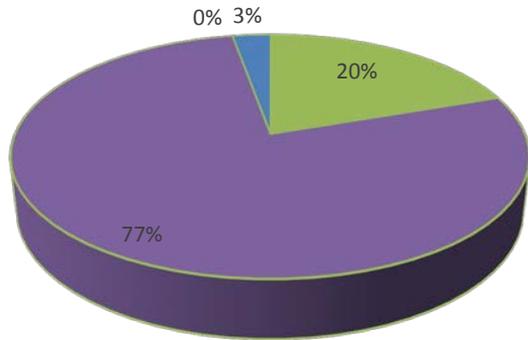
**Functional Summary**

Salaries & Benefits	\$148,227	\$154,413	\$163,921	\$170,906	\$6,985	0.0%
Operating Expense	\$564,242	\$614,692	\$657,316	\$669,766	\$12,451	1.9%
Capital Outlay	\$56,636	\$25,701	\$399,500	\$0	\$0	0.0%
Debt Service	\$7,000	\$7,000	\$17,500	\$24,450	\$6,950	0.0%
<b>Total Functional Summaries</b>	<b>\$776,105</b>	<b>\$801,805</b>	<b>\$1,238,236</b>	<b>\$865,122</b>	<b>-</b>	<b>-30.1%</b>
					<b>\$373,114</b>	



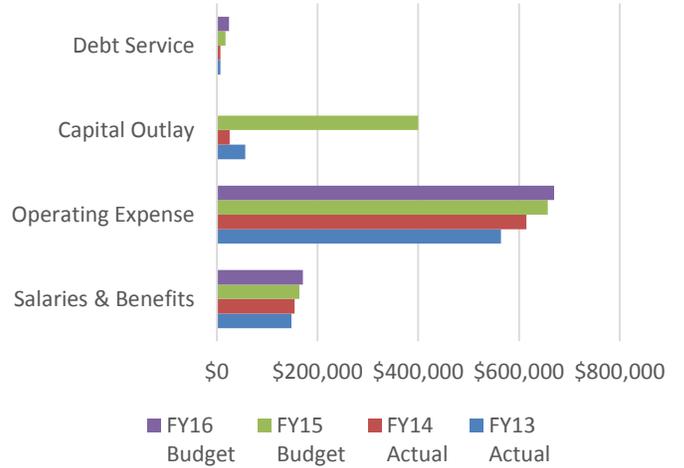
**301 Internal Service Fund - Fleet Fund 61**

**Fleet Management Expenditures FY16**



■ Salaries & Benefits 
 ■ Operating Expense  
■ Capital Outlay 
 ■ Debt Service

**Fleet Management Expenditures FY 13-16**



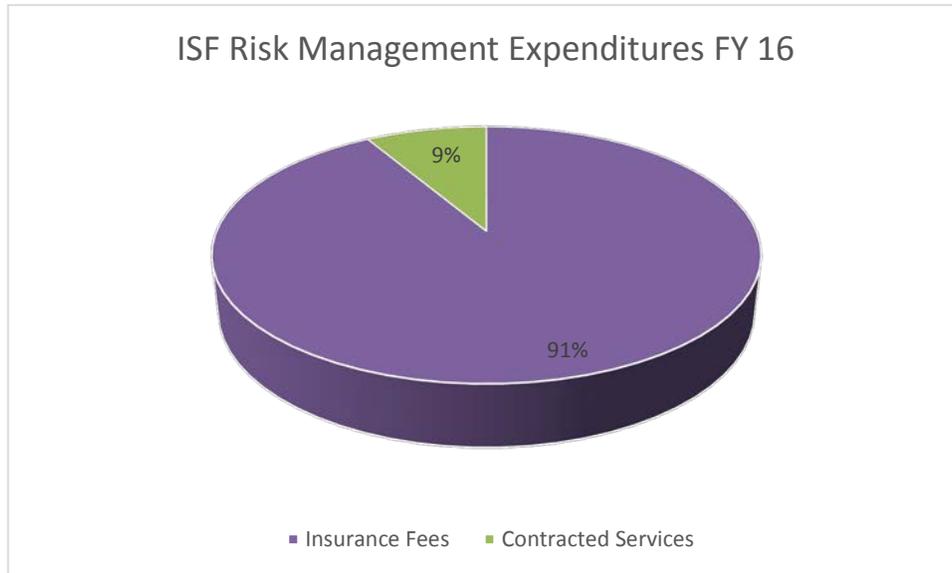
## 302 Internal Service Fund - Risk Management Fund 63

The ISF Risk Management expenditures make up 1% of the Total City-wide Budget with \$316,765 in expenditures and is made up by the following divisions:

Administrative Services  
4443 – Risk Management

### Division: 634443 ISF - RISK MANAGEMENT

Operating Expenses		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
624101	Claims & Damages	\$29,120	\$31,745	\$0	\$0	\$0	0.0%
631003	Insurance Fees	\$236,942	\$195,763	\$289,765	\$289,765	\$0	0.0%
631006	Contracted Services	\$7,166	\$27,000	\$27,000	\$27,000	\$0	0.0%
661001	Miscellaneous Supplies	\$360	\$0	\$0	\$0	\$0	0.0%
<b>Total ISF Risk Management</b>		<b>\$273,588</b>	<b>\$254,508</b>	<b>\$316,765</b>	<b>\$316,765</b>	<b>\$0</b>	<b>0.0%</b>



**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, 2015

City Manager  
Adam Lenhard  
10-4131

Admin. Services Director  
Rich Knapp  
10-4131

**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	FY15 % Comp.	FY16 % 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.

**Division: 634443 ISF - RISK MANAGEMENT**

Operating Expenses		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16	% Inc/ Dec
624101	Claims & Damages	\$29,120	\$31,745	\$0	\$0	\$0	0.0%
631003	Insurance Fees	\$236,942	\$195,763	\$289,765	\$289,765	\$0	0.0%
631006	Contracted Services	\$7,166	\$27,000	\$27,000	\$27,000	\$0	0.0%
661001	Miscellaneous Supplies	\$360	\$0	\$0	\$0	\$0	0.0%
<b>Total ISF Risk Management</b>		<b>\$273,588</b>	<b>\$254,508</b>	<b>\$316,765</b>	<b>\$316,765</b>	<b>\$0</b>	<b>0.0%</b>



The Cemetery has no budgeted expenditures for FY 2016

**Fund: 70 Cemetery Fund**

		FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	Change '15 to '16
<b>Division: 704810</b>	<b>PERPETUAL CEMETERY</b>					
<b>Transfers</b>						
691001	TRNF Other Funds	\$0	\$2,783	\$0	\$0	\$0

*Personnel Historical Trends*

There are no budgeted personnel in the Perpetual Cemetery Fund.

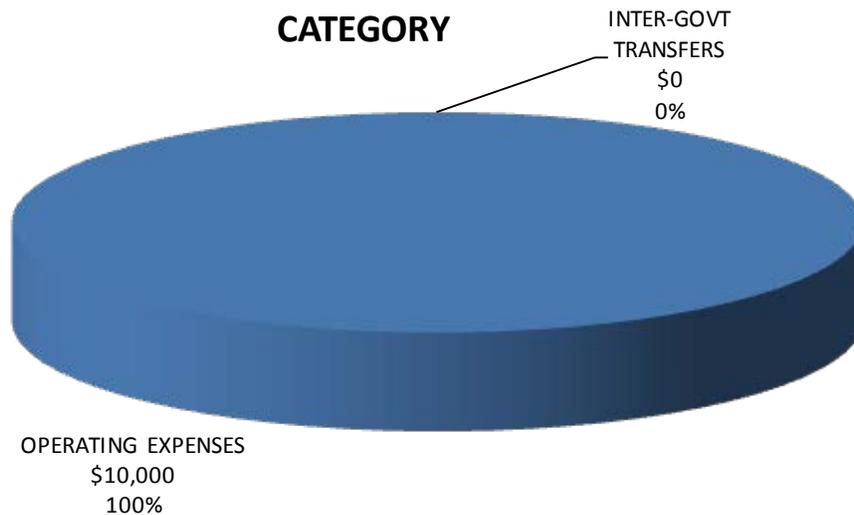
*Significant Expenditure and Staffing Changes*

There were no significant expenditure changes.

## 305 Perpetual Cemetery – Fund 70

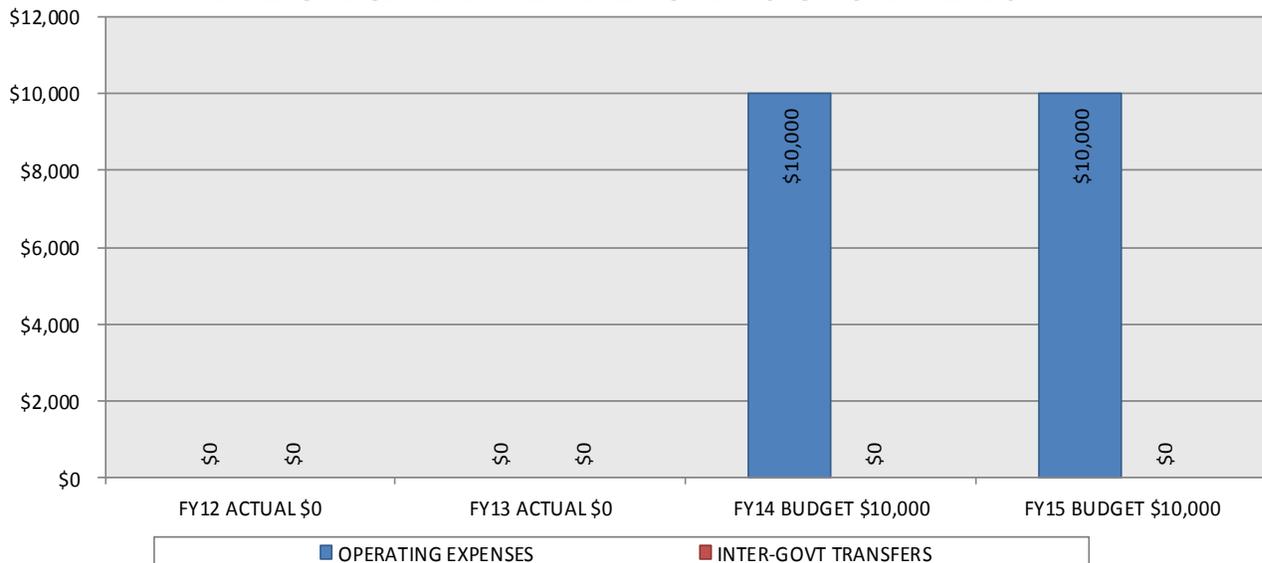
Following is a graph showing fiscal year 2015 functional summaries and the percentages they make of the Perpetual Cemetery Fund total budget of \$10,000 which shows that Operating Expenses are the largest expenditure for the Perpetual Cemetery Fund consuming 100% of their budget:

### 2015 PERPETUAL CEMETERY EXPENDITURES BY CATEGORY



Following is a historical trends graph of the functional summaries for the Perpetual Cemetery Fund expenditures which include fiscal year 2012 actual expenditures up through and including fiscal year 2015 budgeted expenditures:

### PERPETUAL CEMETERY EXPENDITURE HISTORICAL TRENDS



2015-2016

# 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 2015-2016 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 2015-2016 are:

- Δ Make Clearfield a destination city through Economic Development and attract businesses to Clearfield.
- Δ Enhance, Provide, and Maintain the City’s infrastructure including

roadways, waterways, storm drainage, public facilities, and street lighting.

- Δ Plan for and incorporate a Long-Range Financial Planning Policy.
- Δ Improve Clearfield’s Zoning ordinances and enhance Community Development.
- Δ Improve Public Safety and Preparedness.
- Δ Improve the Code Enforcement process and procedures.
- Δ Improve the vibrancy and quality of life for the Citizens of Clearfield City by enhancing established recreation programs and City Parks.

### Introduction

Capital expenditures are anything over \$5,000 with a useful life in excess of two years.

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.

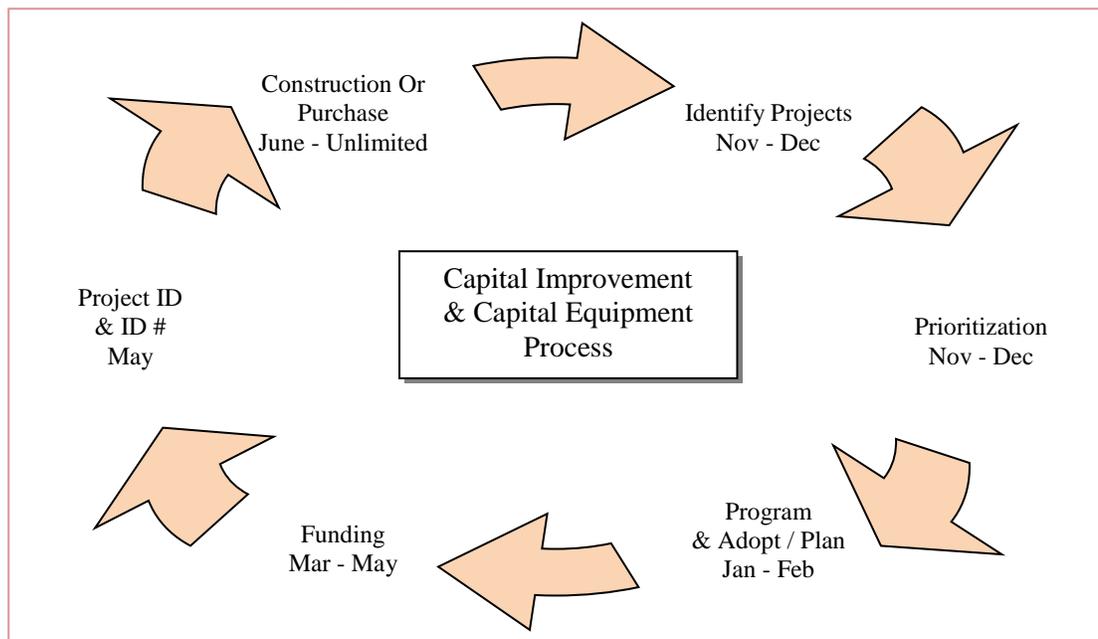
**Overview**

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.



Board who decides which equipment and vehicles will be purchased within each budget year. Infrastructure is budgeted in each individual impact fee fund.

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
- Fund 54 – Solid Waste

The purchase of Capital Equipment – Expense account 674001 is included in each fund. They are just categorized as capital equipment to aid the City in identifying and tracking large equipment purchases that become fixed assets.

## Clearfield City Capital Improvements Projects Expenditure Summary – By Department Fiscal Year 2016

	Project	Project Request	Funding Source	If Budget Impact, See Following Pages
<b>Fund 20</b> CDRA	RDA013 - New Gateway Construction	\$100,000	CDRA	
<b>Fund 40</b> Parks	Mabey Pond Phase II Steed Park Irrigation & Conduit	\$16,000 \$300,000	Parks Capital Parks Capital	*
<b>Fund 10</b> Open Space	OS0001 – Irrigation Renovation Trail Resurfacing (Canal Trail) SR193 UDOT	*\$25,000 *\$7,500 \$146,000	General Fund General Fund UDOT	*
Aquatics	AQU017 – Replacement Carpet for Office AQU017 – Upgrade concession area PH II	*\$7,000 *\$6,000	General Fund General Fund	
Buildings	City Hall Holiday Décor Power Replace Electrical Panel at CCAC	*\$25,000 *\$20,000	General Fund General Fund	
CDBG	350 West Project	\$184,712	CDBG Funds	
PARAT	Unidentified PARAT project	\$85,000	General Fund	
<b>Fund 45</b> Streets	300 N, 825 W to 975 W, C, G & Sidewalk 400 E, 1700 S to 1850 S Pacific Street Reconstruction (FY15) 55 E Utility Upgrade (FY15) Chip Seals and Overlays (FY15) Chip Seals and Overlays Public Works Facility PH I Public Works Facility PH 2 Design	\$100,000 \$175,000 \$300,000 \$50,000 \$182,000 \$300,000 \$120,000 \$30,000	FB Taxes FB FB FB Taxes General Fund General Fund	* *
<b>Fund 51</b> Water	PW0056 – 550 East – State to 1000 South 0187W Public Works Facility PH 2 Design 1150 W, 1045 S to 960 S Replace h20 line 25 N from 1400 W to 1450 W replace h20 line 300 N, 360 W to 825 W – 12” line 350 W, 2300 S to 2225 S PW0116 – SCADA Plan -Water Syst (FY15) PW0140 – 18” Waterline – 700 S to Legend Hills PW0154 – PW Facility – Phase I (FY15) PW0173 – 400 W CDBG Water Portion (FY15) PW0174 – Bruce Street Water Upgrade (FY15) PW0177 – Transfer 700 S Well Water Rights PW0180 – Freeport “Z” Street to 12 <sup>th</sup> Upgrade	\$150,000 \$30,000 \$145,000 \$85,000 \$450,000 \$150,000 \$44,000 \$440,000 \$120,000 \$135,000 \$25,000 \$17,000 \$315,000	Water Impact Water Fees Water Fees Water Fees Water Impact CDBG Fund Balance Fund Balance Water Fees Water Fees Water Fees Water Fees Water Fees	* *

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	PW0182 – Impact Fee Study (Water Portion)	\$8,000	Water Fees	
	Replace HAFB well meter 12”	\$10,000	Water Fees	
<b>Fund 52</b>	Water Sewer Storm Rate Study	\$4,000	Sewer Fees	
Sewer	“Z” Street Sewer Replacement	\$115,000	Sewer Fees	
	0187W PW Facility PH II Design	\$30,000	Sewer Fees	
	350 W 2300 S to 2225 S	\$150,000	CDBG	
	400 E, 700 S to 1250 S (Gunderson)	\$325,000	Sewer Fees	
	550 E S State to 1000 S	\$25,000	Sewer Fees	
	Freeport “G” St, 3 <sup>rd</sup> to 5 <sup>th</sup> St upgrade	\$235,000	Sewer Fees	
	PW0101 – Bruce Street – Fern Connection (FY15)	\$220,000	Fund Balance	
	PW0155 – Public Works Facility – Phase I (FY15)	\$130,000	Sewer Fees	*
	PW0178 – 400 West CDBG Sewer Portion (FY15)	\$140,000	Sewer Fees	
	PW0181 – Freeport Sewer Upgrade 3 <sup>rd</sup> Street	\$250,000	Sewer Fees	
	PW0183 – Impact Fee Study (Sewer Portion)	\$10,000	Sewer Fees	
<b>Fund 53</b>	0187W Public Works Facility Ph II Design	\$30,000	Storm Fees	*
Storm Sewer	350 W, 2300 S to 2225 S	\$150,000	CDBG	
	PW0067 – 550 E – State St to 1000 South	\$115,000	SS Fees & IF	
	PW0132 – Ext of 1450 S Storm Drain – State to 1000 E	\$175,600	SS IF	
	PW0147 – New 24” Storm Drain – 700 S to TOD	\$298,000	SS Fees	
	PW0156 – Public Works Facility – Phase I	\$120,000	SS Fees	
	PW0179 – 400 West CDBG Storm Sewer	\$154,000	SS Fees	
	PW0184 – Impact Fee Study (Storm Sewer)	\$10,000	SS Fees	
	Storm Water CIP update	\$8,000	SS Fees	
<b>Fund 54</b>	PW0157 – Public Works Facility – Phase I (FY15)	\$120,000	Solid Waste	
Solid Waste	Public Works Facility PH II Design	\$30,000	Solid Waste	

The total capital budget for FY2016 is \$8,148,290

**PROJECT:** Public Works Facility Ph 1 & 2

**PROJECT NUMBER:** PW0156

**BUDGET SOURCE:**

20% of cost from five funds  
454161 – Cap Proj – Buildings  
515110 – Water Capital Projects  
525210 – Sewer Capital Projects  
535310 – Storm Capital Projects  
545410 – Solid Waste Projects

**DESCRIPTION:**

The new Maintenance and Operating Center will replace aging building and increase capacity. A new road will be constructed, utilities and several storage building moved, and new office building will be added.

**IMPACT ON OPERATING BUDGET:**

After the project is complete in over five years from now, there may be higher utility costs as a result of increased office space. In addition, increased space may add to the building maintenance expenses.

**PROJECT:** SR193 UDOT

**PROJECT NUMBER:** SR193LAN

**BUDGET SOURCE:**

UDOT has improved their road but will give Clearfield \$300,000 to install landscaping for the portion of the street that runs through Clearfield. Improvement will be expensed from fund 40.

**DESCRIPTION:**

Landscaping for SR193

**IMPACT ON OPERATING BUDGET:**

After the project is complete, Clearfield will be responsible to maintain the landscaping on its portion of SR193. This will be an additional burden on the operational budget of the Open Space division.

**PROJECT:** Steed Park Irrigation & Conduit

**PROJECT NUMBER:**

**BUDGET SOURCE:**

General Fund transfer to Parks Capital Fund 40

**DESCRIPTION:**

Replace entire irrigation and conduit system at Steed Park.

**IMPACT ON OPERATING BUDGET:**

The project will reduce the Parks division maintenance expense due to the many resources that have been used over the years to patch and fix the system.

**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 COST:**

**Clearfield City  
Capital Equipment Expenditure Summary – By Department  
Fiscal Year 2016**

Department	Project	Project Request	Funding Source
Information Tech. (IT)	3 in car camera replacement	\$18,000	General Fund
	City wireless replacements	\$42,000	General Fund
	Desktop replacements	\$50,000	General Fund
	E-mail backup and retention system	\$11,000	General Fund
	Wireless point to point replacement	\$22,000	General Fund
Aquatics Center	ADA Exercise Machine	\$5,500	General Fund
	Becks System 5 Controller	\$5,500	General Fund
	Fitness Machine	\$5,000	General Fund
Parks	Deep Tine Aerator	\$30,000	General Fund
	New Goal Posts	\$5,000	General Fund
	Paint Machine	\$15,000	General Fund
	Tow Behind Pressure Washer	\$15,000	General Fund
	White Control Fencing	\$15,000	General Fund
Roadways	Ann Street Light	\$10,000	General Fund
<b>Total Expenditures:</b>		<b>\$249,000</b>	

**IMPACT ON OPERATING BUDGET:**

No additional staffing will be needed for installment or management of new IT equipment. Upgrading the equipment, however, will increase speed and efficiency of current operations. In-car camera replacements offset potential liability claims as will the purchase of properly functioning exercise machines. Otherwise, these equipment purchases are standard replacements of non-functioning existing equipment.

**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 COST:**

**Clearfield City  
Equipment Replacement Expenditure Summary – By Department  
Fiscal Year 2016**

Department	Project	Project Request	Funding Source
Water	Meter Lid and Meter replacements	\$49,947	Utility Fund
<b>Total Expenditures:</b>		<b>\$49,947</b>	

**IMPACT ON OPERATING BUDGET:**

None

**PROJECT:** Fleet Capital Equipment – 674003 Expenditures

**DESCRIPTION:**

This year the CIP will replace three police interceptors and purchase one vehicle for code enforcement and one pickup for the assistant chief of police. 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 2016**

Department	Project	Project Request	Funding Source
Police	3-Police Interceptors	\$104,100	ISF Fleet
	1-Code Enforcement	\$34,700	ISF Fleet
	1-Patrol Pickup	\$34,000	ISF Fleet
Community Services	1 – Utility Truck	\$39,000	General Fund
	2 – 60” mowers	\$30,000	General Fund
	1 – Mower w/11’ deck	\$65,000	General Fund
Public Works	1 – Tire Machine	\$9,500	ISF Fleet
	2 – 4x4 trucks	\$66,000	ISF Fleet
	1 – F-550 Dump Truck w/plow	\$61,000	ISF Fleet
<b>Total Expenditure:</b>		<b>\$443,300</b>	

**IMPACT OF FLEET CAPITAL EQUIPMENT ON OPERATING BUDGET:**

The General Fund budgeted \$200,000 in depreciation for a transfer to the Fleet in order to maintain the fleet. The Enterprise Water Fund budgeted \$33,000 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.

2015-2016  
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) days after the end of the quarter.

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

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



## 321 Fund Balance

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 2016 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

Fund Balance Summary June 30, 2015

Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
10 General Fund	\$ 157,836	\$1,612,348	\$ 1,476,747	\$ 63,525	\$3,388,963	\$ 6,699,419
20 CDRA	1,059,753	2,861,134	150,000	3,465,291	-	7,536,178
31 G.O. Debt Service	-	-	-	92,425	-	92,425
40 Capital Park	-	153,182	316,000	(222,945)	-	246,237
45 Capital Projects	-	-	-	1,573,533	-	1,573,533
50 Utility Administration	-	133,679	-	11,559	-	145,238
51 Water	17,979,005	1,127,961	2,211,000	1,723,690	-	23,041,656
52 Sewer	11,735,349	227,367	1,539,000	518,946	-	14,020,662
53 Storm Sewer	14,313,797	429,816	289,000	2,831,689	-	17,864,302
54 Garbage	-	-	150,000	1,252,202	-	1,402,202
61 Fleet	956,345	-	-	(334,380)	-	621,965
70 Perpetual Cemetary	189,199	-	-	16,865	-	206,064
90 Inventory fixed assets	35,286,707	-	-	-	-	35,286,707
Total by fund	\$81,677,991	\$6,545,487	\$ 6,131,747	\$10,992,401	\$3,388,963	\$ 108,736,588

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 25% of the current year 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 a twenty-five percent (25%) 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. Fund Balance at the end of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	\$14,470,381	\$13,568,140	\$13,643,204	\$13,318,354
5% Floor - Minimum Reserves	\$723,519	\$678,407	\$682,160	\$682,160
25% Ceiling – Maximum Reserves	\$3,617,595	\$3,392,035	\$3,410,801	\$3,329,588
Fund Balance Year End	\$6,379,861	\$6,699,630	\$6,722,344	\$5,222,344
Less Restricted Funds:				
Nonspendable	\$61,907	\$80,285	\$150,117	\$157,836
Restricted	\$1,574,563	\$1,490,318	\$1,340,742	\$1,612,348
Total Restricted Funds	\$1,636,470	\$1,570,603	\$1,490,859	\$1,770,184
Remaining Unreserved Fund Balance	\$4,743,391	\$5,129,027	\$5,231,485	\$3,452,160
% of Next Fiscal Year’s Revenues	32.78%	37.8%	37.7%	25.9 %

**State Compliance with Fund Balance:**

Fiscal Year Ending June 30, 2016: Clearfield City’s General Fund balance is anticipated to be above the 25% allowance based on the fiscal year 2015 ending balances. The City anticipates identifying several capital projects for FY17 to bring the fund balance down

**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. Fund Balance at the beginning of the year excludes transfers, and any overhead allocations.

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Budgeted Revenue	\$2,449,084	\$3,174,693	\$2,699,811	\$2,632,911
Fund Balance at Beginning of Year	\$1,625,383	\$2,517,946	\$4,097,638	\$4,732,215
Less:				
Restricted Fund Balance	\$130,204	\$220,132	\$654,750	\$654,750
Capital Outlay	-	\$3,946	\$0	\$0
Debt Service	\$370,482	\$169,314	\$172,407	\$397,308
Committed Fund Balance	\$0	\$0	\$200,000	\$150,000
Excess Revenue Over (Under) Expenses	\$3,573,781	\$5,299,247	\$5,770,292	\$6,163,068
Other Financing Sources (Uses)				
Operating Transfers (Out)	(\$1,055,835)	(\$1,201,609)	(\$1,038,077)	(\$1,182,675)
Total Other Financing Sources (Uses)	(\$1,055,835)	(\$1,201,609)	(\$1,038,077)	(\$1,182,675)
Fund Balance At End of Year	\$2,517,946	\$4,097,638	\$4,732,215	\$4,980,393

**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.

**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 unappropriated 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. Fund Balance at the beginning of the year excludes transfers, and any overhead allocations.

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	\$1,089,842	\$727,210	\$716,000	\$732,662
Fund Balance at Beginning of Year	\$802	\$802	\$802	\$802
Less:				
Bond Issue Costs	\$500	\$500	\$500	\$500
Principal Retirement	\$710,000	\$735,000	\$770,000	\$800,000
Interest and Fiscal Charges	\$383,550	\$355,150	\$325,750	\$293,026
Committed Fund Balance	\$0	\$0	\$0	\$0
Excess Revenue Over (Under) Expenses	(\$3,406)	(\$362,638)	(\$379,448)	(\$360,062)
Other Financing Sources (Uses)				
Operating Transfers In	\$4,208	\$363,440	\$380,250	\$360,864
Total Other Financing Sources (Uses)	\$4,208	\$363,440	\$380,250	\$360,864
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 statutes 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. Fund Balance at the beginning of the year excludes transfers, and any overhead allocations.

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Budgeted Revenue	\$23,405	\$33,577	\$24,415	\$20,500
Fund Balance at Beginning of Year	\$172,452	\$195,857	\$104,363	\$128,778
Less:				
General Government	-	-	-	-
Capital Outlay	-	\$180,971	-	-
Excess Revenue Over (Under) Expenses	\$195,857	\$48,463	\$128,778	\$149,278
Other Financing Sources (Uses)				
Operating Transfers In	-	\$55,900	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	\$55,900	-	-
Fund Balance At End of Year	\$195,857	\$104,363	\$128,778	\$149,278

**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.

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- 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. Fund Balance at the beginning of the year excludes transfers, and any overhead allocations.

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Budgeted Revenue Reserves				
Budgeted Revenue	\$178	\$940	\$0	\$0
Fund Balance at Beginning of Year	\$875,432	\$312,753	\$1,161,037	\$1,161,037
Less:				
Capital Outlay	\$1,140,023	\$422,350	\$861,995	\$1,747,355
Debt Service	-	-	-	-
Committed Fund Balance				
Excess Revenue Over (Under) Expenses	(\$264,413)	(\$108,657)	\$299,042	\$2,908,392
Other Financing Sources (Uses)				
Operating Transfers In	\$577,166	\$1,269,694	\$861,995	\$1,578,355
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	\$577,166	\$1,269,694	\$861,995	\$1,578,355
Fund Balance At End of Year	\$312,753	\$1,161,037	\$1,161,037	\$1,330,037

### *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 Balance at the beginning of the year excludes transfers, and any overhead allocations.

### 333 Fund Balance

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Charges for Services Revenue	\$156,956	\$156,063	\$153,500	\$151,500
Net Assets at Beginning of Year	\$138,764	\$143,169	\$143,554	\$164,194
Operating Expenses				
Salaries and Wages	\$124,369	\$120,549	\$127,614	\$112,461
Employee Benefits	\$43,796	\$51,706	\$58,147	\$58,979
Maintenance and Supplies	\$87,829	\$76,909	\$86,646	\$101,561
Excess Revenue Over (Under) Expenses	\$39,726	\$50,068	\$24,647	\$42,693
Non-Operating Revenues (Expenses)				
Gain/(Loss) on Capital Asset Disposal	-	-	-	-
Capital Outlay	-	-	-	-
Interest Revenue	\$8,459	\$2,853	\$7,992	\$7,753
Income/(Loss) before Transfers	\$48,185	\$52,921	\$32,639	\$50,446
Transfers In	\$94,984	\$90,633	\$131,555	\$113,748
Transfers (Out)	-	-	-	-
Net Assets At End of Year	\$143,169	\$143,554	\$164,194	\$164,194

#### ***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. Fund Balance at the beginning of the year excludes transfers, and any overhead allocations.

## 335 Fund Balance

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Budgeted Revenue Reserves				
Charges for Services	\$3,297,870	\$3,456,368	\$3,288,510	\$3,311,500
Impact Fees	\$126,128	\$156,702	\$130,000	\$130,000
Miscellaneous	\$6,800	\$660	-	-
Net Assets at Beginning of Year	\$21,628,081	\$22,982,851	\$23,493,101	\$21,913,101
Operating Expenses				
Salaries and Wages	\$308,646	\$275,595	\$271,104	\$298,474
Employee Benefits	\$122,533	\$136,460	\$171,838	\$181,867
Maintenance and Supplies	\$1,827,390	\$1,786,108	\$1,870,176	\$2,205,842
Depreciation and Amortization	\$706,809	\$764,575	\$756,030	\$726,811
Excess Revenue Over (Under) Expenses	\$22,093,501	\$23,633,843	\$23,842,463	\$21,941,607
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	(\$1,580,000)	(\$953,000)
Contribution of Capital Assets	\$1,378,468	\$195,918		
Gain/(Loss) on Capital Asset Disposal	(\$306,800)	(\$28,223)	-	-
Interest Expense	(\$97,633)	(\$88,167)	(\$85,826)	(\$75,626)
Interest Revenue	\$38,213	\$43,441	\$46,463	\$47,120
Income/(Loss) before Transfers	\$23,105,749	\$23,756,812	\$22,223,100	\$20,960,101
Transfers In	-	-	-	-
Transfers (Out)	(\$122,898)	(\$263,711)	(\$309,999)	(\$309,999)
Net Assets At End of Year	\$22,982,851	\$23,493,101	\$21,913,101	\$20,650,102

### **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. Fund Balance at the beginning of the year excludes transfers, and any overhead allocations.

## 337 Fund Balance

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Budgeted Revenue Reserves				
Charges for Services	\$2,267,037	\$2,493,762	\$2,581,069	\$3,000,000
Impact Fees	\$61,123	\$78,736	\$29,000	\$40,000
Miscellaneous	\$290,580	\$820	\$0	\$0
Net Assets at Beginning of Year	\$13,505,098	\$14,247,679	\$14,894,954	\$14,609,954
Operating Expenses				
Salaries and Wages	\$185,347	\$192,284	\$241,995	\$198,362
Employee Benefits	\$69,701	\$77,898	\$208,292	\$115,216
Maintenance and Supplies	\$1,497,541	\$1,585,308	\$1,521,298	\$2,088,438
Depreciation and Amortization	\$498,847	\$510,514	\$502,000	\$502,000
Excess Revenue Over (Under) Expenses	\$13,872,402	\$14,454,993	\$15,031,438	\$14,745,938
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	(\$285,000)	(\$625,000)
Gain/(Loss) on Capital Asset Disposal	(\$153,241)	-	-	-
Contribution of Capital Assets	\$555,740	\$576,301	-	-
Interest Revenue	\$15,431	\$17,315	\$21,221	\$15,857
Income/(Loss) before Transfers	\$14,290,332	\$15,048,609	\$14,767,659	\$14,136,795
Transfers In	-	-	-	-
Transfers (Out)	(\$42,653)	(\$153,655)	(\$157,705)	(\$151,841)
Net Assets At End of Year	\$14,247,679	\$14,894,954	\$14,609,954	\$13,984,954

### **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. Fund Balance at the beginning of the year excludes transfers, and any overhead allocations.

## 339 Fund Balance

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Budgeted Revenue Reserves				
Charges for Services	\$830,130	\$863,469	\$858,264	\$883,018
Impact Fees	\$79,213	\$52,984	\$60,340	\$35,000
Miscellaneous	\$700	\$47,299	-	-
Net Assets at Beginning of Year	\$15,950,183	\$17,123,084	\$17,897,525	\$17,607,525
Operating Expenses				
Salaries and Wages	\$102,445	\$93,685	\$95,583	\$97,416
Employee Benefits	\$38,478	\$40,692	\$69,677	\$50,662
Maintenance and Supplies	\$198,688	\$165,283	\$173,600	\$195,240
Depreciation and Amortization	\$560,609	\$562,395	\$561,895	\$562,000
Excess Revenue Over (Under) Expenses	\$15,960,006	\$17,224,781	\$17,915,374	\$17,620,225
Non-Operating Revenues (Expenses)				
Capital Outlay	-	(\$3,489)	(\$290,000)	(\$289,000)
Contribution of Capital Assets	\$1,157,482	\$689,434	-	-
Miscellaneous Revenue	-	-	-	-
Interest Revenue	\$11,309	\$13,830	\$11,400	\$14,835
Income/(Loss) before Transfers	\$17,128,797	\$17,924,556	\$17,636,774	\$17,346,060
Transfers In	-	\$135	-	-
Transfers (Out)	(\$5,713)	(\$27,166)	(\$29,249)	(\$27,535)
Net Assets At End of Year	\$17,123,084	\$17,897,525	\$17,607,525	\$17,318,525

### **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. Fund Balance at the beginning of the year excludes transfers, and any overhead allocations.

## 341 Fund Balance

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Budgeted Revenue Reserves				
Charges for Services	\$1,223,850	\$1,230,271	\$1,228,096	\$1,240,000
Impact Fees	-	-	-	-
Miscellaneous	-	-	-	-
Net Assets at Beginning of Year	\$972,397	\$1,102,464	\$1,207,297	\$1,077,298
Operating Expenses				
Salaries and Wages	\$37,421	\$37,606	\$39,094	\$37,769
Employee Benefits	\$11,689	\$13,624	\$28,490	\$29,040
Maintenance and Supplies	\$1,047,334	\$996,403	\$1,077,344	\$1,094,455
Depreciation and Amortization	-	-	-	-
Excess Revenue Over (Under) Expenses	\$1,099,803	\$1,285,102	\$1,290,465	\$1,156,034
Non-Operating Revenues (Expenses)				
Capital Outlay	-	-	(\$130,000)	-
Gain/(Loss) on Capital Asset Disposal	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interest Revenue	\$6,753	\$7,512	\$6,922	\$6,538
Income/(Loss) before Transfers	\$1,106,556	\$1,292,614	\$1,167,387	\$1,162,572
Transfers In	-	-	-	-
Transfers (Out)	(\$4,092)	(\$85,317)	(\$90,089)	(\$85,274)
Net Assets At End of Year	\$1,102,464	\$1,207,297	\$1,077,298	\$1,077,298

### **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 unappropriated 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. Fund Balance at the beginning of the year excludes transfers, fund balance appropriations, and any overhead allocations.

	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Budgeted Revenue Reserves				
Charges for Services	\$881,213	\$1,113,570	\$850,432	\$843,635
Miscellaneous	\$3,161	\$18,789	-	-
Net Assets at Beginning of Year	\$705,865	\$783,069	\$906,721	\$929,239
Operating Expenses				
Salaries and Wages	\$101,449	\$148,227	\$105,802	\$109,011
Employee Benefits	\$37,967	-	\$53,145	\$54,910
Maintenance and Supplies	\$482,080	\$698,079	\$468,048	\$488,473
Depreciation and Amortization	\$220,339	\$203,400	\$241,437	\$220,000
Excess Revenue Over (Under) Expenses	\$748,404	\$865,722	\$888,721	\$900,480
Non-Operating Revenues (Expenses)				
Gain/(Loss) on Capital Asset Disposal	\$34,665	\$40,999	\$57,518	\$46,259
Lease Obligations	-	-	(\$17,000)	(\$17,500)
Income/(Loss) before Transfers	\$783,069	\$906,721	\$929,239	\$929,239
Contribution of Capital Assets	-	-	-	-
Transfers Out	-	-	-	-
Net Assets At End of Year	\$783,069	\$906,721	\$929,239	\$929,239



## 343 Fund Balance

### ***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 Fund Balance at the beginning of the year excludes transfers, and any overhead allocations.

	FY12 Actual	FY13 Actual	FY14 Estimate	FY15 Budget
Budgeted Revenue Reserves				
Interest	\$1,203	\$1,347	\$1,000	\$1,000
Intergovernmental	\$11,100	\$12,300	\$9,000	\$9,000
Fund Balance at Beginning of Year	\$164,899	\$177,202	\$190,849	\$200,849
Less:				
Bond Issue Costs	-	-	-	-
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Revenue Over (Under) Expenses	\$177,202	\$190,849	\$200,849	\$210,849
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Fund Balance At End of Year	\$177,202	\$190,849	\$200,849	\$210,849

**State Compliance with Fund Balance:**

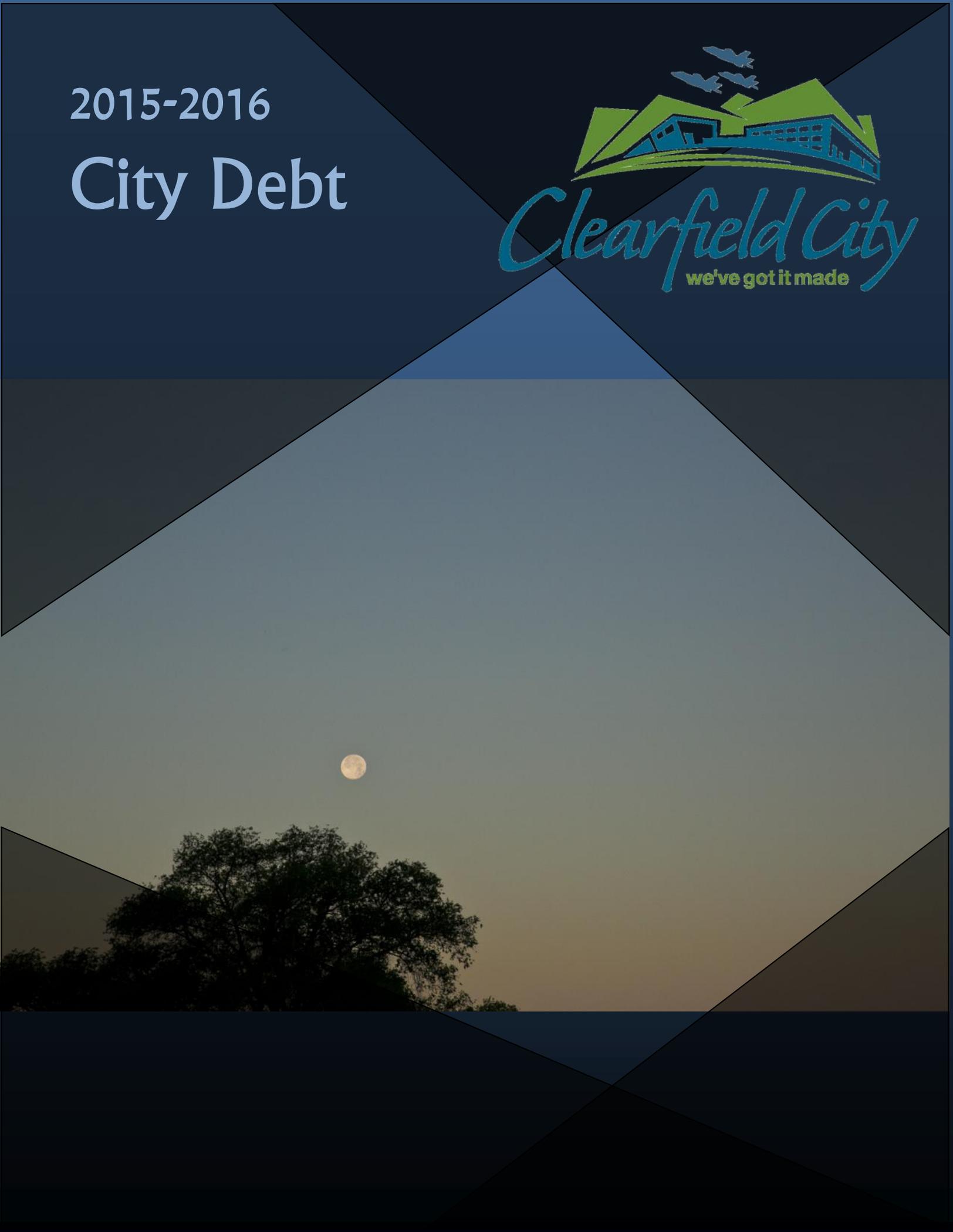
The Perpetual Cemetery Fund is the same as an Enterprise Funds which are allowed to carry fund balances forward from year to year. They are allowed to experience profits or losses

within the fund; therefore, Clearfield City is in compliance with all State statues as described above.



2015-2016

# 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:*

In 2007 the City had seven outstanding debt obligations totaling approximately \$31.7 million. Over the past eight years the City has made significant progress in its debt reduction, paying down those obligations by over \$10.7 million. Over the same time period, two of those debts have been completely paid off and two others have been refinanced at lower rates to save taxpayer dollars. Debt per capita has been reduced from \$1,131 to approximately \$619.

The City's smallest debt was incurred through a sales tax bond in 2009 for street improvement projects. \$1.5 million remains on the bond, which will be paid off by July, 2019. Payment is made from the General Fund, which consists primarily of revenues from taxes and fees.

Another of our debts was issued in 2007 to pay for water utility projects. The \$330,000 annual payment is made from the Water Fund, which consists of revenues from water utility charges. This debt will be paid off in May, 2020.

The City's largest debt consists of two separate sales tax bonds from 2003 and 2006, which were issued to finance the Aquatic Center. The annual payment, consisting of General Fund and Redevelopment Agency revenues, is about \$1 million, to be paid July, 2028.

The fifth and final debt obligation is the oldest, issued in 1998 to fund the construction of the Center Street overpass and the municipal building on State Street. The annual payment comes from a general obligation property tax levy. This debt will be paid off in May, 2021.

As a result of the decrease in debt and the City's conservative financial approach, the City's bond ratings have been upgraded over the past year. The General Obligation (GO) bonds rating was raised from AA- to AA by Standard and Poor's Rating Services. Fitch Ratings also upgraded the City's 2003 sales tax and GO bonds to AA.

Following is a payment summary schedule for the amount of debt payments budgeted to be made in fiscal year 2015-2016. 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.

<b>Company</b>	<b>Description</b>	<b>Payment</b>
U.S. Bank	Sales Tax Refunding 2006 Interest	\$384,888
U.S. Bank	Sales Tax Refunding 2006 Principal	\$50,000
U.S. Bank	Sales Tax Bonds Debt 2003 Service Principal	\$515,000
U.S. Bank	Sales Tax Bonds Debt 2003 Service Interest	\$38,294
U.S. Bank	Sales Tax Bonds 2010 Debt Service Prin.-Road	\$245,000
U.S. Bank	Sales Tax Bonds 2010 Debt Service Int.-Road	\$34,044
Zions Bank	Principal on G.O. Refunding Bond	\$925,000
Zions Bank	Interest on G.O. Refunding Bond	\$160,800
Wells Fargo	Principal Series 2007 Water Revenue Bonds	\$275,000
Wells Fargo	Interest Series 2007 Water Revenue Bonds	\$6,500
Wells Fargo	Interest Series 2007 Water Revenue Bonds	\$59,200
<b>Total Debt Payments</b>		<b>\$2,693,726</b>

**DEBT SUMMARY**

Following is a debt summary schedule which details the total outstanding debt for Clearfield City has as of June 30, 2015. 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**

<b>Year Issued</b>	<b>Original Issue Amount</b>	<b>Type of Debt</b>	<b>Outstanding As of 30-Jun-15</b>	<b>Last Payment Scheduled For</b>	<b>Reason for Debt</b>
2005	\$10,105,000	Refunding part of 1998 General Obligation Bonds	\$6,390,000	May 2021	City Building and 200 South Bridge
2010	\$2,210,000	Sales Tax Revenue Refunding Bonds – Road	\$1,520,000	July 2019	Road Projects
2003	\$14,650,000	Sales Tax Revenue Bonds	\$1,797,206	July 2017	Aquatic C., Water & Sewer Projects
2006		\$9,700,000 Ref. part of 2003 Sales Tax Rev. Bonds	\$8,985,000	July 2028	Aquatic C., Water & Sewer Projects
2007	\$3,330,000	Water Revenue Bonds	\$1,745,000	May 2020	Water System Replacement Projects
	<u>\$30,295,000</u>		<u>\$20,437,206</u>		



**Community Development and Renewal Agency Bonds**

<b>Year Issued</b>	<b>Original Issue Amount</b>	<b>Type of Debt</b>	<b>Outstanding As of 30-Jun-15</b>	<b>Last Payment Scheduled For</b>	<b>Area of Debt</b>
2004	\$1,399,000	Clearfield RDA Revenue Refunding Bonds	\$0	May 2014	RDA area 8
	\$1,399,000		\$0		
<b>Total</b>	<b>\$31,694,000</b>		<b>Total Outstanding Debt \$20,437,206</b>		



## 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.

Company	Description
Clearfield City Debt	
U.S. Bank	Sales Tax Refunding 2006 Interest
U.S. Bank	Sales Tax Refunding 2006 Principal
U.S. Bank	Sales Tax Bonds Debt 2003 Service Principal
U.S. Bank	Sales Tax Bonds Debt 2003 Service Interest
U.S. Bank	Principal Sales Tax Bond Refunding 2010 –Road
U.S. Bank	Interest Sales Tax Bond Refunding 2010 - Road
Zions Bank	Principal on G.O. Refunding Bond
Zions Bank	Interest on G.O. Refunding Bond
Wells Fargo	Principal Series 2007 Water Revenue Bonds
Wells Fargo	Interest Series 2007 Water Revenue Bonds
Wells Fargo	Interest Series 2007 Water Revenue Bonds

**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)
<b>Total Required Transfer from the Underwriter:</b>			<b>\$10,330,991.95</b>

**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
<b>Total</b>		<b>\$72,857.87</b>

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
<b>Total</b>	<b>\$10,105,000</b>	-	<b>\$4,798,161</b>	<b>\$14,903,161</b>	-

**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 \$4,395,000 5.0% Term Bond	Maturity Date:	July 1, 2023 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:			<b>\$14,775,235.30</b>

**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:

- \$11,059,600.41 will be deposited into the Recreation Project Construction Fund;
- \$1,395,000.00 will be deposited into the Water System Project Fund;
- \$1,063,000.00 will be deposited into the Sewer System Project Fund;
- \$1,000,000.00 will be deposited into the Overpass Repair Project Fund; and
- \$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
<b>Total</b>		<b>\$118,618.50</b>

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%
<b>IRS FORM 8038</b>	
Net Interest Cost.....	4.5681710%
Weighted Average Maturity.....	15.388 Years

## Payment Schedule

## DEBT SERVICE SCHEDULE

Date	Prindpal	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	-

## 358 City Debt

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
<b>Total</b>	<b>14,650,000.00</b>	<b>-</b>	<b>10,641,838.37</b>	<b>25,291,838.37</b>	<b>-</b>

**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:			<b>\$9,628,656.09</b>

**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 Thornton	CPA Verification	\$2,500.00
Standard and Poor's	Rating Fee	\$11,000.00
U.S. Bank	Trustee Fees	\$5,900.00
Clearfield City	Misc. out-of-pocket Expenses	\$4,194.47
<b>Total</b>		<b>\$93,694.47</b>

\* 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%
<b>IRS Form 8038</b>	
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
<b>Total</b>	<b>\$9,700,000.00</b>	<b>-</b>	<b>\$6,438,473.88</b>	<b>\$16,138,473.88</b>	<b>-</b>

**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:			<b>\$3,338,810.60</b>

**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
<b>Total</b>		<b>\$58,247.30</b>

\* 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%
<b>IRS Form 8038</b>	
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
<b>Total</b>	<b>\$3,330,000.00</b>	-	<b>\$998,820.00</b>	<b>\$4,328,820.00</b>	-



**SALES TAX REVENUE REFUNDING BONDS - SERIES 2010**

**Issuing Information**

Issue Date:	4/1/2010	Type of Issue:	Sales Tax Refunding Bonds
Series:	Series 2010	Issued To:	Zions Bank
Issue Amount:	\$2,210,000	Maturity Date:	July 1, 2019
Interest Rate:	1.50%-3.25%		
Par Amount of Issue:			\$2,210,000.00
Plus: Re-offering Premium:			\$41,418.95
Less Underwriter's Discount:			(\$7,624.50)
<b>Total Required Transfer from the Purchaser:</b>			<b>\$2,243,794.45</b>

**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
<b>Total</b>		<b>\$57,000.00</b>

**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%			



2015-2016

# Appendix



**Intergovernmental Transfers Between Funds – All Funds  
Fiscal Year 2015 – 2016**

TRANSFERS IN			
Fund	Rev Acct	Revenue Account Title	FY 15-16 Budget
10	381002	TRNF CDRA SALES TAX BOND	\$826,775
	381003	TRNF FROM EF	\$77,383
	381005	TRNF FROM EF	\$92,400
	382001	TRNF FROM CDRA	\$259,514
	382002	TRNF EF(S) OVRHD ALLOC	\$998,193
	382003	PAY IN LIEU DAVIS COUNTY	\$3,500
31	381005	TRNF FROM EF	\$359,544
40	381004	TRNF FROM GF	\$300,000
45	381004	TRNF FROM GF	\$735,712
50	381005	TRNF FROM EF	\$197,741
<b>TOTAL TRANSFERS IN</b>			<b>\$3,850,762</b>

TRANSFERS OUT			
Fund	Exp Acct	Expense Account Title	FY 15-16 Budget
10	691004	TRNF GF	\$1,035,712
20	691004	TRNF GF (10)	\$1,086,289
50	691009	TRNF INDIRECT COST ALLOCA	\$117,790
51	691001	TRNF OTHER FUNDS	\$143,818
	691003	TRNF EF SALES TAX BOND	\$40,494
	691005	TRNF EF	\$78,868
	691008	NONOPERATING TRNF	\$92,400
	691009	TRNF INDIRECT COST ALLOCA	\$351,144
52	691001	TRNF OTHER FUNDS	\$107,863
	691003	TRNF EF SALES TAX BOND	\$36,637
	691005	TRNF EF	\$69,452
	691009	TRNF INDIRECT COST ALLOCA	\$309,220
53	691001	TRNF OTHER FUNDS	\$25,168
	691005	TRNF EF	\$29,842
	691009	TRNF INDIRECT COST ALLOCA	\$132,865
54	691001	TRNF OTHER FUNDS	\$82,695
	691005	TRNF EF	\$19,579
	691009	TRNF INDIRECT COST ALLOCA	\$87,173
<b>TOTAL TRANSFERS OUT</b>			<b>\$3,847,009</b>

## ACRONYMS

<b>BJA</b> – Bureau of Justice Assistance	<b>EASY</b> – Early Alcohol Sales to Youth
<b>CAC</b> – Clearfield Aquatic Center	<b>EDA</b> – Economic Development Agency
<b>CAFR</b> – Comprehensive Annual Financial Report	<b>EDCU</b> – Economic Development Corporation of Utah
<b>CAPER</b> – Consolidated Annual Performance Evaluation Report	<b>EE</b> – Economic Environment
<b>CCTV</b> – Close Circuit Television	<b>EF</b> – Enterprise Fund
<b>CDBG</b> – Community Development Block Grant	<b>EMPG</b> – Emergency Management Performance Grant
<b>CDRA</b> – Community Development Renewal Agency	<b>EOC</b> – Emergency Operations Center
<b>CED</b> – Community & Economic Development	<b>EOP</b> – Emergency Operations Plan
<b>CERT</b> – Community Emergency Response Team	<b>ETS</b> – Electronic Timesheet System
<b>CIP</b> – Capital Improvement Project	<b>EUDL</b> – Enforce Underage Drinking Laws
<b>CIT</b> – Crisis Intervention	<b>EVO</b> – Emergency Vehicle Operations
<b>COP</b> – Community Oriented Policing	<b>FEMA</b> – Federal Emergency Management Agency
<b>CSERG</b> – Community Services Emergency Radio Group	<b>FT</b> – Full-Time
<b>DA SAN</b> – Disaster Recovery Storage Area Network	<b>FY</b> – Fiscal Year
<b>DASAC</b> – Davis Area Substance Abuse Court	<b>GASB</b> – Governmental Accounting Standards Board
<b>DMWRA</b> – Davis, Morgan, Weber Recorders Association	<b>GIS</b> – Geographic Information System
<b>DTEC</b> – Davis Technology and Economic Development Cooperative	<b>GFOA</b> – Government Finance Officers Association
<b>DUI</b> – Driving Under the Influence	<b>GO</b> – General Obligation Bond
	<b>GOED</b> – Governor’s Office of Economic Development
	<b>GPFS</b> – General Purpose Financial Statements

<b>GPS</b> – Global Positioning System	<b>NIMS</b> – National Incident Management System
<b>HAFB</b> – Hill Air Force Base	<b>PBT</b> – Portable Breathalyzer Tester
<b>HDMI</b> – High Density Monitoring Images	<b>PIN</b> – Personal Identification Number
<b>HSA</b> – Health Savings Account	<b>PT</b> – Part-Time
<b>HUD</b> – U.S. Department of Housing and Urban Development	<b>PTIF</b> – Utah Public Treasurer’s Investment Fund
<b>HVAC</b> – Heating, Ventilation, and Air Conditioning	<b>PW</b> – Public Works
<b>ICAC</b> – Internet Crimes Against Children	<b>QC</b> – Quality Control
<b>ICS</b> – Incident Command System	<b>RDA</b> – Redevelopment Agency
<b>ICSC</b> – International Council of Shopping Centers	<b>RFP</b> – Request for Proposal
<b>IS System</b> – Information System	<b>SAFG</b> – State Asset Forfeiture Grant
<b>IT</b> – Information Technologies	<b>SAN</b> – Storage Area Network
<b>JAC</b> – Job Applicant Center	<b>SCADA</b> – Supervisory Control and Data Acquisition
<b>JAG</b> – Justice Assistance Grant	<b>SE</b> – Social Environment
<b>LG</b> – Local Government	<b>SFO</b> – Special Functions Officer
<b>LPR</b> – License Plate Reader	<b>SR</b> – State Route
<b>MBA</b> – Municipal Building Authority	<b>SRO</b> – School Resource Officer
<b>MIDA</b> – Military Installation Development Authority	<b>STAG</b> – State and Tribal Assistance Grants
<b>MMC</b> – Master Municipal Clerk	<b>SWOT</b> – Strengths, Weaknesses, Opportunities, and Threats
<b>MOD</b> – Manager on Duty	<b>TOD</b> – Transit Oriented Development
<b>MRE</b> – Meals Ready to Eat	<b>TRNF</b> – Transfer
<b>NA</b> – Not Applicable	<b>UAGC</b> – Utah Association of Government Communicators Organization
<b>NDFD</b> – North Davis Fire District	

**UDOT** – Utah Department of  
Transportation

**ULCT** – Utah League of Cities & Towns

**UMCA** – Utah Municipal Clerks  
Association

**URS** – Utah State Retirement System

**UTA** – Utah Transit Authority

**VHF** – Very High Frequency

**VLAN** – Virtual Local Area Network

## GLOSSARY OF TERMS

**ACCOUNTING PERIOD** – A period of time for which financial records are prepared, i.e. a month, quarter, or fiscal year.

**ACCOUNTING SYSTEM** – The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**ACCRUAL BASIS** – The method accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

**ARBITRAGE** - The gain that may be obtained by borrowing funds at a lower (often tax-exempt) rate and investing the proceeds at higher (often taxable) rates. The ability to earn arbitrage by issuing tax-exempt securities is governed by the Tax Reform Act of 1986, as amended.

**BOND** – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified interest rate percentage of the principal. Bonds are typically used for long-term debt.

**BOND COUNSEL** – An Attorney (or firm of attorneys) retained by the issuer to give a legal opinion concerning the validity of the securities. The Bond Counsel's opinion usually addresses the subject of tax exemptions. Bond Counsel may prepare, or review and advise the issuer regarding authorizing resolutions or ordinances, trust

indentures, official statements, validation proceedings, and litigation.

**BOND INSURANCE** – A type of credit enhancement whereby an insurance company indemnifies an investor against a default by the issuer. In the event of a failure by the issuer to pay principal and interest in-full and on-time, investors may call upon the insurance company to do so. Once assigned, the municipal bond insurance policy generally is irrevocable. The insurance company receives an up-front premium when the policy is issued.

**BUDGET** – An item-by-item estimate of expenditures required for a proposed program of service covering a specified period.

**BUDGET DOCUMENT** – The official written statement prepared by the Finance Division and supporting staff which presents the proposed budget to the legislative body.

**BUDGET MESSAGE** – A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the executive branch.

**CAC** – Clearfield Aquatic Center. The City owned Aquatic Center consists of a gym, free weights, six-lane lap pool, wading pool, outside concessions, aerobic rooms, etc. to provide entertainment options for the community.

**CAPER** – Consolidated Annual Performance Evaluation Report

**CAPITAL ASSETS** – Assets with an initial individual cost of more than \$5,000 and has an estimated useful life in excess of two years.

**CAPITAL BUDGET** – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

**CAPITAL IMPROVEMENT PROGRAM** – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each expenditure.

**CAPITAL LEASE** – The acquisition of a capital asset over time rather than merely paying rent for temporary use. A lease-purchase agreement, in which provision is made for transfer of ownership of the property for a nominal price at the scheduled termination of the lease or which is referred to as a capital lease.

**CAPITAL PROJECTS FUND** – To account for financial resources to be used for the acquisition or construction of major capital facilities of the City other than those financed by the proprietary funds, special assessment funds and trust funds.

**CASH BASIS** – The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

**CDBG** – Community Development Block Grant.

**CED** – Community & Economic Development

**CERT** – Community Emergency Response Team

**CERTIFIED TAX RATE** – A taxing term that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by that entity, plus new growth, less the amount of increase to locally assessed real property taxable values resulting from factoring, reappraisal, or any other adjustments.

**CLASS “C” ROAD FUNDS** – Revenue derived from state highway user taxes and fees, used for construction and maintenance on roads.

**COMPETITIVE SALE** – The sale of securities in which the securities are awarded to the bidder who offers to purchase the issue at the best price or lowest cost.

**CONDITIONAL USE** – Subject to, implying, or dependent upon a condition, a promise.

**CONDUIT FINANCING** – The issuance of securities by a governmental entity to finance a project that will primarily benefit a third party, typically a private corporation. The security for this type of financing is usually the credit of the private entity rather than the governmental unit. Usually such securities do not constitute general obligations of the issuer since the private entity is liable for generating the pledged revenues for repayment.

**CONTINGENCY** – Something liable to happen as an adjunct to something else.

**DASAC** – Davis Area Substance Abuse Court

**DEBT SERVICE FUND** – To account for resources required to pay off existing debt.

**DIVISION** – A subunit of a Department organization

**DTEC** – Davis Technology and Economic Cooperative created to develop a parcel of land that affects Clearfield City, West Point, and Syracuse Cities.

**DUI** – Driving Under the Influence

**EOP** – Emergency Operations Plan

**EF** – Enterprise Fund

**ENTERPRISE FUND** – Fund used to account for resources committed to self-supporting activities for governmental units that render services to the general public on a user-charged basis.

**EXPENDITURES** – Decreases in net financial resources. Expenditures include current operation expenses which require the current or future use of net current assets, debt service, and capital outlays.

**FINANCIAL ADVISOR** – A consultant who advises an issuer on matter pertinent to a debt issue such as structure, sizing, timing, marketing, pricing, terms, and bond ratings.

**FISCAL PERIOD** – Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. NOTE: It is usually a year, though not necessarily a calendar year.

**FLEET FUND** – To account for the costs of operating a maintenance facility for automotive equipment used by other City departments. A service fee is 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 created

by the City to revitalize and upgrade certain areas within the City with quality developments.

**REIMBURSEMENT AGREEMENT** – An agreement between the City and an individual or entity to pay for infrastructure constructed for the City or money borrowed by the City.

**REVENUE** – The term designates an increase to a fund's assets which: does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

**REVENUE BONDS** – A bond which is payable from a specific source of revenue and to which the full faith and credit of an issuer with taxing power is not pledged. Revenue bonds are payable from identified sources of revenue and do not permit the bondholders to compel a jurisdiction to pay debt service from any other source.

**SEWER FUND** – To account for the provision of sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to administration, operations maintenance, financial related debt service and billing and collection.

**SFO** – Special Functions Officer

**SOLID WASTE FUND** – To account for provisions of refuse collection to the residents of the City. Privately contracted services limit this fund to administration, financing, related debt service, and billing collection. Collection of commercial solid waste is performed by private contractors and is not part of the City operated program.

**SPECIAL ASSESSMENTS** – A charge imposed against property or a parcel of land that receives a special benefit by virtue of some public improvement that is not or cannot be enjoyed by the public at large. Special assessment debt issues are those that finance such improvements and are repaid by the assessments charged to the benefiting property owners.

**STRATEGIC PLAN** – City Council's goals and objectives decided upon through the budget retreat meeting held with Senior Staff. The goals and objective are constantly reviewed and updated.

**TAXES** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**TAX INCREMENT** – The incremental increase in tax revenue generated from the redevelopment of an area designated as a redevelopment area by the City.

**TAX RATE LIMIT** – The minimum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**TRUST & AGENCY FUND** – Established to account for assets held by the City from contributions from other funds.

**UDOT** – Utah Department of Transportation

**UN-RESERVED FUND BALANCE** – Remainder of the fund balance after the reserved fund balance and permanent fund balance are accounted for.

**UNIT OF SERVICE** – Each time a person comes to participate in an activity

**UTAH MONEY MANAGEMENT ACT** – An act (51-7) established by the State of Utah along with rules of the State Money Management Council that govern the investment of municipal funds.

**VARIANCES** – A license to do some act contrary to the usual zoning rule.

**WATER FUND** – To account for the provision of water services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to administration, operations maintenance, financing related debt service and billing and collection.