

CLEARFIELD CITY COUNCIL
AGENDA AND SUMMARY REPORT
August 9, 2016 – POLICY SESSION

Meetings of the City Council of Clearfield City may be conducted via electronic means pursuant to Utah Code Ann. § 52-4-207 as amended. In such circumstances, contact will be established and maintained via electronic means and the meetings will be conducted pursuant to the Electronic Meetings Policy established by the City Council for electronic meetings.

Executive Conference Room
55 South State Street
Third Floor
Clearfield, Utah

6:00 P.M. WORK SESSION

Discussion on the Findings of Fact, Conclusions and Recommendation on the
Revocation of the Relax Health Center Business License

Discussion on the 2016/2017 Fiscal Year Budget

Discussion on the Utility Rate Study

Discussion on the Impact Fee Study

Discussion on the Consolidated Fee Schedule

(Any items not fully addressed prior to the Policy Session will be addressed in a Work Session immediately following the Policy Session)

City Council Chambers
55 South State Street
Third Floor
Clearfield, Utah

7:00 P.M. POLICY SESSION

CALL TO ORDER:

Mayor Shepherd

OPENING CEREMONY:

Councilmember Benson

APPROVAL OF MINUTES:

July 26, 2016 – Work Session

July 26, 2016 – Policy Session

PUBLIC HEARING:

1. **PUBLIC HEARING TO RECEIVE PUBLIC COMMENT ON 1) TRUTH IN TAXATION TO CONSIDER MAINTAINING THE CITY'S TAX RATE AT 0.001800, 2) THE BUDGETED TRANSFER OF RESOURCES FROM THE WATER FUND TO THE GENERAL FUND, AND 3) THE ADOPTION OF THE 2016/2017 FISCAL YEAR BUDGET**

BACKGROUND: The Clearfield City Council held a public hearing on the proposed budget on June 14, 2016. The Council is now proposing to adopt the fiscal year 2016/2017 budget, which includes a tax rate of 0.001800. This would maintain the same tax rate as the last few years, but would be higher than the certified tax rate of 0.001664, consequently requiring a “truth in

taxation” hearing. The proposed budget also includes a transfer of resources from the Water Fund to the General Fund, with an estimated value of \$100,000.00 (for water used at City-owned facilities), which also requires a public hearing. City staff has prepared and submitted to the Council a balanced final budget for FY 2016/2017, which began July 1, 2016 and ends June 30, 2017.

RECOMMENDATION: Receive public comment and close the public hearing.

SCHEDULED ITEMS:

2. CITIZEN COMMENTS

3. CONSIDER APPROVAL OF RESOLUTION 2016R-18 SETTING THE TAX RATE FOR ALL REAL AND PERSONAL PROPERTY IN CLEARFIELD AT 0.0018

RECOMMENDATION: Approve Resolution 2016R-18 setting the tax rate for all real and personal property in Clearfield at 0.0018 and authorize the Mayor’s signature to any necessary documents.

4. CONSIDER APPROVAL OF RESOLUTION 2016R-19 ADOPTING THE FISCAL YEAR 2016/2017 BUDGET

BACKGROUND: City staff prepared and submitted to the Council a balanced final budget for fiscal year 2016/2017 which began July 1, 2016 and ends on June 30, 2017.

RECOMMENDATION: Approve Resolution 2016R-19 adopting the fiscal year budget for 2016/2017 and authorize the Mayor’s signature to any necessary documents.

5. CONSIDER APPROVAL OF THE FINDINGS OF FACT, CONCLUSIONS AND RECOMMENDATIONS ON THE REVOCATION OF THE RELAX HEALTH CENTER BUSINESS LICENSE

BACKGROUND: On July 14, 2016 an appeal hearing took place regarding the revocation of the business license for Relax Health Center by the City’s Business License Official.

RECOMMENDATION: Approve and adopt the Findings of Fact, Conclusions and Recommendations on the revocation of the Relax Health Center Business License and authorize the Mayor’s signature to any necessary documents.

6. FISCAL YEAR 2016 YEAR END UPDATE

COMMUNICATION ITEMS:

Mayor’s Report
City Councils’ Reports
City Manager’s Report
Staffs’ Reports

****ADJOURN AS THE CITY COUNCIL AND RECONVENE AS THE CDRA****

1. APPROVAL OF THE CLEARFIELD COMMUNITY DEVELOPMENT AND RENEWAL AGENCY (CDRA) MINUTES FROM THE JUNE 14, 2016 POLICY SESSION AND THE JULY 12, 2016 WORK SESSION

SCHEDULED ITEMS:

2. CONSIDER APPROVAL OF RESOLUTION 2016R-02 ADOPTING THE CDRA 2016/2017 FISCAL YEAR BUDGET

BACKGROUND: The City Council and the Clearfield Community Development and Renewal Agency (CDRA) held a public hearing on the proposed budget on June 14, 2016. Utah Code requires cities to hold a public hearing relating to the approval of the upcoming fiscal year budget. City staff has prepared and submitted to the Board a balanced final budget for fiscal year 2016/2017 which began July 1, 2016 and ends June 30, 2017.

RECOMMENDATION: Approve Resolution 2016R-02 adopting the CDRA 2016/2017 fiscal year budget and authorize the Chair's signature to any necessary documents.

****ADJOURN AS THE CDRA****

Dated this 4th day of August, 2016.

/s/Kimberly S. Read, Deputy City Recorder

The City of Clearfield, in accordance with the 'Americans with Disabilities Act' provides accommodations and auxiliary communicative aids and services for all those citizens needing assistance. Persons requesting these accommodations for City sponsored public meetings, service programs or events should call Nancy Dean at 525-2714, giving her 48-hour notice.

Staff Report



To: Mayor Mark Shepherd and City Councilors
From: Rich Knapp, Finance Manager
Date: August 1, 2016
Re: Certified Tax Rate

Recommended Action

Staff recommends adopting the certified tax rate.

Description / Background

In June 14, 2016 Council Meeting, the Council received comment on the FY17 budget. Normally the City would have adopted the final budget and adopted certified tax rate in that meeting, however the city decided to move forward with maintaining the overall property tax rate, which required the Utah truth in taxation process. The city is proposing a decrease from last year in the GO bond portion and an increase in the general operations portion.

	Last Year's Rate	County Calculated Rate	City Proposed Rate
General Operations	.001178	.001099	.001235
Interest and Bond	.000622	.000565	.000565
Total	.001800	.001664	.001800

The average home assessment in Clearfield increased in value from \$157,000 to \$171,000 this year. Because assessed values went up, the calculated rate went down from .0018 to .001664, a practice required by state law that maintains the City's revenue the same as the previous year. If the City uses the new calculated rate of .001664, the average resident will pay \$156.50 to the city. If the City maintains the rate at .0018, the average resident will pay \$169.29 in property taxes for the year to the City, or \$12.79 more than with the calculated rate. Clearfield City's tax rate has remained unchanged at .0018 since 2011.

Fiscal Impact

The additional general revenue to the City at a rate of .0018 vs .001664 is \$176,441. This additional revenue will be used to supplement funding for Clearfield City's continual efforts to maintain and enhance its infrastructure and services to the public. These efforts include maintenance and reconstruction of City roads, construction of phase 2 of the City Maintenance and Operation Center, and electric upgrades at Steed Park. The additional revenue will also be used to strengthen the City's reserves in order to be more prepared in an emergency.

Attachments

- Property Tax Explained



PROPERTY TAX

UNDERSTANDING TRUTH IN TAXATION

PRESENTATION OBJECTIVES

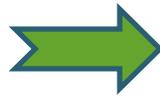
- Understand the basics of property tax.
- Learn where your property tax is used.
- Review purpose of “Truth in Taxation.”
- Understand what “Truth in Taxation” means for Clearfield and its residents.

Hopefully when we’re done, property tax will be less scary!



TAX COMPONENTS

Tax Base – What is being Taxed



Fair Market Value of Home (\$171,000) reduced by 45% or \$94,050

Tax Rate – the levy imposed against the base to determine the actual tax



.0018



Tax: \$169



THE PROPERTY TAX BASE

Fair Market Value –

- Determined as of January 1st
- County Assessor/Tax Commission

Mass Appraisal System

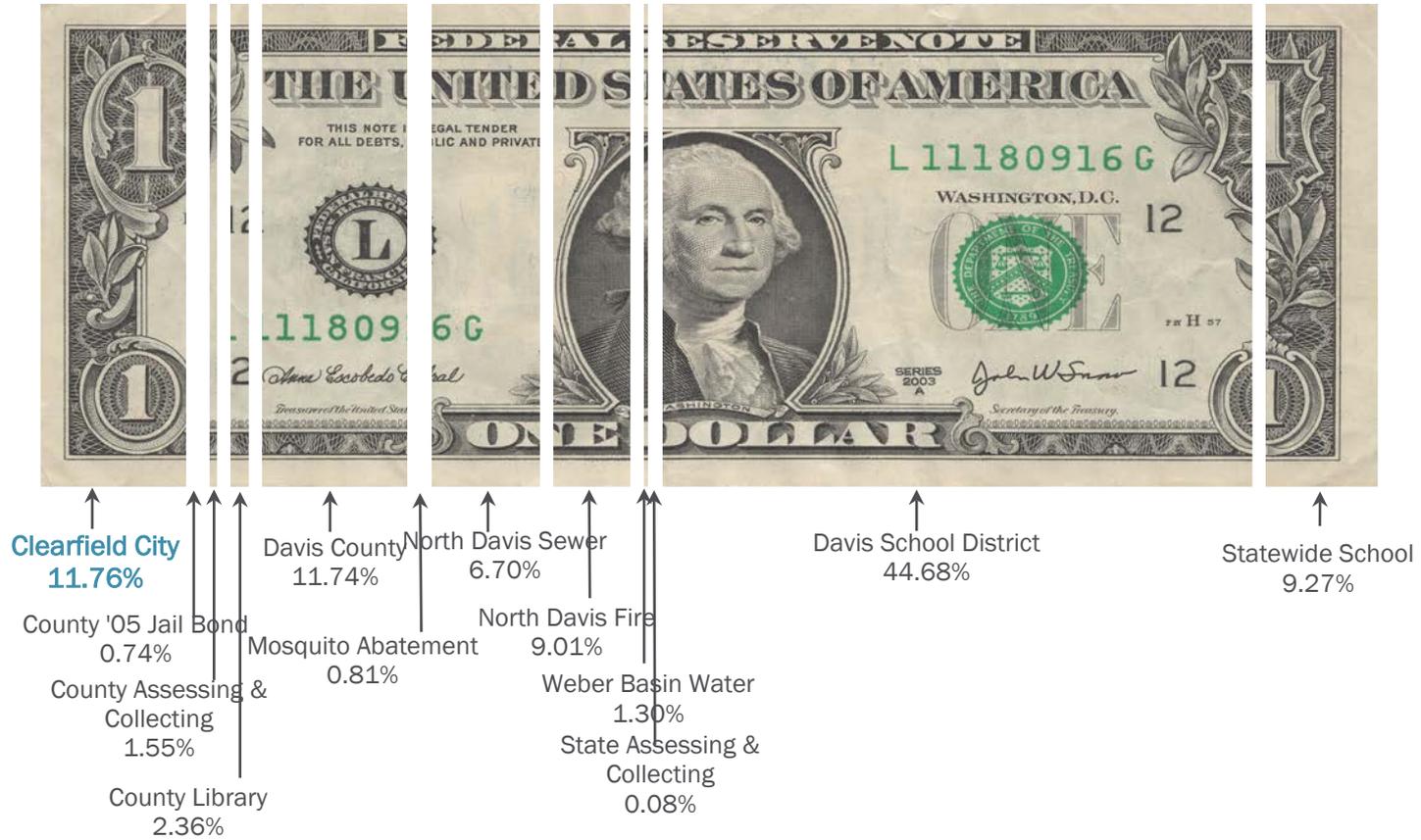
- Actual Appraisals/Statistical Methods

There will always be inaccuracies

- That is why there are appeals

Determined by the county and is independent of the City.





WHERE DOES PROPERTY TAX GO?

Several entities receive a percentage of your property taxes. In Clearfield City, Davis School District receives the largest portion of your property taxes, typically about 45 percent of the total amount collected, followed by Clearfield City and Davis County, both at about 12 percent.



TRUTH IN TAXATION

Utah law requires “Truth in Taxation” hearings to be held when a taxing entity elects to collect more revenue than was collected the previous year, not counting the revenue generated by new growth, such as a new subdivision or business.

- The “Truth in Taxation” system governs the use of property tax in the budgeting process.
- It determines the specific property tax amount that a city will receive without taking any additional action.



PURPOSE OF TRUTH IN TAXATION

- Prevents an entity from automatically receiving an increase without reassessment and approval.

Property taxes don't go up just because the value of your property goes up. State law requires that, all other things being equal, if the average property value goes up by 15 percent, the tax rate by the city (or any other taxing entity) be reduced by 15 percent, so that in theory, the average property owner pays the same amount of taxes as the previous year.



TRUTH IN TAXATION EXAMPLE

Property Tax Base
Value - \$ 10 million



Tax Rate - .0100



Property Tax Revenue -
\$100,000



Property Tax Base Value
increases 10% - \$11 million



Truth in Taxation requires a
decrease in the rate of 10% -
.00909

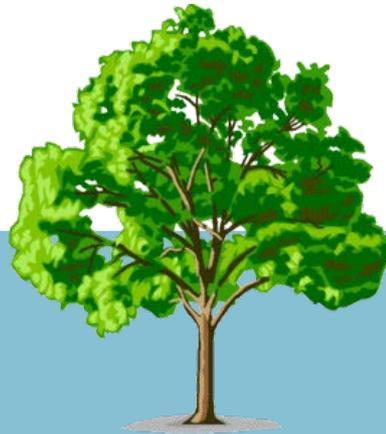
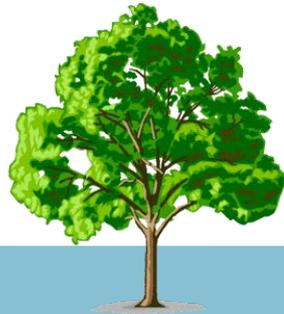
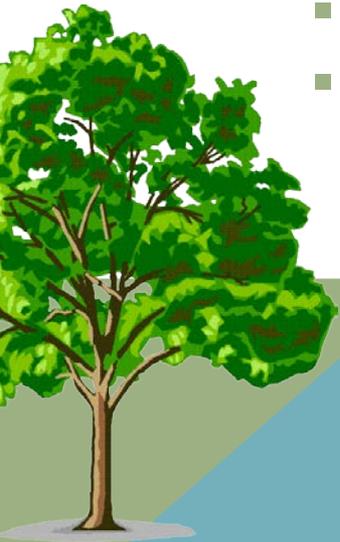


Property Tax revenue still
\$100,000

HOW YOUR PROPERTY TAX IS USED IN CLEARFIELD

Money collected from property taxes goes into the city's general fund which pays for government services such as:

- police protection
- emergency services
- parks and recreation
- road maintenance and construction
- sidewalks
- trails



HOW “TRUTH IN TAXATION” AFFECTS RESIDENTS

According to the Davis County Assessor’s Office, the average home in Clearfield increased in value from \$157,000 to \$171,000 this year. Because assessed values went up, the calculated rate went down from .0018 to .001664

If the City uses the new calculated rate of .001664, the average resident will pay \$156.50 to the city. If the city maintains the rate at .0018, the average resident will pay \$169.29 in property taxes to the city for the year, or \$12.79 more than with the calculated rate.

Clearfield City’s tax rate has remained unchanged at .0018 since 2011.



HOW “TRUTH IN TAXATION” WILL AFFECT CLEARFIELD

- Additional revenue to the City at a rate of .0018 vs .001664 is \$176,441.
 - Used to maintain and enhance its infrastructure and services to the public.
 - Maintenance and reconstruction of City roads
 - Construction of phase 2 of the City Maintenance and Operation Center
 - Electrical upgrades at Steed Park.
 - Strengthen the City’s reserves in order to be more prepared in an emergency.
- Total property taxes collected by the City cover only a fraction of what is needed
 - \$17million General Fund vs \$1.45 million operational property tax
- Maintaining the property tax rate at .0018 will help avoid a large tax increase in the future and enables the City to provide necessary services for Clearfield City residents.



CONCLUSION

- Several entities receive property tax.
- Governments do not automatically receive increased revenues from value increases.
- “Truth in Taxation” is required when an entity elects to collect more taxes than the previous year.
- The maintained rate of .0018 will help the City maintain and improve necessary services for Clearfield City residents.
- Frequently going through the "Truth in Taxation" process helps avoid a large tax increase in the future.



PROPERTY TAXES EXPLAINED - CLEARFIELD CITY

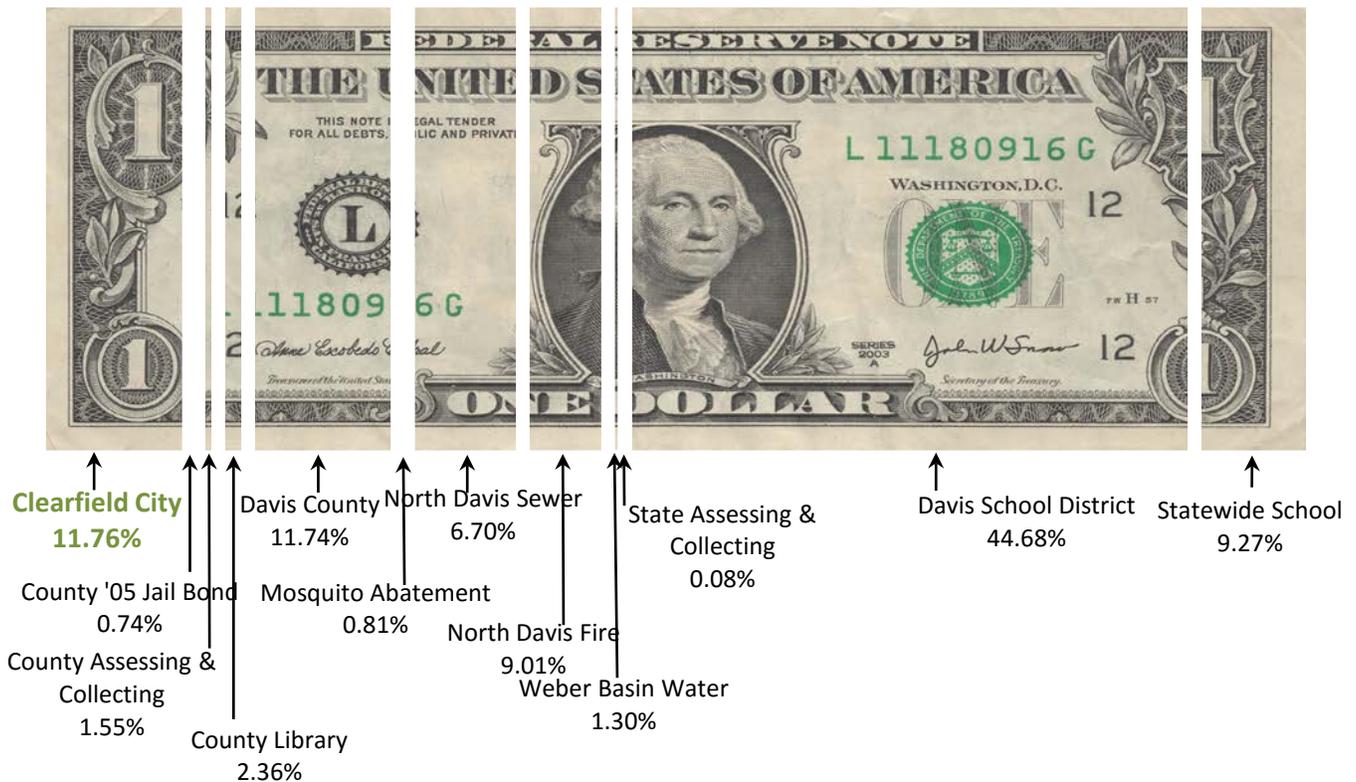


Understanding Property Taxes

A recent poll sponsored by the Utah League of Cities and Towns showed that most residents were uncertain how much of their property taxes go to their city or town. Property taxes can be a difficult subject to understand. For that reason we want to provide a brief explanation and some facts about property taxes in Clearfield City. Property taxes are not as scary when you understand them.

Who Receives the Property Taxes I Pay?

In Clearfield City, Davis School District receives the largest portion of your property taxes, typically about 45 percent of the total amount collected, followed by Clearfield City and Davis County, both at about 12 percent.



How Does Clearfield City Use my Property Tax Money?

Money collected from property taxes goes into the city's general fund which pays for government services such as police protection, emergency services, parks and recreation, road maintenance and construction, sidewalks and trails. Property taxes cover only a fraction of what the city needs in order to provide these services. In fiscal year 2017, Clearfield City will receive about \$1.45 million in general fund property tax revenue. To put this in perspective, this amount is less than half of the amount budgeted for our police department for 2016. Sales and use taxes, grants, fines and user fees cover the rest of the city's general costs. Collectively, these funding sources enable the city to provide necessary services for Clearfield city residents.

How is my Property's Value Assessed?

The value of your home or business property is determined by the County Assessor, not the city you live in. Property values always fluctuate. The market itself drives property values and throughout the year, as homes sell, some areas go up in value, some go down, and others don't change at all. The Assessor uses this information to value each property. Some property values may change dramatically in a single year, while other property values may change little in a given year. The following year, the reverse may be true.

In the State of Utah there is a 45% exemption on primary residential properties, so homeowners only pay taxes on 55% of the assessed value of their home. So, if the County Assessor determines that the value of a home is worth \$200,000, and that home is the primary residence for someone, the owner would pay taxes on that property as if it were worth \$110,000 (55 percent of the full value). Commercial properties and second homes are assessed taxes on 100 percent of the value.

Why do my Property Taxes Change from Year to Year?

There are a couple of things to keep in mind when considering how your property taxes might change from one year to the next.

1. There is no "cost-of-living" or inflation adjustment to the property tax. The amount of money the city receives from property taxes is fixed, regardless of inflation.
2. Unless a city holds a Truth in Taxation hearing and raises property taxes, they can only receive the same amount of property tax they received in the prior year, plus any increase from new development (additional property taxes from new homes or buildings added to the city). If the city wants to receive an increase in funds from property taxes, they must hold a Truth in Taxation Hearing. This process serves as a "brake" on revenue windfalls associated with increased property values. State law requires that if the city intends to increase property taxes, a full page advertisement must be published in the newspaper and a public hearing must be held. The full page advertisement will state the impact, or estimated increase in property taxes that would be realized by the home owner.
3. Property taxes don't go up just because the value of your property goes up. State law requires that, all other things being equal, if a home's value goes up by 15 percent, the tax rate by the city (or any other taxing entity) be reduced by 15 percent, so that the homeowner pays the same amount of taxes as the previous year. Conversely, if property values drop by 15 percent in a given year, property tax rates increase by 15 percent so that again, the homeowner pays the same amount of taxes as the previous year.

However, there are additional factors which cause property taxes to fluctuate from year to year.

A) First of all, as you see on from the dollar diagram, the city is one of several entities which can charge a property tax. If taxes go up, one of the other entities may have raised taxes after a Truth in Taxation hearing.

B) Second, as mentioned earlier, property values are assessed county wide by the County Assessor. Also as mentioned earlier, the city is only allowed to receive in property taxes the same amount of revenue which they received the previous year, plus taxes on new growth. So, if property values go up, the rate goes down proportionately, and the amount the property owners pay stays the same. However, consider a scenario where property values on average increased by 15 percent, but in one part of the city they increase by 20 percent, and in another part of the city, they only increase by 10 percent. The property tax rate would drop by 15 percent (proportionate to the average property value increase). But the part of the city which had a 20 percent increase in property values would pay slightly more property taxes than the previous year. The portion of the city which had a property value increase of 10 percent would pay slightly less in property taxes than the year before. This same principle applies to all agencies, such as Davis County, Davis School District, and special districts.

C) Third, as some entities have bonds which were approved by voters and are paid for from property tax revenues, property taxes dedicated to the repayment of the bonds fluctuate as bond payments change from year to year.

What is the Certified Tax Rate?

Remember, the city receives the same amount in property taxes as they received the previous year (not counting new development). While the city sets the property tax rate as a base rate, the Davis County Auditor determines the "certified tax rate" based on the previous years assessed valuations across the entire city and the amount of property tax received. This "certified tax rate" will go up or down as needed to arrive at that "same amount of tax" figure - the rate which will give the city the same amount of property taxes as the prior year. The only way the city can get more property taxes than allowed by the "certified tax rate" is to hold a Truth in Taxation hearing and make a case for a tax increase to the public.



Clearfield City, Utah

2017 Budget

Fiscal Year July 1, 2016 - June 30, 2017



City Government



Mayor

Mark Shepherd

City Council

Keri Benson

Kent Bush

Bruce Young

Nike Peterson

Vern Phipps

City Manager

Adam Lenhard

City Manager's Message



June 10, 2016

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

It is my pleasure to present the Fiscal Year 2017 budget for Clearfield City. This budget document is provided to all interested parties with detailed information concerning the financial condition and activity of the City government. We are committed to providing the highest quality of services at the utmost level of efficiency and transparency.

All budget decisions reflect Clearfield City's commitment to providing quality municipal services, improving Clearfield's image, livability and economy, and maintaining a highly motivated and well-trained workforce.

The financial health of Clearfield City is continually improving, and fiscal responsibility is reflected in the FY2017 budget. The City anticipates increased revenue in FY2017, allowing for service levels to be enhanced. The City expects to see \$330,000 in new transportation money as a result of Proposition 1. The City also anticipates a \$130,000 increase in sales tax receipts, a \$70,000 increase from the gas tax, and \$200,000 in new revenue from the first full year of the PARAT (Parks, Arts, Recreation, Aquatics and Trails) tax.

As part of maintaining a highly motivated and well-trained workforce, the FY2017 budget includes a 2.5% merit increase to wages, a 5.3% health insurance increase, and monies budgeted to keep pace with the market. These increases are essential to provide the compensation and benefits that are necessary to attract and retain highly qualified employees. We are excited to be able to provide better services to our residents by introducing a few new staff positions: a Staff Engineer, an additional Park Maintenance Specialist, a switch from part-time to full-time Public Works Administrative Assistant, and a part-time Street Sweeper. These positions will help the organization accomplish the goals set forth in the strategic plan.

The budget also includes funds for important capital projects. These efforts include \$4.1 million dedicated to the design and construction of phase two of the Maintenance and Operations Center, \$1.27 million for the reconstruction of 700 S (1000 W to 1500 W), \$125,000 for Steed Park Ballfield Electrical Upgrades, and \$120,000 for a Customer Service Center.

I would like to thank our Finance Division who helped prepare this budget. I would also like to thank the Department Heads and their staff for their constant efforts in providing the highest level of service with fiscal responsibility and accountability.

Respectfully,

Adam Lenhard
City Manager

Budget Changes Since June 14



Additional Parade Float Money	\$ 300
Victim Services - 100% Grant Funded	\$ 70,519
Worker's Comp & Full Time Salary Reallocation	\$ 38,000
Additional Recognition of City Water Cost	\$ 20,000
Added Lease Purchase Debt Service-104151	\$ 97,000
Reduced Electric-104151	\$ 69,500
Reduced Gas-104151	\$ 27,500
Roll Project- MOC Ph 1 (5 funds)	\$ 386,000
Roll Project- 300 N Safe Sidewalk	\$ 69,000
Roll Project- Steed Irrigation Remaining Balance	\$ 54,000
Roll Project- Mabey Pond Remaining Balance	\$ 12,600
Roll Project- Gateway Construction (CDRA Fund)	\$ 100,000
Roll Project- 911 Phone System (Dispatch Division) 80/20 Grant	\$ 101,000
911 Phone System Grant 80/20	\$ (80,800)
Reduce Interest Earning General Fund	\$ 25,000
Increase Building Permit Revenues	\$ (25,000)
Reduce Telecom License Revenue	\$ 70,000
350 W, 2300 S to 2225 S - CDBG Portion	\$ (23,423)

Budget Summary All Funds



	Revenues & Transfers In	Operating Expenditures & Transfers Out	Capital Expenditures	Total Expenditures	Change in Available Cash
Governmental Funds					
General Fund	\$ 16,253,745	\$ 15,218,707	\$ 2,641,102	\$ 17,859,809	\$ (1,606,064)
CDRA	2,321,581	1,671,724	115,000	1,786,724	534,857
Debt Service Fund	1,094,150	1,094,150		1,094,150	-
Capital Projects	2,124,500		3,042,090	3,042,090	(917,590)
Total Governmental	\$ 21,793,976	\$ 17,984,581	\$ 5,798,192	\$ 23,782,773	\$ (1,988,797)
Enterprise Funds					
Utility Administration	\$ 390,950	\$ 390,950	\$ -	\$ 390,950	-
Water	3,638,500	2,731,322	3,388,638	6,119,960	(2,481,460)
Sewer	3,980,000	3,621,259	1,897,700	5,518,959	(1,538,959)
Storm Water	1,002,320	670,925	2,211,300	2,882,225	(1,879,905)
Garbage & Recycling	1,420,000	1,250,090	937,200	2,187,290	(767,290)
Total Enterprise	\$ 10,431,770	\$ 8,664,547	\$ 8,434,838	\$ 17,099,385	\$ (6,667,615)
Internal Service Funds					
Fleet Fund	\$ 543,950	\$ 543,950	\$ -	\$ 543,950	-
Risk Management	263,732	263,732	-	263,732	-
Permanent Funds					
Cemetery Perpetual Care	10,300	31,500		31,500	(21,200)

General Fund Budget Summary

	FY17 Final
Sources	
Revenues	\$ 15,019,998
Transfr In	\$ 1,183,747
Transfr from Restricted	\$ 50,000
Total Sources	\$ 16,253,745
Expenditures	
Personnel	\$ 9,370,299
M&S	\$ 4,543,869
Debt	\$ 1,118,109
Total Operating & Debt	\$ 15,032,277
CDBG	\$ 186,430
Capital	\$ 784,002
Transfr Out-Cap Ex	\$ 1,684,000
Transfr Out-Fleet	\$ 173,100
Total Capital	\$ 2,827,532
Total Expenditures	\$ 17,859,809
Use of Reserves	\$ (1,606,064)
Est Beg Unrestricted Balance	\$ 4,255,958
End Unrestricted Balance	\$ 2,649,894
Unrestrctd % of Revenues	17.6%

GFOA Recommendation - maintain unrestricted fund balance of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

Two Mnth Operating

\$ 2,505,379



Organization Chart



Revenue Budget FY 2017

Fund: 10 GENERAL FUND

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
31 Taxes	311001	CURRENT GENERAL PROPERTY	\$1,232,097	\$1,431,830	\$1,275,000	\$1,450,000	\$175,000
	311002	VEHICLE VALUE BASED TAX	\$117,809	\$135,117	\$145,000	\$145,000	\$0
	312001	DELINQUENT TAXES PRIOR YR	\$14,139	\$38,933	\$60,000	\$55,000	(\$5,000)
	313001	GENERAL SALES & USE TAXES	\$3,648,705	\$3,844,816	\$3,670,000	\$3,800,000	\$130,000
	313002	ENERGY USE TAX	\$2,361,797	\$2,362,536	\$2,300,000	\$2,350,000	\$50,000
	313003	PARAT TAX	\$0	\$52,389	\$85,000	\$200,000	\$115,000
	314002	CATV FRANCHISE TAXES	\$127,680	\$95,199	\$130,000	\$130,000	\$0
	314003	UTILITY FRANCHISE TAXES	\$366,349	\$390,587	\$375,000	\$405,000	\$30,000
	314004	MUNI TELECOM LICENSE TAX	\$394,597	\$326,637	\$430,000	\$380,000	(\$50,000)
	315001	TRANSIENT ROOM TAX	\$7,139	\$6,618	\$6,500	\$6,000	(\$500)
31 Taxes			\$8,270,312	\$8,684,660	\$8,476,500	\$8,921,000	\$444,500
32 Licenses & Permits	321001	BUSINESS LICENSES	\$108,389	\$114,461	\$108,000	\$108,000	\$0
	321002	LANDLORD REGISTRATION	\$53,937	\$54,311	\$53,000	\$51,500	(\$1,500)
	322002	SIGN PERMITS	\$1,650	\$3,200	\$15,000	\$2,000	(\$13,000)
	322101	BUILDING PERMITS	\$101,106	\$153,453	\$125,000	\$175,000	\$50,000
	322102	ELECTRICAL, PLUMBING & GAS	\$16,719	\$33,493	\$20,000	\$23,000	\$3,000
	322103	EXCAVATION PERMITS	\$1,860	\$2,130	\$1,800	\$1,300	(\$500)
	322104	DEMOLITION PERMITS	\$150	\$900	\$400	\$500	\$100
	322105	INSPECTION FEES	\$4,019	\$2,397	\$3,750	\$12,000	\$8,250
	322401	CEMETERY & BURIAL PERMITS	\$14,844	\$13,903	\$19,000	\$19,000	\$0
32 Licenses & Permits			\$302,674	\$378,247	\$345,950	\$392,300	\$46,350
33 Intergovernmental	331001	GENERAL FEDERAL GRANTS	\$49,255	\$13,726	\$0	\$0	\$0
	331006	CDBG GRANT REVENUE	\$320,054	\$230,379	\$217,219	\$206,430	(\$10,789)
	334001	STATE GRANTS	\$24,040	\$9,995	\$105,160	\$228,348	\$123,188
	335001	CLASS C ROADS	\$771,589	\$814,344	\$887,000	\$957,000	\$70,000
	335002	LIQUOR FUND ALLOTMENT	\$38,702	\$36,082	\$36,000	\$31,000	(\$5,000)
	335003	COUNTY TRANSPORTATION	\$0	\$0	\$0	\$330,000	\$330,000
33 Intergovernmental			\$1,203,640	\$1,104,525	\$1,245,379	\$1,752,778	\$507,399
34 Charges for Service	341001	ZONING & SUBDIVISION	\$31,061	\$42,128	\$25,000	\$30,000	\$5,000
	341002	PLAN CHECKING FEE	\$15,243	\$32,080	\$15,000	\$17,500	\$2,500
	342001	SPECIAL POLICE SERVICES	\$11,383	\$15,902	\$10,000	\$12,500	\$2,500
	342002	DAVIS SD POLICE PROTECTIO	\$64,096	\$65,200	\$65,000	\$65,000	\$0
	342003	DUI/SEATBELT (OVERTIME RE	\$21,208	\$22,369	\$18,000	\$18,000	\$0
	342004	E-911 SERVICE FEES	\$203,560	\$197,101	\$205,000	\$200,000	(\$5,000)
	342006	DISPATCH SERVICES	\$85,008	\$85,008	\$85,000	\$85,000	\$0
	342007	METRO NARCOTICS OVT	\$661	\$2,996	\$3,000	\$4,000	\$1,000
	343002	MIDA	\$0	\$25,790	\$0	\$5,000	\$5,000
	347001	AQUATIC CENTER	\$1,244,629	\$1,224,096	\$1,278,000	\$1,278,000	\$0
	347003	RECREATION	\$276,562	\$310,752	\$300,000	\$300,000	\$0
	348001	CEMETERY PLOTS	\$8,645	\$8,433	\$10,000	\$10,000	\$0
	349002	FIRE DISTRICT BILLING	\$2,581	\$2,500	\$2,000	\$2,000	\$0
34 Charges for Service			\$1,964,637	\$2,034,354	\$2,016,000	\$2,027,000	\$11,000

Fund: 10 GENERAL FUND - Continued

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
35 Fines & Forfeitures	351001	FINES/FORFEITURES	\$673,079	\$463,592	\$485,000	\$485,000	\$0
	351003	CODE ENFORCEMENT FINES	\$2,760	\$7,103	\$2,000	\$2,300	\$300
	353001	FEES/COSTS/CONTEMPT	\$24,221	\$162,657	\$169,200	\$160,000	(\$9,200)
	353002	COURT SECURITY FEES	\$26,423	\$20,671	\$25,000	\$22,500	(\$2,500)
	353003	MISC COURT COST REIMB	\$1,071	\$1,455	\$1,500	\$1,500	\$0
35 Fines & Forfeitures			\$727,554	\$655,478	\$682,700	\$671,300	(\$11,400)
36 Miscellaneous	361001	INTEREST EARNINGS	\$50,844	\$38,213	\$60,000	\$0	(\$60,000)
	362001	COMMUNITY SERVICE RENTALS	\$82,510	\$69,954	\$80,000	\$80,000	\$0
	364001	SALE OF FIXED ASSETS G/L	\$43,655	\$6,860	\$0	\$0	\$0
	369001	MISC REVENUES	\$20,302	\$59,154	\$20,000	\$10,000	(\$10,000)
	369003	DONATION REVENUE	\$146,332	\$32,314	\$5,000	\$39,030	\$34,030
	369004	RETURN CHECK FEES	\$1,076	\$1,284	\$750	\$750	\$0
	369005	ONE TIME MISC REVENUE	\$0	\$4,690	\$0	\$0	\$0
	369007	CLAIMS AND DAMAGES	\$8,782	\$10,244	\$10,000	\$10,000	\$0
36 Miscellaneous			\$353,501	\$222,713	\$175,750	\$139,780	(\$35,970)
37 Chrgs for Srvs-Utiliti	371007	COMMERCIAL FIRE PROTECT	\$103,680	\$105,640	\$100,000	\$100,000	\$0
37 Chrgs for Srvs-Utiliti			\$103,680	\$105,640	\$100,000	\$100,000	\$0
38 Other Sources of Funds	381001	TRNF OTHER FUNDS	\$2,783	\$0	\$0	\$0	\$0
	381002	TRNF CDRA SALES TAX BOND	\$827,219	\$821,179	\$846,114	\$700,738	(\$145,376)
	381003	TRNF EF SALES TAX BOND	\$75,236	\$180,745	\$172,326	\$142,509	(\$29,817)
	381005	TRNF FROM EF	\$92,399	\$76,094	\$92,400	\$100,000	\$7,600
	381007	TRNF FROM FUND 70	\$0	\$0	\$0	\$31,500	\$31,500
	382001	TRNF FROM CDRA	\$229,019	\$394,215	\$259,514	\$205,000	(\$54,514)
	382002	EF(S) OVERHEAD ALLOC	\$712,890	\$712,890	\$998,193	\$1,015,840	\$17,647
	382003	PAY IN LIEU DAVIS COUNTY	\$3,439	\$3,695	\$3,500	\$4,000	\$500
38 Other Sources of Funds			\$1,942,986	\$2,188,818	\$2,372,047	\$2,199,587	(\$172,460)
10 GENERAL FUND			\$14,868,983	\$15,374,436	\$15,414,326	\$16,203,745	\$789,419

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104111 MAYOR & COUNCIL

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$58,030	\$69,300	\$69,600	\$71,180	\$1,580
	611501	PART-TIME	-\$1,741	\$0	\$0	\$0	\$0
	613101	F.I.C.A.	\$4,261	\$4,746	\$5,324	\$5,409	\$85
	613201	UTAH RETIREMENT SYSTEMS	\$7,250	\$12,083	\$12,190	\$12,495	\$305
	613301	HEALTH INSURANCE	\$54,943	\$55,456	\$61,213	\$51,581	-\$9,633
	613302	DENTAL INSURANCE	\$4,617	\$4,875	\$5,470	\$4,377	-\$1,093
	613303	LIFE INSURANCE	-\$60	\$0	\$192	\$0	-\$192
	613304	VISION INSURANCE	\$693	\$873	\$1,296	\$1,037	-\$259
	613401	WORKER'S COMPENSATION	\$710	\$855	\$991	\$927	-\$64
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$360	\$360	\$0
1 Personnel			\$128,704	\$148,188	\$156,637	\$147,366	-\$9,271
2 Materials & Services	621201	MEMBERSHIP DUES	\$13,389	\$13,769	\$14,860	\$16,060	\$1,200
	621301	TRAINING & REGISTRATION F	\$3,222	\$2,510	\$3,450	\$3,950	\$500
	623101	IN-STATE LODGING	\$827	\$1,081	\$1,800	\$1,560	-\$240
	623102	IN-STATE MEALS	\$420	\$368	\$828	\$918	\$90
	623103	IN-STATE TRANSPORTATION	\$1,478	\$1,513	\$750	\$750	\$0
	623104	IN-STATE MILEAGE REIMBURS	\$370	\$0	\$0	\$0	\$0
	623501	OUT-OF-STATE LODGING	\$0	\$273	\$0	\$1,200	\$1,200
	623502	OUT-OF-STATE MEALS	\$0	\$15	\$0	\$345	\$345
	623503	OUT-OF-STATE TRANSPORT	\$0	\$783	\$0	\$500	\$500
	623505	OUT-OF-STATE MISC.	\$0	\$23	\$0	\$100	\$100
	624102	SALES TAX PAID	\$530	\$0	\$0	\$0	\$0
	624206	WIRELESS COMMUNICATIONS	\$863	\$1,957	\$6,480	\$2,880	-\$3,600
	625002	EQUIPMENT PURCHASES	\$4,133	\$0	\$0	\$0	\$0
	631003	INSURANCE FEES	\$1,886	\$1,977	\$1,886	\$1,228	-\$658
	645001	SPECIAL DEPARTMENT ALLOW	\$91	\$0	\$0	\$0	\$0
	645002	DONATION EXPENDITURES	\$6,722	\$500	\$2,500	\$2,500	\$0
	663001	CONTINGENCY FUND	\$7,419	\$10,988	\$10,000	\$10,000	\$0
	664001	COUNCIL EXPENSE	\$23,234	\$35,404	\$60,690	\$49,690	-\$11,000
	664002	YOUTH COUNCIL EXPENSE	\$564	\$0	\$1,000	\$1,000	\$0
2 Materials & Services			\$65,149	\$71,161	\$104,244	\$92,680	-\$11,564
104111	MAYOR & COUNCIL		\$193,854	\$219,349	\$260,881	\$240,047	-\$20,834

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104121 JUSTICE COURT

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$191,955	\$206,855	\$212,690	\$213,387	\$698
	611201	OVERTIME	\$43	\$22	\$300	\$300	\$0
	611501	PART-TIME	\$24,227	\$13,506	\$27,848	\$32,339	\$4,491
	613101	F.I.C.A.	\$16,090	\$16,102	\$18,424	\$18,690	\$266
	613201	UTAH RETIREMENT SYSTEMS	\$27,509	\$29,296	\$32,533	\$38,334	\$5,800
	613301	HEALTH INSURANCE	\$30,648	\$30,323	\$45,779	\$51,701	\$5,922
	613302	DENTAL INSURANCE	\$2,584	\$2,592	\$2,910	\$4,377	\$1,466
	613303	LIFE INSURANCE	\$147	\$0	\$0	\$0	\$0
	613304	VISION INSURANCE	\$342	\$364	\$547	\$922	\$374
	613401	WORKER'S COMPENSATION	\$271	\$277	\$359	\$250	-\$109
	613601	LTD, ADD, & LIFE	\$1,157	\$1,182	\$2,256	\$2,256	\$0
	613701	EMPLOYEE ASST PROGR	\$75	\$72	\$72	\$108	\$36
	613801	ADMINISTRATION FEE	\$59	\$59	\$60	\$60	\$0
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$300	\$600	\$300
1 Personnel			\$295,108	\$300,651	\$344,078	\$363,323	\$19,245
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$561	\$701	\$725	\$700	-\$25
	621201	MEMBERSHIP DUES	\$1,204	\$0	\$545	\$995	\$450
	621301	TRAINING & REGISTRATION F	\$225	\$300	\$525	\$625	\$100
	623101	IN-STATE LODGING	\$0	\$339	\$1,400	\$1,200	-\$200
	623102	IN-STATE MEALS	\$27	\$184	\$794	\$727	-\$67
	623103	IN-STATE TRANSPORTATION	\$0	\$0	\$150	\$150	\$0
	623104	IN-STATE MILEAGE REIMBURS	\$0	\$193	\$515	\$1,020	\$505
	624001	OFFICE SUPPLIES	\$6,416	\$4,430	\$4,500	\$7,500	\$3,000
	631003	INSURANCE FEES	\$3,360	\$3,515	\$3,360	\$1,566	-\$1,794
	631004	BANK FEES	\$3,884	\$8,305	\$5,900	\$10,080	\$4,180
	631006	CONTRACTED SERVICES	\$73,744	\$64,790	\$72,800	\$84,500	\$11,700
	645001	SPECIAL DEPARTMENT ALLOW	\$855	\$0	\$0	\$0	\$0
	661001	MISCELLANEOUS SUPPLIES	\$171	\$236	\$500	\$500	\$0
	662001	MISCELLANEOUS SERVICES	\$2,196	\$1,407	\$4,400	\$4,400	\$0
2 Materials & Services			\$92,642	\$84,401	\$96,114	\$113,963	\$17,849
104121	JUSTICE COURT		\$387,749	\$385,052	\$440,192	\$477,285	\$37,093

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104131 CITY MANAGER

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$212,071	\$218,809	\$222,757	\$230,987	\$8,230
	611501	PART-TIME	\$303	\$0	\$0	\$0	\$0
	613101	F.I.C.A.	\$16,520	\$16,340	\$16,799	\$17,206	\$407
	613201	UTAH RETIREMENT SYSTEMS	\$36,083	\$39,366	\$40,464	\$41,694	\$1,230
	613301	HEALTH INSURANCE	\$20,744	\$21,836	\$24,485	\$27,090	\$2,604
	613302	DENTAL INSURANCE	\$1,947	\$1,950	\$2,188	\$2,188	\$0
	613303	LIFE INSURANCE	\$220	\$0	\$192	\$0	-\$192
	613304	VISION INSURANCE	\$127	\$266	\$359	\$518	\$160
	613401	WORKER'S COMPENSATION	\$2,624	\$2,814	\$3,290	\$3,095	-\$195
	613601	LTD, ADD, & LIFE	\$1,606	\$1,599	\$1,128	\$1,320	\$192
	613701	EMPLOYEE ASST PROGR	\$36	\$36	\$36	\$36	\$0
	613801	ADMINISTRATION FEE	\$685	\$611	\$65	\$0	-\$65
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$120	\$120	\$0
	614201	CAR ALLOWANCE	\$9,960	\$10,043	\$9,960	\$9,960	\$0
1 Personnel			\$302,927	\$313,669	\$321,844	\$334,215	\$12,371
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$150	\$150	\$0
	621201	MEMBERSHIP DUES	\$1,718	\$858	\$1,900	\$2,000	\$100
	621301	TRAINING & REGISTRATION F	\$1,325	\$3,667	\$2,270	\$2,270	\$0
	623101	IN-STATE LODGING	\$739	\$231	\$800	\$1,040	\$240
	623102	IN-STATE MEALS	\$368	\$322	\$368	\$408	\$40
	623103	IN-STATE TRANSPORTATION	\$263	\$273	\$270	\$270	\$0
	623501	OUT-OF-STATE LODGING	\$2,545	\$779	\$2,000	\$4,900	\$2,900
	623502	OUT-OF-STATE MEALS	\$710	\$255	\$510	\$1,400	\$890
	623503	OUT-OF-STATE TRANSPORT	\$706	\$402	\$650	\$1,800	\$1,150
	623505	OUT-OF-STATE MISC.	\$198	\$0	\$200	\$400	\$200
	624001	OFFICE SUPPLIES	\$41	\$301	\$0	\$0	\$0
	624005	COPYING / PRINTING	\$0	\$0	\$300	\$300	\$0
	624006	POSTAGE / MAILING	\$0	\$2	\$300	\$300	\$0
	624102	SALES TAX PAID	\$284	\$0	\$0	\$0	\$0
	631003	INSURANCE FEES	\$3,138	\$3,149	\$3,138	\$1,062	-\$2,076
	631006	CONTRACTED SERVICES	\$4,530	\$500	\$15,000	\$10,000	-\$5,000
	645001	SPECIAL DEPARTMENT ALLOW	\$5,740	\$6,160	\$8,550	\$7,050	-\$1,500
	661001	MISCELLANEOUS SUPPLIES	\$18	\$345	\$500	\$500	\$0
	663001	CONTINGENCY FUND	\$7,564	\$9,589	\$10,000	\$10,000	\$0
2 Materials & Services			\$29,888	\$26,833	\$46,906	\$43,850	-\$3,056
104131	CITY MANAGER		\$332,815	\$340,503	\$368,750	\$378,065	\$9,316

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104132 CITY RECORDER

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$104,938	\$105,413	\$108,439	\$112,935	\$4,496
	611201	OVERTIME	\$217	\$0	\$1,012	\$0	-\$1,012
	611501	PART-TIME	\$26,043	\$25,976	\$35,541	\$44,874	\$9,333
	613101	F.I.C.A.	\$9,924	\$9,718	\$11,092	\$12,015	\$923
	613201	UTAH RETIREMENT SYSTEMS	\$18,056	\$19,167	\$19,992	\$20,268	\$276
	613301	HEALTH INSURANCE	\$10,979	\$10,843	\$12,243	\$12,940	\$698
	613302	DENTAL INSURANCE	\$1,947	\$1,950	\$2,188	\$2,188	\$0
	613303	LIFE INSURANCE	\$147	\$0	\$0	\$0	\$0
	613304	VISION INSURANCE	\$249	\$272	\$403	\$403	\$0
	613401	WORKER'S COMPENSATION	\$166	\$166	\$213	\$222	\$8
	613601	LTD, ADD, & LIFE	\$1,084	\$1,188	\$1,128	\$1,128	\$0
	613701	EMPLOYEE ASST PROGR	\$72	\$72	\$72	\$108	\$36
	613801	ADMINISTRATION FEE	\$60	\$60	\$60	\$60	\$0
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$240	\$240	\$0
1 Personnel			\$173,882	\$174,825	\$192,622	\$207,381	\$14,760
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$511	\$526	\$400	\$618	\$218
	621201	MEMBERSHIP DUES	\$946	\$892	\$1,005	\$1,230	\$225
	621301	TRAINING & REGISTRATION F	\$780	\$1,220	\$1,650	\$2,000	\$350
	622101	PUBLIC NOTICES	\$6,073	\$8,361	\$8,000	\$8,000	\$0
	623101	IN-STATE LODGING	\$474	\$0	\$0	\$540	\$540
	623102	IN-STATE MEALS	\$276	\$0	\$0	\$306	\$306
	623103	IN-STATE TRANSPORTATION	\$105	\$0	\$0	\$76	\$76
	624001	OFFICE SUPPLIES	\$2,165	\$2,647	\$3,500	\$3,500	\$0
	624005	COPYING / PRINTING	\$191	\$0	\$0	\$0	\$0
	624006	POSTAGE / MAILING	\$12	\$0	\$100	\$100	\$0
	631003	INSURANCE FEES	\$1,477	\$1,744	\$1,477	\$752	-\$725
	631006	CONTRACTED SERVICES	\$3,658	\$4,317	\$5,850	\$5,550	-\$300
	661001	MISCELLANEOUS SUPPLIES	\$153	\$0	\$0	\$0	\$0
	662001	MISCELLANEOUS SERVICES	\$0	\$0	\$0	\$350	\$350
2 Materials & Services			\$16,821	\$19,707	\$21,982	\$23,022	\$1,040
104132	CITY RECORDER		\$190,703	\$194,532	\$214,604	\$230,403	\$15,799

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104133 LEGAL

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$146,010	\$175,530	\$167,407	\$205,229	\$37,822
	613101	F.I.C.A.	\$11,055	\$12,056	\$12,807	\$15,616	\$2,809
	613201	UTAH RETIREMENT SYSTEMS	\$24,952	\$26,116	\$30,578	\$36,085	\$5,507
	613301	HEALTH INSURANCE	\$19,205	\$18,707	\$24,485	\$38,973	\$14,488
	613302	DENTAL INSURANCE	\$1,611	\$1,580	\$2,188	\$2,188	\$0
	613303	LIFE INSURANCE	\$95	\$0	\$192	\$0	-\$192
	613304	VISION INSURANCE	\$249	\$272	\$518	\$518	\$0
	613401	WORKER'S COMPENSATION	\$180	\$182	\$247	\$215	-\$32
	613601	LTD, ADD, & LIFE	\$1,107	\$973	\$1,128	\$1,320	\$192
	613701	EMPLOYEE ASST PROGR	\$72	\$63	\$72	\$72	\$0
	613801	ADMINISTRATION FEE	\$30	\$35	\$60	\$0	-\$60
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$120	\$120	\$0
	614201	CAR ALLOWANCE	\$4,800	\$4,840	\$4,800	\$4,800	\$0
1 Personnel			\$209,365	\$240,354	\$244,603	\$305,137	\$60,534
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$1,540	\$1,846	\$3,355	\$2,940	-\$415
	621201	MEMBERSHIP DUES	\$0	\$1,069	\$1,710	\$2,335	\$625
	621301	TRAINING & REGISTRATION F	\$842	\$310	\$650	\$1,575	\$925
	623101	IN-STATE LODGING	\$1,690	\$572	\$1,700	\$1,970	\$270
	623102	IN-STATE MEALS	\$184	\$414	\$828	\$1,239	\$411
	623103	IN-STATE TRANSPORTATION	\$133	\$0	\$150	\$150	\$0
	623104	IN-STATE MILEAGE REIMBURS	\$131	\$275	\$625	\$600	-\$25
	623501	OUT-OF-STATE LODGING	\$0	\$0	\$0	\$1,250	\$1,250
	623502	OUT-OF-STATE MEALS	\$355	\$0	\$0	\$320	\$320
	623503	OUT-OF-STATE TRANSPORT	\$280	\$134	\$0	\$440	\$440
	624001	OFFICE SUPPLIES	\$1,017	\$3,605	\$1,750	\$1,750	\$0
	631003	INSURANCE FEES	\$2,527	\$2,390	\$2,527	\$788	-\$1,739
	631006	CONTRACTED SERVICES	\$3,490	\$2,666	\$3,750	\$4,650	\$900
	631008	CONTRACT PROSECUTOR	\$34,000	\$33,835	\$8,000	\$0	-\$8,000
	631009	OUTSIDE LEGAL COUNSEL	\$6,506	\$8,725	\$15,000	\$15,000	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$228	\$468	\$500	\$1,500	\$1,000
	661001	MISCELLANEOUS SUPPLIES	\$304	\$257	\$250	\$250	\$0
2 Materials & Services			\$53,228	\$56,567	\$40,795	\$36,757	-\$4,038
104133	LEGAL		\$262,593	\$296,921	\$285,398	\$341,895	\$56,496

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104141 HUMAN RESOURCES

Type	Account [▲]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$134,344	\$134,180	\$136,184	\$157,539	\$21,355
	613101	F.I.C.A.	\$9,542	\$9,559	\$10,418	\$11,972	\$1,554
	613201	UTAH RETIREMENT SYSTEMS	\$22,964	\$24,429	\$24,759	\$28,487	\$3,728
	613301	HEALTH INSURANCE	\$20,705	\$20,744	\$24,485	\$27,657	\$3,172
	613302	DENTAL INSURANCE	\$1,947	\$1,950	\$2,188	\$2,188	\$0
	613303	LIFE INSURANCE	\$149	\$463	\$385	\$0	-\$385
	613304	VISION INSURANCE	\$320	\$349	\$518	\$518	\$0
	613401	WORKER'S COMPENSATION	\$1,866	\$169	\$200	\$159	-\$42
	613501	UNEMPLOYMENT	\$11,671	\$1,775	\$15,000	\$10,000	-\$5,000
	613601	LTD, ADD, & LIFE	\$1,106	\$1,132	\$1,128	\$1,513	\$385
	613701	EMPLOYEE ASST PROGR	\$72	\$75	\$72	\$72	\$0
	613801	ADMINISTRATION FEE	\$169	\$1,165	\$71	\$0	-\$71
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$120	\$120	\$0
	614201	CAR ALLOWANCE	\$0	\$0	\$0	\$4,800	\$4,800
1 Personnel			\$204,854	\$195,990	\$215,529	\$245,025	\$29,496
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$1,025	\$69	\$1,500	\$1,500	\$0
	621201	MEMBERSHIP DUES	\$300	\$2,020	\$1,810	\$1,080	-\$730
	621301	TRAINING & REGISTRATION F	\$3,090	\$3,253	\$4,500	\$4,300	-\$200
	621401	EDUCATIONAL REIMBURSEMENT	\$11,840	\$7,564	\$16,000	\$16,000	\$0
	622301	JOB ADVERTISEMENTS	\$9,195	\$13,401	\$12,000	\$12,000	\$0
	623102	IN-STATE MEALS	\$44	\$284	\$100	\$100	\$0
	623103	IN-STATE TRANSPORTATION	\$118	\$0	\$0	\$0	\$0
	623104	IN-STATE MILEAGE REIMBURS	\$120	\$0	\$200	\$200	\$0
	623501	OUT-OF-STATE LODGING	\$0	\$695	\$0	\$0	\$0
	623502	OUT-OF-STATE MEALS	\$0	\$284	\$0	\$534	\$534
	623503	OUT-OF-STATE TRANSPORT	\$0	\$166	\$0	\$450	\$450
	623504	OUT-OF-STATE MILEAGE	\$0	\$212	\$0	\$0	\$0
	623505	OUT-OF-STATE MISC.	\$0	\$50	\$0	\$60	\$60
	624001	OFFICE SUPPLIES	\$663	\$784	\$600	\$600	\$0
	624004	MATERIALS & SUPPLIES	\$369	\$234	\$300	\$300	\$0
	624005	COPYING / PRINTING	\$0	\$120	\$400	\$400	\$0
	624006	POSTAGE / MAILING	\$591	\$9	\$200	\$200	\$0
	631003	INSURANCE FEES	\$2,781	\$2,535	\$2,781	\$1,152	-\$1,629
	631006	CONTRACTED SERVICES	\$7,872	\$4,068	\$12,000	\$12,000	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$5,468	\$14,214	\$6,000	\$5,500	-\$500
	645003	EMPLOYEE INCENTIVE AWARDS	\$5,306	\$135	\$13,000	\$13,000	\$0
	661001	MISCELLANEOUS SUPPLIES	\$1,475	\$0	\$0	\$0	\$0
	662001	MISCELLANEOUS SERVICES	\$1,103	\$881	\$1,700	\$1,700	\$0
2 Materials & Services			\$51,361	\$50,977	\$73,091	\$71,076	-\$2,015
7 Capital Outlay	675002	PROFESSIONAL SERVICES	\$4,277	\$11,541	\$0	\$0	\$0
7 Capital Outlay				\$11,541	\$0	\$0	\$0
104141	HUMAN RESOURCES			\$258,509	\$288,620	\$316,101	\$27,481

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104142 INFORMATION TECHNOLOGIES

Type	Account [▲]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$137,453	\$149,702	\$126,541	\$131,477	\$4,936
	611501	PART-TIME	\$225	\$5,804	\$0	\$0	\$0
	613101	F.I.C.A.	\$10,421	\$11,011	\$9,680	\$9,992	\$311
	613201	UTAH RETIREMENT SYSTEMS	\$21,552	\$16,832	\$21,666	\$20,648	-\$1,018
	613301	HEALTH INSURANCE	\$13,966	\$12,501	\$24,485	\$26,893	\$2,408
	613302	DENTAL INSURANCE	\$1,253	\$1,150	\$2,188	\$2,188	\$0
	613303	LIFE INSURANCE	\$468	\$0	\$385	\$0	-\$385
	613304	VISION INSURANCE	\$206	\$152	\$403	\$288	-\$115
	613401	WORKER'S COMPENSATION	\$1,645	\$1,652	\$1,878	\$1,762	-\$116
	613601	LTD, ADD, & LIFE	\$1,058	\$742	\$1,128	\$1,513	\$385
	613701	EMPLOYEE ASST PROGR	\$54	\$42	\$36	\$72	\$36
	613801	ADMINISTRATION FEE	\$11	\$637	\$65	\$0	-\$65
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$120	\$180	\$60
1 Personnel			\$188,314	\$200,225	\$188,576	\$195,013	\$6,437
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$300	\$0	-\$300
	621301	TRAINING & REGISTRATION F	\$6,693	\$1,000	\$4,000	\$900	-\$3,100
	623102	IN-STATE MEALS	\$44	\$187	\$0	\$0	\$0
	623502	OUT-OF-STATE MEALS	\$0	\$0	\$200	\$0	-\$200
	623503	OUT-OF-STATE TRANSPORT	\$88	\$0	\$200	\$0	-\$200
	623504	OUT-OF-STATE MILEAGE	\$0	\$0	\$500	\$0	-\$500
	624001	OFFICE SUPPLIES	\$118	\$527	\$900	\$900	\$0
	624003	SMALL OFFICE EQUIPMENT	\$0	\$399	\$0	\$0	\$0
	624005	COPYING / PRINTING	\$24,498	\$35,278	\$0	\$0	\$0
	624201	SOFTWARE	\$19,114	\$17,642	\$14,700	\$49,000	\$34,300
	624202	HARDWARE	\$11,025	\$1,955	\$18,500	\$12,000	-\$6,500
	624203	WEB	\$12,233	\$2,000	\$8,000	\$5,500	-\$2,500
	624204	ANNUAL MAINT. & SUPPORT	\$150,435	\$140,573	\$194,931	\$224,823	\$29,892
	624205	MISC. COMP EXPENSES & SUP	\$1,445	\$1,022	\$0	\$0	\$0
	624206	WIRELESS COMMUNICATIONS	\$3,496	\$2,491	\$0	\$0	\$0
	625001	EQUIP. MAINT. & SUPPLIES	\$2,251	\$1,390	\$29,750	\$20,000	-\$9,750
	625002	EQUIPMENT PURCHASES	\$2,988	\$93,365	\$28,000	\$19,500	-\$8,500
	625204	FLEET LEASE	\$1,697	\$1,697	\$2,363	\$1,557	-\$806
	625502	MINOR EQUIPMENT & TOOLS	\$0	\$0	\$16,500	\$0	-\$16,500
	628001	CITY CELL PHONES	\$16,402	\$3,195	\$0	\$0	\$0
	628002	LANDLINES	\$42,879	\$33,827	\$33,083	\$25,450	-\$7,633
	628003	PAGERS	\$6,864	\$0	\$0	\$0	\$0
	631003	INSURANCE FEES	\$4,765	\$4,717	\$4,765	\$6,552	\$1,788
	631004	BANK FEES	\$5,751	\$5	\$0	\$0	\$0
	631006	CONTRACTED SERVICES	\$18,864	\$15,350	\$10,000	\$10,000	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$141	\$0	\$300	\$300	\$0

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104142 INFORMATION TECHNOLOGIES

Type	Account [▲]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	661001	MISCELLANEOUS SUPPLIES	\$618	\$137	\$0	\$0	\$0
	663001	CONTINGENCY FUND	\$0	\$1,385	\$0	\$0	\$0
2 Materials & Services			\$332,410	\$358,141	\$366,992	\$376,482	\$9,490
7 Capital Outlay	673001	CP - PROJECT	\$0	\$0	\$0	\$240,000	\$240,000
	674001	MACHINERY & EQUIPMENT	\$2,677	\$0	\$143,000	\$122,000	-\$21,000
	674002	EQUIPMENT REPLACEMENTS	\$42,372	\$2,159	\$0	\$0	\$0
	675002	PROFESSIONAL SERVICES	\$5,750	\$0	\$0	\$0	\$0
7 Capital Outlay			\$50,799	\$2,159	\$143,000	\$362,000	\$219,000
104142	INFORMATION TECHNOLOGIES		\$571,523	\$560,525	\$698,568	\$933,496	\$234,928

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104143 FINANCE

Type	Account ▲	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$322,328	\$253,815	\$211,118	\$223,278	\$12,161
	611201	OVERTIME	\$0	\$1,383	\$0	\$0	\$0
	611501	PART-TIME	\$0	\$1,412	\$3,840	\$3,887	\$47
	613101	F.I.C.A.	\$24,464	\$19,247	\$16,444	\$17,265	\$821
	613201	UTAH RETIREMENT SYSTEMS	\$48,393	\$46,329	\$38,393	\$40,396	\$2,004
	613301	HEALTH INSURANCE	\$37,210	\$30,941	\$28,289	\$31,762	\$3,473
	613302	DENTAL INSURANCE	\$3,473	\$2,914	\$2,662	\$2,663	\$1
	613303	LIFE INSURANCE	\$478	\$0	\$224	\$0	-\$224
	613304	VISION INSURANCE	\$311	\$310	\$303	\$447	\$144
	613401	WORKER'S COMPENSATION	\$374	\$330	\$795	\$1,424	\$629
	613601	LTD, ADD, & LIFE	\$2,572	\$2,129	\$2,030	\$2,254	\$224
	613701	EMPLOYEE ASST PROGR	\$159	\$144	\$130	\$130	\$0
	613801	ADMINISTRATION FEE	\$708	\$179	\$119	\$48	-\$71
	614101	CLOTHING ALLOW - FT	\$188	\$570	\$300	\$180	-\$120
	614201	CAR ALLOWANCE	\$4,480	\$4,840	\$4,800	\$0	-\$4,800
1 Personnel			\$445,137	\$364,542	\$309,447	\$323,735	\$14,288
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$124	\$39	\$300	\$300	\$0
	621201	MEMBERSHIP DUES	\$575	\$211	\$500	\$500	\$0
	621301	TRAINING & REGISTRATION F	\$375	\$707	\$1,050	\$450	-\$600
	623101	IN-STATE LODGING	\$565	\$600	\$900	\$1,125	\$225
	623102	IN-STATE MEALS	\$276	\$366	\$414	\$459	\$45
	623103	IN-STATE TRANSPORTATION	\$309	\$288	\$375	\$385	\$10
	623104	IN-STATE MILEAGE REIMBURS	\$38	\$15	\$0	\$0	\$0
	623501	OUT-OF-STATE LODGING	\$0	\$0	\$1,000	\$0	-\$1,000
	623502	OUT-OF-STATE MEALS	\$0	\$0	\$320	\$0	-\$320
	623503	OUT-OF-STATE TRANSPORT	\$0	\$0	\$500	\$0	-\$500
	623505	OUT-OF-STATE MISC.	\$0	\$42	\$150	\$0	-\$150
	624001	OFFICE SUPPLIES	\$3,351	\$2,723	\$2,000	\$2,500	\$500
	624005	COPYING / PRINTING	\$599	\$660	\$0	\$0	\$0
	626001	BUILDING MAINTENANCE	\$0	\$658	\$0	\$0	\$0
	631001	AUDITOR FEES	\$42,450	\$46,500	\$47,000	\$47,000	\$0
	631002	ARBITRAGE COMPLIANCE	\$0	\$875	\$0	\$0	\$0
	631003	INSURANCE FEES	\$4,896	\$3,857	\$4,846	\$1,279	-\$3,567
	631004	BANK FEES	\$10,306	\$9,260	\$2,500	\$2,500	\$0
	631006	CONTRACTED SERVICES	\$3,830	\$3,500	\$8,500	\$8,500	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$1,728	\$1,975	\$2,975	\$2,725	-\$250
	661001	MISCELLANEOUS SUPPLIES	\$150	\$318	\$0	\$0	\$0
	662001	MISCELLANEOUS SERVICES	\$2,964	\$0	\$0	\$0	\$0
	662003	LATE FEES	\$942	\$0	\$0	\$0	\$0
2 Materials & Services			\$73,478	\$72,594	\$73,330	\$67,723	-\$5,607
104143	FINANCE			\$437,136	\$382,777	\$391,458	\$8,681

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104151 INTERDEPARTMENTAL SERVICE

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$11,200	\$0	\$0	\$0	\$0
	611501	PART-TIME	\$1,250	\$0	\$0	\$0	\$0
	613101	F.I.C.A.	\$908	\$0	\$0	\$0	\$0
	613201	UTAH RETIREMENT SYSTEMS	\$193	\$0	\$0	\$0	\$0
	613401	WORKER'S COMPENSATION	\$127	\$0	\$0	\$0	\$0
1 Personnel			\$13,678	\$0	\$0	\$0	\$0
2 Materials & Services	624006	POSTAGE / MAILING	\$13,958	\$13,186	\$18,175	\$18,175	\$0
	624206	WIRELESS COMMUNICATIONS	\$931	\$33,408	\$41,124	\$43,456	\$2,332
	627001	ELECTRIC	\$443,188	\$472,961	\$450,000	\$380,500	-\$69,500
	627002	QUESTAR	\$130,440	\$130,674	\$136,800	\$110,500	-\$26,300
	627003	CITY UTILITIES	\$92,399	\$76,094	\$92,400	\$100,000	\$7,600
	628001	CITY CELL PHONES	\$15,304	\$135	\$0	\$0	\$0
	628004	800 MHRTZ	\$20,173	\$19,131	\$24,000	\$24,000	\$0
	631003	INSURANCE FEES	\$30,564	\$30,564	\$30,564	\$17,023	-\$13,541
	631006	CONTRACTED SERVICES	\$0	\$178	\$40,000	\$0	-\$40,000
	663001	CONTINGENCY FUND	\$0	\$0	\$100,000	\$20,000	-\$80,000
2 Materials & Services			\$746,957	\$776,331	\$933,063	\$713,654	-\$219,409
7 Capital Outlay	674001	MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$49,500	\$49,500
	674003	VEHICLE REPLACEMENT	\$175,000	\$199,967	\$200,000	\$123,600	-\$76,400
7 Capital Outlay			\$175,000	\$199,967	\$200,000	\$173,100	-\$26,900
104151		INTERDEPARTMENTAL SERVICE	\$935,634	\$976,298	\$1,133,063	\$886,754	-\$246,309

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104161 BUILDINGS & PLANTS

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$92,842	\$84,876	\$93,152	\$97,545	\$4,393
	611201	OVERTIME	\$9,858	\$12,864	\$2,500	\$5,000	\$2,500
	611501	PART-TIME	\$13,794	\$13,253	\$27,499	\$28,119	\$620
	613101	F.I.C.A.	\$8,844	\$8,274	\$9,421	\$9,564	\$143
	613201	UTAH RETIREMENT SYSTEMS	\$17,557	\$16,937	\$17,056	\$17,053	-\$3
	613301	HEALTH INSURANCE	\$14,580	\$13,110	\$24,485	\$25,881	\$1,395
	613302	DENTAL INSURANCE	\$1,433	\$1,268	\$2,188	\$2,188	\$0
	613303	LIFE INSURANCE	\$132	\$0	\$192	\$0	-\$192
	613304	VISION INSURANCE	\$62	\$78	\$259	\$403	\$144
	613401	WORKER'S COMPENSATION	\$1,417	\$1,361	\$1,812	\$1,699	-\$113
	613601	LTD, ADD, & LIFE	\$874	\$752	\$1,128	\$1,320	\$192
	613701	EMPLOYEE ASST PROGR	\$72	\$63	\$72	\$72	\$0
	613801	ADMINISTRATION FEE	\$60	\$243	\$30	\$0	-\$30
	614101	CLOTHING ALLOW - FT	\$1,082	\$113	\$920	\$1,100	\$180
	614102	CLOTHING ALLOW - PT	\$0	\$442	\$720	\$1,100	\$380
1 Personnel			\$162,607	\$153,634	\$181,435	\$191,045	\$9,610
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$299	\$253	\$300	\$300	\$0
	621301	TRAINING & REGISTRATION F	\$190	\$0	\$325	\$425	\$100
	624004	MATERIALS & SUPPLIES	\$0	\$0	\$580	\$0	-\$580
	624107	UNIFORMS	\$0	\$0	\$0	\$1,080	\$1,080
	625001	EQUIP. MAINT. & SUPPLIES	\$2,415	\$21	\$3,500	\$3,500	\$0
	625002	EQUIPMENT PURCHASES	\$29,952	\$1,918	\$800	\$0	-\$800
	625003	EQUIPMENT RENTAL	\$0	\$0	\$1,000	\$1,000	\$0
	625202	FUEL/OIL	\$0	\$0	\$2,775	\$3,000	\$225
	625203	FLEET REPAIR	\$0	\$0	\$4,145	\$4,500	\$355
	625204	FLEET LEASE	\$5,976	\$5,976	\$8,320	\$6,653	-\$1,667
	625501	EQUIPMENT REPAIRS	\$474	\$347	\$500	\$500	\$0
	625502	MINOR EQUIPMENT & TOOLS	\$0	\$0	\$0	\$1,000	\$1,000
	626001	BUILDING MAINTENANCE	\$56,382	\$44,228	\$61,000	\$43,400	-\$17,600
	626002	GROUNDS MAINTENANCE	\$507	\$4,773	\$0	\$0	\$0
	631003	INSURANCE FEES	\$5,913	\$4,906	\$5,913	\$1,572	-\$4,341
	631004	BANK FEES	\$0	\$0	\$1,175	\$0	-\$1,175
	631006	CONTRACTED SERVICES	\$172,607	\$189,107	\$184,410	\$226,400	\$41,990
	631007	AGENCY PERMITS	\$230	\$230	\$495	\$495	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$16	\$128	\$0	\$0	\$0
	661001	MISCELLANEOUS SUPPLIES	\$0	\$598	\$0	\$0	\$0
	662001	MISCELLANEOUS SERVICES	\$0	\$987	\$0	\$0	\$0
	663001	CONTINGENCY FUND	\$2,412	\$3,590	\$4,000	\$10,000	\$6,000
2 Materials & Services			\$277,372	\$257,062	\$279,238	\$303,825	\$24,587

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104161 BUILDINGS & PLANTS

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$20,306	\$6,433	\$45,000	\$60,000	\$15,000
	674001	MACHINERY & EQUIPMENT	\$4,994	\$0	\$0	\$0	\$0
7 Capital Outlay			\$25,300	\$6,433	\$45,000	\$60,000	\$15,000
104161	BUILDINGS & PLANTS		\$465,279	\$417,129	\$505,673	\$554,871	\$49,198

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104172 ELECTIONS

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	621301	TRAINING & REGISTRATION F	\$0	\$99	\$0	\$200	\$200
	622101	PUBLIC NOTICES	\$2,118	\$4,270	\$3,200	\$500	-\$2,700
	624001	OFFICE SUPPLIES	\$321	\$0	\$500	\$200	-\$300
	624004	MATERIALS & SUPPLIES	\$591	\$0	\$1,850	\$0	-\$1,850
	624006	POSTAGE / MAILING	\$98	\$1,797	\$100	\$0	-\$100
	631006	CONTRACTED SERVICES	\$16,906	\$25	\$24,000	\$0	-\$24,000
2 Materials & Services			\$20,035	\$6,191	\$29,650	\$900	-\$28,750
104172	ELECTIONS		\$20,035	\$6,191	\$29,650	\$900	-\$28,750

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104211 POLICE ADMIN

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$423,162	\$423,313	\$441,249	\$452,433	\$11,185
	611201	OVERTIME	\$522	\$0	\$1,000	\$1,000	\$0
	613101	F.I.C.A.	\$29,330	\$29,733	\$33,832	\$34,382	\$550
	613201	UTAH RETIREMENT SYSTEMS	\$94,296	\$102,718	\$108,641	\$110,692	\$2,052
	613301	HEALTH INSURANCE	\$69,462	\$70,798	\$82,507	\$79,285	-\$3,221
	613302	DENTAL INSURANCE	\$6,353	\$6,491	\$7,286	\$6,194	-\$1,092
	613303	LIFE INSURANCE	\$892	\$0	\$192	\$0	-\$192
	613304	VISION INSURANCE	\$806	\$981	\$1,424	\$1,440	\$16
	613401	WORKER'S COMPENSATION	\$4,605	\$4,635	\$5,607	\$5,260	-\$347
	613601	LTD, ADD, & LIFE	\$3,622	\$3,702	\$3,948	\$4,585	\$637
	613701	EMPLOYEE ASST PROGR	\$249	\$252	\$252	\$252	\$0
	613801	ADMINISTRATION FEE	\$1,627	\$2,425	\$242	\$30	-\$212
	614101	CLOTHING ALLOW - FT	\$2,400	\$2,435	\$1,380	\$1,140	-\$240
1 Personnel			\$637,327	\$647,484	\$687,561	\$696,695	\$9,134
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$50	\$300	\$300	\$0
	621201	MEMBERSHIP DUES	\$705	\$715	\$950	\$1,150	\$200
	621301	TRAINING & REGISTRATION F	\$1,150	\$1,580	\$1,500	\$2,100	\$600
	623101	IN-STATE LODGING	\$824	\$545	\$1,200	\$1,500	\$300
	623102	IN-STATE MEALS	\$453	\$491	\$672	\$885	\$213
	623103	IN-STATE TRANSPORTATION	\$0	\$0	\$600	\$750	\$150
	623501	OUT-OF-STATE LODGING	\$2,247	\$2,242	\$2,250	\$0	-\$2,250
	623502	OUT-OF-STATE MEALS	\$792	\$672	\$710	\$0	-\$710
	623503	OUT-OF-STATE TRANSPORT	\$916	\$646	\$620	\$0	-\$620
	623505	OUT-OF-STATE MISC.	\$255	\$222	\$360	\$0	-\$360
	624001	OFFICE SUPPLIES	\$727	\$721	\$800	\$3,050	\$2,250
	624005	COPYING / PRINTING	\$0	\$0	\$250	\$250	\$0
	624006	POSTAGE / MAILING	\$0	\$67	\$100	\$200	\$100
	624102	SALES TAX PAID	\$82	\$0	\$0	\$0	\$0
	624107	UNIFORMS	\$0	\$0	\$2,220	\$2,010	-\$210
	625001	EQUIP. MAINT. & SUPPLIES	\$120	\$540	\$100	\$800	\$700
	625501	EQUIPMENT REPAIRS	\$0	\$360	\$500	\$0	-\$500
	631003	INSURANCE FEES	\$5,003	\$6,365	\$5,003	\$3,084	-\$1,919
	631006	CONTRACTED SERVICES	\$69,060	\$75,718	\$81,760	\$102,500	\$20,740
	645001	SPECIAL DEPARTMENT ALLOW	\$1,951	\$2,483	\$3,075	\$3,100	\$25
	661001	MISCELLANEOUS SUPPLIES	\$1,465	\$1,482	\$1,600	\$2,420	\$820
	663001	CONTINGENCY FUND	\$0	\$0	\$2,500	\$11,500	\$9,000
2 Materials & Services			\$85,749	\$94,901	\$107,070	\$135,599	\$28,529
104211	POLICE ADMIN		\$723,076	\$742,384	\$794,631	\$832,294	\$37,663

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104212 PATROL & INVESTIGATIONS

Type	Account	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$1,368,660	\$1,238,424	\$1,395,343	\$1,419,618	\$24,275
	611201	OVERTIME	\$73,033	\$86,363	\$102,820	\$115,913	\$13,093
	611501	PART-TIME	\$48,948	\$46,779	\$48,991	\$51,103	\$2,112
	613101	F.I.C.A.	\$109,915	\$101,533	\$118,357	\$120,736	\$2,378
	613201	UTAH RETIREMENT SYSTEMS	\$420,182	\$380,678	\$412,885	\$410,589	-\$2,295
	613301	HEALTH INSURANCE	\$204,790	\$180,398	\$226,795	\$308,292	\$81,498
	613302	DENTAL INSURANCE	\$23,579	\$21,108	\$25,808	\$27,287	\$1,479
	613303	LIFE INSURANCE	\$1,481	\$0	\$2,117	\$0	-\$2,117
	613304	VISION INSURANCE	\$2,360	\$2,310	\$3,924	\$4,602	\$678
	613401	WORKER'S COMPENSATION	\$18,671	\$17,690	\$21,630	\$19,803	-\$1,826
	613601	LTD, ADD, & LIFE	\$12,555	\$11,450	\$13,536	\$19,500	\$5,964
	613701	EMPLOYEE ASST PROGR	\$921	\$858	\$900	\$936	\$36
	613801	ADMINISTRATION FEE	\$1,957	\$3,292	\$1,028	\$90	-\$938
	614101	CLOTHING ALLOW - FT	\$14,619	\$14,649	\$5,540	\$6,000	\$460
	614102	CLOTHING ALLOW - PT	\$0	\$465	\$0	\$0	\$0
1 Personnel			\$2,301,671	\$2,105,995	\$2,379,673	\$2,504,469	\$124,796
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$1,653	-\$939	\$6,820	\$6,820	\$0
	621201	MEMBERSHIP DUES	\$190	\$231	\$290	\$290	\$0
	621301	TRAINING & REGISTRATION F	\$5,693	\$5,367	\$10,000	\$10,000	\$0
	623101	IN-STATE LODGING	\$280	\$268	\$1,000	\$1,000	\$0
	623102	IN-STATE MEALS	\$1,021	\$927	\$1,460	\$1,510	\$50
	623104	IN-STATE MILEAGE REIMBURS	\$0	\$0	\$375	\$375	\$0
	623105	IN-STATE MISCELLANEOUS	\$0	\$8	\$100	\$100	\$0
	623501	OUT-OF-STATE LODGING	\$636	-\$8	\$1,215	\$1,215	\$0
	623502	OUT-OF-STATE MEALS	\$0	\$374	\$639	\$639	\$0
	623503	OUT-OF-STATE TRANSPORT	\$0	\$0	\$1,650	\$1,650	\$0
	623504	OUT-OF-STATE MILEAGE	\$0	\$0	\$500	\$500	\$0
	624001	OFFICE SUPPLIES	\$3,707	\$2,384	\$3,700	\$10,450	\$6,750
	624005	COPYING / PRINTING	\$189	\$259	\$700	\$700	\$0
	624102	SALES TAX PAID	\$570	\$0	\$0	\$0	\$0
	624107	UNIFORMS	\$0	\$0	\$18,512	\$20,200	\$1,688
	624204	ANNUAL MAINT. & SUPPORT	\$2,850	\$2,850	\$3,000	\$3,000	\$0
	625001	EQUIP. MAINT. & SUPPLIES	\$1,505	\$3,899	\$1,500	\$1,500	\$0
	625002	EQUIPMENT PURCHASES	\$16,443	\$11,616	\$13,395	\$35,195	\$21,800
	625201	TIRES/BRAKES	\$7,979	\$10,479	\$9,041	\$9,000	-\$41
	625202	FUEL/OIL	\$80,248	\$67,168	\$110,999	\$93,500	-\$17,499
	625203	FLEET REPAIR	\$40,383	\$20,163	\$43,527	\$27,500	-\$16,027
	625204	FLEET LEASE	\$57,183	\$57,183	\$79,610	\$62,704	-\$16,906
	631003	INSURANCE FEES	\$74,094	\$85,695	\$74,094	\$61,654	-\$12,440
	631006	CONTRACTED SERVICES	\$0	\$0	\$1,900	\$1,900	\$0
	645001	SPECIAL DEPARTMENT AL		\$151	\$1,450	\$2,250	\$800

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104212 PATROL & INVESTIGATIONS

Type	Account	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	645002	DONATION EXPENDITURES	\$0	\$37	\$800	\$0	-\$800
	661001	MISCELLANEOUS SUPPLIES	\$50,962	\$24,036	\$25,655	\$26,655	\$1,000
	662001	MISCELLANEOUS SERVICES	\$6,414	\$65	\$1,800	\$1,800	\$0
	663001	CONTINGENCY FUND	\$0	\$0	\$2,000	\$25,500	\$23,500
2 Materials & Services			\$352,204	\$292,213	\$415,732	\$407,608	-\$8,124
7 Capital Outlay	673001	CP - PROJECT	\$2,681	\$0	\$0	\$0	\$0
	674001	MACHINERY & EQUIPMENT	\$11,634	\$17,300	\$0	\$0	\$0
7 Capital Outlay			\$14,315	\$17,300	\$0	\$0	\$0
104212	PATROL & INVESTIGATIONS		\$2,668,190	\$2,415,507	\$2,795,405	\$2,912,077	\$116,672

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104213 EMERGENCY SERVICES

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$164	\$0	\$0	\$0	\$0
	611201	OVERTIME	\$0	\$179	\$0	\$0	\$0
	611501	PART-TIME	\$18,500	\$18,800	\$21,524	\$26,520	\$4,996
	613101	F.I.C.A.	\$1,440	\$1,438	\$1,647	\$2,029	\$382
	613401	WORKER'S COMPENSATION	\$23	\$24	\$32	\$27	-\$5
	614102	CLOTHING ALLOW - PT	\$72	\$0	\$60	\$180	\$120
1 Personnel			\$20,199	\$20,441	\$23,263	\$28,756	\$5,494
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$150	\$150	\$0
	621301	TRAINING & REGISTRATION F	\$339	\$89	\$365	\$400	\$35
	623101	IN-STATE LODGING	\$178	\$250	\$300	\$375	\$75
	623102	IN-STATE MEALS	\$92	\$0	\$92	\$153	\$61
	623103	IN-STATE TRANSPORTATION	\$154	\$0	\$155	\$380	\$225
	623502	OUT-OF-STATE MEALS	\$0	\$1,660	\$1,080	\$1,080	\$0
	623503	OUT-OF-STATE TRANSPORT	\$0	\$3,046	\$2,472	\$2,472	\$0
	623505	OUT-OF-STATE MISC.	\$0	\$57	\$1,230	\$1,230	\$0
	624001	OFFICE SUPPLIES	\$369	\$135	\$500	\$500	\$0
	624004	MATERIALS & SUPPLIES	\$2,340	\$381	\$1,740	\$1,740	\$0
	625001	EQUIP. MAINT. & SUPPLIES	\$544	\$444	\$0	\$100	\$100
	625002	EQUIPMENT PURCHASES	\$0	\$2,523	\$600	\$8,100	\$7,500
	625201	TIRES/BRAKES	\$0	\$0	\$678	\$600	-\$78
	625202	FUEL/OIL	\$0	\$51	\$444	\$440	-\$4
	625203	FLEET REPAIR	\$109	\$0	\$518	\$500	-\$18
	625204	FLEET LEASE	\$1,697	\$1,697	\$0	\$1,557	\$1,557
	631003	INSURANCE FEES	\$662	\$717	\$662	\$266	-\$396
	645001	SPECIAL DEPARTMENT ALLOW	\$19	\$0	\$0	\$300	\$300
	661001	MISCELLANEOUS SUPPLIES	\$1,972	\$1,521	\$3,700	\$3,700	\$0
	663001	CONTINGENCY FUND	\$0	\$0	\$0	\$13,000	\$13,000
2 Materials & Services			\$8,475	\$12,572	\$14,686	\$37,043	\$22,357
104213	EMERGENCY SERVICES		\$28,674	\$33,012	\$37,949	\$65,799	\$27,851

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104214 CODE ENFORCEMENT

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$50,578	\$67,969	\$73,201	\$76,386	\$3,185
	611201	OVERTIME	\$321	\$542	\$1,150	\$1,000	-\$150
	613101	F.I.C.A.	\$3,899	\$5,046	\$5,688	\$5,805	\$117
	613201	UTAH RETIREMENT SYSTEMS	\$8,015	\$11,346	\$12,409	\$12,525	\$115
	613301	HEALTH INSURANCE	\$11,794	\$14,715	\$16,615	\$17,562	\$947
	613302	DENTAL INSURANCE	\$1,128	\$1,442	\$1,622	\$1,623	\$1
	613304	VISION INSURANCE	\$175	\$235	\$359	\$358	\$0
	613401	WORKER'S COMPENSATION	\$338	\$885	\$1,099	\$1,029	-\$71
	613601	LTD, ADD, & LIFE	\$559	\$603	\$1,128	\$1,128	\$0
	613701	EMPLOYEE ASST PROGR	\$54	\$72	\$72	\$72	\$0
	613801	ADMINISTRATION FEE	\$1	\$30	\$30	\$30	\$0
	614101	CLOTHING ALLOW - FT	\$883	\$1,310	\$1,299	\$450	-\$849
1 Personnel			\$77,745	\$104,196	\$114,672	\$117,967	\$3,295
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$50	\$50	\$0
	621201	MEMBERSHIP DUES	\$0	\$65	\$65	\$85	\$20
	621301	TRAINING & REGISTRATION F	\$335	\$593	\$870	\$900	\$30
	623101	IN-STATE LODGING	\$177	\$267	\$600	\$600	\$0
	623102	IN-STATE MEALS	\$146	\$276	\$351	\$381	\$30
	623103	IN-STATE TRANSPORTATION	\$0	\$0	\$125	\$125	\$0
	624001	OFFICE SUPPLIES	\$82	\$98	\$650	\$1,800	\$1,150
	624005	COPYING / PRINTING	\$0	\$14	\$300	\$300	\$0
	624107	UNIFORMS	\$0	\$156	\$1,500	\$1,350	-\$150
	625001	EQUIP. MAINT. & SUPPLIES	\$0	\$0	\$200	\$200	\$0
	625201	TIRES/BRAKES	\$0	\$0	\$565	\$565	\$0
	625202	FUEL/OIL	\$1,966	\$0	\$3,330	\$2,200	-\$1,130
	625203	FLEET REPAIR	\$0	\$0	\$1,555	\$1,000	-\$555
	625204	FLEET LEASE	\$3,171	\$3,171	\$4,415	\$2,969	-\$1,446
	625502	MINOR EQUIPMENT & TOOLS	\$466	\$83	\$575	\$575	\$0
	631003	INSURANCE FEES	\$1,603	\$1,681	\$1,603	\$605	-\$998
	631006	CONTRACTED SERVICES	\$704	\$5,030	\$5,500	\$5,500	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$0	\$0	\$100	\$100	\$0
	651502	BAD DEBT EXPENSE	\$0	\$100	\$0	\$0	\$0
2 Materials & Services			\$8,650	\$11,533	\$22,354	\$19,304	-\$3,050
104214	CODE ENFORCEMENT		\$86,395	\$115,728	\$137,026	\$137,272	\$245

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104215 DISPATCH

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$247,854	\$264,967	\$277,024	\$307,778	\$30,754
	611201	OVERTIME	\$34,143	\$31,179	\$25,000	\$25,000	\$0
	611501	PART-TIME	\$69,210	\$74,569	\$68,786	\$76,842	\$8,057
	613101	F.I.C.A.	\$26,014	\$26,863	\$26,454	\$29,268	\$2,813
	613201	UTAH RETIREMENT SYSTEMS	\$44,031	\$52,508	\$48,568	\$53,478	\$4,910
	613301	HEALTH INSURANCE	\$59,997	\$71,904	\$79,009	\$88,034	\$9,025
	613302	DENTAL INSURANCE	\$6,066	\$6,700	\$7,443	\$7,445	\$2
	613303	LIFE INSURANCE	\$423	\$0	\$192	\$0	-\$192
	613304	VISION INSURANCE	\$812	\$990	\$1,424	\$1,424	\$0
	613401	WORKER'S COMPENSATION	\$430	\$472	\$512	\$389	-\$123
	613601	LTD, ADD, & LIFE	\$2,685	\$2,832	\$4,512	\$4,704	\$192
	613701	EMPLOYEE ASST PROGR	\$216	\$240	\$252	\$252	\$0
	613801	ADMINISTRATION FEE	\$154	\$1,243	\$131	\$30	-\$101
	614101	CLOTHING ALLOW - FT	\$1,196	\$2,399	\$648	\$720	\$72
	614102	CLOTHING ALLOW - PT	\$760	\$587	\$648	\$560	-\$88
1 Personnel			\$493,992	\$537,452	\$540,603	\$595,925	\$55,321
2 Materials & Services	621201	MEMBERSHIP DUES	\$1,015	\$1,554	\$1,437	\$1,697	\$260
	621301	TRAINING & REGISTRATION F	\$1,320	\$3,969	\$3,920	\$3,983	\$63
	623101	IN-STATE LODGING	\$0	\$79	\$400	\$500	\$100
	623102	IN-STATE MEALS	\$114	\$422	\$404	\$452	\$48
	623103	IN-STATE TRANSPORTATION	\$107	\$111	\$155	\$160	\$5
	623104	IN-STATE MILEAGE REIMBURS	\$0	\$394	\$120	\$120	\$0
	624001	OFFICE SUPPLIES	\$924	\$1,227	\$1,200	\$1,400	\$200
	624102	SALES TAX PAID	\$68	\$0	\$0	\$0	\$0
	624107	UNIFORMS	\$0	\$0	\$1,100	\$1,050	-\$50
	625001	EQUIP. MAINT. & SUPPLIES	\$3,948	\$3,907	\$9,328	\$9,750	\$422
	625002	EQUIPMENT PURCHASES	\$0	\$0	\$125,000	\$155,665	\$30,665
	625501	EQUIPMENT REPAIRS	\$0	\$0	\$1,000	\$1,000	\$0
	628002	LANDLINES	\$0	\$0	\$50,000	\$50,000	\$0
	631003	INSURANCE FEES	\$3,385	\$5,057	\$4,281	\$2,290	-\$1,991
	631006	CONTRACTED SERVICES	\$68	\$224	\$650	\$825	\$175
	661001	MISCELLANEOUS SUPPLIES	\$354	\$547	\$400	\$500	\$100
	662001	MISCELLANEOUS SERVICES	\$18	\$458	\$400	\$400	\$0
2 Materials & Services			\$11,320	\$17,949	\$199,795	\$229,792	\$29,997
104215	DISPATCH		\$505,312	\$555,401	\$740,398	\$825,716	\$85,318

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104216 COMMUNICATIONS E-911

Type	Account [▲]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	625001	EQUIP. MAINT. & SUPPLIES	\$1,473	\$5,838	\$0	\$0	\$0
	625002	EQUIPMENT PURCHASES	\$0	\$15,416	\$0	\$0	\$0
	625501	EQUIPMENT REPAIRS	\$238	\$0	\$0	\$0	\$0
	628001	CITY CELL PHONES	\$1,446	\$486	\$0	\$0	\$0
	628002	LANDLINES	\$47,574	\$56,715	\$0	\$0	\$0
	631003	INSURANCE FEES	\$896	\$589	\$0	\$0	\$0
2 Materials & Services			\$51,627	\$79,043	\$0	\$0	\$0
7 Capital Outlay	674002	EQUIPMENT REPLACEMENTS	\$25,353	\$0	\$0	\$0	\$0
7 Capital Outlay			\$25,353	\$0	\$0	\$0	\$0
104216	COMMUNICATIONS E-911		\$76,980	\$79,043	\$0	\$0	\$0

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104218 LIQUOR LAW ENFORCEMENT

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$48,565	\$31,096	\$46,836	\$58,245	\$11,409
	611201	OVERTIME	\$10,516	\$2,223	\$3,500	\$3,500	\$0
	613101	F.I.C.A.	\$4,325	\$2,472	\$3,851	\$4,426	\$576
	613201	UTAH RETIREMENT SYSTEMS	\$15,893	\$6,181	\$11,161	\$13,661	\$2,500
	613301	HEALTH INSURANCE	\$10,352	\$185	\$0	\$0	\$0
	613302	DENTAL INSURANCE	\$973	\$284	\$723	\$723	\$0
	613303	LIFE INSURANCE	\$232	\$0	\$0	\$0	\$0
	613304	VISION INSURANCE	\$160	\$7	\$0	\$0	\$0
	613401	WORKER'S COMPENSATION	\$729	\$417	\$696	\$786	\$90
	613601	LTD, ADD, & LIFE	\$494	\$504	\$564	\$564	\$0
	613701	EMPLOYEE ASST PROGR	\$36	\$18	\$36	\$36	\$0
	613801	ADMINISTRATION FEE	\$85	\$53	\$0	\$0	\$0
	614101	CLOTHING ALLOW - FT	\$379	\$228	\$0	\$0	\$0
1 Personnel			\$92,740	\$43,667	\$67,366	\$81,942	\$14,575
2 Materials & Services	631003	INSURANCE FEES	\$809	\$787	\$809	\$286	-\$523
2 Materials & Services			\$809	\$787	\$809	\$286	-\$523
104218	LIQUOR LAW ENFORCEMENT		\$93,549	\$44,454	\$68,175	\$82,227	\$14,052

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104411 PUBLIC WORKS ADMIN

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$36,431	\$36,798	\$21,304	\$44,261	\$22,957
	611501	PART-TIME	\$4,109	\$3,031	\$4,560	\$0	-\$4,560
	613101	F.I.C.A.	\$3,099	\$2,996	\$1,979	\$3,364	\$1,385
	613201	UTAH RETIREMENT SYSTEMS	\$6,231	\$6,300	\$3,724	\$7,621	\$3,897
	613301	HEALTH INSURANCE	\$3,295	\$2,972	\$1,810	\$8,383	\$6,573
	613302	DENTAL INSURANCE	\$255	\$238	\$145	\$692	\$547
	613303	LIFE INSURANCE	\$35	\$0	\$38	\$0	-\$38
	613304	VISION INSURANCE	\$36	\$33	\$29	\$158	\$130
	613401	WORKER'S COMPENSATION	\$459	\$487	\$310	\$494	\$184
	613601	LTD, ADD, & LIFE	\$1,436	\$1,340	\$113	\$1,043	\$930
	613701	EMPLOYEE ASST PROGR	\$14	\$13	\$7	\$25	\$18
	614101	CLOTHING ALLOW - FT	\$1,179	\$588	\$150	\$360	\$210
	614102	CLOTHING ALLOW - PT	\$0	\$53	\$75	\$0	-\$75
	614201	CAR ALLOWANCE	\$5,760	\$5,808	\$5,760	\$5,760	\$0
1 Personnel			\$62,338	\$60,658	\$40,004	\$72,161	\$32,157
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$133	\$101	\$100	\$100	\$0
	621201	MEMBERSHIP DUES	\$863	\$725	\$825	\$840	\$15
	621301	TRAINING & REGISTRATION F	\$861	\$537	\$600	\$2,100	\$1,500
	622101	PUBLIC NOTICES	\$0	\$19	\$50	\$50	\$0
	623100	IN-STATE TRAVEL	\$0	\$0	\$170	\$0	-\$170
	623101	IN-STATE LODGING	\$429	\$640	\$650	\$650	\$0
	623102	IN-STATE MEALS	\$734	\$460	\$322	\$357	\$35
	623103	IN-STATE TRANSPORTATION	\$285	\$156	\$125	\$295	\$170
	624001	OFFICE SUPPLIES	\$995	\$654	\$800	\$800	\$0
	624004	MATERIALS & SUPPLIES	\$6	\$79	\$200	\$0	-\$200
	624107	UNIFORMS	\$0	\$0	\$0	\$200	\$200
	625002	EQUIPMENT PURCHASES	\$139	\$0	\$0	\$0	\$0
	626001	BUILDING MAINTENANCE	\$196	\$457	\$0	\$0	\$0
	631003	INSURANCE FEES	\$2,006	\$733	\$2,006	\$1,248	-\$758
	631006	CONTRACTED SERVICES	\$7,107	\$12,896	\$13,200	\$12,800	-\$400
	645001	SPECIAL DEPARTMENT ALLOW	\$919	\$181	\$750	\$750	\$0
	661001	MISCELLANEOUS SUPPLIES	\$72	\$0	\$0	\$0	\$0
	663001	CONTINGENCY FUND	\$166	\$335	\$500	\$500	\$0
2 Materials & Services			\$14,911	\$17,973	\$20,298	\$20,690	\$392
104411	PUBLIC WORKS ADMIN		\$77,249	\$78,631	\$60,302	\$92,851	\$32,549

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104413 ROADWAYS

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$59,801	\$57,607	\$58,508	\$119,049	\$60,541
	611201	OVERTIME	\$0	\$0	\$0	\$700	\$700
	613101	F.I.C.A.	\$4,504	\$4,261	\$4,476	\$9,047	\$4,571
	613201	UTAH RETIREMENT SYSTEMS	\$10,197	\$10,419	\$10,686	\$21,544	\$10,858
	613301	HEALTH INSURANCE	\$10,979	\$10,843	\$12,243	\$25,881	\$13,638
	613302	DENTAL INSURANCE	\$973	\$975	\$1,094	\$2,188	\$1,094
	613304	VISION INSURANCE	\$160	\$175	\$259	\$518	\$259
	613401	WORKER'S COMPENSATION	\$723	\$743	\$869	\$1,893	\$1,024
	613601	LTD, ADD, & LIFE	\$536	\$532	\$564	\$564	\$0
	613701	EMPLOYEE ASST PROGR	\$36	\$36	\$36	\$72	\$36
	613801	ADMINISTRATION FEE	\$0	\$2	\$0	\$60	\$60
	614101	CLOTHING ALLOW - FT	\$902	\$1,872	\$360	\$1,820	\$1,460
1 Personnel			\$88,811	\$87,464	\$89,095	\$183,336	\$94,241
2 Materials & Services	621301	TRAINING & REGISTRATION F	\$1,041	\$968	\$1,125	\$1,205	\$80
	623101	IN-STATE LODGING	\$719	\$557	\$440	\$440	\$0
	623102	IN-STATE MEALS	\$174	\$138	\$184	\$204	\$20
	623103	IN-STATE TRANSPORTATION	\$0	\$129	\$125	\$125	\$0
	624001	OFFICE SUPPLIES	\$0	\$90	\$350	\$350	\$0
	624004	MATERIALS & SUPPLIES	\$0	\$0	\$86,975	\$106,100	\$19,125
	624102	SALES TAX PAID	\$61	\$0	\$0	\$0	\$0
	624107	UNIFORMS	\$0	\$0	\$0	\$1,025	\$1,025
	625001	EQUIP. MAINT. & SUPPLIES	\$0	\$0	\$300	\$300	\$0
	625201	TIRES/BRAKES	\$1,590	\$1,995	\$2,260	\$2,000	-\$260
	625202	FUEL/OIL	\$6,148	\$5,058	\$14,430	\$13,200	-\$1,230
	625203	FLEET REPAIR	\$17,626	\$11,575	\$25,909	\$15,000	-\$10,909
	625204	FLEET LEASE	\$14,461	\$14,461	\$20,133	\$13,329	-\$6,804
	626001	BUILDING MAINTENANCE	\$644	\$250	\$1,000	\$4,000	\$3,000
	626002	GROUNDS MAINTENANCE	\$0	\$0	\$700	\$1,000	\$300
	631003	INSURANCE FEES	\$4,065	\$14,887	\$19,065	\$12,400	-\$6,665
	631006	CONTRACTED SERVICES	\$12,915	\$31,866	\$69,000	\$57,000	-\$12,000
	645001	SPECIAL DEPARTMENT ALLOW	\$659	\$40	\$0	\$0	\$0
	661001	MISCELLANEOUS SUPPLIES	\$481	\$1,212	\$2,500	\$2,500	\$0
	662001	MISCELLANEOUS SERVICES	\$2,147	\$1,963	\$3,800	\$3,800	\$0
	663001	CONTINGENCY FUND	\$4,828	\$572	\$3,500	\$3,500	\$0
2 Materials & Services			\$67,559	\$85,763	\$251,796	\$237,478	-\$14,318
7 Capital Outlay	674001	MACHINERY & EQUIPMENT	\$0	\$0	\$10,000	\$0	-\$10,000
	675001	MATERIALS/SUPPLIES	\$75,463	\$48,422	\$0	\$0	\$0
	675002	PROFESSIONAL SERVICES	\$109,924	\$100,249	\$0	\$0	\$0
7 Capital Outlay			\$185,387	\$148,671	\$10,000	\$0	-\$10,000

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104413 ROADWAYS

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
8 Debt Service	681001	DEBT SERVICE-PRINCIPAL	\$235,000	\$235,000	\$245,000	\$250,000	\$5,000
	681002	DEBT SERVICES-INTEREST	\$43,262	\$39,150	\$34,044	\$28,162	-\$5,881
8 Debt Service			\$278,262	\$274,150	\$279,044	\$278,162	-\$881
104413	ROADWAYS		\$620,020	\$596,048	\$629,934	\$698,976	\$69,042

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104511 COMMUNITY SVCS ADMIN

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$186,155	\$186,148	\$189,819	\$204,715	\$14,896
	611201	OVERTIME	\$412	\$329	\$300	\$500	\$200
	611501	PART-TIME	\$12,970	\$10,356	\$8,511	\$8,185	-\$326
	613101	F.I.C.A.	\$14,494	\$13,974	\$15,195	\$15,557	\$362
	613201	UTAH RETIREMENT SYSTEMS	\$30,626	\$32,232	\$33,126	\$35,423	\$2,297
	613301	HEALTH INSURANCE	\$28,182	\$28,290	\$33,536	\$39,112	\$5,576
	613302	DENTAL INSURANCE	\$2,584	\$2,592	\$2,910	\$2,911	\$1
	613303	LIFE INSURANCE	-\$3	\$0	\$385	\$0	-\$385
	613304	VISION INSURANCE	\$269	\$446	\$662	\$662	\$0
	613401	WORKER'S COMPENSATION	\$905	\$882	\$1,038	\$961	-\$76
	613601	LTD, ADD, & LIFE	\$1,094	\$1,117	\$1,692	\$2,077	\$385
	613701	EMPLOYEE ASST PROGR	\$108	\$108	\$108	\$108	\$0
	613801	ADMINISTRATION FEE	\$256	\$1,747	\$106	\$0	-\$106
	614101	CLOTHING ALLOW - FT	\$287	\$357	\$375	\$180	-\$195
	614201	CAR ALLOWANCE	\$4,800	\$4,840	\$4,800	\$4,800	\$0
1 Personnel			\$283,140	\$283,418	\$292,564	\$315,192	\$22,628
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$30	\$100	\$100	\$0
	621201	MEMBERSHIP DUES	\$1,215	\$800	\$1,000	\$1,200	\$200
	621301	TRAINING & REGISTRATION F	\$1,255	\$1,717	\$2,000	\$1,600	-\$400
	623101	IN-STATE LODGING	\$1,501	\$0	\$600	\$600	\$0
	623102	IN-STATE MEALS	\$276	\$0	\$276	\$306	\$30
	623103	IN-STATE TRANSPORTATION	\$0	\$0	\$155	\$129	-\$26
	623501	OUT-OF-STATE LODGING	\$0	\$1,605	\$800	\$1,600	\$800
	623502	OUT-OF-STATE MEALS	\$355	\$510	\$710	\$540	-\$170
	623503	OUT-OF-STATE TRANSPORT	\$828	\$1,444	\$500	\$1,100	\$600
	623505	OUT-OF-STATE MISC.	\$0	\$110	\$200	\$200	\$0
	624001	OFFICE SUPPLIES	\$1,199	\$1,796	\$1,800	\$4,050	\$2,250
	624005	COPYING / PRINTING	\$0	\$0	\$500	\$500	\$0
	624102	SALES TAX PAID	\$57	\$0	\$0	\$0	\$0
	631003	INSURANCE FEES	\$1,939	\$2,651	\$1,939	\$900	-\$1,039
	631006	CONTRACTED SERVICES	\$0	\$70	\$0	\$2,160	\$2,160
	645001	SPECIAL DEPARTMENT ALLOW	\$3,945	\$9,207	\$6,160	\$3,450	-\$2,710
	661001	MISCELLANEOUS SUPPLIES	\$56	\$56	\$1,300	\$2,450	\$1,150
	662001	MISCELLANEOUS SERVICES	\$339	\$0	\$0	\$0	\$0
	662003	LATE FEES	\$1,233	\$2,270	\$0	\$0	\$0
2 Materials & Services			\$14,199	\$22,267	\$18,040	\$20,885	\$2,845
104511	COMMUNITY SVCS ADMIN		\$297,339	\$305,685	\$310,604	\$336,077	\$25,473

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104521 PARKS

Type	Account ▲	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$147,058	\$152,242	\$157,184	\$170,020	\$12,836
	611201	OVERTIME	\$2,313	\$875	\$5,000	\$5,000	\$0
	611501	PART-TIME	\$53,824	\$33,529	\$34,338	\$37,734	\$3,395
	613101	F.I.C.A.	\$15,527	\$14,977	\$15,034	\$15,807	\$773
	613201	UTAH RETIREMENT SYSTEMS	\$24,672	\$27,016	\$28,956	\$29,990	\$1,033
	613301	HEALTH INSURANCE	\$18,501	\$23,950	\$28,858	\$32,303	\$3,445
	613302	DENTAL INSURANCE	\$2,828	\$3,225	\$3,810	\$3,811	\$1
	613303	LIFE INSURANCE	\$20	\$0	\$192	\$0	-\$192
	613304	VISION INSURANCE	\$160	\$324	\$518	\$518	\$0
	613401	WORKER'S COMPENSATION	\$2,450	\$2,602	\$2,856	\$2,793	-\$63
	613601	LTD, ADD, & LIFE	\$2,005	\$2,056	\$2,256	\$2,448	\$192
	613701	EMPLOYEE ASST PROGR	\$132	\$141	\$144	\$144	\$0
	614101	CLOTHING ALLOW - FT	\$3,950	\$3,144	\$1,440	\$2,200	\$760
	614102	CLOTHING ALLOW - PT	\$552	\$919	\$970	\$1,600	\$630
1 Personnel			\$273,994	\$265,001	\$281,557	\$304,368	\$22,811
2 Materials & Services	621201	MEMBERSHIP DUES	\$215	\$380	\$700	\$990	\$290
	621301	TRAINING & REGISTRATION F	\$2,376	\$1,050	\$3,645	\$5,685	\$2,040
	623101	IN-STATE LODGING	\$0	\$0	\$300	\$300	\$0
	623102	IN-STATE MEALS	\$215	\$106	\$258	\$333	\$75
	623103	IN-STATE TRANSPORTATION	\$0	\$0	\$125	\$0	-\$125
	624001	OFFICE SUPPLIES	\$412	\$366	\$400	\$400	\$0
	624004	MATERIALS & SUPPLIES	\$0	\$0	\$1,395	\$0	-\$1,395
	624107	UNIFORMS	\$0	\$0	\$0	\$1,555	\$1,555
	625001	EQUIP. MAINT. & SUPPLIES	\$57	\$674	\$1,500	\$6,500	\$5,000
	625002	EQUIPMENT PURCHASES	\$4,938	\$4,865	\$5,550	\$11,150	\$5,600
	625003	EQUIPMENT RENTAL	\$11,499	\$5,461	\$4,000	\$4,000	\$0
	625201	TIRES/BRAKES	\$6,772	\$4,202	\$4,295	\$8,000	\$3,705
	625202	FUEL/OIL	\$21,046	\$15,114	\$30,192	\$25,300	-\$4,892
	625203	FLEET REPAIR	\$27,741	\$19,514	\$15,753	\$15,000	-\$753
	625204	FLEET LEASE	\$20,585	\$20,585	\$22,334	\$25,185	\$2,851
	625501	EQUIPMENT REPAIRS	\$385	\$345	\$500	\$500	\$0
	625502	MINOR EQUIPMENT & TOOLS	\$84	\$0	\$0	\$10,600	\$10,600
	626001	BUILDING MAINTENANCE	\$280	\$213	\$1,950	\$1,950	\$0
	626002	GROUNDS MAINTENANCE	\$96,057	\$105,043	\$113,200	\$120,700	\$7,500
	626003	MUNICIPAL BUILDING RENT	\$0	\$0	\$1,650	\$3,600	\$1,950
	631003	INSURANCE FEES	\$10,065	\$8,990	\$10,065	\$7,749	-\$2,316
	631006	CONTRACTED SERVICES	\$7,873	\$2,638	\$7,000	\$7,350	\$350
	645001	SPECIAL DEPARTMENT ALLOW	\$1,728	\$3,118	\$2,125	\$500	-\$1,625
	661001	MISCELLANEOUS SUPPLIES	\$368	\$0	\$5,650	\$7,875	\$2,225
	662001	MISCELLANEOUS SERVICES	\$14,424	\$15,262	\$15,420	\$15,130	-\$290

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104521 PARKS

Type	Account [▲]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	662005	OUTSIDE MISC SERVICES	\$78,990	\$75,167	\$82,108	\$121,160	\$39,053
	663001	CONTINGENCY FUND	\$0	\$0	\$5,000	\$5,000	\$0
2 Materials & Services			\$306,111	\$283,094	\$335,114	\$406,512	\$71,398
7 Capital Outlay	673001	CP - PROJECT	\$933	\$0	\$0	\$5,000	\$5,000
	674001	MACHINERY & EQUIPMENT	\$0	\$0	\$71,000	\$0	-\$71,000
	674002	EQUIPMENT REPLACEMENTS	\$66,572	\$0	\$0	\$0	\$0
7 Capital Outlay			\$67,505	\$0	\$71,000	\$5,000	-\$66,000
104521	PARKS		\$647,609	\$548,095	\$687,671	\$715,881	\$28,210

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104522 OPEN SPACE

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$46,455	\$43,894	\$48,752	\$67,083	\$18,331
	611501	PART-TIME	\$6,216	\$7,012	\$15,428	\$18,720	\$3,292
	613101	F.I.C.A.	\$3,902	\$3,175	\$4,910	\$6,530	\$1,620
	613201	UTAH RETIREMENT SYSTEMS	\$8,062	\$7,336	\$8,894	\$5,117	-\$3,777
	613301	HEALTH INSURANCE	\$10,979	\$8,810	\$0	\$12,940	\$12,940
	613302	DENTAL INSURANCE	\$973	\$800	\$0	\$1,094	\$1,094
	613304	VISION INSURANCE	\$160	\$148	\$0	\$259	\$259
	613401	WORKER'S COMPENSATION	\$720	\$563	\$955	\$1,170	\$215
	613701	EMPLOYEE ASST PROGR	\$36	\$33	\$36	\$36	\$0
	613801	ADMINISTRATION FEE	\$30	\$175	\$0	\$0	\$0
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$360	\$550	\$190
	614102	CLOTHING ALLOW - PT	\$0	\$1,092	\$435	\$550	\$115
1 Personnel			\$77,534	\$73,037	\$79,770	\$114,050	\$34,281
2 Materials & Services	621301	TRAINING & REGISTRATION F	\$20	\$0	\$665	\$65	-\$600
	624001	OFFICE SUPPLIES	\$66	\$121	\$200	\$200	\$0
	624004	MATERIALS & SUPPLIES	\$0	\$0	\$385	\$0	-\$385
	624107	UNIFORMS	\$0	\$0	\$0	\$280	\$280
	625002	EQUIPMENT PURCHASES	\$0	\$0	\$0	\$6,850	\$6,850
	625003	EQUIPMENT RENTAL	\$0	\$0	\$0	\$1,500	\$1,500
	625201	TIRES/BRAKES	\$0	\$0	\$1,695	\$1,695	\$0
	625202	FUEL/OIL	\$8,832	\$8,736	\$4,440	\$11,000	\$6,560
	625203	FLEET REPAIR	\$0	\$0	\$7,255	\$7,000	-\$255
	625204	FLEET LEASE	\$1,697	\$1,697	\$2,363	\$8,546	\$6,183
	625501	EQUIPMENT REPAIRS	\$0	\$0	\$0	\$300	\$300
	625502	MINOR EQUIPMENT & TOOLS	\$0	\$3,246	\$3,475	\$0	-\$3,475
	626001	BUILDING MAINTENANCE	\$0	\$0	\$0	\$500	\$500
	626002	GROUNDS MAINTENANCE	\$2,214	\$4,262	\$3,850	\$21,750	\$17,900
	631003	INSURANCE FEES	\$1,577	\$1,743	\$1,577	\$1,326	-\$251
	661001	MISCELLANEOUS SUPPLIES	\$504	\$372	\$0	\$0	\$0
	662001	MISCELLANEOUS SERVICES	\$1,409	\$0	\$0	\$0	\$0
	662002	UNIFORM SERVICES	\$247	\$0	\$0	\$0	\$0
	662005	OUTSIDE MISC SERVICES	\$34,070	\$35,827	\$48,805	\$51,169	\$2,364
	663001	CONTINGENCY FUND	\$0	\$0	\$1,000	\$1,000	\$0
2 Materials & Services			\$50,636	\$56,004	\$75,710	\$113,181	\$37,471
7 Capital Outlay	673001	CP - PROJECT	\$0	\$12,904	\$32,500	\$75,000	\$42,500
	674001	MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$6,500	\$6,500
7 Capital Outlay			\$0	\$12,904	\$32,500	\$81,500	\$49,000
104522	OPEN SPACE		\$128,170	\$141,945	\$187,980	\$308,732	\$120,752

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104561 RECREATION

Type	Account [▲]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$129,490	\$123,094	\$134,378	\$146,364	\$11,986
	611201	OVERTIME	\$4,634	\$4,459	\$2,500	\$2,500	\$0
	611501	PART-TIME	\$118,832	\$116,807	\$128,489	\$141,878	\$13,390
	613101	F.I.C.A.	\$19,357	\$18,326	\$20,301	\$21,977	\$1,676
	613201	UTAH RETIREMENT SYSTEMS	\$22,326	\$22,398	\$25,038	\$25,628	\$591
	613301	HEALTH INSURANCE	\$23,137	\$22,308	\$33,536	\$27,068	-\$6,468
	613302	DENTAL INSURANCE	\$2,070	\$1,958	\$2,910	\$2,346	-\$565
	613303	LIFE INSURANCE	\$158	\$0	\$192	\$0	-\$192
	613304	VISION INSURANCE	\$97	\$178	\$403	\$502	\$99
	613401	WORKER'S COMPENSATION	\$3,114	\$3,085	\$3,928	\$3,899	-\$29
	613601	LTD, ADD, & LIFE	\$1,777	\$1,696	\$1,692	\$1,884	\$192
	613701	EMPLOYEE ASST PROGR	\$108	\$102	\$72	\$108	\$36
	614102	CLOTHING ALLOW - PT	\$3,106	\$3,115	\$2,000	\$2,200	\$200
1 Personnel			\$328,206	\$317,527	\$355,439	\$376,355	\$20,916
2 Materials & Services	621201	MEMBERSHIP DUES	\$200	\$400	\$60	\$90	\$30
	621301	TRAINING & REGISTRATION F	\$898	\$1,645	\$1,575	\$2,175	\$600
	622101	PUBLIC NOTICES	\$0	\$0	\$250	\$0	-\$250
	623101	IN-STATE LODGING	\$523	\$0	\$900	\$900	\$0
	623102	IN-STATE MEALS	\$414	\$0	\$414	\$459	\$45
	623103	IN-STATE TRANSPORTATION	\$0	\$0	\$125	\$0	-\$125
	623104	IN-STATE MILEAGE REIMBURS	\$154	\$33	\$0	\$110	\$110
	624001	OFFICE SUPPLIES	\$0	\$86	\$0	\$0	\$0
	624002	CONCESSION STAND	\$9,751	\$9,164	\$11,900	\$11,000	-\$900
	624004	MATERIALS & SUPPLIES	\$1,480	\$0	\$0	\$110,969	\$110,969
	624005	COPYING / PRINTING	\$4,571	\$4,523	\$7,000	\$8,885	\$1,885
	624102	SALES TAX PAID	\$253	\$0	\$0	\$0	\$0
	625002	EQUIPMENT PURCHASES	\$1,182	\$0	\$0	\$10,170	\$10,170
	625201	TIRES/BRAKES	\$390	\$0	\$1,130	\$1,200	\$70
	625202	FUEL/OIL	\$1,455	\$960	\$2,220	\$2,750	\$530
	625203	FLEET REPAIR	\$961	\$206	\$2,073	\$3,000	\$927
	625204	FLEET LEASE	\$1,697	\$1,697	\$2,363	\$6,446	\$4,083
	625502	MINOR EQUIPMENT & TOOLS	\$0	\$0	\$4,000	\$4,925	\$925
	631003	INSURANCE FEES	\$5,202	\$6,114	\$5,202	\$4,069	-\$1,133
	631004	BANK FEES	\$4,650	\$3,803	\$4,700	\$7,025	\$2,325
	631006	CONTRACTED SERVICES	\$38,070	\$49,585	\$33,135	\$39,205	\$6,070
	631007	AGENCY PERMITS	\$0	\$344	\$572	\$572	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$118,675	\$108,068	\$120,742	\$0	-\$120,742
	645002	DONATION EXPENDITURES	\$1,062	\$1,272	\$0	\$0	\$0
	661001	MISCELLANEOUS SUPPLIES	\$2,649	\$854	\$250	\$1,470	\$1,220
	662001	MISCELLANEOUS SERVICES	\$30,455	\$27,152	\$26,775	\$28,635	\$1,860

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104561 RECREATION

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	662002	UNIFORM SERVICES	\$269	\$384	\$1,820	\$0	-\$1,820
	662004	PROGRAM OFFICIALS	\$89,170	\$90,103	\$92,908	\$86,837	-\$6,071
2 Materials & Services			\$314,129	\$306,393	\$320,114	\$330,892	\$10,778
104561	RECREATION		\$642,335	\$623,920	\$675,553	\$707,247	\$31,694

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104565 AQUATICS CENTER

Type	Account	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$221,608	\$214,032	\$215,319	\$236,514	\$21,194
	611201	OVERTIME	\$4,102	\$1,916	\$1,705	\$1,705	\$0
	611501	PART-TIME	\$702,692	\$716,503	\$729,673	\$750,781	\$21,107
	613101	F.I.C.A.	\$70,600	\$69,756	\$72,459	\$75,408	\$2,949
	613201	UTAH RETIREMENT SYSTEMS	\$37,483	\$36,506	\$32,941	\$40,422	\$7,481
	613301	HEALTH INSURANCE	\$19,216	\$40,312	\$45,779	\$48,139	\$2,361
	613302	DENTAL INSURANCE	\$3,221	\$4,333	\$5,098	\$5,100	\$1
	613303	LIFE INSURANCE	\$155	\$0	\$385	\$0	-\$385
	613304	VISION INSURANCE	\$329	\$538	\$806	\$950	\$144
	613401	WORKER'S COMPENSATION	\$10,237	\$10,792	\$12,427	\$12,836	\$410
	613601	LTD, ADD, & LIFE	\$2,169	\$2,148	\$2,820	\$3,205	\$385
	613701	EMPLOYEE ASST PROGR	\$144	\$144	\$144	\$108	-\$36
	613801	ADMINISTRATION FEE	\$89	\$46	\$60	\$30	-\$30
	614101	CLOTHING ALLOW - FT	-\$213	\$0	\$2,175	\$900	-\$1,275
	614102	CLOTHING ALLOW - PT	\$5,646	\$6,222	\$7,228	\$11,709	\$4,481
1 Personnel			\$1,077,477	\$1,103,249	\$1,129,020	\$1,187,808	\$58,787
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$385	\$160	\$300	\$150	-\$150
	621201	MEMBERSHIP DUES	\$171	\$38	\$1,488	\$1,688	\$200
	621301	TRAINING & REGISTRATION F	\$10,717	\$14,280	\$15,054	\$18,582	\$3,528
	622101	PUBLIC NOTICES	\$0	\$401	\$200	\$0	-\$200
	623101	IN-STATE LODGING	\$268	\$0	\$600	\$900	\$300
	623102	IN-STATE MEALS	\$0	\$0	\$276	\$459	\$183
	623103	IN-STATE TRANSPORTATION	\$0	\$0	\$310	\$129	-\$181
	623104	IN-STATE MILEAGE REIMBURS	\$0	\$0	\$350	\$350	\$0
	624001	OFFICE SUPPLIES	\$9,642	\$7,324	\$6,527	\$13,517	\$6,990
	624002	CONCESSION STAND	\$8,776	\$13,024	\$13,360	\$33,560	\$20,200
	624004	MATERIALS & SUPPLIES	\$231	\$16	\$29,750	\$34,410	\$4,660
	624005	COPYING / PRINTING	\$1,975	\$941	\$3,112	\$2,572	-\$540
	624006	POSTAGE / MAILING	\$126	\$44	\$337	\$343	\$6
	624102	SALES TAX PAID	\$59	\$0	\$0	\$0	\$0
	625001	EQUIP. MAINT. & SUPPLIES	\$40,039	\$32,476	\$71,450	\$62,050	-\$9,400
	625002	EQUIPMENT PURCHASES	\$10,611	\$41,431	\$29,450	\$14,930	-\$14,520
	625003	EQUIPMENT RENTAL	\$3,104	\$1,319	\$3,500	\$5,000	\$1,500
	625501	EQUIPMENT REPAIRS	\$528	\$116	\$0	\$0	\$0
	626001	BUILDING MAINTENANCE	\$54,987	\$59,016	\$65,000	\$75,240	\$10,240
	631003	INSURANCE FEES	\$24,971	\$12,321	\$24,971	\$14,336	-\$10,635
	631004	BANK FEES	\$15,727	\$14,695	\$15,600	\$24,000	\$8,400
	631006	CONTRACTED SERVICES	\$14,263	\$25,288	\$25,500	\$26,250	\$750
	631007	AGENCY PERMITS	\$2,030	\$1,370	\$1,900	\$1,900	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$27,180	\$30,056	\$39,250	\$1,460	-\$37,790
	645002	DONATION EXPENDITURE		\$30,188	\$5,000	\$39,000	\$34,000

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104565 AQUATICS CENTER

Type	Account	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	661001	MISCELLANEOUS SUPPLIES	\$29,986	\$29,999	\$1,000	\$34,061	\$33,061
	662001	MISCELLANEOUS SERVICES	\$5,006	\$3,181	\$2,964	\$7,964	\$5,000
	663001	CONTINGENCY FUND	\$19,188	\$16,390	\$18,200	\$18,200	\$0
2 Materials & Services			\$420,254	\$334,074	\$375,449	\$431,051	\$55,602
7 Capital Outlay	673001	CP - PROJECT	\$0	\$25,508	\$13,000	\$23,001	\$10,001
	674001	MACHINERY & EQUIPMENT	\$0	\$0	\$16,000	\$21,000	\$5,000
	675002	PROFESSIONAL SERVICES	\$0	\$739	\$0	\$0	\$0
7 Capital Outlay			\$0	\$26,247	\$29,000	\$44,001	\$15,001
104565	AQUATICS CENTER		\$1,497,730	\$1,463,570	\$1,533,470	\$1,662,860	\$129,390

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104570 PARAT

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$0	\$0	\$85,000	\$200,000	\$115,000
7 Capital Outlay			\$0	\$0	\$85,000	\$200,000	\$115,000
104570	PARAT		\$0	\$0	\$85,000	\$200,000	\$115,000

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104591 CEMETERY

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$0	\$0	\$0	\$33,510	\$33,510
	611201	OVERTIME	\$0	\$0	\$0	\$1,500	\$1,500
	611501	PART-TIME	\$0	\$14,327	\$15,840	\$27	-\$15,813
	613101	F.I.C.A.	\$0	\$457	\$1,212	\$2,549	\$1,337
	613201	UTAH RETIREMENT SYSTEMS	\$0	\$0	\$0	\$5,494	\$5,494
	613301	HEALTH INSURANCE	\$0	\$0	\$0	\$4,621	\$4,621
	613302	DENTAL INSURANCE	\$0	\$0	\$0	\$529	\$529
	613304	VISION INSURANCE	\$0	\$0	\$0	\$99	\$99
	613401	WORKER'S COMPENSATION	\$0	\$73	\$238	\$452	\$214
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$0	\$550	\$550
	614102	CLOTHING ALLOW - PT	\$0	\$1,272	\$435	\$350	-\$85
1 Personnel			\$0	\$16,129	\$17,724	\$49,681	\$31,957
2 Materials & Services	621301	TRAINING & REGISTRATION F	\$0	\$0	\$175	\$1,400	\$1,225
	623102	IN-STATE MEALS	\$0	\$0	\$30	\$90	\$60
	624004	MATERIALS & SUPPLIES	\$0	\$0	\$560	\$0	-\$560
	624107	UNIFORMS	\$0	\$0	\$0	\$980	\$980
	625001	EQUIP. MAINT. & SUPPLIES	\$0	\$134	\$0	\$0	\$0
	625002	EQUIPMENT PURCHASES	\$0	\$0	\$0	\$650	\$650
	625201	TIRES/BRAKES	\$0	\$0	\$226	\$225	-\$1
	625202	FUEL/OIL	\$0	\$0	\$0	\$4,400	\$4,400
	625203	FLEET REPAIR	\$0	\$0	\$0	\$2,500	\$2,500
	625204	FLEET LEASE	\$5,165	\$5,165	\$7,191	\$8,546	\$1,355
	626001	BUILDING MAINTENANCE	\$127	\$0	\$0	\$0	\$0
	626002	GROUNDS MAINTENANCE	\$9,976	\$14,004	\$11,625	\$11,625	\$0
	631003	INSURANCE FEES	\$642	\$1,380	\$642	\$1,086	\$444
	645001	SPECIAL DEPARTMENT ALLOW	\$2,783	\$0	\$0	\$0	\$0
	661001	MISCELLANEOUS SUPPLIES	\$129	\$209	\$0	\$250	\$250
	662001	MISCELLANEOUS SERVICES	\$324	\$0	\$0	\$0	\$0
	662005	OUTSIDE MISC SERVICES	\$4,647	\$6,543	\$11,363	\$34,114	\$22,751
	663001	CONTINGENCY FUND	\$0	\$0	\$2,500	\$2,500	\$0
2 Materials & Services			\$23,793	\$27,434	\$34,312	\$68,367	\$34,055
7 Capital Outlay	673001	CP - PROJECT	\$0	\$0	\$0	\$25,000	\$25,000
	674001	MACHINERY & EQUIPMENT	\$494	\$0	\$0	\$6,500	\$6,500
7 Capital Outlay			\$494	\$0	\$0	\$31,500	\$31,500
104591	CEMETERY		\$24,287	\$43,564	\$52,036	\$149,548	\$97,512

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104611 CED ADMINISTRATION

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611201	OVERTIME	\$0	\$332	\$0	\$500	\$500
	611501	PART-TIME	\$0	\$27,090	\$26,716	\$27,483	\$768
	613101	F.I.C.A.	\$0	\$2,078	\$2,044	\$2,102	\$59
	613401	WORKER'S COMPENSATION	\$0	\$34	\$40	\$28	-\$12
1 Personnel			\$0	\$29,533	\$28,799	\$30,114	\$1,315
2 Materials & Services	621201	MEMBERSHIP DUES	\$0	\$13,500	\$11,450	\$11,450	\$0
	621301	TRAINING & REGISTRATION F	\$0	\$40	\$1,750	\$1,750	\$0
	623501	OUT-OF-STATE LODGING	\$0	\$0	\$1,850	\$1,600	-\$250
	623502	OUT-OF-STATE MEALS	\$0	\$0	\$1,136	\$994	-\$142
	623503	OUT-OF-STATE TRANSPORT	\$0	\$0	\$2,000	\$1,300	-\$700
	623505	OUT-OF-STATE MISC.	\$0	\$0	\$850	\$600	-\$250
	624004	MATERIALS & SUPPLIES	\$0	\$0	\$500	\$500	\$0
	631006	CONTRACTED SERVICES	\$0	\$18,957	\$35,000	\$35,000	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$0	\$624	\$6,000	\$7,000	\$1,000
2 Materials & Services			\$0	\$33,121	\$60,536	\$60,194	-\$342
104611	CED ADMINISTRATION		\$0	\$62,654	\$89,335	\$90,308	\$973

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104612 MARKETING/PR

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$812	\$0	\$0	\$0	\$0
	611201	OVERTIME	\$0	\$332	\$0	\$500	\$500
	611501	PART-TIME	\$50,768	\$26,423	\$26,716	\$27,483	\$768
	613101	F.I.C.A.	\$4,008	\$2,027	\$2,044	\$2,102	\$59
	613401	WORKER'S COMPENSATION	\$67	\$35	\$40	\$28	-\$12
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$120	\$0	-\$120
	614102	CLOTHING ALLOW - PT	\$63	\$0	\$0	\$120	\$120
1 Personnel			\$55,718	\$28,816	\$28,919	\$30,234	\$1,315
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$0	\$885	\$885
	621201	MEMBERSHIP DUES	\$0	\$290	\$370	\$240	-\$130
	621301	TRAINING & REGISTRATION F	\$0	\$228	\$1,000	\$1,000	\$0
	622101	PUBLIC NOTICES	\$15	\$4,250	\$0	\$0	\$0
	622201	NEWSLETTERS	\$39,272	\$7,241	\$2,500	\$1,000	-\$1,500
	623102	IN-STATE MEALS	\$30	\$60	\$80	\$80	\$0
	623104	IN-STATE MILEAGE REIMBURS	\$0	\$52	\$0	\$0	\$0
	624001	OFFICE SUPPLIES	\$38	\$266	\$0	\$0	\$0
	624004	MATERIALS & SUPPLIES	\$0	\$0	\$0	\$2,500	\$2,500
	624005	COPYING / PRINTING	\$1,523	\$194	\$750	\$500	-\$250
	624006	POSTAGE / MAILING	\$9,000	\$35	\$0	\$0	\$0
	625003	EQUIPMENT RENTAL	\$6,351	\$3,138	\$17,038	\$17,715	\$677
	631003	INSURANCE FEES	\$1,686	\$4,284	\$4,186	\$2,927	-\$1,259
	631006	CONTRACTED SERVICES	\$46,626	\$52,044	\$43,900	\$65,850	\$21,950
	645001	SPECIAL DEPARTMENT ALLOW	\$5,031	\$8,154	\$15,100	\$19,200	\$4,100
	661001	MISCELLANEOUS SUPPLIES	\$134	\$0	\$0	\$0	\$0
2 Materials & Services			\$109,706	\$80,237	\$84,924	\$111,898	\$26,974
104612	MARKETING/PR		\$165,424	\$109,053	\$113,843	\$142,132	\$28,289

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104613 BUSINESS LICENSES

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$35,980	\$35,231	\$35,897	\$37,048	\$1,150
	613101	F.I.C.A.	\$2,608	\$2,517	\$2,746	\$2,815	\$69
	613201	UTAH RETIREMENT SYSTEMS	\$6,224	\$6,447	\$6,630	\$6,722	\$92
	613301	HEALTH INSURANCE	\$8,235	\$8,598	\$9,182	\$9,660	\$478
	613302	DENTAL INSURANCE	\$730	\$731	\$820	\$821	\$0
	613304	VISION INSURANCE	\$67	\$73	\$108	\$108	\$0
	613401	WORKER'S COMPENSATION	\$44	\$44	\$54	\$37	-\$16
	613601	LTD, ADD, & LIFE	\$0	\$0	\$423	\$423	\$0
	613701	EMPLOYEE ASST PROGR	\$27	\$27	\$27	\$27	\$0
	613801	ADMINISTRATION FEE	\$23	\$22	\$22	\$0	-\$22
	614101	CLOTHING ALLOW - FT	\$0	\$79	\$0	\$60	\$60
1 Personnel			\$53,938	\$53,768	\$55,910	\$57,721	\$1,811
2 Materials & Services	621201	MEMBERSHIP DUES	\$40	\$40	\$40	\$40	\$0
	621301	TRAINING & REGISTRATION F	\$0	\$150	\$150	\$150	\$0
	623101	IN-STATE LODGING	\$0	\$210	\$0	\$0	\$0
	623102	IN-STATE MEALS	\$0	\$138	\$33	\$45	\$12
	623103	IN-STATE TRANSPORTATION	\$0	\$138	\$0	\$0	\$0
	624001	OFFICE SUPPLIES	\$443	\$319	\$500	\$500	\$0
	624006	POSTAGE / MAILING	\$184	\$181	\$200	\$200	\$0
	631003	INSURANCE FEES	\$522	\$495	\$522	\$154	-\$368
	631004	BANK FEES	\$0	\$0	\$0	\$700	\$700
2 Materials & Services			\$1,189	\$1,671	\$1,445	\$1,789	\$344
104613	BUSINESS LICENSES		\$55,127	\$55,439	\$57,355	\$59,510	\$2,154

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104632 CDBG

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$11,994	\$11,744	\$11,966	\$12,349	\$383
	611501	PART-TIME	\$11,108	\$2,499	\$0	\$0	\$0
	613101	F.I.C.A.	\$1,719	\$1,031	\$915	\$938	\$23
	613201	UTAH RETIREMENT SYSTEMS	\$2,075	\$2,149	\$2,210	\$2,241	\$31
	613301	HEALTH INSURANCE	\$2,745	\$2,866	\$3,061	\$3,220	\$159
	613302	DENTAL INSURANCE	\$243	\$244	\$273	\$274	\$0
	613304	VISION INSURANCE	\$22	\$24	\$36	\$36	\$0
	613401	WORKER'S COMPENSATION	\$152	\$39	\$18	\$12	-\$5
	613601	LTD, ADD, & LIFE	\$462	\$458	\$141	\$692	\$551
1 Personnel			\$30,519	\$21,054	\$18,620	\$19,762	\$1,142
2 Materials & Services	622101	PUBLIC NOTICES	\$561	\$2,372	\$1,300	\$1,000	-\$300
	624001	OFFICE SUPPLIES	\$17	\$11	\$100	\$100	\$0
	631003	INSURANCE FEES	\$726	\$641	\$726	\$510	-\$216
	693001	PASS THROUGH	\$27,519	\$43,208	\$32,507	\$186,430	\$153,923
2 Materials & Services			\$28,823	\$46,232	\$34,633	\$188,040	\$153,406
104632	CDBG		\$59,342	\$67,286	\$53,254	\$207,802	\$154,549

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104641 PLANNING & ZONING

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$56,983	\$69,504	\$68,766	\$77,428	\$8,662
	611501	PART-TIME	\$0	\$0	\$13,520	\$20,667	\$7,147
	613101	F.I.C.A.	\$3,971	\$5,205	\$6,295	\$7,465	\$1,170
	613201	UTAH RETIREMENT SYSTEMS	\$9,233	\$11,793	\$12,449	\$13,950	\$1,501
	613301	HEALTH INSURANCE	\$7,681	\$7,564	\$9,051	\$12,880	\$3,829
	613302	DENTAL INSURANCE	\$920	\$606	\$723	\$1,094	\$372
	613304	VISION INSURANCE	\$0	\$0	\$0	\$259	\$259
	613401	WORKER'S COMPENSATION	\$730	\$856	\$1,033	\$1,057	\$24
	613601	LTD, ADD, & LIFE	\$466	\$561	\$564	\$564	\$0
	613701	EMPLOYEE ASST PROGR	\$30	\$36	\$36	\$36	\$0
	614101	CLOTHING ALLOW - FT	\$0	\$45	\$0	\$60	\$60
1 Personnel			\$80,015	\$96,169	\$112,436	\$135,460	\$23,024
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$250	\$250	\$0
	621201	MEMBERSHIP DUES	\$319	\$0	\$430	\$430	\$0
	621301	TRAINING & REGISTRATION F	\$267	\$708	\$2,000	\$2,500	\$500
	623101	IN-STATE LODGING	\$169	\$716	\$200	\$250	\$50
	623102	IN-STATE MEALS	\$92	\$46	\$92	\$152	\$60
	623103	IN-STATE TRANSPORTATION	\$95	\$223	\$0	\$0	\$0
	624001	OFFICE SUPPLIES	\$783	\$975	\$1,000	\$1,000	\$0
	625201	TIRES/BRAKES	\$0	\$0	\$678	\$800	\$122
	625202	FUEL/OIL	\$313	\$127	\$0	\$660	\$660
	625203	FLEET REPAIR	\$0	\$0	\$518	\$500	-\$18
	625204	FLEET LEASE	\$1,697	\$1,697	\$0	\$0	\$0
	631003	INSURANCE FEES	\$1,574	\$1,445	\$1,574	\$436	-\$1,138
	631006	CONTRACTED SERVICES	\$18,759	\$19,465	\$41,950	\$34,450	-\$7,500
	645001	SPECIAL DEPARTMENT ALLOW	\$38	\$59	\$500	\$3,500	\$3,000
2 Materials & Services			\$24,107	\$25,461	\$49,192	\$44,928	-\$4,264
104641	PLANNING & ZONING		\$104,122	\$121,630	\$161,628	\$180,388	\$18,760

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104642 INSPECTIONS

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$64,759	\$64,976	\$66,707	\$68,089	\$1,383
	613101	F.I.C.A.	\$4,975	\$4,892	\$5,103	\$5,205	\$102
	613201	UTAH RETIREMENT SYSTEMS	\$11,246	\$11,841	\$12,183	\$12,428	\$245
	613301	HEALTH INSURANCE	\$3,921	\$3,872	\$4,372	\$4,621	\$249
	613302	DENTAL INSURANCE	\$459	\$467	\$528	\$529	\$0
	613303	LIFE INSURANCE	\$157	\$0	\$0	\$0	\$0
	613304	VISION INSURANCE	\$62	\$67	\$99	\$99	\$0
	613401	WORKER'S COMPENSATION	\$810	\$841	\$991	\$922	-\$68
	613601	LTD, ADD, & LIFE	\$951	\$952	\$564	\$1,183	\$619
	613701	EMPLOYEE ASST PROGR	\$36	\$36	\$36	\$36	\$0
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$0	\$60	\$60
1 Personnel			\$87,376	\$87,945	\$90,583	\$93,174	\$2,590
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$750	\$0	-\$750
	621201	MEMBERSHIP DUES	\$227	\$302	\$320	\$320	\$0
	621301	TRAINING & REGISTRATION F	\$235	\$50	\$500	\$588	\$88
	623101	IN-STATE LODGING	\$160	\$0	\$240	\$400	\$160
	623102	IN-STATE MEALS	\$138	\$0	\$138	\$199	\$61
	623103	IN-STATE TRANSPORTATION	\$69	\$0	\$68	\$130	\$62
	624001	OFFICE SUPPLIES	\$524	\$306	\$0	\$0	\$0
	625002	EQUIPMENT PURCHASES	\$0	\$0	\$100	\$200	\$100
	625201	TIRES/BRAKES	\$0	\$591	\$565	\$500	-\$65
	625202	FUEL/OIL	\$1,311	\$1,317	\$2,775	\$2,200	-\$575
	625203	FLEET REPAIR	\$522	\$283	\$829	\$500	-\$329
	625204	FLEET LEASE	\$1,697	\$1,697	\$2,363	\$1,557	-\$806
	631003	INSURANCE FEES	\$1,122	\$1,212	\$1,122	\$360	-\$762
	631006	CONTRACTED SERVICES	\$520	\$0	\$63	\$7,000	\$6,937
	651502	BAD DEBT EXPENSE	\$0	\$60	\$0	\$0	\$0
2 Materials & Services			\$6,524	\$5,817	\$9,833	\$13,954	\$4,121
104642	INSPECTIONS		\$93,901	\$93,762	\$100,416	\$107,128	\$6,712

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104643 PERMITS

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$35,524	\$36,379	\$37,441	\$38,090	\$649
	613101	F.I.C.A.	\$2,495	\$2,521	\$2,864	\$2,895	\$30
	613201	UTAH RETIREMENT SYSTEMS	\$6,085	\$6,594	\$6,838	\$6,989	\$151
	613301	HEALTH INSURANCE	\$10,979	\$10,843	\$12,243	\$12,940	\$698
	613302	DENTAL INSURANCE	\$973	\$975	\$1,094	\$1,094	\$0
	613304	VISION INSURANCE	\$62	\$67	\$99	\$99	\$0
	613401	WORKER'S COMPENSATION	\$44	\$46	\$55	\$38	-\$17
	613601	LTD, ADD, & LIFE	\$0	\$0	\$564	\$564	\$0
	613701	EMPLOYEE ASST PROGR	\$36	\$36	\$36	\$36	\$0
	613801	ADMINISTRATION FEE	\$30	\$30	\$30	\$30	\$0
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$0	\$60	\$60
1 Personnel			\$56,228	\$57,491	\$61,264	\$62,835	\$1,571
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$0	\$100	\$100
	621201	MEMBERSHIP DUES	\$0	\$100	\$25	\$25	\$0
	621301	TRAINING & REGISTRATION F	\$100	\$130	\$450	\$450	\$0
	623101	IN-STATE LODGING	\$0	\$0	\$0	\$250	\$250
	623102	IN-STATE MEALS	\$0	\$0	\$0	\$128	\$128
	623103	IN-STATE TRANSPORTATION	\$0	\$0	\$75	\$75	\$0
	624001	OFFICE SUPPLIES	\$0	\$250	\$250	\$270	\$20
	631003	INSURANCE FEES	\$532	\$516	\$532	\$253	-\$279
	631004	BANK FEES	\$0	\$0	\$0	\$700	\$700
2 Materials & Services			\$632	\$996	\$1,332	\$2,251	\$919
104643	PERMITS		\$56,860	\$58,487	\$62,596	\$65,086	\$2,490

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104711 SALES TAX BOND

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	631004	BANK FEES	\$4,500	\$6,425	\$3,300	\$4,600	\$1,300
2 Materials & Services			\$4,500	\$6,425	\$3,300	\$4,600	\$1,300
8 Debt Service	681001	DEBT SERVICE-PRINCIPAL	\$520,000	\$550,000	\$565,000	\$601,000	\$36,000
	681002	DEBT SERVICES-INTEREST	\$466,731	\$445,450	\$449,888	\$238,947	-\$210,941
8 Debt Service			\$986,731	\$995,450	\$1,014,888	\$839,947	-\$174,941
104711	SALES TAX BOND		\$991,231	\$1,001,875	\$1,018,188	\$844,547	-\$173,641

FY17 Expenditure Budget

Fund: 10 General Fund

Division: 104810 TRANSFERS TO OTHER FUNDS

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
9 Transfers	691004	TRNF GF	\$1,030,057	\$1,957,483	\$1,035,712	\$1,684,000	\$648,288
9 Transfers			\$1,030,057	\$1,957,483	\$1,035,712	\$1,684,000	\$648,288
104810		TRANSFERS TO OTHER FUNDS	\$1,030,057	\$1,957,483	\$1,035,712	\$1,684,000	\$648,288
10 General Fund			\$14,812,271	\$15,406,803	\$16,096,637	\$17,859,733	\$1,763,095

Revenue Budget FY 2017

Fund: 20 CDRA

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
31 Taxes	311102	EDA # 2	\$497,816	\$0	\$0	\$0	\$0
	311103	EDA#3 - ATK	\$1,229,917	\$1,456,826	\$1,890,285	\$864,576	(\$1,025,709)
	311106	RDA #6	\$222,726	\$226,029	\$225,304	\$231,611	\$6,307
	311107	RDA # 7	\$294,315	\$338,716	\$337,169	\$332,904	(\$4,265)
	311108	RDA # 8	\$170,534	\$177,867	\$165,657	\$200,653	\$34,996
	311109	RDA # 9	\$297,197	\$299,028	\$288,775	\$312,489	\$23,714
	311110	RDA # 10	\$330,351	\$345,168	\$321,474	\$359,348	\$37,874
31 Taxes			\$3,042,856	\$2,843,634	\$3,228,664	\$2,301,581	(\$927,083)
36 Miscellaneous	361001	INTEREST EARNINGS	\$21,833	\$32,618	\$30,000	\$15,000	(\$15,000)
	362002	RENT REVENUES	\$72,697	\$38,692	\$0	\$4,000	\$4,000
	364001	SALE OF FIXED ASSETS G/L	-\$74,816	\$168,018	\$0	\$0	\$0
	369001	MISC REVENUES	\$1,100	\$2,143	\$1,000	\$1,000	\$0
36 Miscellaneous			\$20,814	\$241,472	\$31,000	\$20,000	(\$11,000)
38 Other Sources of Funds	382004	OVERHEAD ALLOCATIONS	\$287,174	\$0	\$0	\$0	\$0
38 Other Sources of Funds			\$287,174	\$0	\$0	\$0	\$0
20	CDRA		\$3,350,844	\$3,085,106	\$3,259,664	\$2,321,581	(\$938,083)

FY17 Expenditure Budget

Fund: 20 CDRA Fund

Division: 204611 CED ADMINISTRATION

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	621201	MEMBERSHIP DUES	\$11,700	\$0	\$0	\$0	\$0
	621301	TRAINING & REGISTRATION F	\$65	\$0	\$0	\$0	\$0
	622101	PUBLIC NOTICES	\$1,916	\$0	\$0	\$0	\$0
	631003	INSURANCE FEES	\$386	\$1,010	\$386	\$305	-\$81
	631006	CONTRACTED SERVICES	\$124,078	\$18,849	\$0	\$0	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$555	\$50,000	\$50,000	\$50,000	\$0
	651502	BAD DEBT EXPENSE	\$0	\$514	\$0	\$0	\$0
2 Materials & Services			\$138,700	\$70,374	\$50,386	\$50,305	-\$81
7 Capital Outlay	673001	CP - PROJECT	\$0	\$6,784	\$100,000	\$100,000	\$0
7 Capital Outlay			\$0	\$6,784	\$100,000	\$100,000	\$0
8 Debt Service	681002	DEBT SERVICES-INTEREST	\$6,147	\$6,130	\$8,500	\$8,500	\$0
8 Debt Service			\$6,147	\$6,130	\$8,500	\$8,500	\$0
9 Transfers	691004	TRNF GF	\$94,189	\$0	\$0	\$0	\$0
9 Transfers			\$94,189	\$0	\$0	\$0	\$0
204611	CED ADMINISTRATION		\$239,036	\$83,288	\$158,886	\$158,805	-\$81

FY17 Expenditure Budget

Fund: 20 CDRA Fund

Division: 204615 RDA #9

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	651101	ADMINISTRATION & GENERAL	\$255,519	\$0	\$0	\$0	\$0
2 Materials & Services			\$255,519	\$0	\$0	\$0	\$0
9 Transfers	691004	TRNF GF	\$15,146	\$295,000	\$295,000	\$245,000	-\$50,000
9 Transfers			\$15,146	\$295,000	\$295,000	\$245,000	-\$50,000
204615	RDA #9		\$270,665	\$295,000	\$295,000	\$245,000	-\$50,000

FY17 Expenditure Budget

Fund: 20 CDRA Fund

Division: 204616 RDA #6

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	651101	ADMINISTRATION & GENERAL	\$31,655	\$0	\$0	\$0	\$0
2 Materials & Services			\$31,655	\$0	\$0	\$0	\$0
9 Transfers	691004	TRNF GF	\$184,630	\$100,000	\$100,000	\$40,000	-\$60,000
9 Transfers			\$184,630	\$100,000	\$100,000	\$40,000	-\$60,000
204616	RDA #6		\$216,285	\$100,000	\$100,000	\$40,000	-\$60,000

FY17 Expenditure Budget

Fund: 20 CDRA Fund

Division: 204617 RDA #7

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	651101	ADMINISTRATION & GENERAL	\$330	\$0	\$0	\$0	\$0
2 Materials & Services			\$330	\$0	\$0	\$0	\$0
7 Capital Outlay	673001	CP - PROJECT	\$0	\$0	\$0	\$15,000	\$15,000
7 Capital Outlay			\$0	\$0	\$0	\$15,000	\$15,000
9 Transfers	691004	TRNF GF	\$144,305	\$221,179	\$146,114	\$135,738	-\$10,376
9 Transfers			\$144,305	\$221,179	\$146,114	\$135,738	-\$10,376
204617	RDA #7		\$144,635	\$221,179	\$146,114	\$150,738	\$4,624

FY17 Expenditure Budget

Fund: 20 CDRA Fund

Division: 204618 RDA #8

Type	Account [▲]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	631004	BANK FEES	\$2,000	\$0	\$0	\$0	\$0
2 Materials & Services			\$2,000	\$0	\$0	\$0	\$0
7 Capital Outlay	673001	CP - PROJECT	\$0	\$46,598	\$60,000	\$0	-\$60,000
7 Capital Outlay			\$0	\$46,598	\$60,000	\$0	-\$60,000
8 Debt Service	681001	DEBT SERVICE-PRINCIPAL	\$155,000	\$0	\$0	\$0	\$0
	681002	DEBT SERVICES-INTEREST	\$6,665	\$0	\$0	\$0	\$0
8 Debt Service			\$161,665	\$0	\$0	\$0	\$0
9 Transfers	691004	TRNF GF	\$9,745	\$185,000	\$150,000	\$120,000	-\$30,000
9 Transfers			\$9,745	\$185,000	\$150,000	\$120,000	-\$30,000
204618	RDA #8		\$173,410	\$231,598	\$210,000	\$120,000	-\$90,000

FY17 Expenditure Budget

Fund: 20 CDRA Fund

Division: 204619 RDA #10

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
9 Transfers	691004	TRNF GF	\$216,912	\$320,000	\$320,000	\$320,000	\$0
9 Transfers			\$216,912	\$320,000	\$320,000	\$320,000	\$0
204619	RDA #10		\$216,912	\$320,000	\$320,000	\$320,000	\$0

FY17 Expenditure Budget

Fund: 20 CDRA Fund

Division: 204622 EDA #2

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
9 Transfers	691004	TRNF GF	\$23,808	\$0	\$0	\$0	\$0
9 Transfers			\$23,808	\$0	\$0	\$0	\$0
204622	EDA #2		\$23,808	\$0	\$0	\$0	\$0

FY17 Expenditure Budget

Fund: 20 CDRA Fund

Division: 204623 EDA #3

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	631006	CONTRACTED SERVICES	\$0	\$0	\$50,000	\$0	-\$50,000
	645004	DEVELOPER INCREMENTS	\$0	\$0	\$4,411,168	\$708,952	-\$3,702,216
2 Materials & Services			\$0	\$0	\$4,461,168	\$708,952	-\$3,752,216
9 Transfers	691004	TRNF GF	\$40,122	\$94,215	\$94,514	\$43,229	-\$51,285
9 Transfers			\$40,122	\$94,215	\$94,514	\$43,229	-\$51,285
204623	EDA #3		\$40,122	\$94,215	\$4,555,682	\$752,181	-\$3,803,501
20 CDRA Fund			\$1,324,873	\$1,345,281	\$5,785,682	\$1,786,724	-\$3,998,958

Revenue Budget FY 2017

Fund: 31 G.O. DEBT SERVICE

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
31 Taxes	311001	CURRENT GENERAL PROPERTY	\$793,113	\$1,094,117	\$729,982	\$733,080	\$3,098
31 Taxes			\$793,113	\$1,094,117	\$729,982	\$733,080	\$3,098
38 Other Sources of Funds	381005	TRNF FROM EF	\$392,193	\$0	\$359,544	\$361,070	\$1,526
38 Other Sources of Funds			\$392,193	\$0	\$359,544	\$361,070	\$1,526
31	G.O. DEBT SERVICE		\$1,185,306	\$1,094,117	\$1,089,526	\$1,094,150	\$4,624

FY17 Expenditure Budget

Fund: 31 GO Bond Debt Fund

Division: 314711 GO SERIAL BOND

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	631004	BANK FEES	\$500	\$500	\$500	\$500	\$0
2 Materials & Services			\$500	\$500	\$500	\$500	\$0
8 Debt Service	681001	DEBT SERVICE-PRINCIPAL	\$770,000	\$800,000	\$925,000	\$960,000	\$35,000
	681002	DEBT SERVICES-INTEREST	\$325,750	\$288,134	\$160,800	\$133,650	-\$27,150
8 Debt Service			\$1,095,750	\$1,088,134	\$1,085,800	\$1,093,650	\$7,850
314711	GO SERIAL BOND		\$1,096,250	\$1,088,634	\$1,086,300	\$1,094,150	\$7,850
31 GO Bond Debt Fund			\$1,096,250	\$1,088,634	\$1,086,300	\$1,094,150	\$7,850

Revenue Budget FY 2017

Fund: 40 CAPITAL IMPROVEMENTS PARK

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
32 Licenses & Permits	323004	PARK IMPACT FEES	\$61,254	\$129,397	\$30,000	\$40,000	\$10,000
32 Licenses & Permits			\$61,254	\$129,397	\$30,000	\$40,000	\$10,000
36 Miscellaneous	361001	INTEREST EARNINGS	\$574	\$650	\$500	\$500	\$0
36 Miscellaneous			\$574	\$650	\$500	\$500	\$0
38 Other Sources of Funds	381004	TRNF FROM GF	\$0	\$0	\$300,000	\$330,000	\$30,000
38 Other Sources of Funds			\$0	\$0	\$300,000	\$330,000	\$30,000
40	CAPITAL IMPROVEMENTS PARK		\$61,828	\$130,047	\$330,500	\$370,500	\$40,000

FY17 Expenditure Budget

Fund: 40 Parks Capital Project Fund

Division: 404521 PARKS CAPITAL PROJECTS

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$0	\$0	\$316,000	\$266,600	-\$49,400
7 Capital Outlay			\$0	\$0	\$316,000	\$266,600	-\$49,400
404521		PARKS CAPITAL PROJECTS	\$0	\$0	\$316,000	\$266,600	-\$49,400
40 Parks Capital Project Fund			\$50,000	\$0	\$316,000	\$266,600	-\$49,400

Revenue Budget FY 2017

Fund: 45 CAPITAL PROJECTS

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
33 Intergovernmental	331008	UDOT REVENUE	\$0	\$343,000	\$54,000	\$0	(\$54,000)
33 Intergovernmental			\$0	\$343,000	\$54,000	\$0	(\$54,000)
36 Miscellaneous	361001	INTEREST EARNINGS	\$1,656	\$0	\$0	\$5,000	\$5,000
	369005	ONE TIME MISC REVENUE	\$0	\$45,005	\$0	\$0	\$0
36 Miscellaneous			\$1,656	\$45,005	\$0	\$5,000	\$5,000
38 Other Sources of Funds	381004	TRNF FROM GF	\$1,030,057	\$1,957,483	\$735,712	\$1,749,000	\$1,013,288
38 Other Sources of Funds			\$1,030,057	\$1,957,483	\$735,712	\$1,749,000	\$1,013,288
45	CAPITAL PROJECTS		\$1,031,713	\$2,345,488	\$789,712	\$1,754,000	\$964,288

FY17 Expenditure Budget

Fund: 45 Capital Project Fund

Division: 454161 CAP PROJ - BUILDINGS

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$60,078	\$240,944	\$150,000	\$565,000	\$415,000
7 Capital Outlay			\$60,078	\$240,944	\$150,000	\$565,000	\$415,000
454161		CAP PROJ - BUILDINGS	\$60,078	\$240,944	\$150,000	\$565,000	\$415,000

FY17 Expenditure Budget

Fund: 45 Capital Project Fund

Division: 454410 CAP PROJ - STREETS

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$635,860	\$1,372,400	\$1,107,000	\$1,972,200	\$865,200
7 Capital Outlay			\$635,860	\$1,372,400	\$1,107,000	\$1,972,200	\$865,200
454410		CAP PROJ - STREETS	\$635,860	\$1,372,400	\$1,107,000	\$1,972,200	\$865,200

FY17 Expenditure Budget

Fund: 45 Capital Project Fund

Division: 454413 CAP PROJ - ROADWAYS

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$17,518	\$0	\$0	\$0	\$0
7 Capital Outlay			\$17,518	\$0	\$0	\$0	\$0
454413		CAP PROJ - ROADWAYS	\$17,518	\$0	\$0	\$0	\$0

FY17 Expenditure Budget

Fund: 45 Capital Project Fund

Division: 454522 OPEN SPACE

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$0	\$232,092	\$146,000	\$77,000	-\$69,000
7 Capital Outlay			\$0	\$232,092	\$146,000	\$77,000	-\$69,000
454522	OPEN SPACE		\$0	\$232,092	\$146,000	\$77,000	-\$69,000

FY17 Expenditure Budget

Fund: 45 Capital Project Fund

Division: 454632 CAP PROJ - CDBG

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$269,688	\$167,832	\$184,712	\$161,289	-\$23,423
7 Capital Outlay			\$269,688	\$167,832	\$184,712	\$161,289	-\$23,423
454632	CAP PROJ - CDBG		\$269,688	\$167,832	\$184,712	\$161,289	-\$23,423
45 Capital Project Fund			\$1,018,144	\$2,013,268	\$1,587,712	\$2,775,489	\$1,187,777

Revenue Budget FY 2017

Fund: 50 UTILITY ADMINISTRATION

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
36 Miscellaneous	361001	INTEREST EARNINGS	\$5,647	\$6,130	\$5,000	\$5,000	\$0
	369006	LATE FEES/PENALTY	\$124,899	\$120,275	\$129,000	\$126,000	(\$3,000)
36 Miscellaneous			\$130,545	\$126,405	\$134,000	\$131,000	(\$3,000)
37 Chrgs for Srvs-Utiliti	371005	WATER SERVICE FEES	\$25,440	\$42,108	\$30,080	\$34,000	\$3,920
37 Chrgs for Srvs-Utiliti			\$25,440	\$42,108	\$30,080	\$34,000	\$3,920
38 Other Sources of Funds	381005	TRNF FROM EF	\$106,652	\$42,192	\$197,741	\$230,155	\$32,414
38 Other Sources of Funds			\$106,652	\$42,192	\$197,741	\$230,155	\$32,414
50		UTILITY ADMINISTRATION	\$262,637	\$210,705	\$361,821	\$395,155	\$33,334

FY17 Expenditure Budget

Fund: 50 Utility Admin Fund

Division: 505011 UTILITY ADMINISTRATION

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$69,314	\$67,945	\$98,424	\$99,508	\$1,084
	611501	PART-TIME	\$5,849	\$7,627	\$8,065	\$8,312	\$247
	613101	F.I.C.A.	\$5,485	\$5,580	\$8,146	\$8,198	\$52
	613201	UTAH RETIREMENT SYSTEMS	\$11,658	\$12,492	\$17,974	\$18,051	\$77
	613301	HEALTH INSURANCE	\$14,395	\$18,859	\$23,042	\$23,658	\$615
	613302	DENTAL INSURANCE	\$1,611	\$1,617	\$2,028	\$2,029	\$1
	613303	LIFE INSURANCE	-\$17	\$0	\$248	\$0	-\$248
	613304	VISION INSURANCE	\$163	\$272	\$443	\$443	\$0
	613401	WORKER'S COMPENSATION	\$92	\$97	\$266	\$109	-\$157
	613601	LTD, ADD, & LIFE	\$761	\$775	\$1,354	\$1,602	\$248
	613701	EMPLOYEE ASST PROGR	\$72	\$72	\$86	\$86	\$0
	613801	ADMINISTRATION FEE	\$60	\$60	\$72	\$72	\$0
	614101	CLOTHING ALLOW - FT	\$0	\$0	\$120	\$180	\$60
	614102	CLOTHING ALLOW - PT	\$0	\$0	\$30	\$30	\$0
1 Personnel			\$109,443	\$115,396	\$160,300	\$162,278	\$1,978
2 Materials & Services	621301	TRAINING & REGISTRATION F	\$160	\$825	\$1,525	\$1,525	\$0
	623105	IN-STATE MISCELLANEOUS	\$0	\$0	\$50	\$50	\$0
	624001	OFFICE SUPPLIES	\$1,577	\$1,782	\$2,000	\$5,000	\$3,000
	624003	SMALL OFFICE EQUIPMENT	\$424	\$0	\$500	\$1,000	\$500
	624004	MATERIALS & SUPPLIES	\$68	\$0	\$500	\$500	\$0
	624005	COPYING / PRINTING	\$19,988	\$17,627	\$22,000	\$22,000	\$0
	624006	POSTAGE / MAILING	\$31,339	\$35,065	\$38,450	\$40,450	\$2,000
	624201	SOFTWARE	\$0	\$8,095	\$0	\$0	\$0
	624204	ANNUAL MAINT. & SUPPORT	\$5,203	\$5,392	\$10,290	\$8,250	-\$2,040
	626001	BUILDING MAINTENANCE	\$0	\$0	\$3,000	\$0	-\$3,000
	631003	INSURANCE FEES	\$1,716	\$1,657	\$1,716	\$1,138	-\$578
	631004	BANK FEES	\$0	\$693	\$825	\$900	\$75
	645001	SPECIAL DEPARTMENT ALLOW	\$690	\$1,000	\$1,375	\$1,375	\$0
	651502	BAD DEBT EXPENSE	\$13,217	\$0	\$0	\$500	\$500
	662001	MISCELLANEOUS SERVICES	\$0	\$500	\$0	\$0	\$0
2 Materials & Services			\$74,383	\$72,637	\$82,231	\$82,688	\$457
9 Transfers	691009	TRNF INDIRECT COST ALLOCA	\$0	\$0	\$117,790	\$145,985	\$28,195
9 Transfers			\$0	\$0	\$117,790	\$145,985	\$28,195
505011	UTILITY ADMINISTRATION		\$183,826	\$188,033	\$360,321	\$390,950	\$30,630

Revenue Budget FY 2017

Fund: 51 WATER FUND

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
32 Licenses & Permits	323001	WATER IMPACT FEES	\$171,996	\$261,808	\$160,000	\$160,000	\$0
32 Licenses & Permits			\$171,996	\$261,808	\$160,000	\$160,000	\$0
36 Miscellaneous	361001	INTEREST EARNINGS	\$18,845	\$22,914	\$30,000	\$35,000	\$5,000
	361002	INTEREST ON BONDS	\$2,023	\$2,023	\$0	\$0	\$0
	369001	MISC REVENUES	\$0	\$1,101	\$0	\$0	\$0
36 Miscellaneous			\$20,868	\$26,038	\$30,000	\$35,000	\$5,000
37 Chrgs for Srvs-Utiliti	371001	WATER CHARGES	\$3,353,972	\$3,278,980	\$3,310,000	\$3,330,000	\$20,000
	371003	WATER METER CONNECTION	\$11,086	\$16,420	\$12,000	\$12,000	\$0
	371006	FIRE HYDRANT METER RENTAL	\$1,577	\$16,780	\$1,500	\$1,500	\$0
	371008	WATER CHARGES-CITY	\$92,399	\$76,094	\$92,400	\$100,000	\$7,600
37 Chrgs for Srvs-Utiliti			\$3,459,034	\$3,388,274	\$3,415,900	\$3,443,500	\$27,600
51	WATER FUND		\$3,651,899	\$3,676,120	\$3,605,900	\$3,638,500	\$32,600

FY17 Expenditure Budget

Fund: 51 Water Fund

Division: 515101 WATER DEPARTMENT

Type	Account	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$271,019	\$253,454	\$256,715	\$179,731	-\$76,984
	611201	OVERTIME	\$19,860	\$20,797	\$27,000	\$25,011	-\$1,989
	611501	PART-TIME	\$4,758	\$4,717	\$9,510	\$4,955	-\$4,555
	611801	ADMINISTRATION FEE	\$31,622	\$31,622	\$0	\$0	\$0
	613101	F.I.C.A.	\$22,461	\$20,791	\$22,432	\$15,951	-\$6,481
	613201	UTAH RETIREMENT SYSTEMS	\$48,994	\$40,933	\$45,853	\$34,710	-\$11,143
	613301	HEALTH INSURANCE	\$53,957	\$44,916	\$77,059	\$56,771	-\$20,288
	613302	DENTAL INSURANCE	\$4,378	\$4,082	\$6,841	\$4,697	-\$2,144
	613303	LIFE INSURANCE	\$356	\$0	\$231	\$0	-\$231
	613304	VISION INSURANCE	\$580	\$633	\$1,224	\$821	-\$403
	613401	WORKER'S COMPENSATION	\$3,674	\$3,129	\$3,182	\$1,173	-\$2,009
	613601	LTD, ADD, & LIFE	\$3,018	\$2,331	\$3,215	\$3,446	\$231
	613701	EMPLOYEE ASST PROGR	\$206	\$100	\$97	\$169	\$72
	613801	ADMINISTRATION FEE	\$36	\$887	\$131	\$66	-\$65
	613901	ADMIN OH FEE	\$113,498	\$113,498	\$0	\$0	\$0
	614101	CLOTHING ALLOW - FT	\$5,629	\$4,266	\$2,350	\$1,800	-\$550
1 Personnel			\$584,048	\$546,156	\$455,841	\$329,301	-\$126,540
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$200	\$200	\$0
	621201	MEMBERSHIP DUES	\$576	\$3,551	\$2,680	\$2,900	\$220
	621301	TRAINING & REGISTRATION F	\$5,758	\$3,463	\$4,930	\$5,055	\$125
	623101	IN-STATE LODGING	\$0	\$261	\$880	\$880	\$0
	623102	IN-STATE MEALS	\$399	\$305	\$368	\$408	\$40
	623103	IN-STATE TRANSPORTATION	\$0	\$110	\$250	\$250	\$0
	623104	IN-STATE MILEAGE REIMBURS	\$0	\$305	\$0	\$0	\$0
	624001	OFFICE SUPPLIES	\$0	\$30	\$300	\$850	\$550
	624004	MATERIALS & SUPPLIES	\$808	\$728	\$83,650	\$80,700	-\$2,950
	624006	POSTAGE / MAILING	\$0	\$2,078	\$2,000	\$3,000	\$1,000
	624107	UNIFORMS	\$0	\$0	\$0	\$2,375	\$2,375
	624202	HARDWARE	\$357	\$0	\$0	\$0	\$0
	624204	ANNUAL MAINT. & SUPPORT	\$0	\$0	\$6,200	\$4,500	-\$1,700
	625001	EQUIP. MAINT. & SUPPLIES	\$1,970	\$6,329	\$9,400	\$9,700	\$300
	625002	EQUIPMENT PURCHASES	\$77	\$0	\$14,500	\$5,000	-\$9,500
	625201	TIRES/BRAKES	\$11,019	\$2,197	\$8,476	\$6,500	-\$1,976
	625202	FUEL/OIL	\$18,513	\$11,792	\$22,200	\$19,800	-\$2,400
	625203	FLEET REPAIR	\$13,575	\$33,881	\$15,545	\$15,000	-\$545
	625204	FLEET LEASE	\$32,022	\$32,022	\$44,581	\$30,601	-\$13,980
	626001	BUILDING MAINTENANCE	\$37,029	\$34,715	\$775	\$975	\$200
	626003	MUNICIPAL BUILDING RENT	\$126,952	\$126,952	\$0	\$0	\$0
	627001	ELECTRIC	\$176,344	\$191,531	\$210,000	\$210,000	\$0
	628001	CITY CELL PHONES	\$1,421	\$612	\$0	\$0	\$0
	631003	INSURANCE FEES		\$32,847	\$28,887	\$26,399	-\$2,488

FY17 Expenditure Budget

Fund: 51 Water Fund

Division: 515101 WATER DEPARTMENT

Type	Account	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	631004	BANK FEES	\$23,449	\$16,334	\$19,750	\$21,250	\$1,500
	631006	CONTRACTED SERVICES	\$9,623	\$52,663	\$39,500	\$42,000	\$2,500
	645001	SPECIAL DEPARTMENT ALLOW	\$55,649	\$14,664	\$1,000	\$1,000	\$0
	651501	DEPRECIATION	\$883,861	\$914,984	\$850,000	\$915,000	\$65,000
	651502	BAD DEBT EXPENSE	\$33,818	\$0	\$1,500	\$0	-\$1,500
	661001	MISCELLANEOUS SUPPLIES	\$2,027	\$1,340	\$3,650	\$9,750	\$6,100
	662001	MISCELLANEOUS SERVICES	\$1,034,910	\$1,060,146	\$1,134,000	\$1,153,500	\$19,500
	662002	UNIFORM SERVICES	\$948	\$410	\$800	\$0	-\$800
	663001	CONTINGENCY FUND	\$101	\$272	\$0	\$0	\$0
2 Materials & Services			\$2,500,091	\$2,544,524	\$2,506,022	\$2,567,593	\$61,571
7 Capital Outlay	674001	MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$15,000	\$15,000
	674002	EQUIPMENT REPLACEMENTS	\$9,706	\$7,725	\$5,163	\$76,938	\$71,775
	674003	VEHICLE REPLACEMENT	\$62,665	\$62,665	\$33,000	\$2,500	-\$30,500
	675001	MATERIALS/SUPPLIES	\$38,522	\$56,948	\$0	\$0	\$0
	675002	PROFESSIONAL SERVICES	\$5,766	\$12,818	\$8,000	\$0	-\$8,000
7 Capital Outlay			\$116,659	\$140,157	\$46,163	\$94,438	\$48,275
8 Debt Service	681002	DEBT SERVICES-INTEREST	\$78,300	\$69,809	\$65,700	\$54,700	-\$11,000
	681003	BACKHOE LEASE OBLIGATIONS	\$0	-\$1,766	\$9,000	\$0	-\$9,000
8 Debt Service			\$78,300	\$68,043	\$74,700	\$54,700	-\$20,000
9 Transfers	691001	TRNF OTHER FUNDS	\$156,877	\$0	\$143,818	\$144,428	\$610
	691003	TRNF EF SALES TAX BOND	\$39,499	\$94,891	\$40,494	\$74,818	\$34,324
	691005	TRNF EF	\$67,902	\$16,872	\$128,713	\$78,633	-\$50,080
	691008	NONOPERATING TRANSFER	\$92,399	\$76,094	\$92,400	\$100,000	\$7,600
	691009	TRNF INDIRECT COST ALLOCA	\$0	\$0	\$351,144	\$296,850	-\$54,294
9 Transfers			\$356,677	\$187,857	\$756,569	\$694,728	-\$61,841
515101	WATER DEPARTMENT		\$3,635,774	\$3,486,738	\$3,839,295	\$3,740,760	-\$98,535

FY17 Expenditure Budget

Fund: 51 Water Fund

Division: 515110 WATER CAPITAL PROJECTS

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$0	-\$15,253	\$2,386,000	\$3,294,200	\$908,200
7 Capital Outlay			\$0	-\$15,253	\$2,386,000	\$3,294,200	\$908,200
515110		WATER CAPITAL PROJECTS	\$0	-\$15,253	\$2,386,000	\$3,294,200	\$908,200
51 Water Fund			\$3,635,775	\$3,471,485	\$6,225,295	\$7,034,960	\$809,665

Revenue Budget FY 2017

Fund: 52 SEWER FUND

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
32 Licenses & Permits	323002	SEWER IMPACT FEES	\$65,882	\$141,931	\$65,000	\$75,000	\$10,000
32 Licenses & Permits			\$65,882	\$141,931	\$65,000	\$75,000	\$10,000
36 Miscellaneous	361001	INTEREST EARNINGS	\$6,027	\$11,138	\$5,000	\$5,000	\$0
	369001	MISC REVENUES	\$960	\$2,100	\$0	\$0	\$0
36 Miscellaneous			\$6,987	\$13,238	\$5,000	\$5,000	\$0
37 Chrgs for Srvs-Utiliti	372001	SEWER CHARGES	\$2,757,461	\$3,243,892	\$3,490,000	\$3,900,000	\$410,000
37 Chrgs for Srvs-Utiliti			\$2,757,461	\$3,243,892	\$3,490,000	\$3,900,000	\$410,000
38 Other Sources of Funds	381001	TRNF OTHER FUNDS	\$0	\$39,854	\$0	\$0	\$0
38 Other Sources of Funds			\$0	\$39,854	\$0	\$0	\$0
52	SEWER FUND		\$2,830,329	\$3,438,915	\$3,560,000	\$3,980,000	\$420,000

FY17 Expenditure Budget

Fund: 52 Sewer Fund

Division: 525201 SEWER DEPARTMENT

Type	Account	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$181,550	\$192,098	\$143,942	\$214,540	\$70,598
	611201	OVERTIME	\$5,147	\$10,477	\$7,500	\$10,071	\$2,571
	611501	PART-TIME	\$4,109	\$4,717	\$9,510	\$4,955	-\$4,555
	611801	ADMINISTRATION FEE	\$21,326	\$21,326	\$0	\$0	\$0
	613101	F.I.C.A.	\$14,246	\$15,648	\$12,313	\$17,697	\$5,384
	613201	UTAH RETIREMENT SYSTEMS	\$29,808	\$36,748	\$26,715	\$39,783	\$13,068
	613301	HEALTH INSURANCE	\$27,644	\$42,781	\$41,468	\$56,322	\$14,855
	613302	DENTAL INSURANCE	\$2,484	\$3,730	\$3,602	\$5,032	\$1,430
	613303	LIFE INSURANCE	\$48	\$0	\$231	\$0	-\$231
	613304	VISION INSURANCE	\$367	\$528	\$562	\$1,134	\$573
	613401	WORKER'S COMPENSATION	\$2,280	\$2,645	\$1,786	\$3,454	\$1,667
	613601	LTD, ADD, & LIFE	\$1,055	\$1,129	\$1,523	\$1,754	\$231
	613701	EMPLOYEE ASST PROGR	\$101	\$124	\$97	\$169	\$72
	613901	ADMIN OH FEE	\$76,545	\$76,545	\$0	\$0	\$0
	614101	CLOTHING ALLOW - FT	\$2,443	\$2,502	\$1,440	\$1,440	\$0
1 Personnel			\$369,154	\$410,998	\$250,689	\$356,351	\$105,662
2 Materials & Services	621201	MEMBERSHIP DUES	\$0	\$0	\$350	\$350	\$0
	621301	TRAINING & REGISTRATION F	\$1,406	\$520	\$650	\$1,350	\$700
	623101	IN-STATE LODGING	\$292	\$0	\$440	\$440	\$0
	623102	IN-STATE MEALS	\$44	\$32	\$184	\$204	\$20
	623103	IN-STATE TRANSPORTATION	\$0	\$0	\$125	\$125	\$0
	624001	OFFICE SUPPLIES	\$95	\$0	\$250	\$750	\$500
	624004	MATERIALS & SUPPLIES	\$0	\$52	\$5,300	\$3,300	-\$2,000
	624006	POSTAGE / MAILING	\$0	\$478	\$0	\$0	\$0
	624107	UNIFORMS	\$0	\$0	\$0	\$1,900	\$1,900
	625201	TIRES/BRAKES	\$1,322	\$630	\$2,260	\$3,500	\$1,240
	625202	FUEL/OIL	\$7,416	\$6,362	\$9,435	\$8,250	-\$1,185
	625203	FLEET REPAIR	\$6,394	\$15,767	\$12,436	\$15,000	\$2,564
	625204	FLEET LEASE	\$13,945	\$13,945	\$19,414	\$15,093	-\$4,321
	626001	BUILDING MAINTENANCE	\$23,514	\$23,294	\$0	\$0	\$0
	626003	MUNICIPAL BUILDING RENT	\$85,619	\$85,619	\$0	\$0	\$0
	631003	INSURANCE FEES	\$34,410	\$28,864	\$34,410	\$13,435	-\$20,975
	631004	BANK FEES	\$13,900	\$12,093	\$14,750	\$16,000	\$1,250
	631006	CONTRACTED SERVICES	\$78,775	\$88,444	\$100,000	\$100,500	\$500
	645001	SPECIAL DEPARTMENT ALLOW	\$272	\$0	\$1,000	\$1,000	\$0
	651501	DEPRECIATION	\$564,471	\$565,691	\$565,000	\$567,000	\$2,000
	651502	BAD DEBT EXPENSE	-\$5,222	\$0	\$2,000	\$500	-\$1,500
	661001	MISCELLANEOUS SUPPLIES	\$107	\$12,134	\$1,400	\$1,200	-\$200
	662001	MISCELLANEOUS SERVICES	\$1,359,508	\$1,843,802	\$2,075,000	\$2,500,500	\$425,500
	662002	UNIFORM SERVICES	\$0	\$403	\$900	\$0	-\$900
2 Materials & Services			\$2,698,128	\$2,845,304	\$2,845,304	\$3,250,397	\$405,093

FY17 Expenditure Budget

Fund: 52 Sewer Fund

Division: 525201 SEWER DEPARTMENT

Type	Account	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	674001	MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$20,000	\$20,000
	674003	VEHICLE REPLACEMENT	\$43,045	\$43,045	\$43,045	\$500	-\$42,545
	675001	MATERIALS/SUPPLIES	\$2,063	\$1,823	\$0	\$0	\$0
	675002	PROFESSIONAL SERVICES	\$1,919	\$5,530	\$4,000	\$0	-\$4,000
7 Capital Outlay			\$47,027	\$50,398	\$47,045	\$20,500	-\$26,545
9 Transfers	691001	TRNF OTHER FUNDS	\$117,658	\$0	\$107,863	\$108,321	\$458
	691003	TRNF EF SALES TAX BOND	\$35,737	\$85,854	\$36,637	\$67,691	\$31,054
	691005	TRNF EF	\$27,678	\$14,779	\$114,550	\$84,283	-\$30,267
	691009	TRNF INDIRECT COST ALLOCA	\$0	\$0	\$309,220	\$321,209	\$11,989
9 Transfers			\$181,073	\$100,633	\$568,270	\$581,504	\$13,234
525201	SEWER DEPARTMENT		\$2,784,451	\$3,260,156	\$3,711,308	\$4,208,753	\$497,445

FY17 Expenditure Budget

Fund: 52 Sewer Fund

Division: 525210 SEWER CAPITAL PROJECTS

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$0	-\$12,134	\$1,539,000	\$1,877,200	\$338,200
7 Capital Outlay			\$0	-\$12,134	\$1,539,000	\$1,877,200	\$338,200
525210		SEWER CAPITAL PROJECTS	\$0	-\$12,134	\$1,539,000	\$1,877,200	\$338,200
52 Sewer Fund			\$2,784,451	\$3,248,022	\$5,250,308	\$6,085,953	\$835,645

Revenue Budget FY 2017

Fund: 53 STORM SEWER

Revenue Type	Acct # 	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
32 Licenses & Permits	323003	STORM SEWER IMPACT FEES	\$42,960	\$159,506	\$50,000	\$50,000	\$0
32 Licenses & Permits			\$42,960	\$159,506	\$50,000	\$50,000	\$0
34 Charges for Service	343002	MIDA	\$0	\$193	\$2,319	\$2,320	\$1
34 Charges for Service			\$0	\$193	\$2,319	\$2,320	\$1
36 Miscellaneous	361001	INTEREST EARNINGS	\$6,774	\$13,848	\$10,000	\$10,000	\$0
36 Miscellaneous			\$6,774	\$13,848	\$10,000	\$10,000	\$0
37 Chrgs for Srvs-Utiliti	373001	STORM WATER CHARGES	\$894,103	\$934,516	\$920,000	\$940,000	\$20,000
37 Chrgs for Srvs-Utiliti			\$894,103	\$934,516	\$920,000	\$940,000	\$20,000
38 Other Sources of Funds	381001	TRNF OTHER FUNDS	\$0	\$26,058	\$0	\$0	\$0
38 Other Sources of Funds			\$0	\$26,058	\$0	\$0	\$0
53	STORM SEWER		\$943,837	\$1,134,121	\$982,319	\$1,002,320	\$20,001

FY17 Expenditure Budget

Fund: 53 Storm Fund

Division: 535301 STORM SEWER

Type	Account ▲	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$91,570	\$106,509	\$78,717	\$141,781	\$63,064
	611201	OVERTIME	\$919	\$1,330	\$2,000	\$3,000	\$1,000
	611501	PART-TIME	\$4,109	\$4,767	\$9,660	\$25,011	\$15,351
	611801	ADMINISTRATION FEE	\$5,883	\$5,883	\$0	\$0	\$0
	613101	F.I.C.A.	\$7,346	\$7,722	\$6,914	\$12,688	\$5,774
	613201	UTAH RETIREMENT SYSTEMS	\$15,903	\$16,975	\$14,787	\$24,687	\$9,900
	613301	HEALTH INSURANCE	\$14,274	\$13,815	\$14,053	\$35,533	\$21,481
	613302	DENTAL INSURANCE	\$1,228	\$1,213	\$1,238	\$2,880	\$1,642
	613303	LIFE INSURANCE	\$104	\$0	\$38	\$0	-\$38
	613304	VISION INSURANCE	\$196	\$208	\$288	\$562	\$274
	613401	WORKER'S COMPENSATION	\$1,159	\$1,304	\$1,256	\$2,146	\$890
	613601	LTD, ADD, & LIFE	\$504	\$545	\$677	\$715	\$38
	613701	EMPLOYEE ASST PROGR	\$50	\$49	\$43	\$61	\$18
	613901	ADMIN OH FEE	\$21,116	\$21,116	\$0	\$0	\$0
	614101	CLOTHING ALLOW - FT	\$1,439	\$332	\$360	\$900	\$540
1 Personnel			\$165,800	\$181,769	\$130,032	\$249,965	\$119,932
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$100	\$100	\$0
	621301	TRAINING & REGISTRATION F	-\$127	\$175	\$550	\$600	\$50
	623101	IN-STATE LODGING	\$0	\$0	\$330	\$330	\$0
	623102	IN-STATE MEALS	\$0	\$0	\$138	\$153	\$15
	623103	IN-STATE TRANSPORTATION	\$0	\$0	\$125	\$125	\$0
	624001	OFFICE SUPPLIES	\$147	\$436	\$500	\$1,000	\$500
	624004	MATERIALS & SUPPLIES	\$0	\$0	\$2,875	\$2,400	-\$475
	624006	POSTAGE / MAILING	\$0	\$478	\$0	\$0	\$0
	624107	UNIFORMS	\$0	\$0	\$0	\$950	\$950
	625001	EQUIP. MAINT. & SUPPLIES	\$0	\$5,293	\$1,500	\$1,500	\$0
	625201	TIRES/BRAKES	\$930	\$0	\$1,130	\$1,000	-\$130
	625202	FUEL/OIL	\$4,150	\$3,376	\$6,660	\$5,500	-\$1,160
	625203	FLEET REPAIR	\$739	\$3,398	\$12,436	\$10,000	-\$2,436
	625204	FLEET LEASE	\$10,993	\$10,993	\$15,304	\$8,221	-\$7,083
	626001	BUILDING MAINTENANCE	\$6,413	\$6,413	\$0	\$0	\$0
	626003	MUNICIPAL BUILDING RENT	\$23,619	\$23,619	\$0	\$0	\$0
	631003	INSURANCE FEES	\$9,666	\$9,847	\$9,666	\$7,940	-\$1,726
	631004	BANK FEES	\$4,461	\$3,923	\$4,800	\$5,200	\$400
	631006	CONTRACTED SERVICES	\$48,419	\$35,197	\$51,500	\$51,500	\$0
	645001	SPECIAL DEPARTMENT ALLOW	\$6,988	\$6,948	\$7,200	\$7,200	\$0
	651501	DEPRECIATION	\$668,318	\$731,232	\$675,000	\$665,000	-\$10,000
	651502	BAD DEBT EXPENSE	-\$1,531	\$0	\$750	\$250	-\$500
	661001	MISCELLANEOUS SUPPLIES	\$52	\$0	\$0	\$0	\$0
	662001	MISCELLANEOUS SERVICE ^c	\$8	-\$8	\$0	\$500	\$500

FY17 Expenditure Budget

Fund: 53 Storm Fund

Division: 535301 STORM SEWER

Type	Account	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	662002	UNIFORM SERVICES	\$919	\$411	\$900	\$0	-\$900
	663001	CONTINGENCY FUND	\$0	\$0	\$5,000	\$5,000	\$0
2 Materials & Services			\$784,164	\$841,731	\$796,464	\$774,469	-\$21,995
7 Capital Outlay	674001	MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$38,000	\$38,000
	674003	VEHICLE REPLACEMENT	\$27,970	\$27,970	\$27,970	\$500	-\$27,470
	675001	MATERIALS/SUPPLIES	\$2,654	\$1,755	\$0	\$0	\$0
	675002	PROFESSIONAL SERVICES	\$0	\$5,768	\$4,000	\$0	-\$4,000
7 Capital Outlay			\$30,624	\$35,493	\$31,970	\$38,500	\$6,530
9 Transfers	691001	TRNF OTHER FUNDS	\$27,454	\$0	\$25,168	\$25,275	\$107
	691005	TRNF EF	\$5,536	\$4,512	\$29,842	\$60,295	\$30,453
	691009	TRNF INDIRECT COST ALLOCA	\$0	\$0	\$132,865	\$225,916	\$93,051
9 Transfers			\$32,989	\$4,512	\$187,875	\$311,486	\$123,611
535301	STORM SEWER		\$1,013,577	\$1,063,504	\$1,146,341	\$1,374,420	\$228,079

FY17 Expenditure Budget

Fund: 53 Storm Fund

Division: 535310 STORM SEWER CAPITAL PRJCT

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
7 Capital Outlay	673001	CP - PROJECT	\$0	-\$17,426	\$1,060,600	\$2,172,800	\$1,112,200
7 Capital Outlay			\$0	-\$17,426	\$1,060,600	\$2,172,800	\$1,112,200
535310		STORM SEWER CAPITAL PRJCT	\$0	-\$17,426	\$1,060,600	\$2,172,800	\$1,112,200
53 Storm Fund			\$1,013,577	\$1,046,078	\$2,206,941	\$3,547,220	\$1,340,279

Revenue Budget FY 2017

Fund: 54 SOLID WASTE

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
36 Miscellaneous	361001	INTEREST EARNINGS	\$2,532	\$5,656	\$4,000	\$4,000	\$0
36 Miscellaneous			\$2,532	\$5,656	\$4,000	\$4,000	\$0
37 Chrgs for Srvs-Utiliti	374001	GARBAGE CHARGES	\$1,239,842	\$1,257,671	\$1,438,000	\$1,416,000	(\$22,000)
37 Chrgs for Srvs-Utiliti			\$1,239,842	\$1,257,671	\$1,438,000	\$1,416,000	(\$22,000)
54	SOLID WASTE		\$1,242,374	\$1,263,326	\$1,442,000	\$1,420,000	(\$22,000)

FY17 Expenditure Budget

Fund: 54 Garbage & Recycling Fund

Division: 545401 SOLID WASTE

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$36,421	\$36,798	\$20,164	\$20,770	\$607
	611801	ADMINISTRATION FEE	\$14,708	\$14,708	\$0	\$0	\$0
	613101	F.I.C.A.	\$2,781	\$2,766	\$1,543	\$1,578	\$36
	613201	UTAH RETIREMENT SYSTEMS	\$6,230	\$6,300	\$3,724	\$3,768	\$44
	613301	HEALTH INSURANCE	\$3,295	\$2,972	\$1,810	\$1,913	\$103
	613302	DENTAL INSURANCE	\$255	\$238	\$145	\$145	\$0
	613303	LIFE INSURANCE	\$35	\$0	\$38	\$0	-\$38
	613304	VISION INSURANCE	\$36	\$34	\$29	\$29	\$0
	613401	WORKER'S COMPENSATION	\$452	\$483	\$303	\$280	-\$23
	613601	LTD, ADD, & LIFE	\$0	\$0	\$113	\$151	\$38
	613901	ADMIN OH FEE	\$52,790	\$52,790	\$0	\$0	\$0
1 Personnel			\$117,004	\$117,088	\$27,868	\$28,635	\$767
2 Materials & Services	624006	POSTAGE / MAILING	\$0	\$478	\$0	\$0	\$0
	626001	BUILDING MAINTENANCE	\$16,033	\$16,033	\$0	\$0	\$0
	626003	MUNICIPAL BUILDING RENT	\$59,047	\$59,047	\$0	\$0	\$0
	631003	INSURANCE FEES	\$10,374	\$9,168	\$10,374	\$4,802	-\$5,572
	631004	BANK FEES	\$6,184	\$5,437	\$6,550	\$7,100	\$550
	631006	CONTRACTED SERVICES	\$879,271	\$917,774	\$1,116,670	\$1,093,670	-\$23,000
	651502	BAD DEBT EXPENSE	-\$4,282	\$0	\$0	\$0	\$0
2 Materials & Services			\$966,628	\$1,007,937	\$1,133,594	\$1,105,572	-\$28,022
7 Capital Outlay	673001	CP - PROJECT	\$0	\$0	\$150,000	\$937,200	\$787,200
7 Capital Outlay			\$0	\$0	\$150,000	\$937,200	\$787,200
9 Transfers	691001	TRNF OTHER FUNDS	\$90,204	\$0	\$82,695	\$83,046	\$351
	691005	TRNF EF	\$5,536	\$6,028	\$19,579	\$6,944	-\$12,635
	691009	TRNF INDIRECT COST ALLOCA	\$0	\$0	\$87,173	\$25,880	-\$61,293
9 Transfers			\$95,740	\$6,028	\$189,447	\$115,870	-\$73,577
545401	SOLID WASTE		\$1,179,372	\$1,131,054	\$1,500,909	\$2,187,277	\$686,368
54 Garbage & Recycling Fund			\$1,179,372	\$1,131,054	\$1,500,909	\$2,187,277	\$686,368

Revenue Budget FY 2017

Fund: 61 ISF - FLEET MANAGEMENT

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
34 Charges for Service	344001	FLEET CHARGES FROM GF	\$116,722	\$116,722	\$151,452	\$139,371	(\$12,081)
	344002	FLEET CHARGES FROM WATER	\$32,022	\$32,022	\$44,581	\$30,428	(\$14,153)
	344003	FLEET CHARGES FROM SEWER	\$13,945	\$13,945	\$19,414	\$15,007	(\$4,407)
	344004	FLEET CHARGES STORM SEWER	\$10,993	\$10,993	\$15,304	\$8,159	(\$7,145)
	344005	FLEET CHARGES UTILITY ADM	\$3,394	\$3,394	\$0	\$0	\$0
	345001	CONSUM. CHRGS FROM GF	\$223,856	\$168,667	\$294,820	\$245,085	(\$49,735)
	345002	CONSUM. CHRGS FROM WATER	\$43,106	\$47,685	\$46,221	\$39,500	(\$6,721)
	345003	CONSUM. CHRGS FROM SEWER	\$15,132	\$22,829	\$24,131	\$26,000	\$1,869
	345004	CONSUM. CHRGS STORM SEWER	\$5,819	\$6,074	\$20,226	\$16,000	(\$4,226)
	345005	CONSUM. CHRGS UTIL ADMIN	\$994	\$347	\$0	\$0	\$0
	345006	CONSUM. CHRGS OUTSIDE SER	\$9,484	\$4,591	\$5,261	\$15,000	\$9,739
	346001	VEHICLE&EQUIP REPLACE GF	\$175,000	\$199,967	\$200,000	\$173,100	(\$26,900)
	346002	VEHICLE&EQUIP REPLACE WTR	\$62,665	\$62,665	\$33,000	\$22,400	(\$10,600)
	346003	VEHICLE&EQUIP REPLACE SWR	\$43,045	\$43,045	\$43,045	\$20,000	(\$23,045)
	346004	VEHICLE&EQUIP REPLC STRM	\$27,970	\$27,970	\$27,970	\$38,000	\$10,030
	346005	VEHICLE REPLACEMENT UTIL	\$4,175	\$4,175	\$0	\$0	\$0
34 Charges for Service			\$788,322	\$765,090	\$925,425	\$788,050	(\$137,375)
36 Miscellaneous	364001	SALE OF FIXED ASSETS G/L	\$63,219	\$13,220	\$0	\$0	\$0
	365001	FUEL CHARGES	\$12,400	\$15,279	\$15,000	\$12,000	(\$3,000)
36 Miscellaneous			\$75,619	\$28,499	\$15,000	\$12,000	(\$3,000)
61		ISF - FLEET MANAGEMENT	\$863,942	\$793,589	\$940,425	\$800,050	(\$140,375)

FY17 Expenditure Budget

Fund: 61 Fleet Fund

Division: 614441 FLEET MANAGEMENT

Type	Account [△]	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
1 Personnel	611101	PERMANENT EMPLOYEES	\$84,522	\$88,705	\$91,337	\$100,173	\$8,835
	611201	OVERTIME	-\$1,018	\$1,314	\$0	\$1,500	\$1,500
	611501	PART-TIME	\$20,870	\$15,337	\$23,860	\$0	-\$23,860
	613101	F.I.C.A.	\$7,648	\$7,600	\$8,813	\$7,613	-\$1,200
	613201	UTAH RETIREMENT SYSTEMS	\$14,008	\$15,649	\$15,897	\$17,255	\$1,358
	613301	HEALTH INSURANCE	\$21,959	\$21,686	\$24,485	\$25,881	\$1,395
	613302	DENTAL INSURANCE	\$1,947	\$1,950	\$2,188	\$2,188	\$0
	613303	LIFE INSURANCE	\$338	\$0	\$192	\$0	-\$192
	613304	VISION INSURANCE	\$320	\$343	\$518	\$518	\$0
	613401	WORKER'S COMPENSATION	\$1,299	\$1,345	\$1,701	\$1,341	-\$361
	613601	LTD, ADD, & LIFE	\$932	\$878	\$1,128	\$1,320	\$192
	613701	EMPLOYEE ASST PROGR	\$36	\$36	\$36	\$36	\$0
	613801	ADMINISTRATION FEE	\$30	\$30	\$30	\$30	\$0
	614101	CLOTHING ALLOW - FT	\$710	\$1,228	\$720	\$720	\$0
	614102	CLOTHING ALLOW - PT	\$812	\$510	\$0	\$360	\$360
1 Personnel			\$154,413	\$156,609	\$170,906	\$158,935	-\$11,971
2 Materials & Services	621101	BOOKS & SUBSCRIPTIONS	\$0	\$1,830	\$1,900	\$1,900	\$0
	621301	TRAINING & REGISTRATION F	\$1,331	\$975	\$1,125	\$1,125	\$0
	624001	OFFICE SUPPLIES	\$184	\$54	\$713	\$895	\$182
	624004	MATERIALS & SUPPLIES	\$0	\$0	\$2,250	\$1,300	-\$950
	624101	CLAIMS & DAMAGES	\$56	\$0	\$0	\$0	\$0
	624107	UNIFORMS	\$0	\$0	\$0	\$950	\$950
	625001	EQUIP. MAINT. & SUPPLIES	\$13,861	\$21,980	\$8,700	\$9,700	\$1,000
	625002	EQUIPMENT PURCHASES	\$55	\$39,536	\$0	\$0	\$0
	625201	TIRES/BRAKES	\$32,473	\$23,347	\$33,000	\$35,585	\$2,585
	625202	FUEL/OIL	\$165,025	\$151,853	\$209,900	\$192,200	-\$17,700
	625203	FLEET REPAIR	\$123,047	\$124,006	\$142,000	\$117,000	-\$25,000
	625501	EQUIPMENT REPAIRS	\$21	\$308	\$500	\$600	\$100
	626001	BUILDING MAINTENANCE	\$8,313	\$7,692	\$5,700	\$5,700	\$0
	631003	INSURANCE FEES	\$5,288	\$6,953	\$8,278	\$1,800	-\$6,478
	631006	CONTRACTED SERVICES	\$1,500	\$1,394	\$3,800	\$4,000	\$200
	645001	SPECIAL DEPARTMENT ALLOW	\$106	\$54	\$1,500	\$1,500	\$0
	651501	DEPRECIATION	\$254,808	\$229,783	\$250,000	\$230,000	-\$20,000
	661001	MISCELLANEOUS SUPPLIES	\$8,251	\$6,227	\$0	\$0	\$0
	662001	MISCELLANEOUS SERVICES	\$195	\$0	\$400	\$400	\$0
	662002	UNIFORM SERVICES	\$179	\$0	\$0	\$0	\$0
2 Materials & Services			\$614,692	\$615,993	\$669,766	\$604,655	-\$65,111
7 Capital Outlay	674001	MACHINERY & EQUIPMENT	\$25,701	\$0	\$0	\$0	\$0
7 Capital Outlay			\$25,701	\$0	\$0	\$0	\$0

FY17 Expenditure Budget

Fund: 61 Fleet Fund

Division: 614441 FLEET MANAGEMENT

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
8 Debt Service	681003	BACKHOE LEASE OBLIGATIONS	\$7,000	\$13,500	\$24,450	\$10,350	-\$14,100
8 Debt Service			\$7,000	\$13,500	\$24,450	\$10,350	-\$14,100
614441	FLEET MANAGEMENT		\$801,805	\$786,102	\$865,122	\$773,940	-\$91,182
61 Fleet Fund			\$801,805	\$786,102	\$865,122	\$773,940	-\$91,182

Revenue Budget FY 2017

Fund: 63 ISF - RISK MANAGEMENT

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
34 Charges for Service	344006	RISK MGMT CHARGES - GF	\$204,338	\$215,852	\$221,838	\$192,220	(\$29,618)
	344007	RISK MGMT CHARGES - WATER	\$28,887	\$31,967	\$30,097	\$34,007	\$3,910
	344008	RISK MGMT CHARGES - SEWER	\$34,410	\$28,864	\$34,410	\$17,307	(\$17,103)
	344009	RISK MGMT CHARGES - STORM	\$9,666	\$9,847	\$9,666	\$10,229	\$563
	344010	RISK MGMT CHARGES - UTILI	\$2,926	\$2,985	\$1,716	\$1,465	(\$251)
	344011	RISK MGMT CHARGES - FLEET	\$5,288	\$6,953	\$8,278	\$2,319	(\$5,959)
	344012	RISK MGMT CHARGES - CDRA	\$386	\$1,010	\$386	\$0	(\$386)
	344013	RISK MGMT CHARGES - GARBA	\$10,374	\$9,168	\$10,374	\$6,186	(\$4,188)
34 Charges for Service			\$296,275	\$306,647	\$316,765	\$263,732	(\$53,033)
36 Miscellaneous	369001	MISC REVENUES	\$4,143	\$0	\$0	\$0	\$0
36 Miscellaneous			\$4,143	\$0	\$0	\$0	\$0
63	ISF - RISK MANAGEMENT		\$300,418	\$306,647	\$316,765	\$263,732	(\$53,033)

FY17 Expenditure Budget

Fund: 63 Risk Fund - ISF

Division: 634443 ISF - RISK MANAGEMENT

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
2 Materials & Services	624101	CLAIMS & DAMAGES	\$31,745	\$19,893	\$0	\$30,000	\$30,000
	631003	INSURANCE FEES	\$195,763	\$203,622	\$289,765	\$204,732	-\$85,033
	631006	CONTRACTED SERVICES	\$27,000	\$22,500	\$27,000	\$29,000	\$2,000
2 Materials & Services			\$254,508	\$246,014	\$316,765	\$263,732	-\$53,033
634443	ISF - RISK MANAGEMENT		\$254,508	\$246,014	\$316,765	\$263,732	-\$53,033
63 Risk Fund - ISF			\$254,508	\$246,014	\$316,765	\$263,732	-\$53,033

Revenue Budget FY 2017

Fund: 70 PERPETUAL CEMETERY FUND

Revenue Type	Acct #	Account Title	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 Budget	Change Prev Yr
34 Charges for Service	348002	PERPETUAL CARE	\$7,185	\$8,870	\$9,000	\$9,000	\$0
34 Charges for Service			\$7,185	\$8,870	\$9,000	\$9,000	\$0
36 Miscellaneous	361001	INTEREST EARNINGS	\$958	\$985	\$1,000	\$1,300	\$300
36 Miscellaneous			\$958	\$985	\$1,000	\$1,300	\$300
70		PERPETUAL CEMETERY FUND	\$8,143	\$9,855	\$10,000	\$10,300	\$300
Summary			\$30,602,252	\$32,862,471	\$32,102,958	\$33,254,032	\$1,151,074

FY17 Expenditure Budget

Fund: 70 Cemetery Fund

Division: 70 PERPETUAL CEMETERY FUND

Type	Account 	Account Title	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	Change '16 to '17
9 Transfers	691007	TRNF FROM FUND 70	\$0	\$0	\$0	\$31,500	\$31,500
9 Transfers			\$0	\$0	\$0	\$31,500	\$31,500
70		PERPETUAL CEMETERY FUND	\$0	\$0	\$0	\$31,500	\$31,500

Staff Report



To: Mayor Mark Shepherd and City Councilors
From: Rich Knapp, Finance Manager
Date: August 3, 2016 *Rich Knapp*
Re: Water, Sewer, and Storm Rate Analysis

Description / Background

Last year we engaged Zions Public Finance to help prepare a third party analysis of the City's utilities. August 2007 was the last time a third party full rate analysis was conducted.

The analysis projects revenues, operational expenses, and capital projects for the next nine years to determine net income and cash requirements by year. These proposed fee changes will ensure sustainability, resources to complete capital projects, and adequate cash reserves. The analysis does identify the need to bond in the Water Fund in FY21 for \$5.5 million and in the Storm Fund in FY21 for \$3.8 or \$2.9 million depending which rate increase is used. The proposed fee changes run through FY25. The thirty-page rate analysis is attached.

A summary of proposed rate changes are as follows:

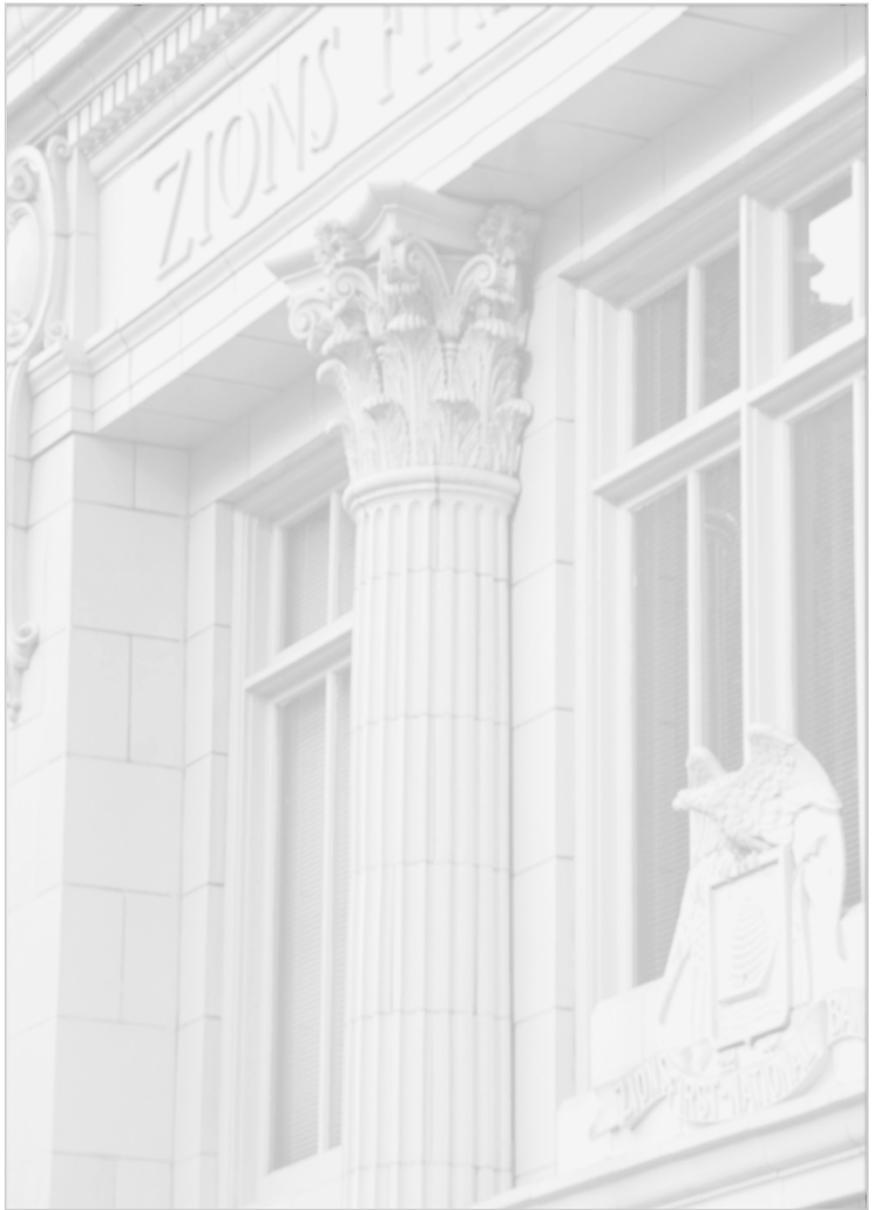
Water Rate Changes Per Year	
SF Residential	3.00%
Commercial 3/4"	2.371%
Commercial 1" - 1 1/2"	0.00%
Commercial 2"	0.00%
Commercial 3"	0.123%
Commercial 4"	0.626%
Commercial 6"	5.41%
Multi Fam Residential	3.00%
Water Usage	No Increase

Sewer Rate Changes Per Year	
Residential Base - SF	2%
Commercial Base - SF	2%
Residential Base - MF	
First Year	5%
Subsequent Years	3%
Consumption (commercial only)	No Increase

Storm Changes Per Year	
Single Family per ESU	
\$3.8 Mill Debt FY21 or	3%
\$2.9 Mill Debt FY21	5%

The average single family residential would increase .74 cents per month or \$8.84 per year.

The Mayor and Council may enact the proposed rate changes on the August 23rd Council meeting. We recommend making the rates effective on January 1, 2017 to avoid increasing rates during watering season, and changing the rates, effect January 1, by the same percent for next nine years.



Clearfield City

DRAFT Utility Rate Analysis Culinary Water, Sewer, Storm Water

ZIONS  PUBLIC FINANCE, INC.

August 3, 2016



Contents

Contents.....	1
Culinary Water Rates.....	3
Growth Projections.....	3
Operating Expenses.....	3
Outstanding Debt.....	4
Capital Projects.....	4
Repair and Replacement.....	6
Cash Balances.....	6
Rate Structuring.....	6
Proposed Rates.....	8
Debt Coverage Ratios.....	9
Days Cash on Hand.....	9
Sewer Rates.....	10
Growth Projections.....	10
Operating Expenses.....	10
Outstanding Debt.....	10
Capital Projects.....	10
Repair and Replacement.....	11
Cash Balances.....	11
Current Rate Structuring.....	11
Proposed Rate Structuring.....	12
Debt Coverage Ratios.....	12
Days Cash on Hand.....	12
Storm Water Rates.....	13
Growth Projections.....	13
Operating Expenses.....	13
Outstanding Debt.....	13
Capital Projects.....	13
Repair and Replacement.....	14
Cash Balances.....	14
Current Rate Structure.....	14



Proposed Rates15

Debt Coverage Ratios15

Days Cash on Hand16

Appendix A – Culinary Water Rate Analysis.....17

Appendix B – Sewer Rate Analysis18

Appendix C – Storm Water Rate Analysis19

Culinary Water Rates

Growth Projections

Growth in culinary water equivalent residential connections (ERCs) is taken directly from the City's recently-completed Culinary Water Impact Fee Facilities Plan and shows an average annual growth rate of 1.41 percent per year for the next six years, with an average annual growth rate of 2.14 percent between years 7 and 12.

TABLE 1: PROJECTED CULINARY WATER ERC GROWTH

Water Growth	Growth in ERCs
1-6 Years	1,394
7-12 Years	2,352
13+ Years	1,118

Source: Impact Fee Facilities Plan, Horrocks Engineering, p.12

There are 16,194 ERCs in the City in 2016, representing 9,244 customers. Of the total customers, 5,963 are single-family residential, 2,721 are multi-family residential and the remaining 560 customers are non-residential in nature. Growth projections by residential use, as well as by various meter sizes for non-residential use, are shown in Appendix A.

Water usage, for which culinary water users are charged in addition to the base monthly fees, is anticipated to grow in proportion to the increased ERCs.

TABLE 2: CULINARY WATER USAGE, 2016

Usage Category	Gallons (OOO's)
Residential	
1,000 to 10,000 gallons	471,326
11,000 to 40,000 gallons	326,849
41,000 to 60,000 gallons	33,212
61,000 to 80,000 gallons	9,216
81,000 or more gallons	8,139
Commercial	
Water - Commercial 3/4"	68,591
Water - Commercial 1 - 1 1/2"	136,102
Water - Commercial 2"	113,931
Water - Commercial 3"	106,210
Water - Commercial 4"	28,099
Water - Commercial 6"	56,373
Residential - Multi-Family	
Water - Residential Multi Unit	44,488

Operating Expenses

Operating expenses are divided into two major categories based on the City's current budget: 1) Personnel; and 2) Materials & Services. Growth in personnel expenses is projected at an average

annual rate of two percent per year, while growth in materials & services expenses is projected at an average annual rate of three percent per year. These expense projections are shown in detail in Appendix A.

Outstanding Debt

Outstanding debt that must be covered by the Culinary Water Fund include payments on an outstanding general obligation bond (a portion of which is used for culinary water capital improvements) of approximately \$144,428 per year through 2021; payments for a sales tax bond of approximately \$74,818 annually throughout the 10-year timeframe of this study; and payments of approximately \$330,000 per year on a water revenue bond through 2020.

Capital Projects

Projects that are impact-fee eligible and that are scheduled for construction within the six-year time frame required under impact fee law are as follows:

TABLE 3: CULINARY WATER IMPACT-FEE ELIGIBLE PROJECTS

Project #	Description	2015 Cost
50	12" Waterline - 300 North - Kersh Drive to 825 West	\$410,000
16	10" Waterline - 700 South - 1000 West to 1350 West	\$240,000
4	18" Transmission Waterline - South Side	\$930,000
13	10" Waterline - State Street 700 South to 1300 South	\$500,000
14	10" Waterline - 1000 East - 450 State Street to 700 South	\$200,000
15	8" Waterline - 1700 South Barlow Park	\$170,000
8	Hill Air Force Base Tank and Transmission Pipe	\$3,510,000
	TOTAL	\$5,960,000

Additional capital projects that have been included in the calculation of culinary water utility rates are shown below.

TABLE 4: ADDITIONAL CULINARY WATER CAPITAL PROJECTS AND TIMING

Project Description	2015 Cost Estimate	Year
MOC Bldg Phase 2 Design	\$50,000	2017
SCADA on Valve Stations (500 W. 200 S.; 300 W. 1800 S.; 600 W. 100 W.)	\$44,000	2016
350 West 2300 S. to 300 W. CDBG (Melanie Acres)	\$150,000	2016
8" Waterline - 1150 West - 1045 South to 560 South - Meadow Park	\$145,000	2016
700 South Well - Repair and Transformer	\$210,000	2016
25 North 1400 W. to 1450 W.	\$85,000	2016
700 South 1350 East 18" Replace	\$135,000	2016
Freeport "Z" Street 13th Street	\$315,000	2016
16" Transmission Line 1450 S. State 1000 E. Chelemes	\$110,000	2016

Project Description	2015 Cost Estimate	Year
Freeport Booster Pump (Electric)	\$12,000	2017
Water Source Protection Update 3 Wells	\$9,000	2017
MOC Phase II Construction	\$781,952	2017
Update Water CFP	\$8,000	2018
Freeport Upgrade Pumphouse	\$430,000	2018
1425 West 8" Waterline - 975 South to 750 South (Meadow Park)	\$165,000	2018
1480 West 8" Waterline - 955 South to 1060 South (Meadow Park)	\$90,000	2018
250 North - N. Main to 300 N.	\$210,000	2018
Freeport Upgrade - Rebuild South Well	\$350,000	2019
Close 200 South Well	\$75,000	2019
975 South 8" Waterline - 1480 West to 1150 West (Meadow Park)	\$215,000	2019
500 East - Lynnwood to 200 S.	\$180,000	2019
8" Waterline Sycamore	\$137,800	2020
2200 South Waterline - South Main to 150 West (Melanie Acres)	\$160,000	2020
350 South - North Main to Depot	\$120,000	2020
Water Source Protection Update	\$7,000	2020
8" Waterline Marilyn Drive	\$190,300	2021
2225 South Waterline - 300 West to 500 West (Melanie Acres)	\$109,000	2021
Birch Street - 750 E. to 450 S.	\$175,000	2021
350 South - Birch to 750 E.	\$55,000	2021
750 South 8" Waterline - 1280 West to 1450 West (Meadow Park)	\$110,000	2022
2500 South 8" Waterline - 1500 West to 400 West (Melanie Acres)	\$75,000	2022
700 East, 200 S. to 400 S.	\$150,000	2022
MOC Phase III Construction	\$1,011,822	2022
500 West 10" Waterline - 2225 South to 2525 South (Melanie Acres)	\$225,000	2023
100 North & Sycamore - Lynnwood to 300 E.	\$175,000	2023
Water Source Protection Update - 3 Wells	\$10,000	2023
Update Water CFP	\$10,000	2023
1350 West 8" Waterline - 700 South to 1045 South (Meadow Park)	\$275,000	2024
Lynnwood	\$170,000	2024
MOC Phase IV	\$154,512	2024

Repair and Replacement

Based on conversations with the City, an amount of \$100,000 annually has been budgeted for repair and replacement of culinary water facilities.

Cash Balances

The beginning cash balance in the Culinary Water Utility Fund is \$4,544,407.¹ This represents 677 days cash on hand, based on the ratio of the cash balance to operating expenses. Good management practices suggest that the City should plan to keep 275 days cash on hand going forward. An absolute minimum level of cash on hand, in order not to negatively impact bond ratings, is 150 days.

Rate Structuring

Current rates are structured as follows:

TABLE 5: CURRENT METER RATIOS AND RATES

Fee per Customer - Base per Month	Existing Base Rate	Existing Ratio Rates
SF Residential - 5/8"	\$11.89	
Water - Commercial 3/4"	\$17.45	1.47
Water - Commercial 1" - 1 1/2"	\$81.64	6.87
Water - Commercial 2"	\$107.11	9.01
Water - Commercial 3"	\$272.77	22.94
Water - Commercial 4"	\$407.41	34.26
Water - Commercial 6"	\$536.31	45.11
MF Residential	\$12.86	

However, the existing ratio for rates should, over time, be structured to conform to average operating flows for different meter sizes as shown in the table below.

TABLE 6: PROPOSED CULINARY WATER METER RATIOS

Fee per Customer - Base per Month	Operating Flow	Adjusted Ratio
SF Residential - 5/8"	18	1.00
Water - Commercial 3/4"	25	1.39
Water - Commercial 1" - 1 1/2"	50	2.78
Water - Commercial 2"	100	5.56
Water - Commercial 3"	320	17.78
Water - Commercial 4"	500	27.78
Water - Commercial 6"	1000	55.56
MF Residential		

Source: American Water Works Association, M4 Manual

¹ Source: Clearfield City, July 29, 2016

Other changes to the existing fee structure have been based on an analysis of the ratio of revenues received from the base monthly fee as compared to usage amounts. Projections for 2017 are that 56 percent of monthly fees (\$1,891,274) will come from base fees, with the remaining 44 percent coming from usage fees (\$1,476,063). Based on workshops provided by the AWWA, most communities consider about 70 percent of costs as fixed and are, therefore, trying to reach close to this level in the amount of base fee recovered. Therefore, our recommendations are for increases to the base fees, rather than to the fees associated with water usage.

Total 2016 expenses for all operating costs, not including payments for water, as well as debt service amounts equal \$1,934,997. In addition, capital costs for future projects are planned to generally exceed \$1 million per year. The proposed rate structure moving forward is designed to shift more of the revenues to the base monthly portion of the fee, rather than the usage portion, and to make changes to existing fees that will gradually bring the ratios closer to those suggested by the AWWA.

Further, the current tiers appear to be structured effectively in order to promote water conservation and have not been adjusted as a result of this analysis. Only the base fee has been increased.

TABLE 7: CURRENT WATER USAGE TIERS

Yearly Total Usage - Residential		Usage (000's)	% of Total
1,000 to 10,000 gallons	\$0.91	471,326	56%
11,000 to 40,000 gallons	\$1.06	326,849	39%
41,000 to 60,000 gallons	\$1.21	33,212	4%
61,000 to 80,000 gallons	\$1.39	9,216	1%
81,000 or more gallons	\$1.54	8,139	1%
TOTAL		848,742	100%

Commercial development is charged at the same rate per 1,000 gallons, no matter the amount of water used. This rate is \$1.11 per 1,000 gallons.

Multi-family residential development is currently charged a somewhat higher base fee than single-family residential development, but is provided the first 7,000 gallons of water usage free of charge. In comparison, single-family residential development pays for all water usage. Some communities choose similar structures (with lower multi-family rates), as public policy in order to minimize costs for the elderly, who may be living alone in rental units, and use very little water. The amount of 7,000 gallons per month is approximately 233 gallons per day, or about the average number of gallons used by one person. The following table compares and contrasts the amounts currently paid by single-family and multi-family residential development with varying levels of water usage. Single-family residential is charged increasingly higher rates for water usage, as shown previously in this study, while multi-family development is charged the same commercial rate of \$1.11 per 1,000 gallons for all water usage after the first 7,000 gallons.

TABLE 8: COMPARISON OF CURRENT MONTHLY BILLS, SINGLE-FAMILY V. MULTI-FAMILY

Single-Family v. Multi-Family Comparison	Single-Family			Multi-Family			Multi-Family as % of Single- Family Fee
	Base Fee	Usage Fee	Total Fee	Base Fee	Usage Fee	Total Fee	
7,000 gallons per month	\$11.89	\$6.37	\$18.26	\$12.86	\$0.00	\$12.86	70%
10,000 gallons per month	\$11.89	\$9.10	\$20.99	\$12.86	\$3.33	\$16.19	77%
15,000 gallons per month	\$11.89	\$14.40	\$26.29	\$12.86	\$8.88	\$21.74	83%
20,000 gallons per month	\$11.89	\$19.70	\$31.59	\$12.86	\$14.43	\$27.29	86%
30,000 gallons per month	\$11.89	\$30.30	\$42.19	\$12.86	\$25.53	\$38.39	91%
70,000 gallons per month	\$11.89	\$79.00	\$90.89	\$12.86	\$69.93	\$82.79	91%
90,000 gallons per month	\$11.89	\$108.30	\$120.19	\$12.86	\$92.13	\$104.99	87%

This analysis assumes the same rate structure for single-family and multi-family units as used previously, with multi-family paying a slightly higher base fee but receiving the first 7,000 gallons of water at no charge.

Proposed Rates

The proposed culinary water rate increase is for three percent per year for single-family residential units, with varying amounts for each non-residential meter size. The reason for the variance in rate increases for the base rate is due to the effort to bring the ratio between the fees charged for the various meter sizes in conformity with accepted water flows and ratios as described above.

TABLE 9: PROPOSED CULINARY WATER RATIOS, 2017-2020

	Adjusted Base Phased In	FY 16	FY 17	FY 18	FY 19	FY 20
SF Residential - 5/8"	3.00%	\$11.89	\$12.25	\$12.61	\$12.99	\$13.38
Water - Commercial 3/4"	2.371%	\$17.45	\$17.86	\$18.29	\$18.72	\$19.16
Water - Commercial 1" - 1 1/2"	0.00%	\$81.64	\$81.64	\$81.64	\$81.64	\$81.64
Water - Commercial 2"	0.00%	\$107.11	\$107.11	\$107.11	\$107.11	\$107.11
Water - Commercial 3"	0.12282%	\$272.77	\$273.11	\$273.44	\$273.78	\$274.11
Water - Commercial 4"	0.62576%	\$407.41	\$409.96	\$412.52	\$415.11	\$417.70
Water - Commercial 6"	5.41%	\$536.31	\$565.34	\$595.94	\$628.19	\$662.19
MF Residential	3.00%	\$12.86	\$13.25	\$13.64	\$14.05	\$14.47

TABLE 10: PROPOSED CULINARY WATER RATIOS, 2020-2025

	FY 21	FY 22	FY 23	FY 24	FY 25
SF Residential - 5/8"	\$13.78	\$14.20	\$14.62	\$15.06	\$15.51
Water - Commercial 3/4"	\$19.62	\$20.08	\$20.56	\$21.05	\$21.55
Water - Commercial 1" - 1 1/2"	\$81.64	\$81.64	\$81.64	\$81.64	\$81.64
Water - Commercial 2"	\$107.11	\$107.11	\$107.11	\$107.11	\$107.11

	FY 21	FY 22	FY 23	FY 24	FY 25
Water - Commercial 3"	\$274.45	\$274.79	\$275.12	\$275.46	\$275.80
Water - Commercial 4"	\$420.32	\$422.95	\$425.59	\$428.26	\$430.94
Water - Commercial 6"	\$698.03	\$735.81	\$775.64	\$817.62	\$861.88
MF Residential	\$14.91	\$15.36	\$15.82	\$16.29	\$16.78

No increases have been proposed to water usage. However, in order to keep rate increases minimal, the City will need to issue a \$5.5 million bond in FY 2021.²

Debt Coverage Ratios

Debt coverage ratios, with the issuance of the \$5.5 million bond, are shown on Appendix A and never get lower than 1.88. Minimum debt coverage ratios are generally assumed to be 1.25.

Days Cash on Hand

Days cash on hand never gets lower than 218 days which is within the guidelines set forth in this report.

² The bond assumptions assume a 20-year bond with a four percent interest rate.

Sewer Rates

Growth Projections

Growth in sewer connections (ERCs) is taken directly from the City's recently-completed Sewer Impact Fee Facilities Plan and shows an average annual growth rate of 1.41 percent per year for the next six years, with an average annual growth rate of 2.14 percent between years 7 and 12.

TABLE 11: PROJECTED SEWER ERC GROWTH

Time Period	Growth in ERCs
1-6 Years	1,394
7-12 Years	2,352
13+ Years	1,118

Source: Impact Fee Facilities Plan, Horrocks Engineering, p.17

There are 16,194 sewer ERCs in the City in 2016, representing 9,944 customers. Of the total customers, 6,004 are single-family residential, 3,426 are multi-family residential and the remaining 513 customers are non-residential in nature. Growth projections by residential use, as well as by various meter sizes for non-residential use, are shown in Appendix B.

Operating Expenses

Operating expenses are divided into two major categories based on the City's current budget: 1) Personnel; and 2) Materials & Services. Growth in personnel expenses is projected at an average annual rate of two percent per year, while growth in materials & services expenses is projected at an average annual rate of three percent per year. These expense projections are shown in detail in Appendix B.

Outstanding Debt

Outstanding debt that must be covered by the Sewer Fund include payments on an outstanding general obligation bond (a portion of which is used for sewer capital improvements) of approximately \$108,321 per year through 2021; and payments for a sales tax bond of approximately \$67,691 annually throughout the 10-year timeframe of this study.

Capital Projects

Projects that are impact-fee eligible and that are scheduled for construction within the six-year time frame required under impact fee law are as follows:

TABLE 12: IMPACT-FEE ELIGIBLE SEWER CAPITAL PROJECTS

Project #	Description	2015 Cost
1	Freeport Center - 3rd St - E St to G St	\$230,000
28	400 East Street (Gunderson) - 700 S. to 250 S. (Depot)	\$320,000
2	Freeport Center - G Street - 3rd St to 5th St	\$240,000
3	Freeport Center - G Street - - 5th St to 7th St	\$220,000
4	Freeport Center - G Street - - 7th St to 9th St	\$230,000
5	Freeport Center - G Street - - 9th St to 11th St	\$230,000

Project #	Description	2015 Cost
13	1000 W - 75 S to 200 S	\$100,000
27	Chelemes - State St to 1000 E	\$140,000
30	1450 S - I15 bore - 1500 E to Legend Hills	\$440,000
TOTAL		\$2,150,000

Additional capital projects that have been included in the calculation of sewer utility rates are shown below.

TABLE 13: ADDITIONAL SEWER CAPITAL PROJECTS AND TIMING

Project #	Description	Amount	Year
	Z Street Sewer Replacement	\$115,000	2016
	350 West CDBG Project - 2300 S. to 300 W.	\$150,000	2017
	MOC Phase II Design	\$50,000	2017
	MOC Phase II Construction	\$780,000	2017
16	250 North - N. Main to 300 North	\$200,000	2018
7	500 East - Center to 200 South	\$166,000	2019
	Update Sewer CFP - Center to 200 South	\$9,000	2019
6	350 South - North Main to Depot	\$286,000	2020
8	Birch Street - 750 E. to 450 S. and Birch Circle	\$215,000	2021
9	350 South - Birch to 750 E.	\$97,000	2021
24	700 East - 200 S. to 400 S.	\$150,000	2022
	MOC Phase III - 200 S. to 400 S.	\$1,011,822	2022
10	100 North & Sycamore - Lynwood to 300 East	\$118,000	2023
17	Lynwood	\$169,000	2024
	MOC Phase IV	\$154,512	2024

Repair and Replacement

Based on conversations with the City, an amount of \$100,000 annually has been budgeted for repair and replacement of sewer facilities.

Cash Balances

The beginning cash balance in the Sewer Utility Fund is \$2,930,431.³ This represents 1,110 days cash on hand, based on the ratio of the cash balance to operating expenses. Good management practices suggest that the City should plan to keep 275 days cash on hand going forward. An absolute minimum level of cash on hand, in order not to negatively impact bond ratings, is 150 days.

Current Rate Structuring

The current rates are structured as follows:

³ Source: Clearfield City, July 29, 2016

TABLE 14: CURRENT SEWER RATE STRUCTURE

Category	Fee per Month
Residential Base - SF	\$11.66
Commercial Base	\$13.92
Residential Base - MF	\$8.17
Consumption per 1,000 gallons (commercial only)	\$0.65

The smaller base fee per multi-family residential unit is likely based on the relatively smaller household sizes, and therefore less demand on sewer facilities. Average household sizes in Clearfield are 3.24 persons per household for single-family and 2.86 persons for multi-family.⁴ Therefore, multi-family has, on average, 88 percent as many household members as does single-family. However, the current fee ratio for multi-family (\$8.17) compared to single-family (\$11.66) is 70 percent. Therefore, future rate structuring is intended to bring multi-family residential fees somewhat closer to the 88 percent, rather than 70 percent, ratio.

Proposed Rate Structuring

In order to meet costs for the next ten years, without issuing any debt, a two percent rate increase is recommended for single-family residential and commercial base fees. In order to bring multi-family residential more in line with single-family residential development, a one-time rate increase to the base fee of five percent is proposed, with annual increases thereafter of three percent. Over the period of this study (through 2025), this will bring multi-family fees to 77 percent of single-family base fees. No increases to consumption costs have been recommended as part of this study.

TABLE 15: PROPOSED SEWER RATE STRUCTURE

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Residential Base - SF	\$11.66	\$11.89	\$12.13	\$12.37	\$12.62	\$12.87	\$13.13	\$13.39	\$13.66
Commercial Base	\$13.92	\$14.20	\$14.48	\$14.77	\$15.07	\$15.37	\$15.68	\$15.99	\$16.31
Residential Base - MF	\$8.17	\$8.58	\$8.84	\$9.10	\$9.37	\$9.66	\$9.94	\$10.24	\$10.55
Consumption per 1,000 gallons	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65

Debt Coverage Ratios

No new bonds appear to be needed for sewer infrastructure within the next ten years. However, as shown in Appendix B, debt coverage ratios are strong, far exceeding the 1.25 times coverage required and allowing for the possibility of future debt if the need arises.

Days Cash on Hand

Days cash on hand never gets lower than 254 days which is within the guidelines set forth in this report.

⁴ American Factfinder

Storm Water Rates

Growth Projections

Growth in storm water equivalent surface units (ESUs) is taken directly from the City's recently-completed Storm Water Impact Fee Facilities Plan and shows an average annual growth rate of 3.94 percent per year for the next six years, with an average annual growth rate of 0.80 percent between years 7 and 12.

TABLE 16: PROJECTED STORM WATER ESU GROWTH

Water Growth	Growth in ESUs
1-6 Years	1,394
7-12 Years	2,352
13+ Years	1,118

Source: *Impact Fee Facilities Plan, Horrocks Engineering, p.12*

There are 17,129 ESUs in the City in 2016. Growth projections are shown in Appendix C.

Operating Expenses

Operating expenses are divided into two major categories based on the City's current budget: 1) Personnel; and 2) Materials & Services. Growth in personnel expenses is projected at an average annual rate of two percent per year, while growth in materials & services expenses is projected at an average annual rate of three percent per year. These expense projections are shown in detail in Appendix C.

Outstanding Debt

Outstanding debt that must be covered by the Storm Water Fund include payments on an outstanding general obligation bond (a portion of which is used for storm water capital improvements) of approximately \$25,275 per year through 2021.

Capital Projects

Projects that are impact-fee eligible and that are scheduled for construction within the six-year time frame required under impact fee law are as follows:

TABLE 17: IMPACT-FEE ELIGIBLE STORM WATER CAPITAL PROJECTS

Project #	Description	2015 Cost	Year
6	1450 S - State Street to 1000 East	\$350,500	2016
32	500 E to Depot - 18" P&C	\$134,600	2016
31	Depot Street - 24" Dia Piping & Collection Boxes	\$323,900	2016
2	H Street - 3rd Str. To 5th Str.	\$205,900	2017
3	H Street 5th Str. To 9th Str.	\$278,500	2019
11	H Street - 9th Str. To Pond Outfall	\$293,400	2020
23	1000 West - 200 South to NW Freeport Pond	\$236,000	2021
13	Freeport Industrial Parkway Pond Outfall	\$544,700	2022

Project #	Description	2015 Cost	Year
TOTAL		\$2,367,500	

Additional storm water improvements have been identified as follows:

TABLE 18: ADDITIONAL STORM WATER CAPITAL PROJECTS, NOT IMPACT-FEE ELIGIBLE

Project #	Description	2015 Cost	Year
	350 West CDBG 2300 S. to 300 W.	\$150,000	2016
	Update Storm Water CFP	\$8,000	2016
	MOC Phase II Design	\$50,000	2017
	MOC Phase II Construction	\$781,952	2017
	700 South, 1000 W. to 1400 W.	\$358,400	2017
10	250 North - North Main to 300 N.	\$365,000	2018
8	500 East - Center Street to 200 South Street	\$256,300	2019
	State Street - 1100 S. 1000 E.	\$202,900	2019
9	350 South - State Street to Depot	\$173,900	2020
1	Barlow Street - 550 N. to 350 N.	\$316,600	2021
	Update Storm Water CFP	\$10,000	2021
	100 North and Sycamore, Lynwood to 300 E.	\$322,000	2022
12	400 South, 750 E. to 600 E., 350 South, 600 E. to Pond	\$445,000	2022
10	MOC Phase III, 200 S. to 400 S.	\$1,011,822	2022
	1400 West, 200 N. to 200 S.	\$540,000	2023
14	1250 West, 700 N. to 500 N.	\$526,600	2024
	MOC Phase IV	\$154,512	2024
	500 North, Sundowner Trailers to 300 N.	\$277,100	2025

Repair and Replacement

Based on conversations with the City, an amount of \$100,000 annually has been budgeted for repair and replacement of storm water facilities.

Cash Balances

The beginning cash balance in the Storm Water Utility Fund is \$3,335,028.⁵ This represents 1,717 days cash on hand, based on the ratio of the cash balance to operating expenses. Good management practices suggest that the City should plan to keep 275 days cash on hand going forward. An absolute minimum level of cash on hand, in order not to negatively impact bond ratings, is 150 days.

Current Rate Structure

⁵ Source: Clearfield City, July 29, 2016

The current rates are structured with a flat fee of \$4.89 per month per residential unit. Commercial fees are reduced based on retention percentages as follows:

TABLE 19: CURRENT STORM WATER RATE STRUCTURE FOR COMMERCIAL ESUS

Retention Percent	Monthly Fee per ESU
0%	\$4.89
20%	\$3.91
30%	\$3.42
50%	\$2.45

Proposed Rates

The proposed storm water rate increase is for three percent per year per ESU. A fee increase of this magnitude will still require that the Storm Water Fund bond for approximately \$3.8 million in FY2021 in order to cover the cost of future capital projects. The bond amount can be reduced to \$2.9 million if fee increases of five percent annually are enacted. Both scenarios are shown in the tables below:

TABLE 20: PROPOSED STORM WATER RATE STRUCTURE WITH 3% ANNUAL INCREASES AND \$3.5M BOND

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Single-Family Fee per ESU	\$4.89	\$5.04	\$5.19	\$5.34	\$5.50	\$5.67	\$5.84	\$6.01	\$6.19
Commercial									
Retention Percent									
0%	\$4.89	\$5.04	\$5.19	\$5.34	\$5.50	\$5.67	\$5.84	\$6.01	\$6.19
20%	\$3.91	\$4.03	\$4.15	\$4.27	\$4.40	\$4.54	\$4.67	\$4.81	\$4.96
30%	\$3.42	\$3.53	\$3.63	\$3.74	\$3.85	\$3.97	\$4.09	\$4.21	\$4.34
50%	\$2.45	\$2.52	\$2.59	\$2.67	\$2.75	\$2.83	\$2.92	\$3.01	\$3.10

TABLE 21: PROPOSED STORM WATER RATE STRUCTURE WITH 5% ANNUAL INCREASES AND \$2.7M BOND

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Single-Family Fee per ESU	\$4.89	\$5.13	\$5.39	\$5.66	\$5.94	\$6.24	\$6.55	\$6.88	\$7.22
Commercial									
Retention Percent									
0%	\$4.89	\$5.13	\$5.39	\$5.66	\$5.94	\$6.24	\$6.55	\$6.88	\$7.22
20%	\$3.91	\$4.11	\$4.31	\$4.53	\$4.76	\$4.99	\$5.24	\$5.50	\$5.78
30%	\$3.42	\$3.59	\$3.77	\$3.96	\$4.16	\$4.37	\$4.59	\$4.82	\$5.06
50%	\$2.45	\$2.57	\$2.70	\$2.83	\$2.97	\$3.12	\$3.28	\$3.44	\$3.61

Debt Coverage Ratios

Debt coverage ratios, with the issuance of either a \$3.8 million bond or a \$2.9 million bond all meet industry standards. Minimum debt coverage ratios are generally assumed to be 1.25.



Days Cash on Hand

Days cash on hand never gets lower than 208 days under either scenario which is within the guidelines set forth in this report.



Appendix A – Culinary Water Rate Analysis

	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY15 Actual	FY 16 Budget	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
CULINARY WATER RATE ANALYSIS				0	1	2	3	4	5	6	7	8	9	10
2015-2021 - Growth Rate	1.41%													
2021 - 2025 - Growth Rate	2.14%													
Impact Fee per ERC	\$349.11													
Total ERUs				15,962	16,194	16,426	16,658	16,890	17,122	17,354	17,746	18,138	18,530	18,922
Growth in ERUs					232	232	232	232	232	232	392	392	392	392
Customers				9,116	9,244	9,374	9,506	9,639	9,775	9,912	10,124	10,341	10,562	10,788
Growth in Customers					128	130	132	134	135	137	212	217	221	226
Customers by Type														
Residential					5,963	6,047	6,132	6,218	6,305	6,394	6,531	6,671	6,813	6,959
Water - Commercial 3/4"					148	150	152	154	156	159	162	166	169	173
Water - Commercial 1 - 1 1/2"					271	275	279	283	287	291	297	303	310	316
Water - Commercial 2"					113	115	116	118	119	121	124	126	129	132
Water - Commercial 3"					18	18	19	19	19	19	20	20	21	21
Water - Commercial 4"					7	7	7	7	7	8	8	8	8	8
Water - Commercial 6"					3	3	3	3	3	3	3	3	3	4
Water - Residential Multi Unit					2,721	2,759	2,798	2,837	2,877	2,918	2,980	3,044	3,109	3,176
Total					9,244	9,374	9,506	9,639	9,775	9,912	10,124	10,341	10,562	10,788
Excess Usage (in 000's) - Annual														
Residential														
1,000 to 10,000 gallons					471,326	477,949	484,665	491,476	498,382	505,385	516,204	527,254	538,541	550,069
11,000 to 40,000 gallons					326,849	331,442	336,099	340,822	345,611	350,468	357,970	365,633	373,460	381,455
41,000 to 60,000 gallons					33,212	33,679	34,152	34,632	35,119	35,612	36,374	37,153	37,948	38,761
61,000 to 80,000 gallons					9,216	9,346	9,477	9,610	9,745	9,882	10,094	10,310	10,530	10,756
81,000 or more gallons					8,139	8,253	8,369	8,487	8,606	8,727	8,914	9,105	9,300	9,499
Commercial														
Water - Commercial 3/4"					68,591	69,555	70,532	71,523	72,528	73,547	75,122	76,730	78,372	80,050
Water - Commercial 1 - 1 1/2"					136,102	138,015	139,954	141,921	143,915	145,937	149,061	152,252	155,511	158,840
Water - Commercial 2"					113,931	115,532	117,155	118,802	120,471	122,164	124,779	127,450	130,178	132,965
Water - Commercial 3"					106,210	107,702	109,216	110,750	112,307	113,885	116,323	118,813	121,356	123,954
Water - Commercial 4"					28,099	28,494	28,894	29,300	29,712	30,129	30,774	31,433	32,106	32,793
Water - Commercial 6"					56,373	57,166	57,969	58,783	59,610	60,447	61,741	63,063	64,413	65,792
Residential - Multi-Family														
Water - Residential Multi Unit					44,488	45,114	45,747	46,390	47,042	47,703	48,724	49,767	50,833	51,921
Days Cash on Hand (Target 275 days)					-	677	465	368	258	218	401	262	275	265
Revenues														
Operational Revenues														
WATER CHARGES	\$3,287,487	\$3,444,415	\$3,353,972	\$3,278,980	\$3,310,000									
WATER BASE FEES						\$1,891,274	\$1,960,428	\$2,032,462	\$2,107,504	\$2,185,686	\$2,283,590	\$2,386,272	\$2,493,978	\$2,606,964
WATER EXCESS FEES						\$1,476,063	\$1,496,805	\$1,517,838	\$1,539,167	\$1,560,795	\$1,594,206	\$1,628,333	\$1,663,190	\$1,698,793
WATER METER CONNECTION	\$9,975	\$10,720	\$11,086	\$16,420	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
FIRE HYDRANT METER RENTAL	\$408	\$1,265	\$1,577	\$16,780	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
WATER CHARGES-CITY	\$0	\$0	\$92,399	\$76,094	\$92,400	\$80,000	\$81,600	\$83,232	\$84,897	\$86,595	\$88,326	\$90,093	\$91,895	\$93,733
HIGHWAYS & STREETS	\$1,378,468	\$195,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISC REVENUES	\$0	\$660	\$0	\$1,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operational Revenues	\$4,676,338	\$3,652,978	\$3,459,034	\$3,389,624	\$3,415,900	\$3,460,837	\$3,552,332	\$3,647,032	\$3,745,067	\$3,846,576	\$3,979,623	\$4,118,198	\$4,262,563	\$4,412,990
Operational Expenses														
Personnel														
PERMANENT EMPLOYEES	(\$284,350)	(\$246,776)	(\$271,019)	(\$259,983)	(\$256,715)	(\$178,543)	(\$182,114)	(\$185,756)	(\$189,471)	(\$193,261)	(\$197,126)	(\$201,068)	(\$205,090)	(\$209,192)
OVERTIME	(\$23,966)	(\$26,535)	(\$19,860)	(\$20,797)	(\$27,000)	(\$25,011)	(\$25,511)	(\$26,021)	(\$26,542)	(\$27,073)	(\$27,614)	(\$28,166)	(\$28,730)	(\$29,304)
PART-TIME	(\$331)	(\$1,690)	(\$4,758)	(\$4,717)	(\$9,510)	(\$4,955)	(\$5,054)	(\$5,155)	(\$5,258)	(\$5,363)	(\$5,471)	(\$5,580)	(\$5,692)	(\$5,806)
ADMINISTRATION FEE	(\$69,472)	(\$31,808)	(\$31,622)	(\$31,622)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F.I.C.A.	(\$22,697)	(\$20,840)	(\$22,461)	(\$20,993)	(\$22,432)	(\$15,951)	(\$16,270)	(\$16,595)	(\$16,927)	(\$17,266)	(\$17,611)	(\$17,963)	(\$18,323)	(\$18,689)
UTAH RETIREMENT SYSTEMS	(\$40,900)	(\$43,187)	(\$48,994)	(\$41,327)	(\$45,853)	(\$34,710)	(\$35,404)	(\$36,112)	(\$36,835)	(\$37,571)	(\$38,323)	(\$39,089)	(\$39,871)	(\$40,668)
HEALTH INSURANCE	(\$43,496)	(\$51,149)	(\$53,957)	(\$42,826)	(\$77,059)	(\$56,771)	(\$57,906)	(\$59,065)	(\$60,246)	(\$61,451)	(\$62,680)	(\$63,933)	(\$65,212)	(\$66,516)
DENTAL INSURANCE	(\$4,177)	(\$4,338)	(\$4,378)	(\$3,889)	(\$6,841)	(\$4,697)	(\$4,791)	(\$4,887)	(\$4,984)	(\$5,084)	(\$5,186)	(\$5,290)	(\$5,395)	(\$5,503)
LIFE INSURANCE	(\$146)	\$0	(\$356)	\$0	(\$231)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VISION INSURANCE	(\$498)	(\$613)	(\$580)	(\$594)	(\$1,224)	(\$821)	(\$837)	(\$854)	(\$871)	(\$889)	(\$906)	(\$925)	(\$943)	(\$962)
WORKER'S COMPENSATION	(\$3,920)	(\$3,793)	(\$3,674)	(\$3,129)	(\$3,183)	(\$1,805)	(\$1,841)	(\$1,878)	(\$1,915)	(\$1,954)	(\$1,993)	(\$2,033)	(\$2,073)	(\$2,115)
LONG TERM DISABILITY	(\$1,952)	(\$2,432)	(\$3,018)	(\$2,331)	(\$3,215)	(\$3,446)	(\$3,515)	(\$3,585)	(\$3,657)	(\$3,730)	(\$3,805)	(\$3,881)	(\$3,958)	(\$4,038)
EMPLOYEE ASSISTANCE PROGR	(\$202)	(\$176)	(\$206)	(\$94)	(\$97)	(\$169)	(\$172)	(\$176)	(\$179)	(\$183)	(\$187)	(\$190)	(\$194)	(\$198)

	ADMINISTRATION FEE	(\$65)	(\$57)	(\$36)	(\$885)	(\$131)	(\$66)	(\$67)	(\$69)	(\$70)	(\$71)	(\$73)	(\$74)	(\$76)	(\$77)
	ADMIN OH FEE	(\$186,976)	(\$114,168)	(\$113,498)	(\$113,498)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CLOTHING ALLOW - FT	(\$4,479)	(\$7,746)	(\$5,629)	(\$4,266)	(\$2,350)	(\$1,800)	(\$1,836)	(\$1,873)	(\$1,910)	(\$1,948)	(\$1,987)	(\$2,027)	(\$2,068)	(\$2,109)
<i>Materials & Services</i>	BOOKS & SUBSCRIPTIONS	(\$1,549)	(\$60)	\$0	\$0	(\$200)	(\$200)	(\$206)	(\$212)	(\$219)	(\$225)	(\$232)	(\$239)	(\$246)	(\$253)
	MEMBERSHIP DUES	(\$2,352)	(\$2,007)	(\$577)	(\$3,551)	(\$2,680)	(\$2,900)	(\$2,987)	(\$3,077)	(\$3,169)	(\$3,264)	(\$3,362)	(\$3,463)	(\$3,567)	(\$3,674)
	TRAINING & REGISTRATION F	(\$4,777)	(\$4,045)	(\$5,758)	(\$3,583)	(\$4,930)	(\$5,055)	(\$5,207)	(\$5,363)	(\$5,524)	(\$5,689)	(\$5,860)	(\$6,036)	(\$6,217)	(\$6,404)
	IN-STATE LODGING	(\$227)	(\$375)	\$0	(\$261)	(\$880)	(\$880)	(\$906)	(\$934)	(\$962)	(\$990)	(\$1,020)	(\$1,051)	(\$1,082)	(\$1,115)
	IN-STATE MEALS	(\$352)	(\$263)	(\$399)	(\$305)	(\$368)	(\$408)	(\$420)	(\$433)	(\$446)	(\$459)	(\$473)	(\$487)	(\$502)	(\$517)
	IN-STATE TRANSPORTATION	\$0	(\$110)	\$0	(\$110)	(\$250)	(\$250)	(\$258)	(\$265)	(\$273)	(\$281)	(\$290)	(\$299)	(\$307)	(\$317)
	OFFICE SUPPLIES	(\$33)	(\$106)	\$0	(\$30)	(\$300)	(\$850)	(\$876)	(\$902)	(\$929)	(\$957)	(\$985)	(\$1,015)	(\$1,045)	(\$1,077)
	MATERIALS & SUPPLIES	(\$125)	(\$1,434)	(\$808)	(\$728)	(\$83,650)	(\$80,700)	(\$83,121)	(\$85,615)	(\$88,183)	(\$90,829)	(\$93,553)	(\$96,360)	(\$99,251)	(\$102,228)
	POSTAGE / MAILING	\$0	\$0	\$0	(\$2,078)	(\$2,000)	(\$3,000)	(\$3,090)	(\$3,183)	(\$3,278)	(\$3,377)	(\$3,478)	(\$3,582)	(\$3,690)	(\$3,800)
	UNIFORMS	(\$1,217)	(\$1,000)	\$0	\$0	\$0	(\$2,375)	(\$2,446)	(\$2,520)	(\$2,595)	(\$2,673)	(\$2,753)	(\$2,836)	(\$2,921)	(\$3,009)
	HARDWARE	\$0	(\$170)	(\$357)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ANNUAL MAINT. & SUPPORT	\$0	\$0	\$0	\$0	(\$6,200)	(\$4,500)	(\$4,635)	(\$4,774)	(\$4,917)	(\$5,065)	(\$5,217)	(\$5,373)	(\$5,534)	(\$5,700)
	EQUIP. MAINT. & SUPPLIES	(\$8,120)	(\$2,823)	(\$1,970)	(\$6,329)	(\$9,400)	(\$9,700)	(\$9,991)	(\$10,291)	(\$10,599)	(\$10,917)	(\$11,245)	(\$11,582)	(\$11,930)	(\$12,288)
	EQUIPMENT PURCHASES	(\$815)	(\$2,163)	(\$77)	\$0	(\$14,500)	(\$5,000)	(\$5,150)	(\$5,305)	(\$5,464)	(\$5,628)	(\$5,796)	(\$5,970)	(\$6,149)	(\$6,334)
	TIRES/BRAKES	(\$3,795)	(\$364)	(\$11,019)	(\$2,197)	(\$8,476)	(\$6,500)	(\$6,695)	(\$6,896)	(\$7,103)	(\$7,316)	(\$7,535)	(\$7,761)	(\$7,994)	(\$8,234)
	FUEL/OIL	(\$16,194)	(\$18,111)	(\$18,513)	(\$11,792)	(\$22,200)	(\$19,800)	(\$20,394)	(\$21,006)	(\$21,636)	(\$22,285)	(\$22,954)	(\$23,642)	(\$24,352)	(\$25,082)
	FLEET REPAIR	(\$20,842)	(\$13,157)	(\$13,575)	(\$33,881)	(\$15,545)	(\$15,000)	(\$15,450)	(\$15,914)	(\$16,391)	(\$16,883)	(\$17,389)	(\$17,911)	(\$18,448)	(\$19,002)
	FLEET LEASE	(\$35,425)	(\$32,810)	(\$32,022)	(\$32,022)	(\$44,581)	(\$30,601)	(\$31,519)	(\$32,465)	(\$33,439)	(\$34,442)	(\$35,475)	(\$36,539)	(\$37,635)	(\$38,764)
	BUILDING MAINTENANCE	(\$24,338)	(\$29,962)	(\$37,029)	(\$34,715)	(\$775)	(\$975)	(\$1,004)	(\$1,034)	(\$1,065)	(\$1,097)	(\$1,130)	(\$1,164)	(\$1,199)	(\$1,235)
	MUNICIPAL BUILDING RENT	(\$110,011)	(\$117,356)	(\$126,952)	(\$126,952)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ELECTRIC	(\$140,973)	(\$199,245)	(\$176,344)	(\$191,531)	(\$210,000)	(\$210,000)	(\$216,300)	(\$222,789)	(\$229,473)	(\$236,357)	(\$243,448)	(\$250,751)	(\$258,274)	(\$266,022)
	CITY CELL PHONES	\$0	\$0	(\$1,421)	(\$612)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INSURANCE FEES	\$0	(\$27,405)	(\$28,887)	(\$32,847)	(\$28,887)	(\$26,399)	(\$27,191)	(\$28,007)	(\$28,847)	(\$29,712)	(\$30,604)	(\$31,522)	(\$32,467)	(\$33,441)
	BANK FEES	(\$15,349)	(\$24,338)	(\$23,449)	(\$16,334)	(\$19,750)	(\$21,250)	(\$21,888)	(\$22,544)	(\$23,220)	(\$23,917)	(\$24,635)	(\$25,374)	(\$26,135)	(\$26,919)
	CONTRACTED SERVICES	(\$30,622)	(\$5,792)	(\$9,623)	(\$22,157)	(\$39,500)	(\$42,000)	(\$43,260)	(\$44,558)	(\$45,895)	(\$47,271)	(\$48,690)	(\$50,150)	(\$51,655)	(\$53,204)
	SPECIAL DEPARTMENT ALLOW	(\$21,673)	(\$40,872)	(\$55,649)	(\$14,664)	(\$1,000)	(\$1,000)	(\$1,030)	(\$1,061)	(\$1,093)	(\$1,126)	(\$1,159)	(\$1,194)	(\$1,230)	(\$1,267)
	BAD DEBT EXPENSE	(\$5,795)	(\$7,073)	(\$33,818)	\$0	(\$1,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MISCELLANEOUS SUPPLIES	(\$3,412)	(\$865)	(\$2,027)	(\$1,132)	(\$3,650)	(\$9,750)	(\$10,043)	(\$10,344)	(\$10,654)	(\$10,974)	(\$11,303)	(\$11,642)	(\$11,991)	(\$12,351)
	MISCELLANEOUS SERVICES	(\$968,991)	(\$998,738)	(\$1,034,910)	(\$1,070,597)	(\$1,134,000)	(\$1,153,500)	(\$1,188,105)	(\$1,223,748)	(\$1,260,461)	(\$1,298,274)	(\$1,337,223)	(\$1,377,339)	(\$1,418,660)	(\$1,461,219)
	UNIFORM SERVICES	(\$574)	(\$968)	(\$948)	(\$410)	(\$800)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CONTINGENCY FUND	\$0	\$0	(\$101)	(\$272)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MACHINERY & EQUIPMENT						(\$15,000)	(\$15,450)	(\$15,914)	(\$16,391)	(\$16,883)	(\$17,389)	(\$17,911)	(\$18,448)	(\$19,002)
	EQUIPMENT REPLACEMENTS						(\$76,938)	(\$79,246)	(\$81,624)	(\$84,072)	(\$86,594)	(\$89,192)	(\$91,868)	(\$94,624)	(\$97,463)
	VEHICLE REPLACEMENT						(\$2,500)	(\$30,000)	(\$30,900)	(\$31,827)	(\$32,782)	(\$33,765)	(\$34,778)	(\$35,822)	(\$36,896)
<i>Transfers</i>	TRNF INDIRECT COST ALLOCA	\$0	\$0	\$0	\$0	(\$351,144)	(\$296,850)	(\$305,756)	(\$314,928)	(\$324,376)	(\$334,107)	(\$344,131)	(\$354,454)	(\$365,088)	(\$376,041)
	TRNF EF	(\$81,587)	(\$78,552)	(\$67,902)	(\$16,873)	(\$78,868)	(\$78,868)	(\$78,868)	(\$78,868)	(\$78,868)	(\$78,868)	(\$78,868)	(\$78,868)	(\$78,868)	(\$78,868)
	Total Operational Expenses	(\$2,186,773)	(\$2,165,472)	(\$2,268,180)	(\$2,176,914)	(\$2,541,875)	(\$2,451,494)	(\$2,546,810)	(\$2,617,495)	(\$2,690,234)	(\$2,765,086)	(\$2,842,114)	(\$2,921,382)	(\$3,002,955)	(\$3,086,902)
	Non-Operating Revenues														
	DEPRECIATION	\$706,809	\$764,575	\$883,861	\$827,530	\$850,000	\$915,000	\$915,000	\$915,000	\$915,000	\$915,000	\$915,000	\$915,000	\$915,000	\$915,000
	WATER IMPACT FEES	\$126,128	\$156,702	\$171,996	\$261,808	\$160,000	\$80,994	\$80,994	\$80,994	\$80,994	\$80,994	\$136,851	\$136,851	\$136,851	\$136,851
	INTEREST EARNINGS	\$42,017	\$41,418	\$18,845	\$5,805	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
	INTEREST ON BONDS	\$2,023	\$2,023	\$2,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Non-Operating Expenses														
	DEPRECIATION	(\$706,809)	(\$764,575)	(\$883,861)	(\$827,530)	(\$850,000)	(\$915,000)	(\$915,000)	(\$915,000)	(\$915,000)	(\$915,000)	(\$915,000)	(\$915,000)	(\$915,000)	(\$915,000)
	NONOPERATING TRANSFER	\$0	\$0	(\$92,399)	(\$76,094)	(\$92,400)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)
	Total Non-Operational Revenues and Expenses	\$170,168	\$200,143	\$100,466	\$191,519	\$97,600	\$30,994	\$30,994	\$30,994	\$30,994	\$30,994	\$86,851	\$86,851	\$86,851	\$86,851
	Net Revenues Available for Debt Service	\$2,659,733	\$1,687,649	\$1,291,320	\$1,404,229	\$971,625	\$1,040,336	\$1,036,516	\$1,060,530	\$1,085,827	\$1,112,483	\$1,224,359	\$1,283,667	\$1,346,458	\$1,412,939
<i>Outstanding Debt</i>	DEBT SERVICES-INTEREST	(\$103,459)	(\$88,167)	(\$78,300)	(\$69,809)										
	BACKHOE LEASE OBLIGATIONS	\$0	\$0	\$0	\$0	(\$9,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TRNF GO Water Bond					(\$144,428)	(\$144,428)	(\$144,428)	(\$144,428)	(\$144,428)	(\$144,428)				
	TRNF EF SALES TAX BOND	(\$39,986)	(\$39,783)	(\$39,499)	(\$94,891)	(\$40,494)	(\$74,818)	(\$74,818)	(\$74,818)	(\$74,818)	(\$74,818)	(\$74,818)	(\$74,818)	(\$74,818)	(\$74,818)
	Water Revenue Bond					(\$333,200)	(\$333,200)	(\$331,800)	(\$330,000)	(\$332,800)					
<i>Future Debt</i>	Bond 1											(\$412,794)	(\$412,794)	(\$412,794)	(\$412,794)
	Bond 2											\$0	\$0	\$0	\$0
	Bond 3														
	Total Outstanding and Future Debt	(\$143,445)	(\$127,950)	(\$117,799)	(\$164,700)	(\$527,122)	(\$552,446)	(\$551,046)	(\$549,246)	(\$552,046)	(\$219,246)	(\$487,612)	(\$487,612)	(\$487,612)	(\$487,612)



Appendix B – Sewer Rate Analysis

	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY15 Actual	FY 16 Budget	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
SEWER RATE ANALYSIS				0	1	2	3	4	5	6	7	8	9	10
Growth Rate (tied with water) - 2015-2021	1.41%													
Growth Rate (tied with water) - 2021-2025	2.14%													
Impact Fee per ERC	\$624.00													
Total ERUs				15,962	16,194	16,427	16,659	16,891	17,124	17,356	17,748	18,140	18,532	18,924
Growth in ERUs					232	232	232	232	232	232	392	392	392	392
Total Customers				9,806	9,944	10,084	10,225	10,369	10,515	10,662	10,891	11,124	11,362	11,605
Residential Customers - SF				5,921	6,004	6,089	6,174	6,261	6,349	6,438	6,576	6,717	6,860	7,007
Commercial Customers				506	513	520	528	535	543	550	562	574	586	599
Residential Customers - MF				3,379	3,426	3,475	3,523	3,573	3,623	3,674	3,753	3,833	3,915	3,999
Consumption (000's Gals)														
Commercial Only				325,931	330,511	335,155	339,865	344,641	349,484	354,395	361,981	369,730	377,644	385,728
Days Cash on Hand (Target 275 days)				393	314	1,110	848	686	672	619	478	254	458	584
	9,806			9,806	9,944									

Revenues	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY15 Actual	FY 16 Budget	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Operational Revenues														
SEWER CHARGES	\$2,267,037	\$2,493,762	\$2,757,461	\$3,243,892	\$3,490,000									
SEWER BASE FEES						\$1,279,480	\$1,333,772	\$1,383,243	\$1,434,575	\$1,487,841	\$1,554,306	\$1,623,771	\$1,696,373	\$1,772,255
SEWER CONSUMPTION						\$217,851	\$220,912	\$224,016	\$227,164	\$230,357	\$235,288	\$240,324	\$245,469	\$250,723
HIGHWAYS & STREETS	\$555,740	\$576,301	(\$80)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISC REVENUES	\$580	\$820	\$960	\$2,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operational Revenues	\$2,823,357	\$3,070,882	\$2,758,341	\$3,245,992	\$3,490,000	\$1,497,331	\$1,554,684	\$1,607,259	\$1,661,740	\$1,718,198	\$1,789,593	\$1,864,095	\$1,941,842	\$2,022,979

Operational Expenses	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY15 Actual	FY 16 Budget	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Personnel														
PERMANENT EMPLOYEES	(\$180,561)	(\$184,399)	(\$181,550)	(\$195,998)	(\$143,942)	(\$213,122)	(\$217,384)	(\$221,732)	(\$226,167)	(\$230,690)	(\$235,304)	(\$240,010)	(\$244,810)	(\$249,706)
OVERTIME	(\$4,786)	(\$5,795)	(\$5,147)	(\$10,477)	(\$7,500)	(\$10,071)	(\$10,272)	(\$10,478)	(\$10,687)	(\$10,901)	(\$11,119)	(\$11,342)	(\$11,568)	(\$11,800)
PART-TIME	\$0	(\$1,690)	(\$4,109)	(\$4,717)	(\$9,510)	(\$4,955)	(\$5,054)	(\$5,155)	(\$5,258)	(\$5,363)	(\$5,471)	(\$5,580)	(\$5,692)	(\$5,806)
ADMINISTRATION FEE	(\$46,853)	(\$21,452)	(\$21,326)	(\$21,326)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F.I.C.A.	(\$13,965)	(\$14,261)	(\$14,246)	(\$15,800)	(\$12,313)	(\$17,453)	(\$17,802)	(\$18,158)	(\$18,521)	(\$18,892)	(\$19,270)	(\$19,655)	(\$20,048)	(\$20,449)
UTAH RETIREMENT SYSTEMS	(\$24,948)	(\$28,825)	(\$29,808)	(\$37,101)	(\$26,715)	(\$39,196)	(\$39,980)	(\$40,780)	(\$41,595)	(\$42,427)	(\$43,276)	(\$44,141)	(\$45,024)	(\$45,924)
HEALTH INSURANCE	(\$21,519)	(\$23,437)	(\$27,644)	(\$40,291)	(\$41,468)	(\$56,322)	(\$57,448)	(\$58,597)	(\$59,769)	(\$60,965)	(\$62,184)	(\$63,428)	(\$64,696)	(\$65,990)
DENTAL INSURANCE	(\$2,500)	(\$2,498)	(\$2,484)	(\$3,557)	(\$3,602)	(\$5,032)	(\$5,133)	(\$5,235)	(\$5,340)	(\$5,447)	(\$5,556)	(\$5,667)	(\$5,780)	(\$5,896)
LIFE INSURANCE	(\$94)	\$0	(\$48)	\$0	(\$231)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VISION INSURANCE	(\$373)	(\$367)	(\$367)	(\$499)	(\$562)	(\$1,134)	(\$1,157)	(\$1,180)	(\$1,203)	(\$1,227)	(\$1,252)	(\$1,277)	(\$1,303)	(\$1,329)
WORKER'S COMPENSATION	(\$2,531)	(\$2,666)	(\$2,280)	(\$2,645)	(\$1,786)	(\$5,066)	(\$5,167)	(\$5,271)	(\$5,376)	(\$5,484)	(\$5,593)	(\$5,705)	(\$5,819)	(\$5,936)
LONG TERM DISABILITY	(\$1,101)	(\$1,344)	(\$1,055)	(\$1,129)	(\$1,523)	(\$1,754)	(\$1,789)	(\$1,825)	(\$1,861)	(\$1,899)	(\$1,937)	(\$1,975)	(\$2,015)	(\$2,055)
EMPLOYEE ASSISTANCE PROGR	(\$129)	(\$122)	(\$101)	(\$115)	(\$97)	(\$169)	(\$172)	(\$176)	(\$179)	(\$183)	(\$187)	(\$190)	(\$194)	(\$198)
ADMINISTRATION FEE	(\$36)	(\$35)	(\$6)	(\$6)	(\$6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN OH FEE	(\$126,100)	(\$76,997)	(\$76,545)	(\$76,545)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CLOTHING ALLOW - FT	(\$2,505)	(\$2,906)	(\$2,443)	(\$2,502)	(\$1,440)	(\$1,440)	(\$1,469)	(\$1,498)	(\$1,528)	(\$1,559)	(\$1,590)	(\$1,622)	(\$1,654)	(\$1,687)
Materials & Services														
MEMBERSHIP DUES	(\$40)	\$0	\$0	\$0	(\$350)	(\$350)	(\$361)	(\$371)	(\$382)	(\$394)	(\$406)	(\$418)	(\$430)	(\$443)
TRAINING & REGISTRATION F	(\$2,079)	(\$899)	(\$1,406)	(\$520)	(\$650)	(\$650)	(\$670)	(\$690)	(\$710)	(\$732)	(\$754)	(\$776)	(\$799)	(\$823)
IN-STATE LODGING	\$0	\$0	(\$292)	\$0	(\$440)	(\$440)	(\$453)	(\$467)	(\$481)	(\$495)	(\$510)	(\$525)	(\$541)	(\$557)
IN-STATE MEALS	\$0	\$0	(\$44)	(\$32)	(\$184)	(\$184)	(\$190)	(\$195)	(\$201)	(\$207)	(\$213)	(\$220)	(\$226)	(\$233)
IN-STATE TRANSPORTATION	\$0	\$0	\$0	\$0	(\$125)	(\$125)	(\$133)	(\$137)	(\$141)	(\$145)	(\$149)	(\$154)	(\$158)	(\$163)
OFFICE SUPPLIES	(\$33)	(\$39)	(\$95)	\$0	(\$250)	(\$750)	(\$773)	(\$796)	(\$820)	(\$844)	(\$869)	(\$896)	(\$922)	(\$950)
MATERIALS & SUPPLIES	(\$143)	(\$322)	\$0	(\$52)	(\$5,300)	(\$3,300)	(\$3,399)	(\$3,501)	(\$3,606)	(\$3,714)	(\$3,826)	(\$3,940)	(\$4,059)	(\$4,180)
UNIFORMS	\$0	(\$927)	\$0	\$0	\$0	(\$1,900)	(\$1,957)	(\$2,016)	(\$2,076)	(\$2,138)	(\$2,203)	(\$2,269)	(\$2,337)	(\$2,407)
TIRES/BRAKES	(\$5,129)	(\$855)	(\$1,322)	(\$630)	(\$2,260)	(\$3,500)	(\$3,605)	(\$3,713)	(\$3,825)	(\$3,939)	(\$4,057)	(\$4,179)	(\$4,305)	(\$4,434)
FUEL/OIL	(\$7,045)	(\$9,579)	(\$7,416)	(\$6,362)	(\$9,435)	(\$8,250)	(\$8,498)	(\$8,752)	(\$9,015)	(\$9,285)	(\$9,564)	(\$9,851)	(\$10,146)	(\$10,451)
FLEET REPAIR	(\$6,212)	(\$6,545)	(\$6,394)	(\$15,767)	(\$12,436)	(\$15,000)	(\$15,450)	(\$15,914)	(\$16,391)	(\$16,883)	(\$17,389)	(\$17,911)	(\$18,448)	(\$19,002)
FLEET LEASE	(\$23,898)	(\$13,664)	(\$13,945)	(\$13,945)	(\$19,414)	(\$15,093)	(\$15,546)	(\$16,012)	(\$16,493)	(\$16,987)	(\$17,497)	(\$18,022)	(\$18,562)	(\$19,119)
BUILDING MAINTENANCE	(\$15,814)	(\$19,428)	(\$23,514)	(\$23,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MUNICIPAL BUILDING RENT	(\$74,194)	(\$79,147)	(\$85,619)	(\$85,619)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INSURANCE FEES	\$0	(\$20,649)	(\$34,410)	(\$28,864)	(\$34,410)	(\$13,435)	(\$13,838)	(\$14,253)	(\$14,681)	(\$15,121)	(\$15,575)	(\$16,042)	(\$16,523)	(\$17,019)
BANK FEES	(\$10,034)	(\$12,004)	(\$13,900)	(\$12,093)	(\$14,750)	(\$16,000)	(\$16,480)	(\$16,974)	(\$17,484)	(\$18,008)	(\$18,548)	(\$19,105)	(\$19,678)	(\$20,268)
CONTRACTED SERVICES	(\$101,072)	(\$84,583)	(\$78,775)	(\$76,310)	(\$100,000)	(\$100,500)	(\$103,515)	(\$106,620)	(\$109,819)	(\$113,114)	(\$116,507)	(\$120,002)	(\$123,602)	(\$127,310)
SPECIAL DEPARTMENT ALLOW	(\$990)	\$0	(\$272)	\$0	(\$1,000)	(\$1,000)	(\$1,030)	(\$1,061)	(\$1,093)	(\$1,126)	(\$1,159)	(\$1,194)	(\$1,230)	(\$1,267)
BAD DEBT EXPENSE	(\$1,728)	(\$5,074)	\$5,222	\$0	(\$2,000)	(\$500)	(\$515)	(\$530)	(\$546)	(\$563)	(\$580)	(\$597)	(\$615)	(\$633)
MISCELLANEOUS SUPPLIES	(\$405)	(\$453)	(\$107)	\$0	(\$1,400)	(\$1,200)	(\$1,236)	(\$1,273)	(\$1,311)	(\$1,351)	(\$1,391)	(\$1,433)	(\$1,476)	(\$1,520)



Appendix C – Storm Water Rate Analysis

	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY15 Actual	FY 16 Budget	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
STORM WATER RATE ANALYSIS				0	1	2	3	4	5	6	7	8	9	10
Storm Water Impact Fee	\$66.32													
ESUs		Growth 1-6 yrs	7-12 yrs	16,480	17,129	17,803	18,504	19,232	19,989	20,149	20,311	20,475	20,639	20,805
Growth Rate		3.94%	0.80%											
Growth in ESUs					239	248	258	268	279	59	60	60	61	61
Residential ESUs				6,069	6,308	6,556	6,814	7,082	7,361	7,420	7,480	7,540	7,600	7,662
Commercial ESUs														
0% Retention				3,640	3,783	3,932	4,087	4,248	4,415	4,450	4,486	4,522	4,559	4,595
20% Retention				1,120	1,164	1,210	1,257	1,307	1,358	1,369	1,380	1,391	1,402	1,414
30% Retention				5,074	5,273	5,481	5,696	5,921	6,154	6,203	6,253	6,303	6,354	6,405
50% Retention				578	601	624	649	674	701	707	712	718	724	730
Days Cash on Hand (Target 275 days)				5,030	3,691	1,717	1,025	910	614	498	2,154	818	551	214
TOTAL ESUs				16,480	17,129	17,803	18,504	19,232	19,989	20,149	20,311	20,475	20,639	20,805

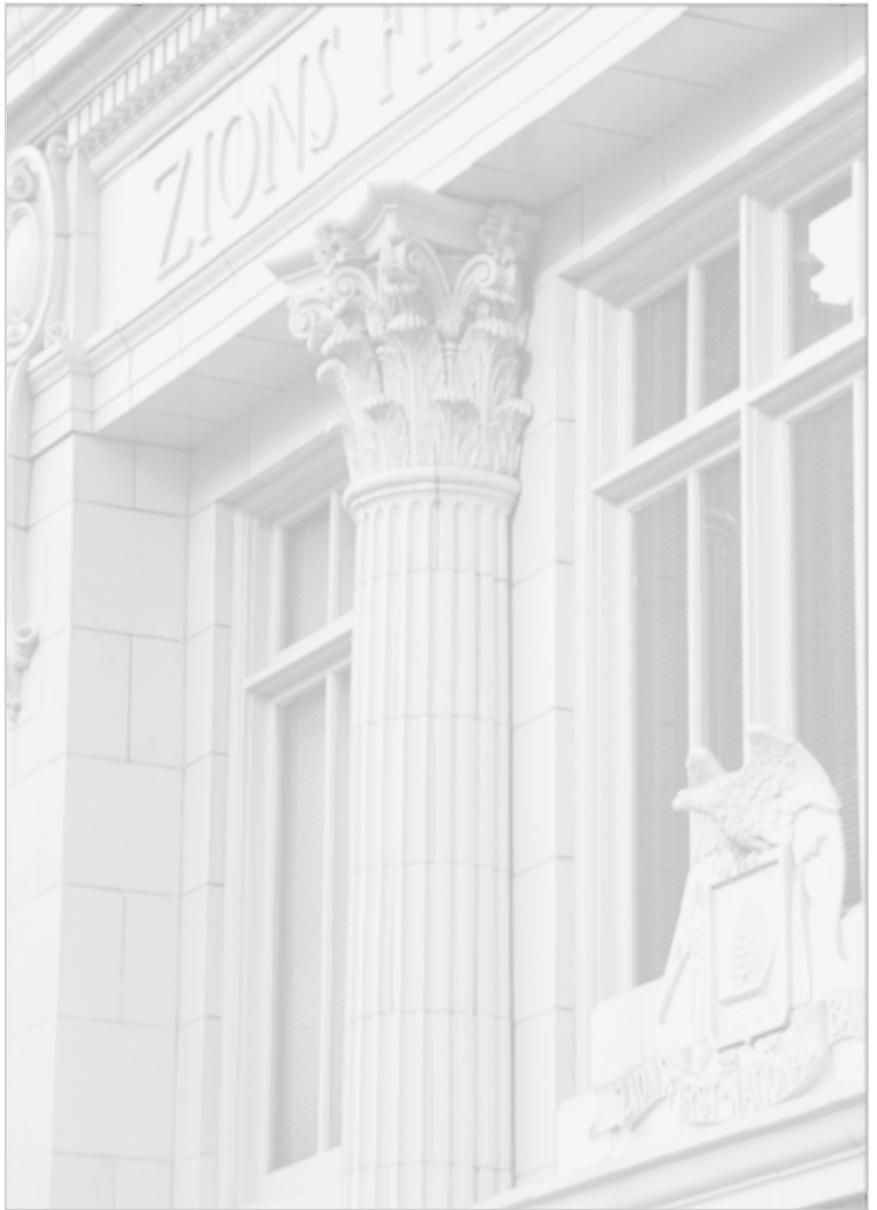
Revenues	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY15 Actual	FY 16 Budget	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Operational Revenues														
STORM WATER CHARGES	\$830,130	\$863,469	\$894,103	\$934,516	\$920,000	\$940,000	\$980,276	\$1,049,419	\$1,123,440	\$1,166,442	\$1,211,089	\$1,257,446	\$1,305,576	\$1,355,550
HIGHWAYS & STREETS	\$1,157,482	\$689,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UDOT REVENUE	\$0	\$13,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MIDA	\$0	\$0	\$0	\$193	\$2,319	\$2,320	\$2,320	\$2,320	\$2,320	\$2,320	\$2,320	\$2,320	\$2,320	\$2,320
LICENSES AND PERMITS						\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
MISC REVENUE	\$0	\$33,643	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0
TRNF FROM CDRA	\$0	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operational Revenues	\$1,987,612	\$1,600,337	\$894,103	\$934,709	\$922,319	\$1,002,320	\$1,042,596	\$1,111,739	\$1,185,760	\$1,218,762	\$1,263,409	\$1,309,766	\$1,357,896	\$1,407,870

Operational Expenses	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY15 Actual	FY 16 Budget	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Personnel														
PERMANENT EMPLOYEES	(\$102,252)	(\$89,013)	(\$91,570)	(\$97,391)	(\$78,717)	(\$140,844)	(\$143,661)	(\$146,534)	(\$149,465)	(\$152,454)	(\$155,503)	(\$158,613)	(\$161,785)	(\$165,021)
OVERTIME	(\$192)	(\$2,871)	(\$919)	(\$1,330)	(\$2,000)	(\$3,000)	(\$3,060)	(\$3,121)	(\$3,184)	(\$3,247)	(\$3,312)	(\$3,378)	(\$3,446)	(\$3,515)
PART-TIME	\$0	(\$1,690)	(\$4,109)	(\$4,767)	(\$9,660)	(\$25,011)	(\$25,511)	(\$26,021)	(\$26,542)	(\$27,073)	(\$27,614)	(\$28,166)	(\$28,730)	(\$29,304)
ADMINISTRATION FEE	(\$12,925)	(\$5,918)	(\$5,883)	(\$5,883)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F.I.C.A.	(\$7,616)	(\$7,027)	(\$7,346)	(\$7,797)	(\$6,914)	(\$12,688)	(\$12,942)	(\$13,201)	(\$13,465)	(\$13,734)	(\$14,009)	(\$14,289)	(\$14,575)	(\$14,866)
UTAH RETIREMENT SYSTEMS	(\$13,288)	(\$14,606)	(\$15,903)	(\$17,138)	(\$14,787)	(\$24,687)	(\$25,181)	(\$25,684)	(\$26,198)	(\$26,722)	(\$27,256)	(\$27,802)	(\$28,358)	(\$28,925)
HEALTH INSURANCE	(\$13,750)	(\$14,368)	(\$14,274)	(\$13,268)	(\$14,053)	(\$35,533)	(\$36,244)	(\$36,969)	(\$37,708)	(\$38,462)	(\$39,231)	(\$40,016)	(\$40,816)	(\$41,633)
DENTAL INSURANCE	(\$1,164)	(\$1,260)	(\$1,228)	(\$1,161)	(\$1,238)	(\$2,880)	(\$2,938)	(\$2,996)	(\$3,056)	(\$3,117)	(\$3,180)	(\$3,243)	(\$3,308)	(\$3,374)
LIFE INSURANCE	(\$44)	\$0	(\$104)	\$0	(\$38)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VISION INSURANCE	(\$216)	(\$196)	(\$196)	(\$196)	(\$288)	(\$562)	(\$573)	(\$585)	(\$596)	(\$608)	(\$620)	(\$633)	(\$646)	(\$658)
WORKER'S COMPENSATION	(\$1,457)	(\$1,324)	(\$1,159)	(\$1,304)	(\$1,256)	(\$3,302)	(\$3,368)	(\$3,435)	(\$3,504)	(\$3,574)	(\$3,646)	(\$3,719)	(\$3,793)	(\$3,869)
LONG TERM DISABILITY	(\$411)	(\$504)	(\$504)	(\$545)	(\$677)	(\$715)	(\$729)	(\$744)	(\$759)	(\$774)	(\$789)	(\$805)	(\$821)	(\$838)
EMPLOYEE ASSISTANCE PROGR	(\$57)	(\$50)	(\$50)	(\$46)	(\$43)	(\$61)	(\$62)	(\$63)	(\$65)	(\$66)	(\$67)	(\$69)	(\$70)	(\$71)
ADMIN OH FEE	(\$34,786)	(\$21,241)	(\$21,116)	(\$21,116)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CLOTHING ALLOW - FT	(\$439)	(\$956)	(\$1,439)	(\$332)	(\$360)	(\$900)	(\$918)	(\$936)	(\$955)	(\$974)	(\$994)	(\$1,014)	(\$1,034)	(\$1,054)
Materials & Services														
BOOKS & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	(\$100)	(\$100)	(\$103)	(\$106)	(\$109)	(\$113)	(\$116)	(\$119)	(\$123)	(\$127)
TRAINING & REGISTRATION F	(\$1,441)	(\$205)	\$127	(\$175)	(\$550)	(\$600)	(\$618)	(\$637)	(\$656)	(\$675)	(\$696)	(\$716)	(\$738)	(\$760)
IN-STATE LODGING	(\$210)	\$0	\$0	\$0	(\$330)	(\$330)	(\$340)	(\$350)	(\$361)	(\$371)	(\$383)	(\$394)	(\$406)	(\$418)
IN-STATE MEALS	(\$138)	\$0	\$0	\$0	(\$138)	(\$153)	(\$158)	(\$162)	(\$167)	(\$172)	(\$177)	(\$183)	(\$188)	(\$194)
IN-STATE TRANSPORTATION	(\$77)	\$0	\$0	\$0	(\$125)	(\$125)	(\$129)	(\$133)	(\$137)	(\$141)	(\$145)	(\$149)	(\$154)	(\$158)
OFFICE SUPPLIES	(\$28)	(\$530)	(\$147)	(\$436)	(\$500)	(\$1,000)	(\$1,030)	(\$1,061)	(\$1,093)	(\$1,126)	(\$1,159)	(\$1,194)	(\$1,230)	(\$1,267)
MATERIALS & SUPPLIES	\$0	\$0	\$0	\$0	(\$2,875)	(\$2,400)	(\$2,472)	(\$2,546)	(\$2,623)	(\$2,701)	(\$2,782)	(\$2,866)	(\$2,952)	(\$3,040)
UNIFORMS						(\$950)	(\$979)	(\$1,008)	(\$1,038)	(\$1,069)	(\$1,101)	(\$1,134)	(\$1,168)	(\$1,203)
EQUIP. MAINT. & SUPPLIES	(\$445)	(\$150)	\$0	\$0	(\$1,500)	(\$1,500)	(\$1,545)	(\$1,591)	(\$1,639)	(\$1,688)	(\$1,739)	(\$1,791)	(\$1,845)	(\$1,900)
TIRES/BRAKES	(\$307)	(\$714)	(\$930)	\$0	(\$1,130)	(\$1,000)	(\$1,030)	(\$1,061)	(\$1,093)	(\$1,126)	(\$1,159)	(\$1,194)	(\$1,230)	(\$1,267)
FUEL/OIL	(\$3,858)	(\$5,929)	(\$4,150)	(\$3,376)	(\$6,660)	(\$5,500)	(\$5,665)	(\$5,835)	(\$6,010)	(\$6,190)	(\$6,376)	(\$6,567)	(\$6,764)	(\$6,967)
FLEET REPAIR	(\$19,072)	(\$6,400)	(\$739)	(\$3,398)	(\$12,436)	(\$10,000)	(\$10,300)	(\$10,609)	(\$10,927)	(\$11,255)	(\$11,593)	(\$11,941)	(\$12,299)	(\$12,668)
FLEET LEASE	(\$6,748)	(\$13,820)	(\$10,993)	(\$10,993)	(\$15,304)	(\$8,221)	(\$8,468)	(\$8,722)	(\$8,983)	(\$9,253)	(\$9,530)	(\$9,816)	(\$10,111)	(\$10,414)
BUILDING MAINTENANCE	(\$4,611)	(\$5,539)	(\$6,413)	(\$6,413)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MUNICIPAL BUILDING RENT	(\$20,467)	(\$21,834)	(\$23,619)	(\$23,619)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INSURANCE FEES	\$0	(\$8,450)	(\$9,666)	(\$9,847)	(\$9,666)	(\$7,940)	(\$8,178)	(\$8,424)	(\$8,676)	(\$8,937)	(\$9,205)	(\$9,481)	(\$9,765)	(\$10,058)

	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY15 Actual	FY 16 Budget	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
				0	1	2	3	4	5	6	7	8	9	10
STORM WATER RATE ANALYSIS														
Storm Water Impact Fee	\$66.32													
0 MOC Phase II Construction						(\$829,573)								
0 700 South, 1000 W. to 1400 W.						(\$380,227)								
10 250 North - North Main to 300 N.							(\$398,845)							
8 500 East - Center Street to 200 South Street								(\$288,468)						
0 State Street - 1100 S. 1000 E.								(\$228,366)						
9 350 South - State Street to Depot									(\$201,598)					
1 Barlow Street - 550 N. to 350 N.										(\$378,037)				
0 Update Storm Water CFP										(\$11,941)				
0 100 North and Sycamore, Lynwood to 300 E.											(\$396,019)			
12 400 South, 750 E. to 600 E., 350 South, 600 E. to Pond											(\$547,294)			
10 MOC Phase III, 200 S. to 400 S.											(\$1,244,413)			
0 1400 West, 200 N. to 200 S.												(\$684,056)		
14 1250 West, 700 N. to 500 N.													(\$687,094)	
0 MOC Phase IV													(\$201,603)	
0 500 North, Sundowner Trailers to 300 N.														(\$372,399)
TOTAL	(\$593)	(\$202)	(\$2,654)	(\$167,084)	(\$2,060,610)	(\$1,485,404)	(\$403,089)	(\$834,659)	(\$546,231)	(\$676,411)	(\$2,862,415)	(\$688,975)	(\$893,764)	(\$377,618)

Repair and Replacement						(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
Beginning Cash Balance				\$3,545,000	\$4,188,985	\$3,335,028	\$2,018,434	\$1,815,635	\$1,241,407	\$1,020,413	\$4,477,518	\$1,722,958	\$1,177,555	\$464,591
Ending Cash Balance				\$4,188,985	\$2,609,192	\$2,018,434	\$1,815,635	\$1,241,407	\$1,020,413	\$4,477,518	\$1,722,958	\$1,177,555	\$464,591	\$306,571
Days Cash on Hand				5,030	3,691	1,717	1,025	910	614	498	2,154	818	551	214

RATE SCHEDULE														
Residential														
Fee per ESU						\$4.89	\$5.04	\$5.19	\$5.34	\$5.50	\$5.67	\$5.84	\$6.01	\$6.19
Commercial														
Retention Percent														
0%						\$4.89	\$5.04	\$5.19	\$5.34	\$5.50	\$5.67	\$5.84	\$6.01	\$6.19
20%						\$3.91	\$4.03	\$4.15	\$4.27	\$4.40	\$4.54	\$4.67	\$4.81	\$4.96
30%						\$3.42	\$3.53	\$3.63	\$3.74	\$3.85	\$3.97	\$4.09	\$4.21	\$4.34
50%						\$2.45	\$2.52	\$2.59	\$2.67	\$2.75	\$2.83	\$2.92	\$3.01	\$3.10



Clearfield City

DRAFT Culinary Water Impact Fees Analysis

ZIONS  PUBLIC FINANCE, INC.

July 26, 2016

Impact Fee Analysis for Culinary Water

Summary

This Impact Fees Analysis (“IFA”) uses the information provided in Clearfield City’s (“City”) recently-completed Impact Fee Facilities Plan (“IFFP”)¹ to calculate the proportionate share for culinary water impact fees that the City can charge to new development.

Clearfield City forms one geographic service area that provides culinary water utility services to properties in the City. The City currently has 15,962 culinary water ERCs.² The City is projected to grow by 1,394 ERCs within the next six years, by an additional 2,352 ERCs for years 7 through 12, and by 1,118 ERCs in year 13 and thereafter.³

Existing and proposed service levels are governed by both the City’s existing standards, as well as the minimum requirements dictated by the State of Utah Division of Drinking Water. These requirements are summarized in the City’s IFFP as follows:⁴

Storage

- Maintain 400 gallons of storage per indoor ERC serviced
- Maintain 2,848 gallons of storage per irrigated acre if a drinking water system supplies outdoor use
- Indoor and outdoor use fire flow protection of 1,000 gpm for 2 hours (120,000 gal)

Source Capacity

- Maintain 800 gpd (0.556 gpm) of source capacity per indoor ERC serviced
- Maintain 3.97 gpm of source capacity per irrigated acre if a drinking water system supplies outdoor use

Water Rights

- Maintain 0.45 acre-ft of water right per ERC and 1.87 acre-ft per irrigated acre if a drinking water system supplies outdoor use

Transmission

- Maintain transmission capacity of 1,088 gpd per ERC

The IFFP states that, “The City of Clearfield wants to keep its level of service the same by providing the same service to future residents as well as meeting the minimum standards that the Utah division of Drinking Water requires.”⁵ Impact fees have been calculated on maintaining Clearfield’s existing standards.

¹ Clearfield City, *Impact Fee Facilities Plan*, Horrocks Engineering, June 2016.

² Clearfield City *Impact Fee Facilities Plan*, Horrocks Engineering, June 2016, p. 12.

³ Clearfield City *Impact Fee Facilities Plan*, Horrocks Engineering, June 2016, p. 12.

⁴ Clearfield City *Impact Fee Facilities Plan*, Horrocks Engineering, June 2016, pp. 7-8.

⁵ Clearfield City *Impact Fee Facilities Plan*, Horrocks Engineering, June 2016, p. 9

The IFFP identifies excess capacity in the existing system, as well as construction of new facilities attributable to new development. Excess capacity has been estimated at 23.83 percent of the existing water storage system and at 49.71 percent of the existing water rights. The actual cost of existing water storage is \$684,725 and the actual cost of the water rights is \$10,127,082.⁶ Therefore, the actual cost of the excess capacity for water storage is \$163,184 (23.83 percent) and is \$5,034,357 (49.71 percent) for water rights.

New construction projects are outlined in this IFA as listed in the Culinary Water IFFP and total \$5,960,000. Of this amount, the engineers have identified \$1,170,500 as attributable to new development and therefore as impact-fee eligible. Development within the next six years will be required to pay for \$335,460 of those costs which is representative of the capacity used by new development over the next six years.

In addition, impact fees can include the cost of preparing the Culinary Water IFFP and IFA. Credits have been made to offset the current impact fee fund balance which can be used to offset the costs of construction of new facilities or as repayment for the excess capacity already purchased by the City.

The proportionate share analysis for culinary water impact fees is as follows:

Table 1: Proportionate Share Analysis

Description	Amount
Excess Capacity – Water Storage	
Actual Cost of Existing Facilities	\$684,725
Existing Capacity – Gallons	12,500,000
Current Usage – Gallons	9,521,000
Excess Capacity	2,979,000
Percent Excess Capacity	23.83%
Actual Cost of Excess Capacity	\$163,184
Gallons per ERC - Existing LOS	596.46
ERCs Served by Excess Capacity	4,994
Buy-In Cost per ERC	\$32.67
Water Rights Buy-In	
Actual Cost of Existing Facilities	\$10,127,072
Existing Capacity - Acre Feet	18,221
Current Usage - Acre Feet	9,163
Excess Capacity	9,058
Percent Excess Capacity	49.71%
Actual Cost of Excess Capacity	\$5,034,357
Acre Feet per ERC - Existing LOS	0.574036486

⁶ Source: Clearfield City Impact Fee Facilities Plan, *Horrocks Engineering*, June 2016, pp. 8-9

Description	Amount
ERCs Served by Excess Capacity	15,779
Buy-In Cost per ERC	\$319.04
Impact Fee Calculations - New Growth	
Cost of New Projects Next 6 Years, Impact Fee Eligible	\$335,460
ERC Growth Next 6 Years	1,394
Cost per ERC	\$240.65
Consultant Costs	
ERC Growth Next 6 Years	1,394
Cost per ERC	\$14.42
Impact Fee Fund Balance	
ERC Growth Next 6 Years	1,394
Credit per ERC	(\$318.48)
Summary	
Water Storage - Buy-In	\$32.67
Water Rights Buy-In	\$319.04
Water New Construction Projects	\$240.65
Consultant Costs – Water	\$14.42
Impact Fee Fund Balance	(\$318.48)
TOTAL Fee per ERC	\$288.30

The maximum gross fee per ERC is \$288.30. However, credits must be made against this gross fee in order to account for outstanding bonds for culinary water improvements. The Culinary Water Fund currently pays for a portion of a General Obligation Bond (due to expire in 2021) and a portion of a Sales Tax Bond (due to expire in 2028), both of which were partially issued to fund culinary water capital improvements. In addition, the City has an outstanding Water Revenue Bond which will expire in 2020. Credits must be made against payments due for each of these bonds so that double-payment will not occur.

The annual payment made by the Water Fund on the General Obligation Bond is \$144,428. The annual payment made by the Water Fund on the Sales Tax Bond is \$74,818. And, the annual payment made by the Water Fund on the Water Revenue Bond is \$334,200. The current credit per ERC is therefore \$34.17.

The City can choose to either adopt the following table for its fee schedule or, for ease in administering the fees, could simply adopt the 2016 maximum fee of \$254.13, or any lesser amount.

TABLE 2: CALCULATION OF CREDITS

Year	ERCs	Bond Payment	Credit per ERC	Maximum Impact Fee
2016	16,195	\$553,446	\$34.17	\$254.13
2017	16,427	\$552,446	\$33.63	\$254.67
2018	16,659	\$551,046	\$33.08	\$255.22
2019	16,891	\$549,246	\$32.52	\$255.78
2020	17,123	\$552,046	\$32.24	\$256.06
2021	17,355	\$219,246	\$12.63	\$275.67
2022	17,747	\$74,818	\$4.22	\$284.08
2023	18,139	\$74,818	\$4.12	\$284.18
2024	18,531	\$74,818	\$4.04	\$284.26
2025	18,923	\$74,818	\$3.95	\$284.35

The maximum fee per ERC is then applied to the actual number of ERCs or is based on the following schedule for water meter sizes and average flow.

TABLE 3: FEES BASED ON WATER METER SIZE

Water Meter Size	Operating Flow	Ratio	Fee
SF Residential - 5/8"	18	1.00	\$254.13
Water - Commercial 3/4"	25	1.39	\$352.95
Water - Commercial 1" - 1 1/2"	50	2.78	\$705.91
Water - Commercial 2"	100	5.56	\$1,411.81
Water - Commercial 3"	320	17.78	\$4,517.81
Water - Commercial 4"	500	27.78	\$7,059.07
Water - Commercial 6"	1000	55.56	\$14,118.15

Utah Code Legal Requirements

Utah law requires that communities prepare an Impact Fee Analysis (IFA) before enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFA. This IFA follows all legal requirements as outlined below. The City has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Analysis in accordance with legal requirements.

Notice of Intent to Prepare Impact Fee Analysis

A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Plan (Utah Code §11-36a-503). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFA by posting notice on [REDACTED]. A copy of the notice is included in Appendix A.

Preparation of Impact Fee Analysis

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an impact fee analysis. (Utah Code 11-36a-304).

Section 11-36a-304 of the Utah Code outlines the requirements of an impact fee analysis which is required to:

- (1) An impact fee analysis shall:
 - (a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;
 - (b) identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;
 - (c) demonstrate how the anticipated impacts described in Subsections (1)(a) and (b) are reasonably related to the anticipated development activity;
 - (d) estimate the proportionate share of:
 - (i) the costs for existing capacity that will be recouped; and
 - (ii) the costs of impacts on system improvements that are reasonably related to the new development activity; and
 - (e) identify how the impact fee was calculated.
- (2) In analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:
 - (a) the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;
 - (b) the cost of system improvements for each public facility;

- (c) other than impact fees, the manner of financing for each public facility, such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;
- (d) the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by such means as user charges, special assessments, or payment from the proceeds of general taxes;
- (e) the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;
- (f) the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public facilities that will offset the demand for system improvements, inside or outside the proposed development;
- (g) extraordinary costs, if any, in servicing the newly-developed properties; and
- (h) the time-price differential inherent in fair comparisons of amounts paid at different times.

Certification of Impact Fee Analysis

Utah Code states that an Impact Fee Analysis shall include a written certification from the person or entity that prepares the Impact Fee Analysis. This certification is included at the conclusion of this analysis.

Anticipated Impact On or Consumption of Any Existing Capacity of a Public Facility by the Anticipated Development Activity

Utah Code 11-36a-304(1)(a)

Anticipated Development Activity

Impacts on culinary water facilities will come from both residential and nonresidential growth. Growth is projected in the IFFP as follows:

TABLE 4: ERC GROWTH

Timeframe	Growth in ERCs
1-6 Years	1,394
7-12 Years	2,352
13+ Years	1,118
Total New Growth	4,864
2015 Existing ERCs	15,962

Source: Clearfield City, *Impact Fee Facilities Plan*, June 2016, p.12

Demand Placed on Existing Facilities by New Development Activity

Storage

The minimum standards for water storage are as follows:

- Maintain 400 gallons of storage per indoor ERC serviced
- Maintain 2,848 gallons of storage per irrigated acre if a drinking water system supplies outdoor use
- Indoor and Outdoor Use Fire Flow Protection of 1,000 gpm for 2 hours (120,000 gal)

Further, the City desires to maintain its existing standard which is 596.46 gallons per ERC.⁷ The IFFP identifies 2,979,000 gallons of excess capacity in the culinary water storage system. This excess capacity can meet current (and proposed) service levels for an additional 4,994 ERCs.

TABLE 5: WATER STORAGE EXCESS CAPACITY

Description	Amount
Existing Capacity - gallons	12,500,000
Current Usage - gallons	9,521,000
Excess Capacity	2,979,000
Storage per ERC – current LOS in gallons	596.46
Excess storage capacity - ERCs	4,994

⁷ Calculated by dividing the current usage of 9,521,000 gallons by the 15,962 ERCs.

The actual cost of the existing culinary water storage system has been provided in the IFFP at a cost of \$684,725.⁸ The excess capacity represents 23.83 percent of the existing system, or \$163,184 of the actual cost. New development should be required to buy in to this existing, excess capacity in the culinary water system.

TABLE 6: ACTUAL COST OF EXISTING STORAGE SYSTEM

Description	Amount
Actual Cost of Existing Facilities	\$684,725
Existing Capacity - Gallons	12,500,000
Current Usage - Gallons	9,521,000
Excess Capacity	2,979,000
Percent Excess Capacity	23.83%
Actual Cost of Excess Capacity	\$163,184

Water Rights

The minimum standard for water rights is stated as follows:

- Maintain 0.45 acre-ft of water right per ERC and 1.87 acre-ft per irrigated acre if a drinking water system supplies outdoor use

The City desires to maintain its existing standard which is 0.574 acre feet per ERC; this standard has been used in the calculation of impact fees.

TABLE 7: WATER RIGHTS EXCESS CAPACITY

Description	Amount
Existing Capacity - Acre Feet	18,221
Current Usage - Acre Feet	9,163
Excess Capacity	9,058
Acre Feet per ERC	0.574
ERCs Served by Excess Capacity	15,779

The actual cost of the existing culinary water rights system has been provided in the IFFP at a cost of \$10,127,072.⁹ The excess capacity represents 49.71 percent of the existing system, or \$5,034,357 of the actual cost. New development should be required to buy in to this existing, excess capacity in the culinary water system.

TABLE 8: ACTUAL COST OF EXISTING SYSTEM

Description	Amount
Actual Cost of Existing Facilities	\$10,127,072
Existing Capacity - Acre Feet	18,221

⁸ Source: Clearfield City Impact Fee Facilities Plan, *Horrocks Engineering*, June 2016, p. 8.

⁹ Source: Clearfield City Impact Fee Facilities Plan, *Horrocks Engineering*, June 2016, p. 9.

Description	Amount
Current Usage - Acre Feet	9,163
Excess Capacity	9,058
Percent Excess Capacity	49.71%
Actual Cost of Excess Capacity	\$5,034,357

Water Transmission

According to the IFFP for Culinary Water, there is no excess capacity in the culinary water transmission system.¹⁰ Therefore, there will be no buy-in component for the transmission system. The existing and proposed level of service is as follows:

- Maintain transmission capacity of 1,088 gpd per ERC

New culinary water transmission facilities will need to be constructed in order to maintain this service level.

Water Source

The identified service level for water source is as follows:

- Maintain 800 gpd (0.556 gpm) of source capacity per indoor ERC serviced
- Maintain 3.97 gpm of source capacity per irrigated acre if a drinking water system supplies outdoor use

The Culinary Water IFFP states that there is a current deficiency in the water source system and there is therefore no excess capacity to serve the needs of new development. No new construction costs for curing the existing deficiency have been included in the calculation of impact fees.

Identify the Anticipated Impact on System Improvements Required by the Anticipated Development Activity to Maintain the Established Level of Service for Each Public Facility and Demonstrate How the Anticipated Impacts are Reasonably Related to the New Development Activity

Utah Code 11-36a-304(1)(b)(c)

The IFFP identifies the new projects needed to meet the demand on the culinary water system by the anticipated development activity. The projects needed over the next six years total \$5,960,000, with \$1,170,500 of that amount attributable to new growth. New growth over the next six years is responsible for 28.7 percent of the capacity associated with the new facilities, or \$335,460.

¹⁰ Horrocks Engineering, *Culinary Water IFFP*, p. 10.

TABLE 9: NEW CONSTRUCTION PROJECTS

Project #	Description	Percent to New Growth	2015 Estimate	Impact Fee Eligible	Percent of Total Growth Within Next 6 Yrs	Cost Within Next 6 Years
4	18" Dia Pipe - Legend Hills Canal to 1400 S St	20.34%	\$930,000	\$188,430	28.7%	\$54,003
8	Hill Air Force Base Tank & Trans Pipe	20.34%	\$3,510,000	\$713,610	28.7%	\$204,517
13	10" Dia Waterline State Street 700 South	12.21%	\$500,000	\$60,560	28.7%	\$17,356
14	10" Dia Waterline 1000 East	20.34%	\$200,000	\$40,680	28.7%	\$11,659
15	8" Dia Waterline 500 West	20.34%	\$170,000	\$34,780	28.7%	\$9,968
16	10" Dia Waterline 700 South	20.34%	\$240,000	\$48,510	28.7%	\$13,903
50	12" Waterline 300 North	20.34%	\$410,000	\$83,930	28.7%	\$24,054
TOTAL			\$5,960,000	\$1,170,500		\$335,460

Source: Clearfield City, *Impact Fee Facilities Plan*, June 2016, p. 11.

As the table above clearly demonstrates, only a percentage of the new facilities are related to new growth within the next six years.

Proportionate Share Analysis

The proportionate share analysis is calculated by taking five components of the impact fees:

- 1) Buy-in to new development's proportionate share of the actual costs of existing, excess capacity;
- 2) Proportionate share of the cost of constructing new facilities;
- 3) Consultant costs associated with the culinary water impact fees;
- 4) Credits for the impact fee fund balance; and
- 5) Credits for future payments on outstanding bonds.

Excess Capacity Calculation.

The buy-in cost for excess capacity is calculated for water storage and water rights. There is no excess capacity calculation for transmission or water source.

Storage

The actual cost of the existing water storage facilities is \$684,725.¹¹ Excess capacity represents 23.83 percent of the total capacity, for a cost of \$163,184. This excess capacity can serve 4,994 additional ERCs.

TABLE 10: WATER STORAGE EXCESS CAPACITY CALCULATIONS

Description	Amount
Actual Cost of Existing Facilities	\$684,725

¹¹¹¹ Horrocks Engineering, *Impact Fee Facilities Plan*, p. 8.

Description	Amount
Existing Capacity – Gallons	12,500,000
Current Usage – Gallons	9,521,000
Excess Capacity	2,979,000
Percent Excess Capacity	23.83%
Actual Cost of Excess Capacity	\$163,184
Gallons per ERC - Existing LOS	596.46
ERCs Served by Excess Capacity	4,994

Growth during the next six years is expected to reach 1,394 ERCs, which represents 27.91 percent of the remaining excess capacity (4,994 ERCs) in the water storage system. The cost allocated to growth during the next six years is therefore \$45,546.32. Divided among the 1,394 projected growth in ERCs, this represents a cost of \$32.67 per ERC.

TABLE 11: WATER STORAGE EXCESS CAPACITY PER ERC CALCULATIONS

Description	Amount
Actual Cost of Excess Capacity	\$163,184
ERCs Served by Excess Capacity	4,994
Growth in ERCs in Next 6 yrs	1,394
Percent of growth in Next 6 yrs	27.91%
Buy-In Cost Allocated to Growth in Next 6 Yrs	\$45,546.32
Actual Cost per ERC	\$32.67

Water Rights

The actual cost of the existing water rights is \$10,127,072.¹² Excess capacity represents 49.71 percent of the total capacity, for a cost of \$5,034,357. This excess capacity can serve 15,779 additional ERCs.

TABLE 12: WATER RIGHTS EXCESS CAPACITY

Description	Amount
Actual Cost of Existing Facilities	\$10,127,072
Existing Capacity - Acre Feet	18,221
Current Usage - Acre Feet	9,163
Excess Capacity	9,058
Percent Excess Capacity	49.71%
Actual Cost of Excess Capacity	\$5,034,357
Acre Feet per ERC - Existing LOS	0.574036486
ERCs Served by Excess Capacity	15,779

¹² Horrocks Engineering, *Impact Fee Facilities Plan*, p. 9.

Growth during the next six years is expected to reach 1,394 ERCs, which represents 8.83 percent of the remaining excess capacity in the water storage system. The cost allocated to growth during the next six years is therefore \$444,747.96. Divided among the 1,394 projected growth in ERCs, this represents a cost of \$319.04 per ERC.

TABLE 13: WATER RIGHTS EXCESS CAPACITY PER ERC CALCULATIONS

Description	Amount
Actual Cost of Excess Capacity	\$5,034,356.96
ERCs Served by Excess Capacity	15,779
Growth in ERCs in Next 6 Years	1,394
Percent of Growth in Next 6 Years	8.83%
Buy-In Cost Allocated to Growth in Next 6 Years	\$444,747.96
Actual Cost per ERC	\$319.04

Transmission

The IFFP clearly states that there is no excess capacity in the culinary water transmission system;¹³ therefore, there is no buy-in calculation for the water transmission portion of the impact fees.

Water Source

The IFFP clearly states that there is a 1,440 gpm deficiency in the existing water sources.¹⁴ There is, therefore, no impact fee buy-in calculation for water source. Further, impact fees cannot be used to make up deficiencies in the existing system. No costs for curing existing deficiencies have been included in the calculation of impact fees.

New Construction Calculation.

The proportionate fee for the construction of new facilities is calculated by taking the cost attributable to new development over the next six years (\$335,460) and dividing by the growth in ERCs over that same time period (1,394 ERCs).

TABLE 14: PROPORTIONATE SHARE CALCULATION FOR NEW FACILITIES

Impact Fee Calculations - New Growth	
Total Cost Attributable to Growth in Next 6 Years	\$335,460
Growth in ERCs in Next 6 Years	1,394
Cost per ERC	\$240.65

Consultant Costs.

The costs incurred by the consultants in preparing the IFFP and IFA can be included as part of the impact fees calculation. These costs are shown below.

¹³ ¹³ Source: Clearfield City Impact Fee Facilities Plan, *Horrocks Engineering*, June 2016, p. 10

¹⁴ ¹⁴ Source: Clearfield City Impact Fee Facilities Plan, *Horrocks Engineering*, June 2016, p. 10

TABLE 15: PROPORTIONATE SHARE CALCULATION FOR CONSULTANT COSTS

Description	Amount
Consultant Costs	\$20,102
Growth ERCs in Next 6 Years	1,394
Cost per ERC	\$14.42

Impact Fee Fund Balance.

The impact fee fund balance for culinary water, as of July 2016, is \$443,966. This fund balance can be used to offset some of the new construction costs as well as to repay the General Fund for prior culinary water expenditures. When a fund balance exists, then a credit needs to be made against the impact fee to account for the impact fee fund balance.

TABLE 16: PROPORTIONATE SHARE CALCULATION FOR IMPACT FEE FUND BALANCE

Description	Amount
Impact Fee Fund Balance	\$443,966
Growth in ERCs in Next 6 Years	1,394
Credit per ERC	(\$318.48)

Summary of Impact Fees

The maximum gross impact fee that can be charged is \$288.30 per ERC. Credits must then be applied against this gross fee, as discussed in the following section.

TABLE 17: SUMMARY OF PROPORTIONATE SHARE CALCULATION

Description	Amount
Buy-In Cost	\$351.72
New Construction	\$240.65
Consultant Costs	\$14.42
Impact Fee Fund Balance Credit	(\$318.48)
TOTAL	\$288.30

Calculation of Credits

The maximum gross fee per ERC is \$288.30. However, credits must be made against this gross fee in order to account for outstanding bonds for culinary water improvements. The Culinary Water Fund currently pays for a portion of a General Obligation Bond (due to expire in 2021) and a portion of a Sales Tax Bond (due to expire in 2028), both of which were partially issued to fund culinary water capital improvements. In addition, the City has an outstanding Water Revenue Bond which will expire in 2020. Credits must be made against payments due for each of these bonds so that double-payment will not occur.

The annual payment made by the Water Fund on the General Obligation Bond is \$144,428. The annual payment made by the Water Fund on the Sales Tax Bond is \$74,818. And, the annual payment made by the Water Fund on the Water Revenue Bond is approximately \$334,200.

TABLE 18: SUMMARY OF BOND PAYMENTS

Year	GO Bond	Sales Tax Bond	Water Revenue Bond	Total Bond Pmts
2016	\$144,428	\$74,818	\$334,200	\$553,446
2017	\$144,428	\$74,818	\$333,200	\$552,446
2018	\$144,428	\$74,818	\$331,800	\$551,046
2019	\$144,428	\$74,818	\$330,000	\$549,246
2020	\$144,428	\$74,818	\$332,800	\$552,046
2021	\$144,428	\$74,818		\$219,246
2022		\$74,818		\$74,818
2023		\$74,818		\$74,818
2024		\$74,818		\$74,818
2025		\$74,818		\$74,818

The credit per ERC is therefore \$34.17 in 2016, with slightly declining credits in following years.

The City can choose to either adopt the following table for its fee schedule or, for ease in administering the fees, could simply adopt the 2016 maximum fee of \$254.13, or any lesser amount.

TABLE 19: CALCULATION OF CREDITS

Year	ERCs	Total Bond Payments	Credit per ERC	Maximum Impact Fee
2016	16,195	\$553,446	\$34.17	\$254.13
2017	16,427	\$552,446	\$33.63	\$254.67
2018	16,659	\$551,046	\$33.08	\$255.22
2019	16,891	\$549,246	\$32.52	\$255.78
2020	17,123	\$552,046	\$32.24	\$256.06
2021	17,355	\$219,246	\$12.63	\$275.67
2022	17,747	\$74,818	\$4.22	\$284.08
2023	18,139	\$74,818	\$4.12	\$284.18
2024	18,531	\$74,818	\$4.04	\$284.26
2025	18,923	\$74,818	\$3.95	\$284.35

The maximum fee per ERC is then applied to the actual number of ERCs or is based on the following schedule for water meter sizes and average flow.

TABLE 20: FEES BASED ON WATER METER SIZE

Water Meter Size	Operating Flow	Ratio	Fee
SF Residential - 5/8"	18	1.00	\$254.13

Water Meter Size	Operating Flow	Ratio	Fee
Water - Commercial 3/4"	25	1.39	\$352.95
Water - Commercial 1" - 1 1/2"	50	2.78	\$705.91
Water - Commercial 2"	100	5.56	\$1,411.81
Water - Commercial 3"	320	17.78	\$4,517.81
Water - Commercial 4"	500	27.78	\$7,059.07
Water - Commercial 6"	1000	55.56	\$14,118.15

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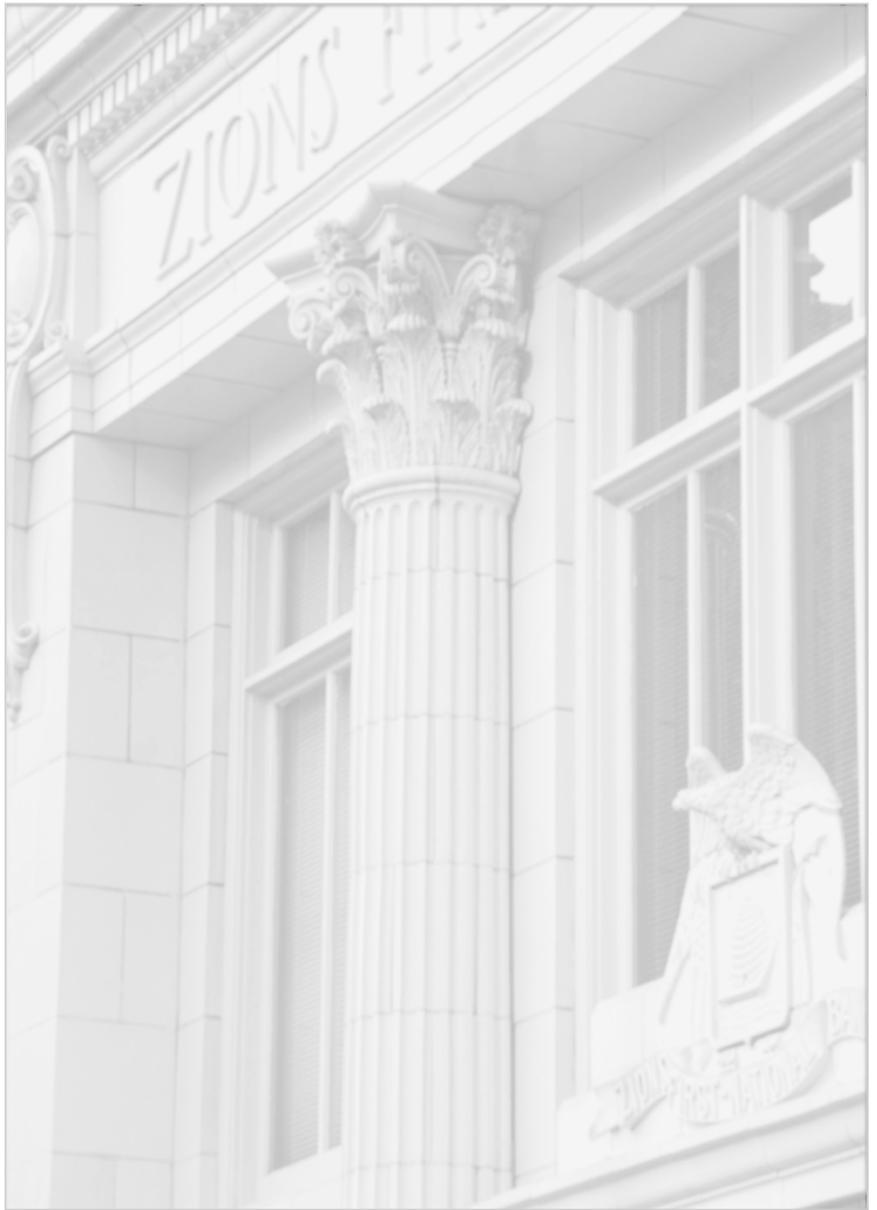
Certification

Zions Public Finance, Inc. certifies that the attached impact fee analysis:

1. Includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. Does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; or
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
3. Offsets costs with grants or other alternate sources of payment; and
4. Complies in each and every relevant respect with the Impact Fees Act.



Appendix A - Notice of Intent to Prepare Culinary Water Impact Fee Analysis



Clearfield City

DRAFT Storm Water Impact Fees Analysis

ZIONS  PUBLIC FINANCE, INC.

July 26, 2016

Impact Fee Analysis for Storm Water

Summary

This Impact Fees Analysis (“IFA”) uses the information provided in Clearfield City’s (“City”) recently-completed Impact Fee Facilities Plan (“IFFP”)¹ to calculate the proportionate share for impact fees that the City can charge to new development for storm water.

Clearfield City forms one geographic service area that provides storm water utility services to properties in the City. The City currently has 16,480 storm water ESUs.² The City is projected to grow by 1,716 ESUs within the next six years, by an additional 3,082 ESUs for years 7 through 12, and by 1,365 ESUs in year 13 and thereafter.³

Existing service levels are based on the 2015 levels of service in the City, as defined in the City’s IFFP for Storm Water dated June 2016. Proposed service levels are intended to be the same as the existing service levels. The IFFP states that the current “level of service of Clearfield’s current drain system is defined by the current city ordinances and construction standards. Future facilities must accommodate up to 0.20 cubic feet per acre of discharge.”⁴ The proposed service level in the IFFP reads exactly the same as the existing service level.⁵

The IFFP identifies no excess capacity in the existing storm water system, and also lists the construction of new facilities needed in order to maintain existing and proposed service levels given future growth.

New construction projects are outlined in this IFA as listed in the Storm Water IFFP and total \$2,750,000. Of this amount, the engineers have identified \$560,770 as attributable to new development and therefore as impact-fee eligible. Development within the next six years will be required to pay for \$156,138 of those costs which is representative of the capacity used by new development over the next six years.

In addition, impact fees can include the cost of preparing the Storm Water IFFP and IFA. Credits should be made to offset the current storm water impact fee fund balance which can be used to offset the costs of construction of new facilities.

The proportionate share analysis for storm water impact fees is as follows:

Table 1: Proportionate Share Analysis

Description	Amount
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¹ Clearfield City, *Impact Fee Facilities, Plan*, Horrocks Engineering, June 2016.

² Clearfield City – 6,069 residential ESUs and 10,441 commercial ESUs.

³ Clearfield City *Impact Fee Facilities Plan*, June 2016, p. 21.

⁴ Clearfield City *Impact Fee Facilities Plan*, June 2016, p. 18.

⁵ Clearfield City *Impact Fee Facilities Plan*, June 2016, p. 19.

Description	Amount
New Construction	
Total Impact Fee Eligible Costs	\$156,138
ESU Growth, Years 1-6	1,716
Fee per ESU	\$90.99
Consultant Costs	
New Growth in ESUs, Years 1-6	1,716
Cost per ESU	\$11.71
Impact Fee Fund Balance	
Future Growth in ESUs, Years 1-6	1,716
Credit per ESU	(\$36.38)
Summary	
New Construction	\$90.99
Consultant Costs	\$11.71
Impact Fee Fund Balance Credit	\$(36.38)
TOTAL Fee per ESU	\$66.32

The maximum gross fee per ESU is \$66.32. However, credits must be made against this gross fee in order to account for outstanding bonds for storm water improvements. The Storm Water Fund currently pays for a portion of a General Obligation Bond (due to expire in 2021). Credit must be made against payments due for this bond so that double-payment will not occur.

The annual payment made by the Storm Water Fund on the General Obligation Bond is \$25,275. The current credit per ERC is therefore \$1.51.

The City can choose to either adopt the following table for its fee schedule or, for ease in administering the fees, could simply adopt the 2016 maximum fee of \$64.81, or any lesser amount.

TABLE 2: CALCULATION OF CREDITS

Year	ERCs	Bond Payment	Credit per ERC	Maximum Impact Fee
2016	16,195	\$25,275	\$1.51	\$64.81
2017	16,427	\$25,275	\$1.48	\$64.84
2018	16,659	\$25,275	\$1.46	\$64.86
2019	16,891	\$25,275	\$1.43	\$64.89
2020	17,123	\$25,275	\$1.41	\$64.91
2021	17,355	\$25,275	\$1.39	\$64.93
2022	17,747			\$64.93

Year	ERCs	Bond Payment	Credit per ERC	Maximum Impact Fee
2023	18,139			\$64.93
2024	18,531			\$64.93
2025	18,923			\$64.93

DRAFT

Utah Code Legal Requirements

Utah law requires that communities prepare an Impact Fee Analysis (IFA) before enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFA. This IFA follows all legal requirements as outlined below. The City has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Analysis in accordance with legal requirements.

Notice of Intent to Prepare Impact Fee Analysis

A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Plan (Utah Code §11-36a-503). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFA by posting notice on [REDACTED]. A copy of the notice is included in Appendix A.

Preparation of Impact Fee Analysis

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an impact fee analysis. (Utah Code 11-36a-304).

Section 11-36a-304 of the Utah Code outlines the requirements of an impact fee analysis which is required to:

- (1) An impact fee analysis shall:
 - (a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;
 - (b) identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;
 - (c) demonstrate how the anticipated impacts described in Subsections (1)(a) and (b) are reasonably related to the anticipated development activity;
 - (d) estimate the proportionate share of:
 - (i) the costs for existing capacity that will be recouped; and
 - (ii) the costs of impacts on system improvements that are reasonably related to the new development activity; and
 - (e) identify how the impact fee was calculated.
- (2) In analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:
 - (a) the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;

- (b) the cost of system improvements for each public facility;
- (c) other than impact fees, the manner of financing for each public facility, such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;
- (d) the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by such means as user charges, special assessments, or payment from the proceeds of general taxes;
- (e) the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;
- (f) the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public facilities that will offset the demand for system improvements, inside or outside the proposed development;
- (g) extraordinary costs, if any, in servicing the newly-developed properties; and
- (h) the time-price differential inherent in fair comparisons of amounts paid at different times.

Certification of Impact Fee Analysis

Utah Code states that an Impact Fee Analysis shall include a written certification from the person or entity that prepares the Impact Fee Analysis. This certification is included at the conclusion of this analysis.

Anticipated Impact On or Consumption of Any Existing Capacity of a Public Facility by the Anticipated Development Activity

Utah Code 11-36a-304(1)(a)

Anticipated Development Activity

Impacts on storm water facilities will come from both residential and nonresidential growth. Growth is projected in the IFFP as follows:

TABLE 3: ESU GROWTH

Timeframe	Growth in ESUs
1-6 Years	1,716
7-12 Years	3,082
13+ Years	1,365
Total New Growth	6,163
Existing ESUs	16,480

Source: Clearfield City, *Impact Fee Facilities Plan*, p.21

Demand Placed on Existing Facilities by New Development Activity

The IFFP does not identify any excess capacity in the existing storm water system. Therefore, in order to offset the increased demands placed by new development on existing facilities, construction of new storm water facilities will be required.

Identify the Anticipated Impact on System Improvements Required by the Anticipated Development Activity to Maintain the Established Level of Service for Each Public Facility and Demonstrate How the Anticipated Impacts are Reasonably Related to the New Development Activity

Utah Code 11-36a-304(1)(b)(c)

The IFFP identifies the new projects needed to meet the demand on the storm water system by the anticipated development activity. The projects needed over the next six years total \$2,750,000, with \$560,770 of that amount attributable to new growth. New growth over the next six years is responsible for 27.84 percent of the capacity associated with the new facilities, or \$156,138.

TABLE 4: NEW CONSTRUCTION PROJECTS

Project #	Description	Percent to New Growth	2015 Estimate	Impact Fee Eligible	Percent of Total Growth Within Next 6 Yrs	Cost Within Next 6 Years
19	Freeport Industrial Parkway - Piping & Collection	20.34%	\$530,000	\$107,910	27.84%	\$30,046
21	H Street - Piping & Collection	20.34%	\$950,000	\$193,950	27.84%	\$54,003

Project #	Description	Percent to New Growth	2015 Estimate	Impact Fee Eligible	Percent of Total Growth Within Next 6 Yrs	Cost Within Next 6 Years
23	200 S & 1000 W - Piping & Collection	20.34%	\$480,000	\$97,230	27.84%	\$27,072
31	Depot Street - 24" Dia Piping & Collection Boxes	20.34%	\$320,000	\$65,890	27.84%	\$18,346
32	500 E to Depot - 18" P&C	20.34%	\$130,000	\$27,380	27.84%	\$7,624
33	1450 S Str - 36" Dia P&C	20.34%	\$340,000	\$68,410	27.84%	\$19,048
TOTAL			\$2,750,000	\$560,770		\$156,138

Source: Clearfield City, *Sewer Impact Fee Facilities Plan*, June 2016, p. 16.

As the table above clearly demonstrates, only a percentage of the new facilities are related to new growth within the next six years.

Proportionate Share Analysis

The proportionate share analysis is calculated by taking five components as follows:

- 1) Buy-in to the actual costs of existing facilities which, in this case are \$0 because no excess capacity has been identified by the engineers in the IFFP;
- 2) Proportionate share of the cost of constructing new facilities;
- 3) Consultant costs associated with preparing the storm water IFFP and IFA;
- 4) Credits for any impact fee fund balance; and
- 5) Credits for any outstanding debt in order to avoid double payment of impact fees.

New Construction Calculation.

The proportionate fee for the construction of new facilities is calculated by taking the cost attributable to new development over the next six years (\$156,138) and dividing by the growth in ESUs over that same time period (1,716 ESUs).

TABLE 5: PROPORTIONATE SHARE CALCULATION FOR NEW FACILITIES

Impact Fee Calculations - New Growth

Total Cost Attributable to Growth Next 6 Years	\$156,138
Growth in ESUs Next 6 Years	1,716
Cost per ESU	\$90.99

Consultant Costs.

The costs incurred by the consultants in preparing the IFFP and IFA can be included as part of the impact fees calculation. These costs are shown below.

TABLE 6: PROPORTIONATE SHARE CALCULATION FOR CONSULTANT COSTS

Description	Amount
Consultant Costs	\$20,102

Description	Amount
Growth in ESU's, Next 6 Years	1,716
Cost per ESU	\$11.71

Impact Fee Fund Balance.

The impact fee fund balance for storm water, as of July 12, 2016, is \$62,434.⁶ This fund balance can be used to offset some of the new construction costs. Therefore, a credit needs to be made against the impact fee to account for the impact fee fund balance.

TABLE 7: PROPORTIONATE SHARE CALCULATION FOR IMPACT FEE FUND BALANCE

Description	Amount
Impact Fee Fund Balance	\$62,434
Growth in ESUs, Next 6 Years	1,716
Credit per ESU	(\$36.38)

Summary of Impact Fees

The maximum gross impact fee that can be charged is \$66.32 per equivalent surface unit. Credits must be applied against this gross fee, as discussed in the following section.

TABLE 8: SUMMARY OF PROPORTIONATE SHARE CALCULATION

Description	Amount
New Construction	\$90.99
Consultant costs	\$11.71
Impact Fee Fund Balance Credit	(\$36.38)
TOTAL	\$66.32

An equivalent surface unit (ESU) is defined in the IFFP as 2,700 square feet of impervious surface.⁷ Residential units can all be charged one ESU (\$66.32), while commercial development should be charged based on the appropriate number of ESUs.

Calculation of Credits

The maximum gross fee per ESU is \$66.32. However, credits must be made against this gross fee in order to account for outstanding bonds for storm water improvements. The Storm Water Fund currently pays for a portion of a General Obligation Bond (due to expire in 2021). Credit must be made against payments due for this bond so that double-payment will not occur.

The annual payment made by the Storm Water Fund on the General Obligation Bond is \$25,275. The current credit per ERC is therefore \$1.51.

⁶ Source: Clearfield City

⁷ Source: Clearfield City Impact Fee Facilities Plan, *Horrocks Engineering*, p. 5.

The City can choose to either adopt the following table for its fee schedule or, for ease in administering the fees, could simply adopt the 2016 maximum fee of \$64.81, or any lesser amount.

TABLE 9: CALCULATION OF CREDITS

Year	ERCs	Bond Payment	Credit per ERC	Maximum Impact Fee
2016	16,195	\$25,275	\$1.51	\$64.81
2017	16,427	\$25,275	\$1.48	\$64.84
2018	16,659	\$25,275	\$1.46	\$64.86
2019	16,891	\$25,275	\$1.43	\$64.89
2020	17,123	\$25,275	\$1.41	\$64.91
2021	17,355	\$25,275	\$1.39	\$64.93
2022	17,747			\$64.93
2023	18,139			\$64.93
2024	18,531			\$64.93
2025	18,923			\$64.93

Certification

Zions Bank Public Finance certifies that the attached impact fee analysis:

1. Includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. Does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; or
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
3. Offsets costs with grants or other alternate sources of payment; and
4. Complies in each and every relevant respect with the Impact Fees Act.



Appendix A - Notice of Intent to Prepare Sewer Impact Fee Analysis



Clearfield City

DRAFT Sewer Impact Fees Analysis

ZIONS  PUBLIC FINANCE, INC.

July 26, 2016

Impact Fee Analysis for Sewer

Summary

This Impact Fees Analysis (“IFA”) uses the information provided in Clearfield City’s (“City”) recently-completed Impact Fee Facilities Plan (“IFFP”)¹ to calculate the proportionate share for impact fees that the City can charge to new development. Because Clearfield City sends all of its wastewater to North Davis Sewer District for treatment, the IFFP and IFA only address wastewater transmission infrastructure.

Clearfield City forms one geographic service area that provides sewer utility services to properties in the City. The City currently has 15,962 sewer ERCs.² The City is projected to grow by 1,394 ERCs within the next six years, by an additional 2,352 ERCs for years 7 through 12, and by 1,118 ERCs in year 13 and thereafter.³

Existing service levels are based on the 2015 levels of service in the City, as defined in the City’s IFFP for Sewer dated June 2016. Proposed service levels are intended to be the same as the existing service levels. The CFP states that, “The City of Clearfield has adopted The Utah Department of Environmental Quality (DEQ) guidelines and regulations for new sewer system design.”⁴ The IFFP further states that “it is proposed that the City of Clearfield continue to maintain its existing level of service.”⁵

The IFFP identifies excess capacity in the existing system, as well as construction of new facilities attributable to new development. Excess capacity has been estimated at 5.93 percent of the existing system, or an actual cost of \$498,568.87 with the ability to serve 1,005 additional ERCs.

New construction projects are outlined in this IFA as listed in the Sewer IFFP and total \$2,150,000. Of this amount, the engineers have identified \$552,770 as attributable to new development and therefore as impact-fee eligible. Development within the next six years will be required to pay for \$158,421 of those costs which is representative of the capacity used by new development over the next six years.

In addition, impact fees can include the cost of preparing the Sewer IFFP and IFA. Credits have been made to offset the current impact fee fund balance which can be used to offset the costs of construction of new facilities or as repayment for the excess capacity already purchased by the City.

The proportionate share analysis for sewer impact fees is as follows:

¹ Clearfield City, *Impact Fee Facilities, Plan*, Horrocks Engineering, June 2016.

² Clearfield City *Impact Fee Facilities Plan*, June 2016, p. 14.

³ Clearfield City *Impact Fee Facilities Plan*, June 2016, p. 17.

⁴ Clearfield City *Impact Fee Facilities Plan*, June 2016, p. 13.

⁵ Clearfield City *Impact Fee Facilities Plan*, June 2016, p. 14

Table 1: Proportionate Share Analysis

Description	Amount
Excess Capacity	
Actual Cost of System	\$8,414,656.76
Existing Capacity GPD	14,846,400
Existing Usage GPD	13,966,750
Existing Excess Capacity GPD	879,650
Percent Excess Capacity	5.93%
Actual Cost of Excess Capacity	\$498,568.87
GPD per ERC	875
ERCs of Excess Capacity	1,005
Buy-In Cost per ERC	\$495.93
Impact Fee Calculations - New Growth	
Total Cost Attributable to Growth, Next 6 Years	\$158,421
Growth in ERCs, Next 6 Years	1,394
Cost per ERC	\$113.65
Consultant Costs	\$20,102
New Growth ERCs, Next 6 Years	1,394
Cost per ERC	\$14.42
Impact Fee Fund Balance	\$0
New Growth ERCs, Next 6 Years	1,394
Credit per ERC	\$0.00
Summary	
Buy-In Cost	\$495.93
New Construction	\$113.65
Consultant costs	\$14.42
Impact Fee Fund Balance Credit	\$0.00
TOTAL	\$624.00

The maximum gross fee per ERC is \$624.00. However, credits must be made against this gross fee in order to account for outstanding sewer bonds. The Sewer Fund is currently budgeting \$176,012 per year as its fair share of outstanding general obligation and sales tax bonds that include sewer facilities. Therefore, a credit should be made against the gross impact fee so that double payment does not occur. This credit is made by dividing the \$176,012 annual payment by the anticipated ERCs in that year to determine the annual credit per ERC. The annual credit declines each year, due to the rising number of ERCs. Therefore, the maximum fee ranges between \$613.13 and \$620.42. The City can choose to either adopt the following table for its fee

schedule or, for ease in administering the fees, could simply adopt the 2016 maximum fee of \$613.13, or any lesser amount.

TABLE 2: CALCULATION OF CREDITS

Year	ERCs	Bond Payments	Credit per ERC	Maximum Impact Fee
2016	16,195	\$176,012	\$10.87	\$613.13
2017	16,427	\$176,012	\$10.71	\$613.28
2018	16,659	\$176,012	\$10.57	\$613.43
2019	16,891	\$176,012	\$10.42	\$613.58
2020	17,123	\$176,012	\$10.28	\$613.72
2021	17,355	\$176,012	\$10.14	\$613.86
2022	17,747	\$67,691	\$3.81	\$620.18
2023	18,139	\$67,691	\$3.73	\$620.27
2024	18,531	\$67,691	\$3.65	\$620.35
2025	18,923	\$67,691	\$3.58	\$620.42

The maximum fee per ERC is then applied to the actual number of ERCs or is based on the following schedule for water meter sizes and average flow.

TABLE 3: FEES BASED ON WATER METER SIZE

Water Meter Size	Operating Flow	Ratio	Fee
SF Residential - 5/8"	18	1.00	\$613.13
Water - Commercial 3/4"	25	1.39	\$851.57
Water - Commercial 1" - 1 1/2"	50	2.78	\$1,703.14
Water - Commercial 2"	100	5.56	\$3,406.28
Water - Commercial 3"	320	17.78	\$10,900.10
Water - Commercial 4"	500	27.78	\$17,031.41
Water - Commercial 6"	1000	55.56	\$34,062.82

Utah Code Legal Requirements

Utah law requires that communities prepare an Impact Fee Analysis (IFA) before enacting an impact fee. Utah law also requires that communities give notice of their intent to prepare and adopt an IFA. This IFA follows all legal requirements as outlined below. The City has retained Zions Public Finance, Inc. (ZPFI) to prepare this Impact Fee Analysis in accordance with legal requirements.

Notice of Intent to Prepare Impact Fee Analysis

A local political subdivision must provide written notice of its intent to prepare an IFA before preparing the Plan (Utah Code §11-36a-503). This notice must be posted on the Utah Public Notice website. The City has complied with this noticing requirement for the IFA by posting notice on [REDACTED]. A copy of the notice is included in Appendix A.

Preparation of Impact Fee Analysis

Utah Code requires that each local political subdivision, before imposing an impact fee, prepare an impact fee analysis. (Utah Code 11-36a-304).

Section 11-36a-304 of the Utah Code outlines the requirements of an impact fee analysis which is required to:

- (1) An impact fee analysis shall:
 - (a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;
 - (b) identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;
 - (c) demonstrate how the anticipated impacts described in Subsections (1)(a) and (b) are reasonably related to the anticipated development activity;
 - (d) estimate the proportionate share of:
 - (i) the costs for existing capacity that will be recouped; and
 - (ii) the costs of impacts on system improvements that are reasonably related to the new development activity; and
 - (e) identify how the impact fee was calculated.
- (2) In analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:
 - (a) the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;

- (b) the cost of system improvements for each public facility;
- (c) other than impact fees, the manner of financing for each public facility, such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;
- (d) the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by such means as user charges, special assessments, or payment from the proceeds of general taxes;
- (e) the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;
- (f) the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public facilities that will offset the demand for system improvements, inside or outside the proposed development;
- (g) extraordinary costs, if any, in servicing the newly-developed properties; and
- (h) the time-price differential inherent in fair comparisons of amounts paid at different times.

Certification of Impact Fee Analysis

Utah Code states that an Impact Fee Analysis shall include a written certification from the person or entity that prepares the Impact Fee Analysis. This certification is included at the conclusion of this analysis.

Anticipated Impact On or Consumption of Any Existing Capacity of a Public Facility by the Anticipated Development Activity

Utah Code 11-36a-304(1)(a)

Anticipated Development Activity

Impacts on sewer facilities will come from both residential and nonresidential growth. Growth is projected in the IFFP as follows:

TABLE 4: ERC GROWTH

Timeframe	Growth in ERCs
1-6 Years	1,394
7-12 Years	2,352
13+ Years	1,118
Total New Growth	4,864
2015 Existing ERCs	15,962

Source: Clearfield City Impact Fee Facilities Plan, *Horrocks Engineering*, June 2016, p. 17

Demand Placed on Facilities by New Development Activity

The IFFP states that the existing and proposed service level for sewer is 250 gallons per resident per day. With a household size of 3.5 persons, this results in demand of 875 gallons per day per ERC on the transmission system. With excess capacity of 879,650 gpd, there is sufficient excess capacity to serve 1,005 ERCs. However, there is not sufficient excess capacity to serve the demands of new growth within the next six years without additional construction of new sewer facilities as well. New growth within the next six years is estimated at 1,394 ERCs.

TABLE 5: DEMAND PLACED ON EXISTING SYSTEM BY NEW DEVELOPMENT

Description	Amount
Existing Capacity GPD	14,846,400
Existing Usage GPD	13,966,750
Existing Excess Capacity	879,650
GPD per ERC	875
ERCs of Excess Capacity	1,005

The actual cost of the existing sewer system has been provided in the IFFP at a cost of \$8,414,656.76.⁶ The excess capacity represents 5.93 percent of the existing system, or \$498,568.87 of the actual cost. New development should be required to buy in to this existing, excess capacity in the sewer system.

TABLE 6: ACTUAL COST OF EXISTING SYSTEM

Description	Amount
-------------	--------

⁶ Source: Clearfield City Impact Fee Facilities Plan, *Horrocks Engineering*, June 2016, p. 12

Description	Amount
Actual cost of system	\$8,414,656.76
Existing capacity gpd	14,846,400
Existing usage gpd	13,966,750
Excess capacity gpd	879,650
Percent excess capacity	5.93%
Actual cost of excess capacity	\$498,568.87

Identify the Anticipated Impact on System Improvements Required by the Anticipated Development Activity to Maintain the Established Level of Service for Each Public Facility and Demonstrate How the Anticipated Impacts are Reasonably Related to the New Development Activity

Utah Code 11-36a-304(1)(b)(c)

The IFFP identifies the new projects needed to meet the demand on the sewer system by the anticipated development activity. The projects needed over the next six years total \$2,150,000, with \$552,770 of that amount attributable to new growth. New growth over the next six years is responsible for 28.7 percent of the capacity associated with the new facilities, or \$158,421.

TABLE 7: NEW CONSTRUCTION PROJECTS

Project #	Description	Percent to New Growth	2015 Estimate	Impact Fee Eligible	Percent of Total Growth Within Next 6 Yrs	Cost Within Next 6 Years
1	Freeport Center - 3rd St - E St to G St	30%	\$230,000	\$70,500	28.7%	\$20,205
2	Freeport Center - G Street - 3rd St to 5th St Phase 1	30%	\$240,000	\$72,600	28.7%	\$20,807
3	Freeport Center - G Street - 5th St to 7th St Phase 2	30%	\$220,000	\$65,400	28.7%	\$18,743
4	Freeport Center - G Street - 7th St to 9th St Phase 3	30%	\$230,000	\$70,050	28.7%	\$20,076
5	Freeport Center - G Street - 9th St to 11th St Phase 4	30%	\$230,000	\$67,650	28.7%	\$19,388
13	1000 W - 75 S to 200 S	20.34%	\$100,000	\$21,460	28.7%	\$6,150
27	Chelemes - State St to 1000 E	20.34%	\$140,000	\$29,500	28.7%	\$8,455
28	400 E - 700 S to 1250 S	20.34%	\$320,000	\$65,400	28.7%	\$18,743
30	1450 S - I15 bore - 1500 E to Legend Hills	20.34%	\$440,000	\$90,210	28.7%	\$25,854
TOTAL			\$2,150,000	\$552,770		\$158,421

Source: Clearfield City, *Sewer Impact Fee Facilities Plan*, June 2016, p. 16.

As the table above clearly demonstrates, only a percentage of the new facilities are related to new growth within the next six years.

Proportionate Share Analysis

The proportionate share analysis is calculated by taking five components of the impact fees:

- 1) Buy-in to the actual costs of existing, excess capacity;
- 2) Proportionate share of the cost of constructing new facilities;
- 3) Consultant costs associated with the sewer impact fees;
- 4) Credits for the impact fee fund balance; and
- 5) Credits for payments to be made on any outstanding bonds.

Excess Capacity Calculation.

The buy-in cost for excess capacity is calculated by taking the 5.93 percent excess capacity that currently exists and multiplying by the actual cost of the entire system to determine the actual cost of the excess capacity only. The cost of the excess capacity is then divided by the 1,005 ERCs that the excess capacity can serve to arrive at a buy-in cost of \$495.93 per ERC.

TABLE 8: PROPORTIONATE SHARE CALCULATION FOR EXISTING, EXCESS CAPACITY

Description	Amount
Actual Cost of System	\$8,414,656.76
Existing Capacity GPD	14,846,400
Existing Usage GPD	13,966,750
Existing Excess Capacity GPD	879,650
Percent Excess Capacity	5.93%
Actual Cost of Excess Capacity	\$498,568.87
GPD per ERC	875
ERCs of Excess Capacity	1,005
Buy-In Cost per ERC	\$495.93

New Construction Calculation.

The proportionate fee for the construction of new facilities is calculated by taking the cost attributable to new development over the next six years (\$158,421) and dividing by the growth in ERCs over that same time period (1,394 ERCs).

TABLE 9: PROPORTIONATE SHARE CALCULATION FOR NEW FACILITIES

Impact Fee Calculations - New Growth	
Total Cost Attributable to Growth, Next 6 Years	\$158,421
Growth in ERCs, Next 6 Years	1,394
Cost per ERC	\$113.65

Consultant Costs.

The costs incurred by the consultants in preparing the IFFP and IFA can be included as part of the impact fees calculation. These costs are shown below.

TABLE 10: PROPORTIONATE SHARE CALCULATION FOR CONSULTANT COSTS

Description	Amount
Consultant Costs	\$20,102
Growth in ERCs, Next 6 Years	1,394
Cost per ERC	\$14.42

Impact Fee Fund Balance.

The impact fee fund balance for sewer, as of July 2016, is \$432,198.⁷ This fund balance can be used to offset some of the new construction costs as well as to repay the General Fund for prior sewer expenditures. Therefore, a credit needs to be made against the impact fee to account for the impact fee fund balance.

TABLE 11: PROPORTIONATE SHARE CALCULATION FOR IMPACT FEE FUND BALANCE

Description	Amount
Impact Fee Fund Balance	\$0
Growth in ERCs, Next 6 Years	1,394
Credit per ERC	(\$0.00)

Summary of Impact Fees

The maximum gross impact fee that can be charged is \$624.00 per equivalent residential connection. Credits must be applied against this gross fee, as discussed in the following section.

TABLE 12: SUMMARY OF PROPORTIONATE SHARE CALCULATION

Description	Amount
Buy-In Cost	\$495.93
New Construction	\$113.65
Consultant Costs	\$14.42
Impact Fee Fund Balance Credit	(\$0.00)
TOTAL	\$624.00

Calculation of Credits for Outstanding Debt

The Sewer Fund is currently budgeting \$176,012 per year as its fair share of outstanding general obligation and sales tax bonds for sewer facilities. Therefore, a credit should be made against the gross impact fee so that double payment does not occur. This credit is made by dividing the \$176,012 (decreasing in later years) annual payment by the anticipated ERCs in that year to

⁷ Source: Clearfield City

determine the annual credit per ERC. The annual credit declines each year, due to the rising number of ERCs, as well as the decreasing bond payments. Therefore, the maximum fee ranges between \$613.13 and \$620.42. The City can choose to either adopt the following table for its fee schedule or, for ease in administering the fees, could simply adopt the 2016 maximum fee of \$613.13, or any lesser amount.

TABLE 13: CALCULATION OF CREDITS

Year	ERCs	Bond Payments	Credit per ERC	Maximum Impact Fee
2016	16,195	\$176,012	\$10.87	\$613.13
2017	16,427	\$176,012	\$10.71	\$613.28
2018	16,659	\$176,012	\$10.57	\$613.43
2019	16,891	\$176,012	\$10.42	\$613.58
2020	17,123	\$176,012	\$10.28	\$613.72
2021	17,355	\$176,012	\$10.14	\$613.86
2022	17,747	\$67,691	\$3.81	\$620.18
2023	18,139	\$67,691	\$3.73	\$620.27
2024	18,531	\$67,691	\$3.65	\$620.35
2025	18,923	\$67,691	\$3.58	\$620.42

The maximum fee per ERC is then applied to the actual number of ERCs or is based on the following schedule for water meter sizes and average flow.

TABLE 14: FEES BASED ON WATER METER SIZE

Water Meter Size	Operating Flow	Ratio	Fee
SF Residential - 5/8"	18	1.00	\$613.13
Water - Commercial 3/4"	25	1.39	\$851.57
Water - Commercial 1" - 1 1/2"	50	2.78	\$1,703.14
Water - Commercial 2"	100	5.56	\$3,406.28
Water - Commercial 3"	320	17.78	\$10,900.10
Water - Commercial 4"	500	27.78	\$17,031.41
Water - Commercial 6"	1000	55.56	\$34,062.82

Certification

Zions Public Finance, Inc. certifies that the attached impact fee analysis:

1. Includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. Does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; or
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
3. Offsets costs with grants or other alternate sources of payment; and
4. Complies in each and every relevant respect with the Impact Fees Act.



Appendix A - Notice of Intent to Prepare Sewer Impact Fee Analysis



IMPACT FEE FACILITIES PLAN

June 2016

HORROCKS

ENGINEERS

Impact Fee Facilities Plan Certification Page

I certify that the attached impact fee facilities plan:

1. Includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
 - d. existing deficiencies documented as such and not meant for inclusion in impact analysis.
2. Does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and
3. Complies in each and every relevant respect with the Impact Fees Act

Brent R. Ventura, P.E.

TABLE OF CONTENTS

EXECUTIVE SUMMARY.....	1
CHAPTER 1 – INTRODUCTION.....	2
CHAPTER 2 – DEMOGRAPHICS.....	3
2.1 Current Demographics.....	3
2.2 Growth Projections	3
2.3 ERC Definitions	4
CHAPTER 3 – WATER.....	6
3.1 Existing System.....	6
3.2 Current Levels of Service.....	7
3.3 Cost of Existing System.....	8
3.4 Proposed Levels of Service.....	9
3.5 Current Excess Capacity.....	10
3.6 Facilities to Serve Future Growth	10
CHAPTER 4 – SEWER	13
4.1 Existing System.....	13
4.2 Current Levels of Service.....	13
4.3 Cost of Existing System.....	13
4.4 Proposed Level of Service.....	14
4.5 Current Excess Capacity	14
4.6 Facilities to Serve Future Growth	14
CHAPTER 5 – STORM WATER	18
5.1 Existing System	18
5.2 Current Levels of Service.....	18
5.3 Cost of Existing System.....	18
5.4 Proposed Level of Service.....	19
5.5 Current Excess Capacity	19
5.6 Facilities to Serve Future Growth	19
APPENDIX “A”- APPLICABLE STATE CODES	

List of Tables

Table 2-1: Population Projections	3
Table 3-1: Water Impact Fee Facilities Estimates	11
Table 3-2: Water ERC Growth Projections	12
Table 4-1: Sewer Impact Fee Facilities Estimates	16
Table 4-2: Sewer ERC Growth Projections	17
Table 5-1: Storm Water Impact Fee Facilities Estimates	20
Table 5-2: Storm Water ERU Growth Projections.....	21

Clearfield City is a well-established community nearing build out. In order to continue to construct the appropriate amount of infrastructure to provide the necessary services to accommodate new development, the City is preparing an impact fee schedule based upon this impact fee facilities plan and the corresponding capital facilities plans prepared by Civil Engineering Consultants (CEC).

Demographics

Demographics form the basis of the projections in this plan. Existing demographic information was obtained from Civil Engineering Consultants. Current population estimates are used to determine the Level of Service (LOS) for each facility addressed. Future population projections provide the basis for determining the future needs of the city based upon the current LOS. Presently, Clearfield City has approximately 30,475 residents and is projected to grow to approximately 35,392 by the year 2027 at which time the City is predicted to be at or near full build-out.

Culinary Water

This plan identifies the existing water system and its current level of service. The water system has been modeled and analyzed by Civil Engineering Consultants to project future needs to maintain Clearfield's current LOS. Specific projects have been identified that will be required for the City to service future population growth. In total, \$5.96 million (2015 dollars) of capital improvements are identified for future improvements to the culinary water system necessary to service new growth in the City during the next six years.

Sewer

A sewer model was created by Civil Engineering Consultants to model existing conditions and to project future needs. As a result existing deficiencies were identified in the system along with multiple projects that will need to be completed to service new development in the future. In total, \$2.15 million (2015 dollars) of sewer projects have been identified that are impact fee eligible.

Storm Water

A storm water system model was created by Civil Engineering Consultants to model existing conditions and to project future needs. Multiple projects were identified that will need to be completed within the next six years. In total, \$2.75 million (2015 dollars) of storm water projects have been identified to be constructed to serve new developments in the next six years that are impact fee eligible.

Background

Clearfield City is a mature community located in northern Davis County. It is bounded on the north by the cities of Sunset and Clinton, on the west by West Point, on the southwest by Syracuse, on the southeast by Layton and on the east by Hill Air Force Base. The US census estimated Clearfield’s population to be 30,112 residents in 2010. The population is currently estimated at 30,475. As undeveloped areas in Clearfield fill in, the City is projected to grow to 35,392 by the year 2027.

Purpose

The purpose of this Impact Fee Facilities Plan is to address the future facilities needs of Clearfield City including culinary water, sanitary sewer and storm drain. This IFFP uses information previously prepared by Civil Engineering Consultants (CEC) for Clearfield City to estimate the infrastructure needed in the next six years to accommodate new growth within Clearfield City.

Current Impact Fees

Clearfield City’s current impact fees are as follows:

- Culinary Water* - \$3,822 (residential, non-residential fees based on water meter size)
- Sewer* - \$2,072 (residential, non-residential fees based on water meter size)
- Storm Water* - \$1,432 (residential, non-residential fees based on 1 ESU = 2,700 square feet of impervious surface)

Funding Projects to Serve New Growth

It is recommended that impact fees be used to fund growth related projects that are necessary to serve new growth while maintaining the existing level of service. However, other sources of funding that may be used are discussed below.

Grants and Donations

No grants or donations are anticipated to fund new projects.

Bonds

None of the costs contained in this IFFP include finance costs. If bonds are used, costs will be considered in the Impact Fee Analysis as details for each project are identified.

Interfund Loans

Impact fee eligible projects may also be funded by interfund loans. If funds are used from other accounts they will be reimbursed as impact fees are collected.

Developer Dedications and Exactions

The value of developer dedications can be credited against that particular developer’s impact fee requirements. Individual development agreements can address dedications and exactions as the need arises.

Current Demographics

Residential

In the 2010 Census, Clearfield City’s population was estimated to be approximately 30,112 residents. The 2016 population was estimated by taking population estimate from the 2010 Census and applying the .2% growth rate from 2010 to 2016. The estimated current population of Clearfield City is 30,475 residents. A 0.2% growth rate was used for this time period based upon historic growth rates within the City and relatively stagnant economic conditions characterized by a lack of significant residential development.

Commercial/Industrial

Clearfield currently has approximately 605 acres of commercial development and 1,310 acres of industrial development.

Growth Projections

Residential

This Impact Fee Facilities plan uses growth projections taken from the 2015 Capital Facilities plan 1-6 year’s growth. They are based on current development plans that are in the approval process. Table 2-1 shows the growth projects from 2016 to 2027.

Table 2-1: Population Projections

Year	2016 Population Projects	Growth Rates*
2016	30,475	
2017	30,860	1.26%
2018	31,250	1.26%
2019	31,644	1.26%
2020	32,044	1.26%
2021	32,449	1.26%
2022	32,859	1.26%
2023	33,351	1.50%
2024	33,852	1.50%
2025	34,359	1.50%
2026	34,875	1.50%
2027	35,398	1.50%

* A growth rate of 1.20% per year was used as growth within the City in the upcoming years is expected to be more robust than the comparatively low growth seen during the 2010-2015 period.

Commercial

The Clearfield City “Capital Facilities Plan 1-6 years growth” (prepared by CEC) shows commercial growth of 210 acres during years 1-6 (2015-2020) and 46.5 acres of growth during years 7-12 (2021-2027).

ERC Definitions

The current average household density for a single family home in Clearfield was estimated at 3.5 residents per household, per the 2010 Census. The City believes that this estimate of 3.5 residents per ERC is a good estimate at present and will continue to be representative for the future years discussed by this IFFP.

Water ERC's

Equivalent Residential Connections (ERC)

For the purposes of this study, flows generated by water users, such as businesses, schools, churches, and residential units have been converted to common units called ERCs. ERCs compare a water user's use rate to that of an average single family dwelling within the City. In this case, it is a measure of total water use including indoor and outdoor uses as the City does not provide a secondary or irrigation water system.

Residential Use

Clearfield currently has 5,669 residential connections. It was determined by Civil Engineering Consultants and the city of Clearfield that the average amount of water used by a single family home is 605 gpd. Thus, one ERC for culinary water is defined as 605 gpd. The rest of the ERC's are based off of that single family connection's water usage:

Single Family Residential:	1.00 ERC
Commercial:	1.70 ERC
Manufacturing:	30.20 ERC
City Buildings:	2.50 ERC
Parks:	35.80 ERC
Cemeteries:	35.80 ERC
Churches:	5.00 ERC
Schools:	6.40 ERC

Sewer ERC's

Equivalent Residential Connections (ERC)

Flows generated by wastewater producers, such as businesses, schools, churches, and residences, are generally converted to common units called ERC's. ERC's compare a wastewater user's use rate to that of a single family dwelling. However, since the sewer is only metered to record inflows to the treatment plant, there is insufficient data to accurately portray wastewater generated by individual residences or buildings. As culinary water usage is closely correlated with wastewater generation, the culinary water usage has been used to estimate the amount of wastewater.

Residential Use

Clearfield has 5,669 residential connections, it was determined by Civil Engineering Consultants and the city of Clearfield that the average amount of water used by a single family home is 605 gpd. The rest of the ERC's are based off of that average single family connection's water usage:

Single Family Residential:	1.00 ERC
Commercial:	1.70 ERC
Manufacturing:	30.20 ERC
City Buildings:	2.50 ERC
Parks:	35.80 ERC
Cemeteries:	35.80 ERC
Churches:	5.00 ERC
Schools:	6.40 ERC

Storm Water ERU's

Equivalent Residential Units (ERU)

Flows generated by storm water runoff of impervious surfaces, such as businesses, schools, churches, and residences, are generally converted to common units called ERU's. ERU's compare how much storm water runoff other properties have and compare them to a typical single family dwelling. Storm Water is measured using an average of 2,700 sq ft of impervious surface for a standard single family home.

- 1) 1 residential unit = 2,700 square feet of impervious surface
- 2) A typical commercial development is 1 acre
- 3) A typical commercial development is 90% impervious surface

Single Family	1.00 ERU
Commercial	(commercial acreage x 90%) / 2,700 sf

Clearfield provides culinary water to its customers, which include 5,669 residential connections, 538 commercial customers, 252 manufacturing customers, 16 City connections, 12 parks, 1 cemetery, 20 churches and 6 schools by drawing water from city owned wells and purchasing water by contract from Weber Basin Water Conservancy District. As Clearfield grows and new water services are added, water efficiency and cost effective implementation become increasingly important.

Existing System

Storage

Storage Facility	Size (MG)
Freeport Center Tank	1.5
Hill Air Force Base Tank	2.0
2000 East/700 South Tank #1	1.0
2000 East/700 South Tank #2	2.0
2000 East/700 South Tank #3	4.0
2000 East/700 South Tank (50% Syracuse of 4 MG tank)	2.0
Total	12.5

Source Capacity

Wells
700 South Well
Freeport North Well
Freeport South Well
Hill Air Force Base Well
Total 9,000 gpm

Weber Basin Water Conservancy District
Total 2,639 gpm

Water Rights

The culinary water masterplan shows that Clearfield currently owns 12,873 acre-ft of water rights and leases and additional 5,348 acre-ft of water rights from Weber Basin Water Conservancy District. Clearfield currently has access to 18,221 acre-ft of water rights.

Transmission

Clearfield owns approximately 120 miles (633,600 feet) of culinary water pipe ranging in size from 2” to 18”. System pipelines range in age from 1 to 80 years old and are constructed from materials including asbestos, concrete, cast iron, ductile iron and polyvinyl chloride (PVC). There are no deficiencies noted in the masterplan or capital facilities plan. Clearfield’s current culinary water system is capable of delivering approximately 11,700 gallons of water per minute. The typical peak daily water demand identified in the City’s capital facilities plan is approximately 16,026,131 gpd, or approximately 1,088 gpd per ERC on peak days.

Current Levels of Service

The current level of service that Clearfield City applies to its water systems is governed by the minimum requirements dictated by the State of Utah Division of Drinking Water. Some of the requirements are as follows.

Storage

- Maintain 400 gallons of storage per indoor ERC serviced.
- Maintain 2,848 gallons of storage per irrigated acre if a drinking water system supplies outdoor use.
- Indoor and Outdoor Use Fire Flow Protection of 1,000 gpm for 2 hours (120,000 gal)

Current Storage Capacity: 12,500,000 gallons of storage

Source Capacity

- Maintain 800 gpd of source capacity per indoor ERC serviced.
- Maintain 3.97 gpm of source capacity per irrigated acre if a drinking water system supplies outdoor use.

Current Source Capacity: 11,639 gpm of source capacity

Water Rights

- Maintain 0.45 acre-ft of water right per ERC and 1.87 acre-ft per irrigated acre if a drinking water system supplies outdoor use.

Current Water Rights: 18,221 acre-feet of water rights

Transmission

- Maintain transmission capacity or 1,088 gpd per ERC, based on typical peak daily demand of 16,026,131 gallons by 14,730 ERC’s.

Cost of Existing System

Information about the actual costs of the various components of the system is not generally available and, the extent cost information is available, the available information is not sufficient to provide reliable cost information for the entire system. As such, estimating the current costs to construct the system and then adjusting to account for the age of the system provides the most reliable and accurate estimate available as to the cost of the existing system. The historical cost of each element of the existing system is calculated by estimating a present day cost and applying a Construction Cost Index (CCI) comparison to its estimated year of construction. The 2016 CCI is 207.2.

Storage

Clearfield's water storage tanks were built anywhere from 25 to 75 years ago. For purposes of historical cost estimating, we will assume that all 6 tanks were constructed, on average, 50 years ago (1966). Furthermore, current day cost for water storage can be estimated to be approximately \$0.50/gallons for tanks 1 MG and larger. As such, historical costs for water storage facilities can be estimated as follows:

$$12,500,000 \text{ MG} \times \$0.50/\text{gallon} = \$6,250,000 \text{ (current value)}$$

$$22.7 \text{ (1966 CCI)} / 207.2 \text{ (2016 CCI)} \times \$6,250,000 = \underline{\$684,725 \text{ (1966 value)}}$$

Source Capacity

Clearfield's source capacity is provided by 4 underground water wells supplemented by water from Weber Basin. Construction dates for each well are not available. As such, we have estimated their average age to be similar to the storage facilities, 50 years old (1966). Their historical costs are estimated as follows:

700 South Well	\$1,040,000
Freeport North Well	\$870,000
Freeport South Well	\$870,000
Hill Air Force Base Well	<u>\$985,000</u>
Total	\$3,765,000 (current value)

$$22.7 \text{ (1966 CCI)} / 207.2 \text{ (2016 CCI)} \times \$3,765,000 = \underline{\$412,478 \text{ (1966 value)}}$$

Water Rights

Clearfield City owns 12,783 acre-ft of water rights. The City also contracts with Weber Basin for another 5,348 acre-feet. The contracted water will be included in other rates and fees and not included in historical infrastructure costs. We have assumed that water rights have been acquired at approximately the same rate as the construction of the transmission system that has been constructed gradually over the past 80 years. Therefore, average age of the transmission system and water rights is 40 years old (1976). Therefore historical water rights cost can be estimated as follows:

12,783 acre-ft x \$3,500/acre-ft = \$44,740,500 (current value)

46.9 (1976 CCI) / 207.2 (2016 CCI) x \$44,740,500 = \$10,127,072 (1976 value)

Transmission

The City’s transmission system consists of approximately 633,600 LF of 2 to 18 inch (10 inch average) water lines, 19 PRV’s and 11 meters constructed from 1 to 80 years ago. Therefore, we estimate the historical cost of the transmission system an average of 40 years ago (1976). Therefore, the historical cost has been estimated to be:

633,600 LF 10” water line x \$50/LF =	\$31,680,000
19 PRV’s @ \$53,200 each =	\$1,010,800
11 Meters @ \$30,000 each =	<u>\$330,000</u>
Total =	\$33,020,800

46.9 (1976 CCI) / 207.2 (2016 CCI) x \$33,020,800 = \$7,474,303 (1976 value)

Proposed Levels of Service

The city of Clearfield wants to keep its level of service the same by providing the same service to future residents as well as meeting the minimum standards that the Utah Division of Drinking Water requires.

Storage

- Maintain 400 gallons of storage per indoor ERC serviced.
- Maintain 2,848 gallons of storage per irrigated acre if a drinking water system supplies outdoor use.
- Indoor and Outdoor Use Fire Flow Protection of 1,000 gpm for 2 hours

Required Capacity: (15,962 ERC’s x 400 gal) + (1,059 irr acres x 2,848 gal) + 120,000 gal = 9,520,832 gal

Source Capacity

- Maintain 800 gpd (0.556 gpm)of source capacity per indoor ERC.
- Maintain 3.97 gpm of source capacity per irrigated acre if a drinking water system supplies outdoor use.

Required Capacity: (15,962 ERC’s x 0.556 gpm x) + (1,059 irr acres x 3.97 gpm) = 13,079 gpm

Water Rights

- Maintain 0.45 acre-ft of water right per ERC and 1.87 acre-ft per irrigated acre if a drinking water system supplies outdoor use.

Required Capacity: $(15,962 \text{ ERC's} \times 0.45 \text{ acre-ft}) + (1.87 \text{ acre-ft} \times 1,059 \text{ irrigated acres}) = \underline{9,163 \text{ acre-ft}}$

Transmission

- Maintain transmission capacity of 1,088 gpd per ERC

Current Excess Capacity

The current excess capacity is calculated by subtracting the proposed level of service from the current capacity.

Storage

$12,500,000 \text{ gal} - 9,521,000 = \underline{2,979,000 \text{ gal (excess)}}$

Source Capacity

$11,639 \text{ gpm} - 13,079 \text{ gpm} = \underline{-1,440 \text{ gpm (deficiency)}}$

Water Rights

$18,221 \text{ acre-ft} - 9,163 \text{ acre-ft} = \underline{9,058 \text{ acre-ft (excess)}}$

Transmission

$1,088 \text{ gpd capacity} - 1,088 \text{ gpd} = 0 \text{ gpd}$

Facilities to Serve Future Growth (in the next 6 years)

Facilities required to accommodate future growth have been identified in Clearfield's Capital Facilities Plan, April 2015, prepared by Civil Engineering Consultants. The water system Capital Facilities Plan illustrates proposed improvements that future development will require. Table 3-1 outlines the proposed projects and their costs in 2015 dollars that are projected to be constructed within the next six years and are eligible to be funded by impact fees totaling \$5,960,000. A detailed explanation of each project follows. These projects will both improve the existing system and add capacity sufficient to serve future growth and are thus only partially eligible for impact fees.

Table 3-1: Water Impact Fee Facilities Estimates

Segment	2015 Estimate	Impact Fee Eligible
(4) 18" Diameter Waterline	\$930,000	\$188,430
(8) Hill Air Force Base Tank and Transmission Line	\$3,510,000	\$713,610
(13) 10" Diameter Waterline State Street 700 South	\$500,000	\$60,560
(14) 10" Diameter Waterline 1000 East	\$200,000	\$40,680
(15) 8" Diameter Waterline 500 West	\$170,000	\$34,780
(16) 10" Waterline 700 South	\$240,000	\$48,510
(50) 12" Waterline 300 North	\$410,000	\$83,930
Total	\$5,960,000	\$1,170,500

Eligible Projects

18" Diameter Water Line – is project number 4 and it is divided into three parts; 4A, 4B, and 4C. The water line runs from the Legend Hills Canal to 1400 South Street. This project will serve some of the existing residents in addition to future development. CEC has estimated that only 20.34% of this project will be eligible for impact fees.

Hill Air Force Base Tank and Transmission Line – is project number 8 in the culinary water CFP. This project includes the installation of 7,500 ft of 16" water line and a new 2 million gallon tank. The new water line and tank will service some of the existing population as well as future development. CEC has estimated that only 20.34 % of this project will be eligible for impact fees.

10" Diameter Waterline State Street 700 South – is project number 13 in the culinary water CFP. This project includes installing 3,850 lf of 10" waterline along with 11 new fire hydrants. This new waterline will service the existing population as well as provide more capacity for new residents to move into Clearfield. This project will benefit a UTA rail site. In doing so UTA will be paying for 40% of this project, which will leave an estimated 12.21% of this project eligible for impact fees.

10" Diameter Waterline 1000 East – is project number 14 in the culinary water CFP. This project includes installing 1,450 lf of 10" waterline along with 4 new fire hydrants. This new waterline will service the existing population as well as provide more capacity for new residents to move into Clearfield. CEC has estimated that only 20.34% of this project eligible for impact fees.

8" Diameter Waterline 500 West– is project number 15 in the culinary water CFP. This project is to install 1400 lf of 8" water line along with 4 lateral connections

that will provide future capacity. This new waterline will service some of the existing connections as well as future connections. CEC has estimated the only 20.34% of this project will be eligible for impact fees.

10" Waterline 700 South – is project number 16 in the culinary water CFP. This project is to install 1,925 lf of 10" water line and 5 new fire hydrants. The new waterline will service the existing population as well as provide additional capacity. CEC has estimated that 20.34% will be eligible for impact fees.

12" Waterline 300 North – is project number 50 in the culinary water CFP. This project is to install 2,480 feet of new 12" waterline along with 5 new fire hydrants. This new waterline services existing connections as well as providing additional capacity. CEC has estimated that 20.34% will be eligible for impact fees.

Equivalent Residential Connections

Project needs outlined in this section are development driven. Table 3-2 summarizes the short, medium and long range ERC's that are anticipated to drive the need for future projects. ERC projections were provided by CEC in the June 26, 2015 Capital Facilities Plan, Utility Projects – Impact Fees, 1-6 Years Growth amended February 18, 2016.

Table 3-2: Water ERC Growth Projections

Time Period	Commerical ERC's	Residential ERC's	Total Timeframe ERC's
1-6 Years	713	681	1,394
7-12 Years	1,615	737	2,352
13+ Years	548	570	1,118
Total New	2,876	1,988	4,864
		2015	15,962.4
		Build-out Total	20,826.4

Clearfield City provides sewer collection, treatment and disposal facilities to its residents. Collection lines run throughout the entire city and include large trunklines that transfer the waste to the North Davis Sewer District. Clearfield City sends all of its wastewater to North Davis Sewer District for treatment, thus this IFFP addresses only wastewater transmission infrastructure.

Existing System

The Clearfield sewer system is comprised of one collection system that all flows to the North Davis Sewer District. As such it will be treated as single service area for purposes of service requirements and fee calculations.

The collection system consists of approximately 599,600 linear feet of pipe ranging in diameter from 4-inch to 15-inch, many of which are over 60 years old.

Current Level of Service

The City of Clearfield has adopted The Utah Department of Environmental Quality (DEQ) provided guidelines and regulations for new sewer system design. These guidelines are useful in new construction. This report recommends the following criteria as the minimum level of service for the sewer system:

- 8" & 10" sewer lines are not to exceed 50% capacity at peak flow
- 12" and larger sewer lines are not to exceed 75% capacity at peak flow
- New collector lines must be capable of providing a minimum peak daily flow of 400 gallons per day per capita (gpdpc)
- New interceptors and outfall lines must be capable of providing a minimum peak daily flow of 250 gpdpc
- The minimum size of a collection line is 8-inches

Based upon capacity of the existing 17 outfall lines, the existing system provides a total of 10,310 gpm (6,440 gpm to residential areas and 3,870 gpm to industrial/commercial areas). This information is taken from the May 2013 Sanitary Sewer System CFP (and June 1, 2016 update) prepared by Civil Engineering Consultants.

Cost of Existing System

Information about the actual costs of the various components of the system is not generally available and, the extent cost information is available, the available information is not sufficient to provide reliable cost information for the entire system. As such, estimating the current costs to construct the system and then adjusting to account for the age of the system provides the most reliable and accurate estimate available as to the cost of the existing system. The historical cost of each element of the existing system is calculated by estimating a present day cost and applying a Construction Cost Index (CCI) comparison to its estimated year of construction. The 2016 CCI is 207.2.

Collection

The City's collection system consists of approximately 599,600 LF of 4 to 15-inch (10 inch average) sewer lines constructed from 1 to 80 years ago. Therefore, we estimate the historical cost of the transmission system an average of 40 years ago (1976).

Therefore, the historical cost has been estimated to be:

$$599,600 \text{ LF } 10" \text{ sewer line} \times \$62/\text{LF} = \$37,175,200$$

$$46.9 \text{ (1976 CCI)} / 207.2 \text{ (2016 CCI)} \times \$37,175,200 = \underline{\underline{\$8,414,656.76 \text{ (1976 value)}}}$$

Proposed Level of Service

It is proposed that the City of Clearfield continue to maintain its existing level of service which includes:

- 8" & 10" sewer lines are not to exceed 50% capacity at peak flow
- 12" and larger sewer lines are not to exceed 75% capacity at peak flow
- New collector lines must be capable of providing a minimum peak daily flow of 400 gallons per day per capita (gpdpc)
- New interceptors and outfall lines must be capable of providing a minimum peak daily flow of 250 gpdpc
- The minimum size of a collection line is 8-inches

Current Excess Capacity

The most current capital facilities plan states that there is excess capacity in most of the system including all of the residential areas and that a small portion of the Freeport Center area trunklines currently surcharge.

It is estimated that Clearfield currently serves 15,962 sewer ERC's. At the required 250 gpcpd, the City's currently required capacity can be calculated as:

$$(250 \text{ gal/res/day} \times 3.5 \text{ res/ERC}) * 15,962 \text{ ERC's} = 13,966,750 \text{ gpd}$$

Current capacity is 14,846,400 gpd (10,310 gpm x 60 min/hr x 24hr/day). As such, the excess capacity can be shown to be:

$$14,846,400 \text{ gpd} - 13,966,750 \text{ gpd} = 879,650 \text{ gpd (or 1,005 connections)}$$

Facilities to Serve Future Growth

The sewer impact fee facilities plan identifies \$2.15 million (2015 dollars) of improvements that need to be made to the system in the next 6 years to serve anticipated future growth. However, most of the projects are only partially impact fee eligible. Sewer impact fees can only supplement system improvements due to growth within the City. Therefore, this analysis has identified approximately \$552,770 of

improvements (2015 dollars) that can be classified as system improvements necessary for future growth. Following is a detailed description of each project. A summary is provided in Table 4-1.

Eligible Projects

Freeport Center 3rd Street Upgrade – is project number 1 in the sewer capital facilities plan. This project is to install 1,480 lf of new 12” pvc sewer pipe. Since this project will serve some of the existing population along with creating additional capacity, CEC has estimated that 30% of this project will be eligible for impact fees.

Freeport Center G Street Upgrade Phase 1– is project number 2 in the sewer capital facilities plan. It includes installing 660 lf of new 10” pvc sewer pipe, jacking and boring and a 120 lf casing to be installed under existing railroad tracks. This project will also service some of the existing population of Clearfield along with providing additional capacity to the sewer system for future users. CEC estimates that 30% of this project is eligible for impact fees.

Freeport Center G Street Upgrade Phase 2– is project number 3 in the sewer capital facilities plan. It includes installing 590 lf of new 10” pvc sewer pipe, jacking and boring and a 65 lf casing to be installed under existing railroad tracks. This project will also service some of the existing population of Clearfield along with providing additional capacity to the sewer system for future users. CEC estimates that 30% of this project is eligible for impact fees.

Freeport Center G Street Upgrade Phase 3– is project number 4 in the sewer capital facilities plan. It includes installing 625 lf of new 8” pvc sewer pipe, jacking and boring and a 110 lf casing to be installed under existing railroad tracks. This project will also service some of the existing population of Clearfield along with providing additional capacity to the sewer system for future users. CEC estimates that 30% of this project is eligible for impact fees.

Freeport Center G Street Upgrade Phase 4– is project number 5 in the sewer capital facilities plan. It includes installing 645 lf of new 8” pvc sewer pipe, jacking and boring and a 85 lf casing to be installed under existing railroad tracks. This project will also service some of the existing population of Clearfield along with providing additional capacity to the sewer system for future users. CEC estimates that 30% of this project is eligible for impact fees.

1000 West Street– is project number 13 in the sewer capital facilities plan. It includes 600 lf of new 10” pvc sewer pipe. Since this project will serve some of the existing population along with creating additional capacity, CEC has estimated that 20.34% of this project will be eligible for impact fees.

Chelemes – is project number 27 in the sewer capital facilities plan. It includes 600 lf of new 10” pvc sewer pipe. Since this project will serve some of the existing population

along with creating additional capacity, CEC has estimated that 20.34% of this project will be eligible for impact fees.

400 East Street– is project number 28 in the sewer capital facilities plan. It includes 1,900 lf of new 10” pvc sewer pipe. Since this project will serve some of the existing population along with creating additional capacity, CEC has estimated that 20.34% of this project will be eligible for impact fees.

1450 South Street / I-15 Pipe Bore – is project number 30 in the sewer capital facilities plan. It includes 830 lf of new 12” pvc sewer pipe, 400 lf bore and a steel casing . Since this project will serve some of the existing population along with creating additional capacity, CEC has estimated that 20.34% of this project will be eligible for impact fees.

Table 4-1: Sewer Impact Fee Facilities Estimates

Segment	2015 Estimate	Impact Fee Eligible
(1) <i>Freeport Center 3rd Street Upgrade</i>	\$230,000	\$70,500
(2) <i>Freeport Center G Street Upgrade Phase 1</i>	\$240,000	\$72,600
(3) <i>Freeport Center G Street Upgrade Phase 2</i>	\$220,000	\$65,400
(4) <i>Freeport Center G Street Upgrade Phase 3</i>	\$230,000	\$70,050
(5) <i>Freeport Center G Street Upgrade Phase 4</i>	\$230,000	\$67,650
(13) <i>1000 West Street</i>	\$100,000	\$21,460
(27) <i>Chelemes</i>	\$140,000	\$29,500
(28) <i>400 East Street</i>	\$320,000	\$65,400
(30) <i>1450 South Street / I-15 Pipe Bore</i>	\$440,000	\$90,210
Total	\$2,150,000	\$552,770

Equivalent Residential Connections

Table 4-2 summarizes short, medium and long range new ERC’s anticipated to drive the need for future projects. ERC projections were provided by CEC in the June 26, 2015 Capital Facilities Plan, Utility Projects – Impact Fees, 1-6 Years Growth amended February 18, 2016. It should be noted that future growth is anticipated to be mostly

small commercial units with similar sewer and water use. Therefore, sewer ERC's will be the same as water use ERC's.

Table 4-2: Sewer ERC Growth Projections

Time Period	Commerical ERC's	Residential ERC's	Total Timeframe ERC's
1-6 Years	713	681	1,394
7-12 Years	1,615	737	2,352
13+ Years	548	570	1,118
Total New	2,876	1,988	4,864
2015			15,962.4
Build-out Total			20,826.4

A city's storm water system plays a vital role in protecting life and property. Planning for Clearfield's storm water system was performed by Civil Engineering Consultants. As Clearfield continues to grow, the potential for localized flooding increases, requiring improvements to the storm water system to accommodate new development.

Existing System

The Clearfield storm water system is comprised of approximately 423,456 linear feet of buried pipes ranging from 8 inches to 60 inches in size and approximately 32 basins. The system discharges at several different points into the Davis County Storm Water System or other neighboring Cities storm water systems. It will be treated as single service district for purposes of service requirements and fee calculations.

Current Level of Service

Level of Service of Clearfield's current storm drain system is defined by the current city ordinances and construction standards. Future facilities must accommodate up to .20 cubic feet per acre of discharge

The existing system provides this defined level of service for the existing developments. There are no existing deficiencies identified. This information is taken from the March 2009 Storm Water Systems CFP prepared by Civil Engineering Consultants.

Cost of Existing System

Information about the actual costs of the various components of the system is not generally available and, the extent cost information is available, the available information is not sufficient to provide reliable cost information for the entire system. As such, estimating the current costs to construct the system and then adjusting to account for the age of the system provides the most reliable and accurate estimate available as to the cost of the existing system. The historical cost of each element of the existing system is calculated by estimating a present day cost and applying a Construction Cost Index (CCI) comparison to its estimated year of construction. The 2016 CCI is 207.2.

Collection

The City's storm drain system consists of approximately 423,500 LF of 8 to 60-inch (36-inch average) sewer lines constructed from 1 to 80 years ago. Therefore, we estimate the historical cost of the transmission system an average of 40 years ago (1976). Therefore, the historical cost has been estimated to be:

$$423,500 \text{ LF } 36'' \text{ sewer line} \times \$110/\text{LF} = \$46,585,000$$

$$46.9 \text{ (1976 CCI)} / 207.2 \text{ (2016 CCI)} \times \$46,585,000 = \underline{\underline{\$10,544,577.70 \text{ (1976 value)}}}$$

Proposed Level of Service

Level of Service of Clearfield's current storm drain system is defined by the current city ordinances and construction standards. Future facilities must accommodate up to .20 cubic feet per acre of discharge.

Current Excess Capacity

Flows have not been analyzed for individual facilities in the system. Separate drainage basins should be evaluated individually as new development occurs. A storm drain report should be submitted for any new subdivision/development to illustrate what new facilities will be needed to accommodate the new development, or if there is additional capacity in the existing infrastructure.

Facilities to Serve Future Growth

The storm water impact fee facilities plan identifies \$2.76 million (2015 dollars) of improvements that need to be made to the system in the next 6 years. However, most of the projects are only partially impact fee eligible. Therefore, this analysis has identified approximately \$560,770 of improvements (2015 dollars) that can be classified as system improvements that are development driven. Descriptions of each project are detailed below followed by a summary in Table 5-1.

Eligible Projects

The projects eligible for impact fees and projected to be constructed in the next six years are outlined below and summarized in Table 6-10.

Freeport Industrial Parkway – is project number 19 in the storm water capital facilities plan. This project includes removing 2,600 lf of existing storm drainage piping, install 2,600 lf of new 18" rcp storm drain pipe and install 1,800 lf of new 24" rcp storm drain pipe. Since this project will serve some of the existing population along with creating additional capacity, CEC has estimated that 20.34% of this project will be eligible for impact fees.

H Street– is project number 21 in the storm water capital facilities plan. This project includes removing 3,650 lf of existing storm drainage piping, install 3,650 lf of new 24" rcp storm drain pipe and install 1,500 lf of new 15" rcp storm drain pipe. Since this project will serve some of the existing population along with creating additional capacity, CEC has estimated that 20.34% of this project will be eligible for impact fees.

200 South and 1000 West Streets– is project number 23 in the storm water capital facilities plan. This project includes removing 3,600 lf of existing curb and gutter and installing 2,475 lf of new 15" rcp storm drain pipe. Since this project will serve some of the existing population along with creating additional capacity, CEC has estimated that 20.34% of this project will be eligible for impact fees.

Depot Street– is project number 31 in the storm water capital facilities plan. This project includes installing 1,980 lf of new 24” rcp storm drain pipe and installing 60 lf of new 15” rcp storm drain pipe. Since this project will serve some of the existing population along with creating additional capacity, CEC has estimated that 20.34% of this project will be eligible for impact fees.

18” Diameter Piping and Collection Improvments– is project number 32 in the storm water capital facilities plan. This project includes installing 780 lf of new 18” rcp storm drain pipe and installing 60 lf of new 15” rcp storm drain pipe. Since this project will serve some of the existing population along with creating additional capacity, CEC has estimated that 20.34% of this project will be eligible for impact fees.

36” Diameter Piping and Collection Improvments – is project number 33 in the storm water capital facilities plan. This project includes installing 800 lf of new 18” rcp storm drain pipe and installing 90 lf of new 15” rcp storm drain pipe. Since this project will serve some of the existing population along with creating additional capacity, CEC has estimated that 20.34% of this project will be eligible for impact fees.

Table 5-1: Storm Water Impact Fee Facilities Estimates

Segment	2015 Estimate	Impact Fee Eligible
<i>(19) Freeport Industrial Parkway</i>	\$530,000	\$107,910
<i>(21) H Street</i>	\$950,000	\$193,950
<i>(23) 200 South and 1000 West Streets</i>	\$480,000	\$97,230
<i>(31) Depot Street</i>	\$320,000	\$65,890
<i>(32) 18” Diameter Piping and Collection Improvments</i>	\$130,000	\$27,380
<i>(33) 36” Diameter Piping and Collection Improvments</i>	\$340,000	\$68,410
Total	\$2,750,000	\$560,770

Equivalent Residential Connections

Project needs outlined in this chapter are development driven. Table 5-2 illustrates the number of new short, medium and long range residential and commercial units anticipated in the future. Projections for new units and developable acreage were provided by CEC in the Capital Facilities Plan Utility Projects – Impact Fees 1-6 Years Growth (June 26, 2015 version amended February 18, 2016).

ERU’s have been calculated as shown using the following criteria:

- 1) 1 residential unit = 2,700 square feet of impervious surface
- 2) A typical commercial development is 1 acre
- 3) A typical commercial development is 90% impervious surface

Table 5-2: Storm Water ERU Growth Projections

Time Period	Commerical Acreage	90 % Impervious Surface (s.f.)	Commercial ERU's	Residential ERU's	Total ERU's
1-6 Years	71.31	2,795,637	1,035	681	1,716
7-12 Years	161.5	6,331,446	2,345	737	3,082
13+ Years	54.80	2,148,379	795	570	1,365

Appendix “A”

Applicable State Codes

11-36a-101. Title.

This chapter is known as the "Impact Fees Act."

Enacted by Chapter 47, 2011 General Session

11-36a-102. Definitions.

As used in this chapter:

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

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

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

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

(2) "Charter school" includes:

(a) an operating charter school;

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

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

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

(4) "Development approval" means:

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

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

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

(i) to reserve or provide:

(A) a water right;

(B) a system capacity; or

(C) a distribution facility; or

(ii) to deliver for a development activity:

(A) culinary water; or

(B) irrigation water; or

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

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

development resulting from a development activity; and

(iii) not identified or reimbursed as a system improvement.

(b) "Project improvements" does not mean system improvements.

(15) "Proportionate share" means the cost of public facility improvements that are roughly proportionate and reasonably related to the service demands and needs of any development activity.

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

(a) water rights and water supply, treatment, storage, and distribution facilities;

(b) wastewater collection and treatment facilities;

(c) storm water, drainage, and flood control facilities;

(d) municipal power facilities;

(e) roadway facilities;

(f) parks, recreation facilities, open space, and trails;

(g) public safety facilities; or

(h) environmental mitigation as provided in Section 11-36a-205.

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

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

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

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

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

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

(i) are necessitated by the new development; and

(ii) are not funded by the state or federal government.

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

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

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

(20) "Specified public agency" means:

(a) the state;

(b) a school district; or

(c) a charter school.

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

(i) existing public facilities that are:

(A) identified in the impact fee analysis under Section 11-36a-304; and

(B) designed to provide services to service areas within the community at large;

and

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

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

Amended by Chapter 363, 2014 General Session

11-36a-201. Impact fees.

(1) A local political subdivision or private entity shall ensure that any imposed impact fees comply with the requirements of this chapter.

(2) A local political subdivision and private entity may establish impact fees only for those public facilities defined in Section 11-36a-102.

(3) Nothing in this chapter may be construed to repeal or otherwise eliminate an impact fee in effect on the effective date of this chapter that is pledged as a source of revenues to pay bonded indebtedness that was incurred before the effective date of this chapter.

Enacted by Chapter 47, 2011 General Session

11-36a-202. Prohibitions on impact fees.

(1) A local political subdivision or private entity may not:

(a) impose an impact fee to:

(i) cure deficiencies in a public facility serving existing development;

(ii) raise the established level of service of a public facility serving existing development;

(iii) recoup more than the local political subdivision's or private entity's costs actually incurred for excess capacity in an existing system improvement; or

(iv) include an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with:

(A) generally accepted cost accounting practices; and

(B) the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;

(b) delay the construction of a school or charter school because of a dispute with the school or charter school over impact fees; or

(c) impose or charge any other fees as a condition of development approval unless those fees are a reasonable charge for the service provided.

(2) (a) Notwithstanding any other provision of this chapter, a political subdivision or private entity may not impose an impact fee:

(i) on residential components of development to pay for a public safety facility that is a fire suppression vehicle;

(ii) on a school district or charter school for a park, recreation facility, open space, or trail;

(iii) on a school district or charter school unless:

(A) the development resulting from the school district's or charter school's development activity directly results in a need for additional system improvements for which the impact fee is imposed; and

(B) the impact fee is calculated to cover only the school district's or charter school's proportionate share of the cost of those additional system improvements; or
(iv) to the extent that the impact fee includes a component for a law enforcement facility, on development activity for:

(A) the Utah National Guard;

(B) the Utah Highway Patrol; or

(C) a state institution of higher education that has its own police force.

(b) (i) Notwithstanding any other provision of this chapter, a political subdivision or private entity may not impose an impact fee on development activity that consists of the construction of a school, whether by a school district or a charter school, if:

(A) the school is intended to replace another school, whether on the same or a different parcel;

(B) the new school creates no greater demand or need for public facilities than the school or school facilities, including any portable or modular classrooms that are on the site of the replaced school at the time that the new school is proposed; and

(C) the new school and the school being replaced are both within the boundary of the local political subdivision or the jurisdiction of the private entity.

(ii) If the imposition of an impact fee on a new school is not prohibited under Subsection (2)(b)(i) because the new school creates a greater demand or need for public facilities than the school being replaced, the impact fee shall be based only on the demand or need that the new school creates for public facilities that exceeds the demand or need that the school being replaced creates for those public facilities.

(c) Notwithstanding any other provision of this chapter, a political subdivision or private entity may impose an impact fee for a road facility on the state only if and to the extent that:

(i) the state's development causes an impact on the road facility; and

(ii) the portion of the road facility related to an impact fee is not funded by the state or by the federal government.

(3) Notwithstanding any other provision of this chapter, a local political subdivision may impose and collect impact fees on behalf of a school district if authorized by Section 53A-20-100.5.

Enacted by Chapter 47, 2011 General Session

11-36a-203. Private entity assessment of impact fees -- Charges for water rights, physical infrastructure -- Notice -- Audit.

(1) A private entity:

(a) shall comply with the requirements of this chapter before imposing an impact fee; and

(b) except as otherwise specified in this chapter, is subject to the same requirements of this chapter as a local political subdivision.

(2) A private entity may only impose a charge for water rights or physical infrastructure necessary to provide water or sewer facilities by imposing an impact fee.

(3) Where notice and hearing requirements are specified, a private entity shall comply with the notice and hearing requirements for local districts.

(4) A private entity that assesses an impact fee under this chapter is subject to

the audit requirements of Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act.

Enacted by Chapter 47, 2011 General Session

11-36a-204. Other names for impact fees.

(1) A fee that meets the definition of impact fee under Section 11-36a-102 is an impact fee subject to this chapter, regardless of what term the local political subdivision or private entity uses to refer to the fee.

(2) A local political subdivision or private entity may not avoid application of this chapter to a fee that meets the definition of an impact fee under Section 11-36a-102 by referring to the fee by another name.

Enacted by Chapter 47, 2011 General Session

11-36a-205. Environmental mitigation impact fees.

Notwithstanding the requirements and prohibitions of this chapter, a local political subdivision may impose and assess an impact fee for environmental mitigation when:

(1) the local political subdivision has formally agreed to fund a Habitat Conservation Plan to resolve conflicts with the Endangered Species Act of 1973, 16 U.S.C. Sec. 1531, et seq. or other state or federal environmental law or regulation;

(2) the impact fee bears a reasonable relationship to the environmental mitigation required by the Habitat Conservation Plan; and

(3) the legislative body of the local political subdivision adopts an ordinance or resolution:

(a) declaring that an impact fee is required to finance the Habitat Conservation Plan;

(b) establishing periodic sunset dates for the impact fee; and

(c) requiring the legislative body to:

(i) review the impact fee on those sunset dates;

(ii) determine whether or not the impact fee is still required to finance the Habitat Conservation Plan; and

(iii) affirmatively reauthorize the impact fee if the legislative body finds that the impact fee must remain in effect.

Enacted by Chapter 47, 2011 General Session

11-36a-301. Impact fee facilities plan.

(1) Before imposing an impact fee, each local political subdivision or private entity shall, except as provided in Subsection (3), prepare an impact fee facilities plan to determine the public facilities required to serve development resulting from new development activity.

(2) A municipality or county need not prepare a separate impact fee facilities plan if the general plan required by Section 10-9a-401 or 17-27a-401, respectively, contains the elements required by Section 11-36a-302.

(3) A local political subdivision or a private entity with a population, or serving a

population, of less than 5,000 as of the last federal census that charges impact fees of less than \$250,000 annually need not comply with the impact fee facilities plan requirements of this part, but shall ensure that:

(a) the impact fees that the local political subdivision or private entity imposes are based upon a reasonable plan that otherwise complies with the common law and this chapter; and

(b) each applicable notice required by this chapter is given.

Amended by Chapter 200, 2013 General Session

11-36a-302. Impact fee facilities plan requirements -- Limitations -- School district or charter school.

(1) (a) An impact fee facilities plan shall:

(i) identify the existing level of service;

(ii) subject to Subsection (1)(c), establish a proposed level of service;

(iii) identify any excess capacity to accommodate future growth at the proposed level of service;

(iv) identify demands placed upon existing public facilities by new development activity at the proposed level of service; and

(v) identify the means by which the political subdivision or private entity will meet those growth demands.

(b) A proposed level of service may diminish or equal the existing level of service.

(c) A proposed level of service may:

(i) exceed the existing level of service if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service; or

(ii) establish a new public facility if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service.

(2) In preparing an impact fee facilities plan, each local political subdivision shall generally consider all revenue sources to finance the impacts on system improvements, including:

(a) grants;

(b) bonds;

(c) interfund loans;

(d) impact fees; and

(e) anticipated or accepted dedications of system improvements.

(3) A local political subdivision or private entity may only impose impact fees on development activities when the local political subdivision's or private entity's plan for financing system improvements establishes that impact fees are necessary to maintain a proposed level of service that complies with Subsection (1)(b) or (c).

(4) (a) Subject to Subsection (4)(c), the impact fee facilities plan shall include a public facility for which an impact fee may be charged or required for a school district or

charter school if the local political subdivision is aware of the planned location of the school district facility or charter school:

(i) through the planning process; or
(ii) after receiving a written request from a school district or charter school that the public facility be included in the impact fee facilities plan.

(b) If necessary, a local political subdivision or private entity shall amend the impact fee facilities plan to reflect a public facility described in Subsection (4)(a).

(c) (i) In accordance with Subsections 10-9a-305(3) and 17-27a-305(3), a local political subdivision may not require a school district or charter school to participate in the cost of any roadway or sidewalk.

(ii) Notwithstanding Subsection (4)(c)(i), if a school district or charter school agrees to build a roadway or sidewalk, the roadway or sidewalk shall be included in the impact fee facilities plan if the local jurisdiction has an impact fee facilities plan for roads and sidewalks.

Amended by Chapter 200, 2013 General Session

11-36a-303. Impact fee analysis.

(1) Subject to the notice requirements of Section 11-36a-504, each local political subdivision or private entity intending to impose an impact fee shall prepare a written analysis of each impact fee.

(2) Each local political subdivision or private entity that prepares an impact fee analysis under Subsection (1) shall also prepare a summary of the impact fee analysis designed to be understood by a lay person.

Enacted by Chapter 47, 2011 General Session

11-36a-304. Impact fee analysis requirements.

(1) An impact fee analysis shall:

(a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;

(b) identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;

(c) subject to Subsection (2), demonstrate how the anticipated impacts described in Subsections (1)(a) and (b) are reasonably related to the anticipated development activity;

(d) estimate the proportionate share of:

(i) the costs for existing capacity that will be recouped; and

(ii) the costs of impacts on system improvements that are reasonably related to the new development activity; and

(e) based on the requirements of this chapter, identify how the impact fee was calculated.

(2) In analyzing whether or not the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:

- (a) the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;
- (b) the cost of system improvements for each public facility;
- (c) other than impact fees, the manner of financing for each public facility, such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;
- (d) the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by such means as user charges, special assessments, or payment from the proceeds of general taxes;
- (e) the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;
- (f) the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public facilities that will offset the demand for system improvements, inside or outside the proposed development;
- (g) extraordinary costs, if any, in servicing the newly developed properties; and
- (h) the time-price differential inherent in fair comparisons of amounts paid at different times.

Enacted by Chapter 47, 2011 General Session

11-36a-305. Calculating impact fees.

(1) In calculating an impact fee, a local political subdivision or private entity may include:

- (a) the construction contract price;
- (b) the cost of acquiring land, improvements, materials, and fixtures;
- (c) the cost for planning, surveying, and engineering fees for services provided for and directly related to the construction of the system improvements; and
- (d) for a political subdivision, debt service charges, if the political subdivision might use impact fees as a revenue stream to pay the principal and interest on bonds, notes, or other obligations issued to finance the costs of the system improvements.

(2) In calculating an impact fee, each local political subdivision or private entity shall base amounts calculated under Subsection (1) on realistic estimates, and the assumptions underlying those estimates shall be disclosed in the impact fee analysis.

Enacted by Chapter 47, 2011 General Session

11-36a-306. Certification of impact fee analysis.

(1) An impact fee facilities plan shall include a written certification from the person or entity that prepares the impact fee facilities plan that states the following: "I certify that the attached impact fee facilities plan:

1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on

which each impact fee is paid;

2. does not include:

a. costs of operation and maintenance of public facilities;
b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; or

c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and

3. complies in each and every relevant respect with the Impact Fees Act."

(2) An impact fee analysis shall include a written certification from the person or entity that prepares the impact fee analysis which states as follows:

"I certify that the attached impact fee analysis:

1. includes only the costs of public facilities that are:

a. allowed under the Impact Fees Act; and
b. actually incurred; or
c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;

2. does not include:

a. costs of operation and maintenance of public facilities;
b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; or

c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;

3. offsets costs with grants or other alternate sources of payment; and

4. complies in each and every relevant respect with the Impact Fees Act."

Amended by Chapter 278, 2013 General Session

11-36a-401. Impact fee enactment.

(1) (a) A local political subdivision or private entity wishing to impose impact fees shall pass an impact fee enactment in accordance with Section 11-36a-402.

(b) An impact fee imposed by an impact fee enactment may not exceed the highest fee justified by the impact fee analysis.

(2) An impact fee enactment may not take effect until 90 days after the day on which the impact fee enactment is approved.

Enacted by Chapter 47, 2011 General Session

11-36a-402. Required provisions of impact fee enactment.

(1) A local political subdivision or private entity shall ensure, in addition to the requirements described in Subsections (2) and (3), that an impact fee enactment

contains:

(a) a provision establishing one or more service areas within which the local political subdivision or private entity calculates and imposes impact fees for various land use categories;

(b) (i) a schedule of impact fees for each type of development activity that specifies the amount of the impact fee to be imposed for each type of system improvement; or

(ii) the formula that the local political subdivision or private entity, as the case may be, will use to calculate each impact fee;

(c) a provision authorizing the local political subdivision or private entity, as the case may be, to adjust the standard impact fee at the time the fee is charged to:

(i) respond to:

(A) unusual circumstances in specific cases; or

(B) a request for a prompt and individualized impact fee review for the development activity of the state, a school district, or a charter school and an offset or credit for a public facility for which an impact fee has been or will be collected; and

(ii) ensure that the impact fees are imposed fairly; and

(d) a provision governing calculation of the amount of the impact fee to be imposed on a particular development that permits adjustment of the amount of the impact fee based upon studies and data submitted by the developer.

(2) A local political subdivision or private entity shall ensure that an impact fee enactment allows a developer, including a school district or a charter school, to receive a credit against or proportionate reimbursement of an impact fee if the developer:

(a) dedicates land for a system improvement;

(b) builds and dedicates some or all of a system improvement; or

(c) dedicates a public facility that the local political subdivision or private entity and the developer agree will reduce the need for a system improvement.

(3) A local political subdivision or private entity shall include a provision in an impact fee enactment that requires a credit against impact fees for any dedication of land for, improvement to, or new construction of, any system improvements provided by the developer if the facilities:

(a) are system improvements; or

(b) (i) are dedicated to the public; and

(ii) offset the need for an identified system improvement.

Enacted by Chapter 47, 2011 General Session

11-36a-403. Other provisions of impact fee enactment.

(1) A local political subdivision or private entity may include a provision in an impact fee enactment that:

(a) provides an impact fee exemption for:

(i) development activity attributable to:

(A) low income housing;

(B) the state;

(C) subject to Subsection (2), a school district; or

(D) subject to Subsection (2), a charter school; or

- (ii) other development activity with a broad public purpose; and
- (b) except for an exemption under Subsection (1)(a)(i)(A), establishes one or more sources of funds other than impact fees to pay for that development activity.
- (2) An impact fee enactment that provides an impact fee exemption for development activity attributable to a school district or charter school shall allow either a school district or a charter school to qualify for the exemption on the same basis.
- (3) An impact fee enactment that repeals or suspends the collection of impact fees is exempt from the notice requirements of Section 11-36a-504.

Enacted by Chapter 47, 2011 General Session

11-36a-501. Notice of intent to prepare an impact fee facilities plan.

- (1) Before preparing or amending an impact fee facilities plan, a local political subdivision or private entity shall provide written notice of its intent to prepare or amend an impact fee facilities plan.
- (2) A notice required under Subsection (1) shall:
 - (a) indicate that the local political subdivision or private entity intends to prepare or amend an impact fee facilities plan;
 - (b) describe or provide a map of the geographic area where the proposed impact fee facilities will be located; and
 - (c) subject to Subsection (3), be posted on the Utah Public Notice Website created under Section 63F-1-701.
- (3) For a private entity required to post notice on the Utah Public Notice Website under Subsection (2)(c):
 - (a) the private entity shall give notice to the general purpose local government in which the private entity's private business office is located; and
 - (b) the general purpose local government described in Subsection (3)(a) shall post the notice on the Utah Public Notice Website.

Enacted by Chapter 47, 2011 General Session

11-36a-502. Notice to adopt or amend an impact fee facilities plan.

- (1) If a local political subdivision chooses to prepare an independent impact fee facilities plan rather than include an impact fee facilities element in the general plan in accordance with Section 11-36a-301, the local political subdivision shall, before adopting or amending the impact fee facilities plan:
 - (a) give public notice, in accordance with Subsection (2), of the plan or amendment at least 10 days before the day on which the public hearing described in Subsection (1)(d) is scheduled;
 - (b) make a copy of the plan or amendment, together with a summary designed to be understood by a lay person, available to the public;
 - (c) place a copy of the plan or amendment and summary in each public library within the local political subdivision; and
 - (d) hold a public hearing to hear public comment on the plan or amendment.
- (2) With respect to the public notice required under Subsection (1)(a):
 - (a) each municipality shall comply with the notice and hearing requirements of,

and, except as provided in Subsection 11-36a-701(3)(b)(ii), receive the protections of Sections 10-9a-205 and 10-9a-801 and Subsection 10-9a-502(2);

(b) each county shall comply with the notice and hearing requirements of, and, except as provided in Subsection 11-36a-701(3)(b)(ii), receive the protections of Sections 17-27a-205 and 17-27a-801 and Subsection 17-27a-502(2); and

(c) each local district, special service district, and private entity shall comply with the notice and hearing requirements of, and receive the protections of, Section 17B-1-111.

(3) Nothing contained in this section or Section 11-36a-503 may be construed to require involvement by a planning commission in the impact fee facilities planning process.

Enacted by Chapter 47, 2011 General Session

11-36a-503. Notice of preparation of an impact fee analysis.

(1) Before preparing or contracting to prepare an impact fee analysis, each local political subdivision or, subject to Subsection (2), private entity shall post a public notice on the Utah Public Notice Website created under Section 63F-1-701.

(2) For a private entity required to post notice on the Utah Public Notice Website under Subsection (1):

(a) the private entity shall give notice to the general purpose local government in which the private entity's primary business is located; and

(b) the general purpose local government described in Subsection (2)(a) shall post the notice on the Utah Public Notice Website.

Enacted by Chapter 47, 2011 General Session

11-36a-504. Notice of intent to adopt impact fee enactment -- Hearing -- Protections.

(1) Before adopting an impact fee enactment:

(a) a municipality legislative body shall:

(i) comply with the notice requirements of Section 10-9a-205 as if the impact fee enactment were a land use ordinance;

(ii) hold a hearing in accordance with Section 10-9a-502 as if the impact fee enactment were a land use ordinance; and

(iii) except as provided in Subsection 11-36a-701(3)(b)(ii), receive the protections of Section 10-9a-801 as if the impact fee were a land use ordinance;

(b) a county legislative body shall:

(i) comply with the notice requirements of Section 17-27a-205 as if the impact fee enactment were a land use ordinance;

(ii) hold a hearing in accordance with Section 17-27a-502 as if the impact fee enactment were a land use ordinance; and

(iii) except as provided in Subsection 11-36a-701(3)(b)(ii), receive the protections of Section 17-27a-801 as if the impact fee were a land use ordinance;

(c) a local district or special service district shall:

(i) comply with the notice and hearing requirements of Section 17B-1-111; and

- (ii) receive the protections of Section 17B-1-111;
- (d) a local political subdivision shall at least 10 days before the day on which a public hearing is scheduled in accordance with this section:
 - (i) make a copy of the impact fee enactment available to the public; and
 - (ii) post notice of the local political subdivision's intent to enact or modify the impact fee, specifying the type of impact fee being enacted or modified, on the Utah Public Notice Website created under Section 63F-1-701; and
- (e) a local political subdivision shall submit a copy of the impact fee analysis and a copy of the summary of the impact fee analysis prepared in accordance with Section 11-36a-303 on its website or to each public library within the local political subdivision.
- (2) Subsection (1)(a) or (b) may not be construed to require involvement by a planning commission in the impact fee enactment process.

Enacted by Chapter 47, 2011 General Session

11-36a-601. Accounting of impact fees.

- A local political subdivision that collects an impact fee shall:
- (1) establish a separate interest bearing ledger account for each type of public facility for which an impact fee is collected;
 - (2) deposit a receipt for an impact fee in the appropriate ledger account established under Subsection (1);
 - (3) retain the interest earned on each fund or ledger account in the fund or ledger account;
 - (4) at the end of each fiscal year, prepare a report on each fund or ledger account showing:
 - (a) the source and amount of all money collected, earned, and received by the fund or ledger account; and
 - (b) each expenditure from the fund or ledger account; and
 - (5) produce a report that:
 - (a) identifies impact fee funds by the year in which they were received, the project from which the funds were collected, the impact fee projects for which the funds were budgeted, and the projected schedule for expenditure;
 - (b) is in a format developed by the state auditor;
 - (c) is certified by the local political subdivision's chief financial officer; and
 - (d) is transmitted annually to the state auditor.

Enacted by Chapter 47, 2011 General Session

11-36a-602. Expenditure of impact fees.

- (1) A local political subdivision may expend impact fees only for a system improvement:
 - (a) identified in the impact fee facilities plan; and
 - (b) for the specific public facility type for which the fee was collected.
- (2) (a) Except as provided in Subsection (2)(b), a local political subdivision shall expend or encumber the impact fees for a permissible use within six years of their receipt.

(b) A local political subdivision may hold the fees for longer than six years if it identifies, in writing:

- (i) an extraordinary and compelling reason why the fees should be held longer than six years; and
- (ii) an absolute date by which the fees will be expended.

Enacted by Chapter 47, 2011 General Session

11-36a-603. Refunds.

A local political subdivision shall refund any impact fee paid by a developer, plus interest earned, when:

- (1) the developer does not proceed with the development activity and has filed a written request for a refund;
- (2) the fee has not been spent or encumbered; and
- (3) no impact has resulted.

Enacted by Chapter 47, 2011 General Session

11-36a-701. Impact fee challenge.

(1) A person or an entity residing in or owning property within a service area, or an organization, association, or a corporation representing the interests of persons or entities owning property within a service area, has standing to file a declaratory judgment action challenging the validity of an impact fee.

(2) (a) A person or an entity required to pay an impact fee who believes the impact fee does not meet the requirements of law may file a written request for information with the local political subdivision who established the impact fee.

(b) Within two weeks after the receipt of the request for information under Subsection (2)(a), the local political subdivision shall provide the person or entity with the impact fee analysis, the impact fee facilities plan, and any other relevant information relating to the impact fee.

(3) (a) Subject to the time limitations described in Section 11-36a-702 and procedures set forth in Section 11-36a-703, a person or an entity that has paid an impact fee that was imposed by a local political subdivision may challenge:

(i) if the impact fee enactment was adopted on or after July 1, 2000:
(A) subject to Subsection (3)(b)(i) and except as provided in Subsection (3)(b)(ii), whether the local political subdivision complied with the notice requirements of this chapter with respect to the imposition of the impact fee; and

(B) whether the local political subdivision complied with other procedural requirements of this chapter for imposing the impact fee; and

(ii) except as limited by Subsection (3)(c), the impact fee.

(b) (i) The sole remedy for a challenge under Subsection (3)(a)(i)(A) is the equitable remedy of requiring the local political subdivision to correct the defective notice and repeat the process.

(ii) The protections given to a municipality under Section 10-9a-801 and to a county under Section 17-27a-801 do not apply in a challenge under Subsection (3)(a)(i)(A).

(c) The sole remedy for a challenge under Subsection (3)(a)(ii) is a refund of the difference between what the person or entity paid as an impact fee and the amount the impact fee should have been if it had been correctly calculated.

(4) (a) Subject to Subsection (4)(d), if an impact fee that is the subject of an advisory opinion under Section 13-43-205 is listed as a cause of action in litigation, and that cause of action is litigated on the same facts and circumstances and is resolved consistent with the advisory opinion:

(i) the substantially prevailing party on that cause of action:

(A) may collect reasonable attorney fees and court costs pertaining to the development of that cause of action from the date of the delivery of the advisory opinion to the date of the court's resolution; and

(B) shall be refunded an impact fee held to be in violation of this chapter, based on the difference between the impact fee paid and what the impact fee should have been if the government entity had correctly calculated the impact fee; and

(ii) in accordance with Section 13-43-206, a government entity shall refund an impact fee held to be in violation of this chapter to the person who was in record title of the property on the day on which the impact fee for the property was paid if:

(A) the impact fee was paid on or after the day on which the advisory opinion on the impact fee was issued but before the day on which the final court ruling on the impact fee is issued; and

(B) the person described in Subsection (3)(a)(ii) requests the impact fee refund from the government entity within 30 days after the day on which the court issued the final ruling on the impact fee.

(b) A government entity subject to Subsection (3)(a)(ii) shall refund the impact fee based on the difference between the impact fee paid and what the impact fee should have been if the government entity had correctly calculated the impact fee.

(c) Subsection (4) may not be construed to create a new cause of action under land use law.

(d) Subsection (3)(a) does not apply unless the resolution described in Subsection (3)(a) is final.

Enacted by Chapter 47, 2011 General Session

11-36a-702. Time limitations.

(1) A person or an entity that initiates a challenge under Subsection 11-36a-701(3)(a) may not initiate that challenge unless it is initiated within:

(a) for a challenge under Subsection 11-36a-701(3)(a)(i)(A), 30 days after the day on which the person or entity pays the impact fee;

(b) for a challenge under Subsection 11-36a-701(3)(a)(i)(B), 180 days after the day on which the person or entity pays the impact fee; or

(c) for a challenge under Subsection 11-36a-701(3)(a)(ii), one year after the day on which the person or entity pays the impact fee.

(2) The deadline to file an action in district court is tolled from the date that a challenge is filed using an administrative appeals procedure described in Section 11-36a-703 until 30 days after the day on which a final decision is rendered in the administrative appeals procedure.

Enacted by Chapter 47, 2011 General Session

11-36a-703. Procedures for challenging an impact fee.

(1) (a) A local political subdivision may establish, by ordinance or resolution, or a private entity may establish by prior written policy, an administrative appeals procedure to consider and decide a challenge to an impact fee.

(b) If the local political subdivision or private entity establishes an administrative appeals procedure, the local political subdivision shall ensure that the procedure includes a requirement that the local political subdivision make its decision no later than 30 days after the day on which the challenge to the impact fee is filed.

(2) A challenge under Subsection 11-36a-701(3)(a) is initiated by filing:

(a) if the local political subdivision or private entity has established an administrative appeals procedure under Subsection (1), the necessary document, under the administrative appeals procedure, for initiating the administrative appeal;

(b) a request for arbitration as provided in Section 11-36a-705; or

(c) an action in district court.

(3) The sole remedy for a successful challenge under Subsection 11-36a-701(1), which determines that an impact fee process was invalid, or an impact fee is in excess of the fee allowed under this act, is a declaration that, until the local political subdivision or private entity enacts a new impact fee study, from the date of the decision forward, the entity may charge an impact fee only as the court has determined would have been appropriate if it had been properly enacted.

(4) Subsections (2), (3), 11-36a-701(3), and 11-36a-702(1) may not be construed as requiring a person or an entity to exhaust administrative remedies with the local political subdivision before filing an action in district court under Subsections (2), (3), 11-36a-701(3), and 11-36a-702(1).

(5) The judge may award reasonable attorney fees and costs to the prevailing party in an action brought under this section.

(6) This chapter may not be construed as restricting or limiting any rights to challenge impact fees that were paid before the effective date of this chapter.

Amended by Chapter 200, 2013 General Session

11-36a-704. Mediation.

(1) In addition to the methods of challenging an impact fee under Section 11-36a-701, a specified public agency may require a local political subdivision or private entity to participate in mediation of any applicable impact fee.

(2) To require mediation, the specified public agency shall submit a written request for mediation to the local political subdivision or private entity.

(3) The specified public agency may submit a request for mediation under this section at any time, but no later than 30 days after the day on which an impact fee is paid.

(4) Upon the submission of a request for mediation under this section, the local political subdivision or private entity shall:

(a) cooperate with the specified public agency to select a mediator; and

(b) participate in the mediation process.

Enacted by Chapter 47, 2011 General Session

11-36a-705. Arbitration.

(1) A person or entity intending to challenge an impact fee under Section 11-36a-703 shall file a written request for arbitration with the local political subdivision within the time limitation described in Section 11-36a-702 for the applicable type of challenge.

(2) If a person or an entity files a written request for arbitration under Subsection (1), an arbitrator or arbitration panel shall be selected as follows:

(a) the local political subdivision and the person or entity filing the request may agree on a single arbitrator within 10 days after the day on which the request for arbitration is filed; or

(b) if a single arbitrator is not agreed to in accordance with Subsection (2)(a), an arbitration panel shall be created with the following members:

(i) each party shall select an arbitrator within 20 days after the date the request is filed; and

(ii) the arbitrators selected under Subsection (2)(b)(i) shall select a third arbitrator.

(3) The arbitration panel shall hold a hearing on the challenge no later than 30 days after the day on which:

(a) the single arbitrator is agreed on under Subsection (2)(a); or

(b) the two arbitrators are selected under Subsection (2)(b)(i).

(4) The arbitrator or arbitration panel shall issue a decision in writing no later than 10 days after the day on which the hearing described in Subsection (3) is completed.

(5) Except as provided in this section, each arbitration shall be governed by Title 78B, Chapter 11, Utah Uniform Arbitration Act.

(6) The parties may agree to:

(a) binding arbitration;

(b) formal, nonbinding arbitration; or

(c) informal, nonbinding arbitration.

(7) If the parties agree in writing to binding arbitration:

(a) the arbitration shall be binding;

(b) the decision of the arbitration panel shall be final;

(c) neither party may appeal the decision of the arbitration panel; and

(d) notwithstanding Subsection (10), the person or entity challenging the impact fee may not also challenge the impact fee under Subsection 11-36a-701(1) or Subsection 11-36a-703(2)(a) or (2)(c).

(8) (a) Except as provided in Subsection (8)(b), if the parties agree to formal, nonbinding arbitration, the arbitration shall be governed by the provisions of Title 63G, Chapter 4, Administrative Procedures Act.

(b) For purposes of applying Title 63G, Chapter 4, Administrative Procedures Act, to a formal, nonbinding arbitration under this section, notwithstanding Section 63G-4-502, "agency" means a local political subdivision.

(9) (a) An appeal from a decision in an informal, nonbinding arbitration may be filed with the district court in which the local political subdivision is located.

(b) An appeal under Subsection (9)(a) shall be filed within 30 days after the day on which the arbitration panel issues a decision under Subsection (4).

(c) The district court shall consider de novo each appeal filed under this Subsection (9).

(d) Notwithstanding Subsection (10), a person or entity that files an appeal under this Subsection (9) may not also challenge the impact fee under Subsection 11-36a-701(1) or Subsection 11-36a-703(2)(a) or (2)(c).

(10) (a) Except as provided in Subsections (7)(d) and (9)(d), this section may not be construed to prohibit a person or entity from challenging an impact fee as provided in Subsection 11-36a-701(1) or Subsection 11-36a-703(2)(a) or (2)(c).

(b) The filing of a written request for arbitration within the required time in accordance with Subsection (1) tolls all time limitations under Section 11-36a-702 until the day on which the arbitration panel issues a decision.

(11) The person or entity filing a request for arbitration and the local political subdivision shall equally share all costs of an arbitration proceeding under this section.

Enacted by Chapter 47, 2011 General Session

Staff Report



To: Mayor Mark Shepherd and City Councilors
From: Rich Knapp, Finance Manager
Date: August 1, 2016 *Rich Knapp*
Re: Second Delinquent/Door Hanger Notice

Description / Background

The City bills approximately 6,500 customers monthly. Each month about 1,000, or 16%, of the City's customers are late on their payments and assessed a \$10 late fee with a notification in the mail. The next step for non-payment has been to shut the water off approximately two weeks after the first late notice. On average, 150 accounts per month were shut off and assessed an additional \$35 fee.

In February, we implemented an additional late notice, a door hanger delivered to the home the day before the shut-off was to occur, on a trial basis. The purpose of the trial was to see if providing the customer another chance to pay would lead to a reduced number of shut-offs which would in turn decrease demand on our public works personnel. As anticipated, the change in noticing reduced the average number of shut-offs from **150 to 61 per month; a 60% reduction.**

Whether to Charge a Fee?

Adding the second delinquent notice to the process has significantly reduces shut-offs and workhours dedicated to the shut-off process, but the extra notice does come at a cost. At our current volume of 150 door hanger per month, the City incurs approximately \$8.50 in labor costs alone to process and deliver the second notices. To cover the City's expenses associated with the second notice, we have discussed adding a \$10 fee.

One the other hand, if a customer *does* have their water shut-off after two notices, the total late fees can be close to the original bill. There is a concern that it may seem punitive and customers will be even more upset when they come in to pay.

Original Bill	= \$70 (average)	Late Fee	= \$10
		2nd Notice	= \$10
		<u>Shut-off Fee</u>	<u>= \$35</u>
		Total Fees	= \$55

We acknowledge customers will not appreciate the additional fee, but their remedy is to pay their bill in a timely manner and avoid the fees. Also, more customers will pay less as they will pay a \$10 second notice/door hanger fee instead of the \$35 shut-off fee.

Recommended Action

I recommend we charge the Second Delinquent Notice fee of \$10.

Staff Report



To: Mayor Mark Shepherd and City Councilors
From: Rich Knapp, Finance Manager
Date: August 3, 2016 *Rich Knapp*
Re: Additional Trash Container Fee Increase

Description / Background

The second year of the solid waste collection contract with Waste Management began July 1, 2016. Per the contract WM can increase rates by the CPI of water and sewer and trash collection. The CPI based increase was 4.4%, however, because diesel was cheaper than normal, a fuel credit was applied to the first trash and first recycling container.

Waste Management Collection Fees:

	FY16 Rate	FY17 Rate	
First Trash Container	\$ 4.25	\$ 4.31	1.4%
Additional Trash Container	\$ 2.23	\$ 2.33	4.5%
Clean-up Dumpsters	\$ 78.00	\$ 81.43	4.4%
Recycling 50% to 74%	\$ 3.75	\$ 3.81	1.6%

In addition to WM collection fees, the City also pays a \$5.20 per can fee. When added together, the City is charged \$7.53 per additional container, yet the City only charges \$7.50.

Total City Collection Fees:

	WM	Wasatch Integrated	City Direct Cost	Current Residential Charge
First Trash Container	\$ 4.31	\$ 5.20	\$ 9.51	\$ 14.75
Additional Trash Container	\$ 2.33	\$ 5.20	\$ 7.53	\$ 7.50
Clean-up Dumpsters	\$ 81.43	\$26 per ton		\$ 50.00
Recycling 50% to 74%	\$ 3.81	N/A		\$ 3.90

Recommended Action

I recommend we increase Additional Trash Container to \$7.65. This will cover a similar increase next year assuming the Wasatch Integrated fee does not change.

CLEARFIELD CITY COUNCIL MEETING MINUTES
7:00 P.M. POLICY SESSION
July 26, 2016

PRESIDING:	Mark Shepherd	Mayor
PRESENT:	Keri Benson	Councilmember
	Kent Bush	Councilmember
	Nike Peterson	Councilmember
	Vern Phipps	Councilmember
	Bruce Young	Councilmember
STAFF PRESENT:	Adam Lenhard	City Manager
	JJ Allen	Assistant City Manager
	Scott Hodge	Public Works Director
	Greg Krusi	Police Chief
	Eric Howes	Community Services Director
	Curtis Dickson	Community Services Deputy Dir.
	Summer Palmer	Administrative Services Director
	Rich Knapp	Finance Manager
	Nancy Dean	City Recorder
	Kim Read	Deputy City Recorder
EXCUSED:	Stuart Williams	City Attorney
	Spencer Brimley	Development Services Manager

VISITORS: Doug Chandler Family, Kelly Franklin – Orbital ATK, Bob Bercher, Lisa Spencer – Clearfield Job Corps, Brady Jugler – Planning Commission, Boy Scout Troop 386

Mayor Shepherd called the meeting to order at 7:00 p.m.

Mayor Shepherd informed the citizens present that if they would like to comment during the Public Hearing or Citizen Comments there were forms to fill out by the door.

Councilmember Peterson conducted the Opening Ceremony.

APPROVAL OF THE MINUTES FROM THE JUNE 9, 2016 JOINT WORK SESSION, THE JUNE 14, 2016, JUNE 28, 2016, AND JULY 12, 2016 WORK SESSIONS AND THE JULY 12, 2016 POLICY SESSION

Councilmember Benson requested clarification on her communication update in the July 12, 2016 policy session minutes. She stated she had also included law enforcement and firemen, as well as the military members and requested the minutes reflect that inclusion.

Councilmember Phipps moved to approve the minutes from the June 9, 2016 joint work session, the June 14, 2016, June 28, 2016 and July 12, 2016 work sessions as written and the

July 12, 2016 policy session as amended, seconded by Councilmember Benson. The motion carried upon the following vote: Voting AYE – Councilmembers Benson, Bush, Peterson, Phipps and Young. Voting NO – None.

CERT (COMMUNITY EMERGENCY RESPONSE TEAM) GRADUATION

The City recently provided CERT training to 20 residents interested in providing aid to their neighborhood and community in the event of an emergency. Upon completion of the required training a graduation ceremony took place. The City would like to recognize their efforts in completing the training.

Mayor Shepherd expressed appreciation to the CERT members for their assistance with yesterday's fire at Balchem. The Mayor and Council presented the graduates with graduation certificates, a City pin and coin.

Mayor Shepherd expressed appreciation to the participants from Job Corps. Councilmember Benson also expressed appreciation to the members of the community for volunteering to serve the City. She urged the graduates to remain in contact with Laura Lewis, Emergency Manager, because as a CERT graduate she had the opportunity to participate in different disaster drills in the surrounding area.

PUBLIC HEARING TO RECEIVE COMMENT ON THE CITY'S INTENT TO ISSUE DEBT FOR THE DESIGN AND IMPLEMENTATION OF ENERGY EFFICIENCY MEASURES THROUGHOUT ITS FACILITIES

Clearfield City contracted with McKinstry Essention to conduct an energy performance audit of its facilities. The study concluded the City was projected to save approximately \$5.82 million in energy costs over a period of 25 years. The energy savings associated with the project would be leveraged to pay the debt service every year for a period of approximately 13 years from its issuance.

Rich Knapp, Finance Manager, reminded the Council it had approved an energy savings contract during the June 28, 2016 meeting with McKinstry. He stated the City would be using the proceeds from lighting upgrades and HVAC replacement at the Aquatic Center to pay the debt service for the lease purchase agreement. He announced the City had completed a bid process and awarded the bid to All American Investment Group. He reported the 2.04% rate was lower than originally expected and stated the total interest savings would be \$95,000 less. He indicated the first payment was due January 2017 which would be offset by energy savings. Mayor Shepherd pointed out this item was discussed previously in the work session prior to this meeting.

Mayor Shepherd opened the public hearing at 7:17 p.m.

Mayor Shepherd asked for public comments.

There were no public comments.

Councilmember Young moved to close the public hearing at 7:18 p.m. seconded by Councilmember Peterson. The motion carried upon the following vote: Voting AYE – Councilmembers Benson, Bush, Peterson, Phipps and Young. Voting NO – None.

CITIZEN COMMENTS

There were no citizen comments.

APPROVAL OF THE FINAL SUBDIVISION PLAT FOR ORBITAL ATK BUILDINGS G-12 AND G-13, LOCATED BETWEEN G AND F STREETS WITHIN THE FREEPORT CENTER

The areas of Freeport Center proposed for the subdivision were already developed and had received site plan approval for some parking and facade improvements. These final subdivision plats would enable Freeport Center and Orbital ATK to complete a property lease for the purpose of creating parcels that match Orbital ATK's footprint for the building use. It would also provide ATK the ability to match the EDA boundary with the buildings that Orbital ATK actually occupied.

JJ Allen, Assistant City Manager, reminded the Council the item was discussed during a previous work session and reported it came with a recommendation of approval from the Planning Commission. He added the Planning Commission had already approved the preliminary plat. He explained the purpose for the subdivision was that Orbital ATK was located within a designated EDA and the buildings currently occupied by ATK were different than the boundaries of the EDA. He emphasized the need for the correct buildings to be included in the EDA and explained the subdivision would create new parcels for buildings G-12 and G-13, currently occupied by ATK.

Councilmember Peterson moved to approve the Final Subdivision Plat for Orbital ATK buildings G-12 and G-13 located between G and F Streets within the Freeport Center and authorize the Mayor's signature to any necessary documents, seconded by Councilmember Bush. The motion carried upon the following vote: Voting AYE – Councilmembers Benson, Bush, Peterson, Phipps and Young. Voting NO – None.

APPROVAL OF RESOLUTION 2016R-16 AUTHORIZING THE INTERLOCAL AGREEMENT WITH DAVIS SCHOOL DISTRICT FOR SCHOOL RESOURCE OFFICERS

Chief Krusi reminded the Council the item had been discussed during a previous work session. Clearfield City provided two Clearfield City Police Officers to the Davis County School District as School Resource Officers. One officer was assigned full time during the school year to Clearfield High School. The other officer was assigned full time to North Davis Junior High School during the school year. Clearfield City and the Davis School District were entering into an Interlocal Agreement identifying the responsibilities of both parties for the participation of these officers in the two schools. He stated the District compensated the City for approximately fifty percent of the costs for the officers during the school year.

Councilmember Phipps inquired if the agreement was used by other entities. Chief Krusi responded it was a common agreement and explained each participating City provided salary

information for the designated officer and an average wage would be calculated which would be used for the reimbursement.

Councilmember Benson clarified the Agreement was in effect for five years.

Councilmember Benson moved to approve Resolution 2016R-16 to the Interlocal Agreement for School Resource Officers in Clearfield City and authorize the Mayor's signature to any necessary documents, seconded by Councilmember Bush. The motion carried upon the following vote: Voting AYE – Councilmembers Benson, Bush, Peterson, Phipps and Young. Voting NO – None.

APPROVAL OF RESOLUTION 2016R-17 AUTHORIZING THE ISSUANCE OF DEBT FOR THE DESIGN AND IMPLEMENTATION OF THE ENERGY PERFORMANCE CONTRACTING PROJECT WITH A MAXIMUM PRINCIPAL AMOUNT OF \$2,413,998

Nancy Dean, City Recorder, requested the motion include a “not to exceed” amount of \$2,423,270.00 which included the cost of issuance.

Councilmember Phipps stated he noticed a typo in Section 2 of the Resolution where it reflects language “signed by the Mayor” as well as “said Mayor”. He requested the correction be made prior to the Mayor's signature.

Councilmember Phipps moved to approve Resolution 2016R-17 authorizing the issuance of debt for the design and implementation of the Energy Performance Contracting Project with a maximum principal amount of \$2,413,998 not to exceed \$2,423,270 and authorize the Mayor's signature to any necessary documents, seconded by Councilmember Benson. The motion carried upon the following vote: Voting AYE – Councilmembers Benson, Bush, Peterson, Phipps and Young. Voting NO – None.

COMMUNICATION ITEMS

Mayor Shepherd

1. Mentioned yesterday was a sad day for Balchem (Albion) Labs since its Clearfield facility was destroyed by fire. He reported following discussions last night and this morning with Balchem representatives the building was a total loss. He mentioned although the fire didn't reach the offices located at the front the building, the sprinkler system had flooded that area with waist deep water and indicated between the fire and water damage, the entire facility was considered a total loss. He complimented the North Davis Fire District for its efforts and explained why the structure had been demolished earlier today. He stated Balchem would be working through some issues and regroup to determine its future needs and expressed concern for the employees of Balchem. He mentioned it was using the second floor of City Hall this week to determine future plans. He also expressed appreciation to other City personnel specifically the Police and Public Works departments for their assistance and suggested implementation of a Citizen Firefighter Corps, similar to what Layton City contributed toward the firefighting effort.
2. Announced the 388th change of command with Colonel Miles took place this past week.
3. Reported he had the opportunity to participate with Abra Autobody and Glass in presenting a car to a local airman from the 419th. He explained the vehicle had been almost totaled during his deployment

to Afghanistan and the business collected donations and parts to complete the necessary repairs as the insurance had been decreased.

4. Informed the Council the Initial Operational Capability (IOC) for the F-35 would take place on Friday, August 5, 2016, F-35. He stated General Carlisle, head of air combat command, would be coming to HAFB on Thursday, August 4, 2016, and requested the councilmembers' attendance at the celebration on August 5, 2016. He indicated more information would be forthcoming.

5. Announced he would be out of town on Tuesday, August 23, 2016.

Councilmember Benson

1. Expressed agreement with other comments regarding the recent fire and expressed appreciation to Adam Lenhard, City Manager, for his continued and frequent email updates regarding the status of the fire.

Councilmember Bush

1. Informed the Council he attended the Chancellor Gardens beach party luncheon.

2. Reported the annual audit for the NDSB (North Davis Sewer District) was complete and the auditor had reported no findings had been identified during the audit at the District's most recent Board meeting.

3. Updated the Council on recently completed projects at the NDSB facilities.

Councilmember Peterson

1. Also expressed appreciation to the City's first responders whether on a volunteer level or as employees.

Councilmember Phipps

1. Expressed appreciation for working firefighters and what they do.

2. Mentioned he also appreciated the updates from Mr. Lenhard keeping the Council informed.

3. Announced the possible expansion of the recycling facility at Wasatch Integrated which would result in a possible \$2 per can increase to help offset costs for metal and plastic recycling.

4. Announced he would be out of town next week.

Councilmember Young

1. Expressed appreciation to everyone's assistance associated with yesterday's fire at Balchem.

STAFF REPORTS

Adam Lenhard, City Manager – complimented the City's residents for their concern regarding the City's first responders and mentioned their concern for City staff. He believed the City's first responders were the best of the best.

Nancy Dean, City Recorder – Reviewed the Council's calendar:

- Night Out Against Crime on Tuesday, August 2, 2016, at the Aquatic Center. She stated there would be free swimming, hamburgers and hot dogs beginning at 6:00 p.m.
- August 9, 2016 work and policy session. She mentioned it was a lengthy agenda.
- August 16, 2016 work session
- August 23, 2016 policy session

Councilmember Benson moved to adjourn the regular session and reconvene in a work session at 7:41 p.m., seconded by Councilmember Young. The motion carried upon the

**following vote: Voting AYE – Councilmembers Benson, Bush, Peterson, Phipps and Young.
Voting NO – None.**

DRAFT

CLEARFIELD CITY RESOLUTION 2016R-18

A RESOLUTION SETTING THE REAL AND PERSONAL PROPERTY TAX RATE FOR FISCAL YEAR 2016/2017

WHEREAS, pursuant to Utah Code Ann. § 59-2-919, following an appropriately noticed public hearing, the City Council has determined to maintain the previous tax rate of .001800 for all real and personal property located within Clearfield by levying that same tax rate for fiscal year 2017;

Be it resolved by the City Council of Clearfield City Corporation;

There is hereby adopted and levied a final tax rate on all real property and personal property located within the municipality, which is not otherwise exempted by law, as follows:

General Purpose Fund	.001235
Interest & Bond Fund	<u>.000565</u>
Total Tax Rate	.001800

Dated this 9th day of August, 2016.

CLEARFIELD CITY CORPORATION

Mark R. Shepherd, Mayor

ATTEST

Nancy R. Dean, City Recorder

VOTE OF THE COUNCIL

AYE:

NAY:

CLEARFIELD CITY RESOLUTION 2016R-19

A RESOLUTION APPROVING AND ADOPTING A BUDGET FOR CLEARFIELD CITY FOR FISCAL YEAR 2017, BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017, AND APPROPRIATING FUNDS FOR THE PURPOSES SET FORTH THEREIN

WHEREAS, a tentative and proposed budget has been prepared and presented to the City Council as required by law; and

WHEREAS, on May 10, 2016, the City Council of Clearfield approved the tentative budget; and

WHEREAS, a public hearing was advertised as provided by law for Tuesday, June 14, 2016 at 7:00 p.m.; and

WHEREAS, said public hearing was duly held and all persons present to be heard having been heard; and

WHEREAS, the creation of the budget is governed by established financial policies and statements; and

WHEREAS, pursuant to Utah Code Ann. § 59-2-919, following an appropriately noticed public hearing, the City Council has determined to maintain the previous tax rate of .001800 for all real and personal property located within Clearfield by levying that same tax rate for fiscal year 2017;

WHEREAS, the City Council has duly and fully considered the proposed budget and it now being necessary that a final budget for fiscal year 2017, beginning July 1, 2016 and ending June 30, 2017, be passed and adopted for said Clearfield City, Utah;

NOW, THEREFORE, be it resolved by the City Council of Clearfield that the Clearfield City fiscal year 2017 budget, a copy of which is attached hereto and incorporated herein by this reference, is approved and adopted this Ninth day of August, 2016.

CLEARFIELD CITY CORPORATION

Mark R. Shepherd, Mayor

ATTEST:

Nancy R. Dean, City Recorder

VOTE OF THE COUNCIL

AYE:

NAY:

CLEARFIELD CITY COMMUNITY DEVELOPMENT AND RENEWAL AGENCY
MEETING MINUTES
7:00 P.M. POLICY SESSION
June 14, 2016

(This meeting was held following the regularly scheduled City Council Meeting.)

PRESIDING:	Bruce Young	Chair
PRESENT:	Keri Benson	Director
	Kent Bush	Director
	Nike Peterson	Director
	Vern Phipps	Director
	Mark Shepherd	Director
STAFF PRESENT:	Adam Lenhard	City Manager
	JJ Allen	Assistant City Manager
	Stuart Williams	City Attorney
	Scott Hodge	Public Works Director
	Spencer Brimley	Development Services Manager
	Greg Krusi	Police Chief
	Curtis Dickson	Community Services Deputy Dir.
	Summer Palmer	Administrative Services Director
	Rich Knapp	Finance Manager
	Lee Naylor	Accountant/Budget Analyst
	Nancy Dean	City Recorder
	Kim Read	Deputy City Recorder
EXCUSED:	Eric Howes	Community Services Director

VISITORS: Stephen Stanko – Utah Department of Agriculture & Food, Richard Homer – Davis County Beekeepers Association, Carl Marchant, Denise Hunsaker – Wasatch Beekeepers, Owen Parry – Wasatch Beekeepers, Rodney Marchant – Davis Beekeepers, Derrin Wissel – Davis Beekeepers, Robin Hamilton – Davis Beekeepers, Anna Wissel – Davis Beekeepers, Jerome Curran, Morgan Roberts, Ellen Middaugh – Davis Beekeeping, Andrew Smith – Davis Beekeeping, Bob Bercher, John Williamson, Dan & Lori Nelson – Davis County Beekeepers Association, Mike & Celise Herlin – Davis Beekeeping, Steve Silvester, Belle Silvester, M. Clint Bisbee, Dave Bouwhuis, Shirley

Chair Young called the meeting to order at 8:15 p.m.

APPROVAL OF THE CLEARFIELD COMMUNITY DEVELOPMENT AND RENEWAL AGENCY (CDRA) MINUTES FROM THE MAY 17, 2016 WORK SESSION AND THE MAY 24, 2016 POLICY SESSION

Director Shepherd moved to approve the Clearfield Community Development and Renewal Agency (CDRA) minutes from the May 17, 2016 work session and the May 24, 2016 policy session as written, seconded by Director Benson. The motion carried upon the following

vote: Voting AYE – Directors Benson, Bush, Peterson, Phipps and Shepherd. Voting NO – None.

PUBLIC HEARING TO RECEIVE COMMENT ON THE CDRA 2016/2017 FISCAL YEAR BUDGET

Utah Code required a public hearing regarding the adoption of the CDRA's upcoming fiscal year budget. Staff had prepared and submitted to the Board a balanced tentative budget for the fiscal year 2016/2017 which would begin July 1, 2016 and end on June 30, 2017. The submitted tentative budget was adopted on May 10, 2016 and included all funds.

Rich Knapp, Finance Manager, no changes had been made since adoption of the tentative budget with the exception of a \$15,000 project reallocated from FY2016 to FY2017.

Chair Young opened the public hearing at 8:16 p.m.

Chair Young asked for public comments.

There were no public comments.

Director Shepherd moved to close the public hearing at 8:17 p.m. seconded by Director Bush. The motion carried upon the following vote: Voting AYE – Directors Benson, Bush, Peterson, Phipps and Shepherd. Voting NO – None.

There being no further business to come before the Community Development and Renewal Agency, **Director Benson moved to adjourn as the Community Development and Renewal Agency and reconvene as the City Council in a work session at 8:18 p.m., seconded by Director Peterson. The motion carried upon the following vote: Voting AYE – Directors Benson, Bush, Peterson, Phipps and Shepherd. Voting NO – None.**

CLEARFIELD CITY COMMUNITY DEVELOPMENT AND RENEWAL AGENCY
MEETING MINUTES
6:30 P.M. WORK SESSION
July 12, 2016

(This meeting was held following a City Council Meeting work session.)

PRESIDING:	Bruce Young	Chair
PRESENT:	Keri Benson	Director
	Kent Bush	Director
	Mark Shepherd	Director
PRESENT: VIA TELEPHONE:	Nike Peterson	Director
EXCUSED:	Vern Phipps	Director
STAFF PRESENT:	Adam Lenhard	City Manager
	JJ Allen	Assistant City Manager
	Stuart Williams	City Attorney
	Scott Hodge	Public Works Director
	Greg Krusi	Police Chief
	Spencer Brimley	Development Services Manager
	Eric Howes	Community Services Director
	Summer Palmer	Administrative Services Director
	Rich Knapp	Finance Manager
	Nancy Dean	City Recorder
	Kim Read	Deputy City Recorder

VISITORS: M. Clint Bisbee, Kathryn Murray

Chair Young called the meeting to order at 6:46 p.m.

DISCUSSION ON PROPOSED AMENDMENTS TO THE TAX INCREMENT PARTICIPATION AGREEMENT FOR THE SANDRIDGE LUXURY APARTMENTS PROJECT

JJ Allen, Assistant City Manager, reminded the Council of the delay associated with the Sandridge project due to a fiber optic issue. He reported the language in the original Tax Increment Participation Agreement referenced to number of units, commercial square footage as well as specific dates. He read from the agreement which stated construction would begin no later than fall 2015, and stated that date had obviously past. He recommended all dates within the agreement be changed by one year, so what was identified as 2015 would be changed to 2016, and 2016 would be changed 2017, and so on. He pointed out those dates were related to commencement of construction, deadline for completion of the project, as well as the paragraph related to when the tax increment would be captured and when the property would appear on the tax rolls, when taxes would be paid, when the City would receive the increment, etc.

He mentioned a year of collecting the tax increment had been lost which was unfortunate for the developer; however, he stated nothing could be done about that.

There were no questions from the Board.

The meeting adjourned at 6:49 p.m.

DRAFT

CLEARFIELD COMMUNITY DEVELOPMENT AND RENEWAL AGENCY

RESOLUTION 2016R-02

A RESOLUTION APPROVING AND ADOPTING A BUDGET FOR CLEARFIELD COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FOR FISCAL YEAR 2017, BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017, AND APPROPRIATING FUNDS FOR THE PURPOSES SET FORTH THEREIN

WHEREAS, a tentative and proposed budget has been prepared and presented to the Board as required by law; and

WHEREAS, a public hearing was advertised as provided by law for Tuesday, June 14, 2016 at 7:00 p.m.; and

WHEREAS, said public hearing was duly held and all persons present to be heard having been heard; and

WHEREAS, the creation of the budget is governed by established financial policies and statements; and

WHEREAS, the Board has duly and fully considered the proposed budget and it now being necessary that a final budget for fiscal year 2017, beginning July 1, 2016 and ending June 30, 2017, be passed and adopted for said Clearfield Community Development and Renewal Agency;

NOW, THEREFORE, be it resolved by the Board of the Clearfield Community Development and Renewal Agency, that the fiscal year 2017 budget, a copy of which is attached hereto and incorporated herein by this reference, is approved and adopted this Ninth day of August, 2016.

CLEARFIELD COMMUNITY DEVELOPMENT
AND RENEWAL AGENCY

Bruce Young, Chair

ATTEST:

Nancy R. Dean, Secretary

VOTE OF THE BOARD

AYE:

NAY: