

# Staff Report



**To:** Mayor Mark Shepherd and City Councilors  
**From:** Rich Knapp, Administrative Services Director  
**Date:** October 27, 2015  
**Re:** Fiscal Year 2016 First Quarter Financial Report

*Rich Knapp*

## Financial Highlights

The CDRA paid out \$2.86 million for the ATK incentive. With five months of data, PARAT tax is on track to be around \$195k per year. The new investment strategy will result in approximately an additional \$100k per year. Just over a year ago the city moved its credit cards to a 1% cash back, this has resulted in about \$9,000 per year increase. The reduction in the first garbage can by .50 cents, starting in July, has had less of an impact on revenues than projected. S&P held the Water Bond credit rating to AA. Fitch will also be updating their rating on this bond in November.

The following statement shows revenues less expenditures in the general fund for the last three years. The last column illustrates that the budget anticipates using \$788k in fund balance by year end. Further breakdown of revenues and expenditures are found later in this report.

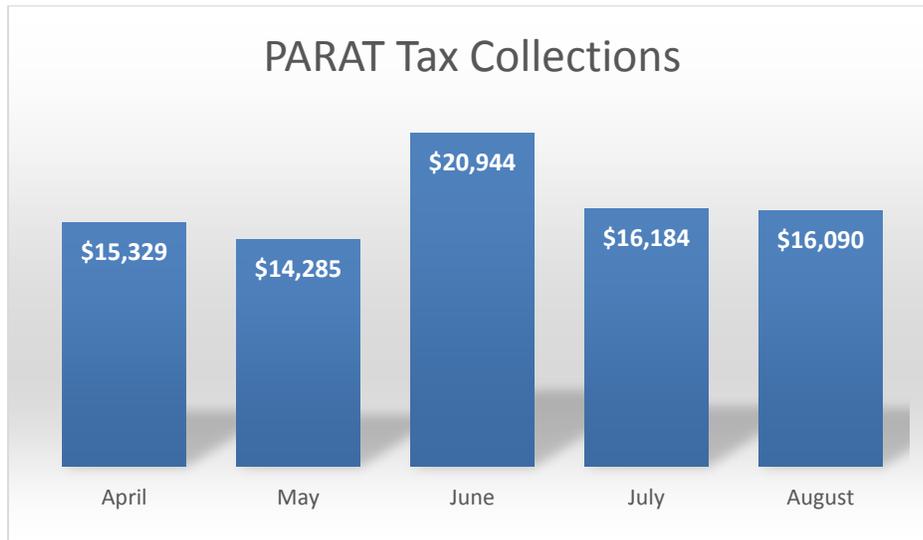
### General Fund - Draft 1<sup>st</sup> Quarter Revenues, Expenditures, & Change in Balance

	YTD Sept FY 2014	YTD Sept FY 2015	YTD Sept FY 2016	Budget FY 2016
Revenues	\$ 2,745,352	\$ 2,906,033	\$ 2,827,321	\$ 13,042,279
Transfers In	235,478	235,478	314,427	2,257,765
Total Resources	\$ 2,980,830	\$ 3,141,511	\$ 3,141,748	\$ 15,300,044
Expenditures	\$ 4,001,534	\$ 3,641,135	\$ 3,913,775	\$ 15,052,568
Transfers Out	-	-	-	1,035,712
Total Appropriations	\$ 4,001,534	\$ 3,641,135	\$ 3,913,775	\$ 16,088,280
Net Change in Balance	\$ (1,020,705)	\$ (499,623)	\$ (772,027)	\$ (788,236)

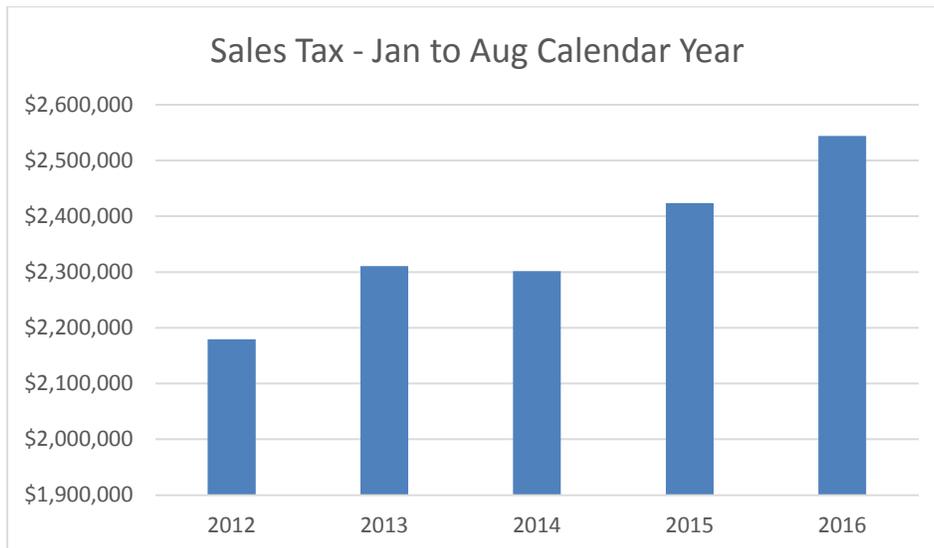
General Fund unrestricted fund balance (available cash), at the end of FY14 was 38% of revenues. The end of FY15 is projected to be 36%, and the FY16 Budget projects the ending balance to be 33% or \$4.2 million. State law allows cities to maintain a balance no higher than 25% of revenues. The FY16 Budget would have resulted in the fund balance dropping below 25%, but the beginning amount came in higher than projected.

## Economic Trends

The PARAT tax is the best indicator of Clearfield's economy as it is based solely on local sales. Unfortunately, the first year of data is less useful as there is no prior year(s) comparison.



Clearfield's largest source of revenue is sales tax. The sales tax trend data reveals mostly how the state economy is doing. About 71% sales tax received comes from the statewide pool and 29% from Clearfield point of sale. The following chart shows a calendar year to date comparison.



## Budget Performance and Trends

General fund revenues are tracking almost identical to last year's first quarter. Taxes are lower than last year due to an anomaly in last year's property tax collection. Other sources are higher as a result of the new enterprise fund indirect cost allocation.

### Historic General Fund Revenues - First Quarter

	Sept FY14	Sept FY15	Sept FY16	FY16 Budget	% of Budget
Taxes	1,813,897	2,046,286	1,946,979	8,476,500	23%
Licenses & Permits	53,773	67,756	60,521	345,950	17%
Intergovernmental	88,920	73,858	103,956	1,245,379	8%
Charges for Services	477,885	482,228	488,017	2,016,000	24%
Fines & Forfeitures	159,413	171,451	171,053	682,700	25%
Miscellaneous	151,463	64,455	56,795	275,750	21%
Other Sources of Funds	235,478	235,478	314,427	2,257,765	14%
<b>Total GF Revenues</b>	<b>2,980,830</b>	<b>3,141,511</b>	<b>3,141,748</b>	<b>15,300,044</b>	<b>21%</b>

The following table provides insight to broad expenditure trends for all funds. The ATK incentive in the CDRA was pulled out because it was such a large one time amount that it distorted the materials and services year to year comparison. Payroll is slightly higher than last year's first quarter, but lower than two years ago. Debt service is lower as a result of the GO Bond refinance.

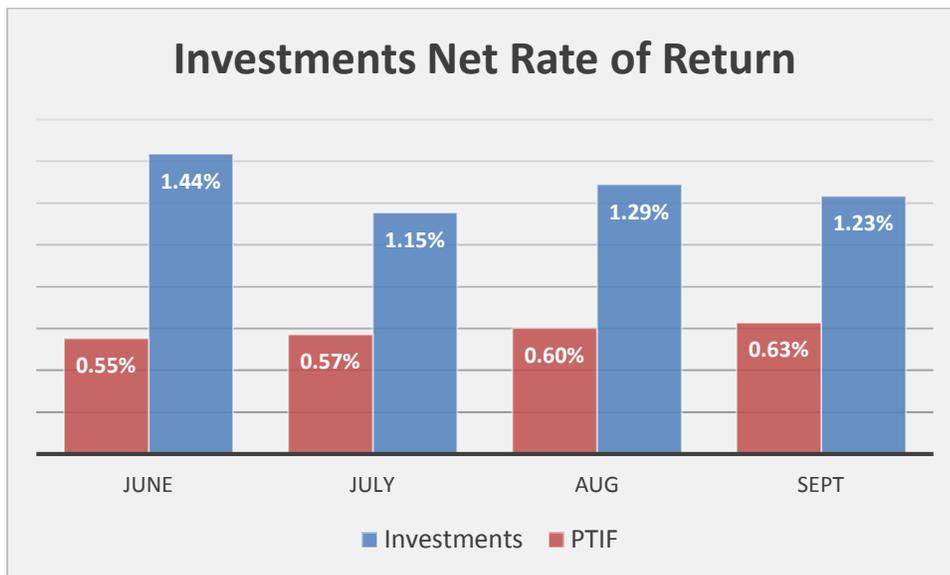
**Historic Expenditures All Funds - First Quarter**

Type	Sept FY14	Sept FY15	Sept FY16	Variance Previous Yr	FY16 Budget	% of Budget
Personnel	\$ 2,216,885	\$ 2,079,597	\$ 2,123,740	\$ 44,143	\$ 9,845,329	22%
Materials & Services	2,608,385	2,234,211	2,244,015	9,803	12,944,332	17%
Capital Outlay	831,660	1,077,212	925,559	(151,653)	7,704,990	12%
Debt Service	1,187,488	1,195,370	1,128,190	(67,180)	2,487,382	45%
Transfers	84,466	99,447	368,315	268,868	3,847,009	10%
<b>Total All Funds</b>	<b>\$ 6,928,883</b>	<b>\$ 6,685,837</b>	<b>\$ 6,789,819</b>	<b>\$ 103,982</b>	<b>\$ 36,829,042</b>	<b>18%</b>
M&S - ATK Incentive			\$ 2,861,134		\$ 4,411,168	65%

A detailed budget performance revenue and expenditure report for all funds is attached to this report.

**Investments**

In April, the City moved just over half of its cash, \$13 million, to investments other than the State's Public Treasury and Investment Fund (PTIF). The difference in the rate of return is seen in the following chart. The result is about an additional \$8,500 per month so far.



	C	E	F	G	H	I	J	K	M	N	O
1	<b>Clearfield City Draft Revenues</b>										
2	June 25% of Fiscal Year Complete										
3	<b>Account Title</b>	<b>Sept FY14</b>	<b>Sept FY15</b>	<b>Sept FY16</b>	<b>Variance Prior Yr</b>	<b>FY16 Budget</b>	<b>% of Budget</b>				
4	<b>General Fund - 10</b>		<i>a</i>	<i>b</i>	<i>b-a</i>	<i>c</i>	<i>b/c</i>				
5	<b>Taxes</b>										
6	Current General Property	\$ 23,270	\$ 197,976	\$ 28,745	\$ (169,231)	\$ 1,275,000	2%				
7	Vehicle Value Based Tax	34,487	38,514	42,495	3,981	145,000	29%				
8	Delinquent Taxes Prior Yr	3,390	11,408	5,226	(6,182)	60,000	9%				
9	General Sales & Use Taxes	907,354	965,619	985,425	19,806	3,670,000	27%				
10	Energy Use Tax	596,545	595,253	595,629	376	2,300,000	26%				
11	PARAT Tax			48,774	48,774	85,000	57%				
12	CaTV Franchise Taxes	32,329	31,516	32,889	1,372	130,000	25%				
13	Utility Franchise Taxes	111,671	115,089	125,462	10,373	375,000	33%				
14	Muni Telecom License Tax	102,782	88,481	80,818	(7,663)	430,000	19%				
15	Transient Room Tax	2,070	2,430	1,517	(913)	6,500	23%				
16	<b>Taxes Total</b>	<b>1,813,897</b>	<b>2,046,286</b>	<b>1,946,979</b>	<b>(99,307)</b>	<b>8,476,500</b>	<b>23%</b>				
17	<b>Licenses &amp; Permits</b>										
18	Business Licenses	6,905	11,304	12,454	1,150	108,000	12%				
19	Landlord Registration	1,041	2,088	2,640	552	53,000	5%				
20	Sign Permits	425	1,325	600	(725)	15,000	4%				
21	Building Permits	32,393	41,713	28,197	(13,516)	125,000	23%				
22	Electrical,Plumbing & Gas	7,000	6,172	6,883	711	20,000	34%				
23	Excavation Permits	540	540	300	(240)	1,800	17%				
24	Demolition Permits	-	150	150	-	400	38%				
25	Inspection Fees	470	376	1,598	1,222	3,750	43%				
26	Cemetery & Burial Permits	5,000	4,089	7,700	3,611	19,000	41%				
27	<b>Licenses &amp; Permits Total</b>	<b>53,773</b>	<b>67,756</b>	<b>60,521</b>	<b>(7,235)</b>	<b>345,950</b>	<b>17%</b>				
28	<b>Intergovernmental</b>										
29	General Federal Grants		-	2,775	2,775		#DIV/0!				
30	CDBG Grant Revenue	10,135	(2,426)	-	2,426	217,219	0%				
31	State Grants	-	-	3,289	3,289	105,160	3%				
32	B & C Roads	78,785	76,284	97,892	21,608	887,000	11%				
33	Liquor Fund Allotment	-	-	-	-	36,000	0%				
34	<b>Intergov Total</b>	<b>88,920</b>	<b>73,858</b>	<b>103,956</b>	<b>30,098</b>	<b>1,245,379</b>	<b>8%</b>				
35	<b>Charges for Services</b>										
36	Zoning & Subdivision	4,934	8,823	13,088	4,265	25,000	52%				
37	Plan Checking Fee	3,526	9,754	6,395	(3,359)	15,000	43%				
38	Special Police Services	2,465	2,766	5,437	2,672	10,000	54%				
39	Davis SD Police Protection	-	-	-	-	65,000	0%				
40	DUI/Seatbelt (Overtime Re	3,133	4,680	7,586	2,906	18,000	42%				
41	E-911 Service Fees	51,871	50,319	50,494	174	205,000	25%				
42	Dispatch Services	21,252	35,420	21,252	(14,168)	85,000	25%				
43	Metro Narcotics Ovt	-	-	-	-	3,000	0%				
44	MIDA Revenue		2,432	205	(2,228)	-	#DIV/0!				
45	Aquatic Center	291,291	275,212	294,781	19,569	1,278,000	23%				
46	Recreation	96,388	89,289	86,755	(2,534)	300,000	29%				
47	Cemetery Plots	2,400	1,657	1,400	(257)	10,000	14%				
48	Fire District Billing	625	1,875	625	(1,250)	2,000	31%				
49	<b>Charges for Services Total</b>	<b>477,885</b>	<b>482,228</b>	<b>488,017</b>	<b>5,790</b>	<b>2,016,000</b>	<b>24%</b>				

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1	<b>Clearfield City Draft Revenues</b>										
2	June 25% of Fiscal Year Complete										
3	<b>Account Title</b>	<b>Sept FY14</b>	<b>Sept FY15</b>	<b>Sept FY16</b>	<b>Variance Prior Yr</b>	<b>FY16 Budget</b>	<b>% of Budget</b>				
50	<b>General Fund - 10 Continued</b>										
51	<b>Fines &amp; Forfeitures</b>										
52	Fines/Forfeitures	146,044	121,543	124,853	3,310	485,000	26%				
53	Code Enforcement Fines	1,910	1,300	1,545	245	2,000	77%				
54	Fees/Costs/Contempt	5,935	43,686	39,087	(4,599)	169,200	23%				
55	Court Security Fees	5,184	4,921	5,568	647	25,000	22%				
56	Misc Court Cost Reimb	340	-	-	-	1,500	0%				
57	<b>Fines &amp; Forf Total</b>	<b>159,413</b>	<b>171,451</b>	<b>171,053</b>	<b>(397)</b>	<b>682,700</b>	<b>25%</b>				
58	<b>Miscellaneous</b>										
59	Interest Earnings	4,270	16,827	485	(16,342)	60,000	1%				
60	Community Service Rentals	15,434	15,419	19,202	3,783	80,000	24%				
61	Misc Revenues	4,068	105	1,022	916	20,000	5%				
62	Donation Revenue	101,657	4,456	9,000	4,544	5,000	180%				
63	Return Check Fees	180	400	500	100	750	67%				
64	Claims And Damages	174	1,138	-	(1,138)	10,000	0%				
65	Commercial Fire Protect	25,680	26,111	26,586	476	100,000	27%				
66	<b>Miscellaneous Total</b>	<b>151,463</b>	<b>64,455</b>	<b>56,795</b>	<b>(7,661)</b>	<b>275,750</b>	<b>21%</b>				
67	<b>Other Sources of Funds</b>										
68	TRNF CDRA Sales Tax Bond	-	-	-	-	826,775	0%				
69	TRNF EF Sales Tax Bond	-	-	-	-	77,383	0%				
70	TRNF City Water Costs	-	-	-	-	92,400	0%				
71	TRNF from CDRA	57,255	57,255	64,878	7,623	259,514	25%				
72	EF(S) Overhead Allocation	178,223	178,223	249,548	71,325	998,193	25%				
73	Pay In Lieu Davis County	-	-	-	-	3,500	0%				
74	<b>Other Sources Total</b>	<b>235,478</b>	<b>235,478</b>	<b>314,427</b>	<b>78,949</b>	<b>2,257,765</b>	<b>14%</b>				
75	<b>Total General Fund</b>	<b>\$ 2,980,830</b>	<b>\$ 3,141,511</b>	<b>\$ 3,141,748</b>	<b>\$ 237</b>	<b>\$ 15,300,044</b>	<b>21%</b>				
76											

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77	<b>CDRA - 20</b>										
78	EDA #3 - ATK				-	1,890,285	0%				
79	RDA #6				-	225,304	0%				
80	RDA # 7				-	337,169	0%				
81	RDA # 8				-	165,657	0%				
82	RDA # 9				-	288,775	0%				
83	RDA # 10				-	321,474	0%				
84	Interest	5,265	7,696	1,302	(6,394)	30,000	4%				
85	Rent Revenues	18,473	14,107	7,500	(6,607)	-	#DIV/0!				
86	Sale of Fixed Assets G/L			(434,131)							
87	Misc Revenues			1,000	1,000	1,000	100%				
88	<b>CDRA Fund</b>	<b>\$ 23,738</b>	<b>\$ 21,803</b>	<b>\$ (424,329)</b>	<b>\$ (446,132)</b>	<b>\$ 3,259,664</b>	<b>-13%</b>				
90											
91	<b>GO Debt Service - 31</b>										
92	Current General Property	16,965	133,244	25,511	(107,733)	729,982	3%				
93	TRNF from EF	-	-	-	-	359,544	0%				
94											
95	<b>Park Capital Improvement - 40</b>										
96	Park Impact Fees	21,491	23,390	30,407	7,017	30,000	101%				
97	Interest Earnings	144	151	-	(151)	500	0%				
98	TRNF from GF	50,000		-	-	300,000	0%				
99											
100	<b>Capital Improvement - 45</b>										
101	UDOT Revenue				-	54,000					
103	Transfer from GF				-	735,712	0%				
105											

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106	<b>Utility Admin - 50</b>										
107	Interest Earnings	1,292	1,413	1,834	420	5,000	37%				
108	Late Fees/Penalty	32,747	34,124	32,941	(1,183)	129,000	26%				
109	Water Service Fees	8,175	11,090	13,655	2,565	30,080	45%				
112	TRNF from EF	15,808	42,192	49,435	7,243	197,741	25%				
113	<b>Utility Admin Fund</b>	<b>\$ 57,761</b>	<b>\$ 88,819</b>	<b>\$ 97,865</b>	<b>\$ 9,046</b>	<b>\$ 360,321</b>	<b>27%</b>				
114	<b>Water - 51</b>										
115	Water Impact Fees	107,022	51,598	49,686	(1,912)	160,000	31%				
116	Interest Earnings	8,995	1,330	552	(778)	30,000	2%				
118	Water Charges	1,179,656	1,117,208	1,175,610	58,401	3,310,000	36%				
119	<i>kgals</i>	749,484	669,440	717,278							
120	Water Meter Fee/Connectio	5,452	3,605	3,029	(576)	12,000	25%				
121	Fire Hydrant Rental Use	-	63	-	(63)	1,500	0%				
124	<b>Water Fund</b>	<b>\$ 1,301,125</b>	<b>\$ 1,173,804</b>	<b>\$ 1,228,877</b>	<b>\$ 55,073</b>	<b>\$ 3,605,900</b>	<b>34%</b>				
125	<b>Sewer - 52</b>										
126	Sewer Impact Fees	29,008	27,971	27,736	(235)	65,000	43%				
127	Interest Earnings	3,171	296	123	(173)	5,000	2%				
129	Sewer Charges	688,028	808,040	923,474	115,434	3,490,000	26%				
131	<b>Sewer Fund</b>	<b>\$ 720,208</b>	<b>\$ 836,307</b>	<b>\$ 951,333</b>	<b>\$ 115,026</b>	<b>\$ 3,560,000</b>	<b>27%</b>				
132	<b>Storm Water - 53</b>										
133	Storm Sewer Impact Fees	18,616	58,111	20,620	(37,491)	50,000	41%				
135	Interest Earnings	3,319	483	200	(283)	10,000	2%				
136	Storm Sewer Charges	218,928	229,733	236,818	7,085	920,000	26%				
138	<b>Storm Fund</b>	<b>\$ 240,863</b>	<b>\$ 288,327</b>	<b>\$ 257,638</b>	<b>\$ (30,689)</b>	<b>\$ 980,000</b>	<b>26%</b>				
139	<b>Solid Waste - 54</b>										
140	Interest Earnings	1,489	-	-	-	4,000	0%				
141	Garbage Charges	310,364	313,028	310,628	(2,400)	1,438,000	22%				
143	<b>Solid Waste Fund</b>	<b>\$ 311,853</b>	<b>\$ 313,028</b>	<b>\$ 310,628</b>	<b>\$ (2,400)</b>	<b>\$ 1,442,000</b>	<b>22%</b>				

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3	<b>Account Title</b>	<b>Sept FY14</b>	<b>Sept FY15</b>	<b>Sept FY16</b>	<b>Variance Prior Yr</b>	<b>FY16 Budget</b>	<b>% of Budget</b>				
144	<b>Fleet Management - 61</b>										
145	Fleet Charges From GF	29,181	29,181	51,339	22,158	151,452	34%				
146	Fleet Charges From Water	8,006	8,006	14,632	6,627	44,581	33%				
147	Fleet Charges From Sewer	3,486	3,486	6,167	2,681	19,414	32%				
148	Fleet Charges Storm Sewer	2,748	2,748	4,780	2,031	15,304	31%				
150	Consum. Chrgs From GF	48,194	53,398	45,960	(7,438)	294,820	16%				
151	Consum. Chrgs From Water	16,748	6,690	6,020	(670)	46,221	13%				
152	Consum. Chrgs From Sewer	5,744	1,965	1,531	(434)	24,131	6%				
153	Consum. Chrgs Storm Sewer	1,831	2,380	1,170	(1,210)	20,226	6%				
155	Consum. Chrgs Outside Ser	974	997	6,562	5,564	5,261	125%				
156	Vehicle Replacement GF	43,750	37,500	50,000	12,500	200,000	25%				
157	Vehicle Replacement Water	15,666	15,666	8,250	(7,416)	33,000	25%				
158	Vehicle Replacement Sewer	10,761	10,761	10,761	-	43,045	25%				
159	Vehicle Replacement Storm	6,992	6,992	6,992	(0)	27,970	25%				
161	Sale Of Fixed Assets G/L	-	-	7,324	7,324		#DIV/0!				
162	Fuel Charges	2,050	4,540	2,387	(2,153)	15,000	16%				
163	<b>Fleet Management Fund</b>	<b>\$ 198,663</b>	<b>\$ 186,290</b>	<b>\$ 223,875</b>	<b>\$ 37,585</b>	<b>\$ 940,425</b>	<b>24%</b>				
164	<b>Risk Management - 63</b>										
165	Risk Mgmt Charges - GF	51,084	51,084	55,895	4,810	221,838	25%				
166	Risk Mgmt Charges - Water	7,222	7,222	8,542	1,320	30,097	28%				
167	Risk Mgmt Charges - Sewer	8,603	8,603	6,754	(1,849)	34,410	20%				
168	Risk Mgmt Charges - Storm	2,417	2,417	2,477	60	9,666	26%				
169	Risk Mgmt Charges - Utili	731	731	751	20	1,716	44%				
170	Risk Mgmt Charges - Fleet	1,322	1,322	1,877	555	8,278	23%				
171	Risk Mgmt Charges - CDRA	97	97	305	208	386	79%				
172	Risk Mgmt Charges - Garba	2,594	2,594	2,731	137	10,374	26%				
173	<b>Risk Management Fund</b>	<b>\$ 74,069</b>	<b>\$ 74,069</b>	<b>\$ 79,331</b>	<b>\$ 5,262</b>	<b>\$ 316,765</b>	<b>25%</b>				
174	<b>Perpetual Cemetery - 70</b>										
175	Perpetual Care	2,200	1,611	1,950	339	9,000	22%				
176	Interest Earnings	252	229	95	(134)	1,000	10%				
178	<b>Cemetery Fund</b>	<b>\$ 2,452</b>	<b>\$ 1,840</b>	<b>\$ 2,045</b>	<b>\$ 205</b>	<b>\$ 10,000</b>	<b>20%</b>				
179											
180	<b>Total</b>	<b>\$ 6,000,160</b>	<b>\$ 6,282,583</b>	<b>\$ 5,924,928</b>	<b>\$ (357,655)</b>	<b>\$ 31,984,857</b>	<b>19%</b>				

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1	<b>Clearfield City Draft Expenditures</b>								
2	Sept 25% of Fiscal Year Complete								
3	<b>Account Title</b>	<b>Sept FY14</b>	<b>Sept FY15</b>	<b>Sept FY16</b>	<b>Variance Previous Yr</b>			<b>FY16 Budget</b>	<b>% of Budget</b>
4			<i>a</i>	<i>b</i>	<i>b-a</i>			<i>c</i>	<i>b/c</i>
5	<b>General Fund - 10</b>								
6	Mayor & Council	\$ 44,927	\$ 47,656	\$ 54,623	\$ 6,967			\$ 260,881	21%
7	Justice Court	83,910	79,019	86,632	7,613			440,192	20%
8	City Manager	73,226	71,730	79,464	7,734			368,750	22%
9	City Recorder	41,179	40,214	46,590	6,376			214,604	22%
10	Legal	53,670	52,010	60,043	8,033			285,398	21%
11	Human Resources	51,580	51,171	49,955	(1,216)			288,620	17%
12	Information Technologies	184,655	71,356	248,056	176,700			690,068	36%
13	Finance	124,384	81,823	76,346	(5,477)			382,777	20%
14	Interdepartmental Service	213,114	199,475	159,211	(40,264)			1,133,063	14%
15	Buildings & Plants	118,566	80,866	77,282	(3,584)			505,673	15%
16	Elections	9,302	1,704	1	(1,703)			29,650	0%
17	Police Admin	150,821	150,180	164,659	14,479			794,631	21%
18	Patrol & Investigations	620,300	519,042	577,985	58,943			2,795,405	21%
19	Emergency Services	4,012	5,415	2,680	(2,735)			37,974	7%
20	Code Enforcement	21,249	23,524	27,841	4,317			137,026	20%
21	Dispatch	111,248	123,523	131,641	8,118			740,398	18%
22	Communications, E-911	10,067	17,694	6,668	(11,026)			-	#DIV/0!
23	Liquor Law Enforcement	21,049	21,560	15,411	(6,149)			68,175	23%
24	Public Works Admin	15,922	16,788	12,307	(4,481)			60,308	20%
25	Roadways	300,307	314,140	311,391	(2,749)			629,934	49%
26	Community Svcs Admin	66,015	66,138	70,568	4,430			310,604	23%
27	Parks	142,144	147,448	131,210	(16,238)			687,736	19%
28	Open Space	29,708	35,929	65,656	29,727			187,980	35%
29	Recreation	174,597	151,763	143,318	(8,445)			675,583	21%
30	Aquatics Center	410,155	333,318	348,723	15,405			1,533,470	23%
31	PARAT							85,000	0%
32	Cemetery	8,068	5,725	17,694	11,969			52,036	34%
33	CED Administration	-	7,466	21,376	13,910			89,335	24%
34	Marketing/Pr	83,540	75,009	69,368	(5,641)			113,843	61%
35	Business Licenses	12,184	11,742	13,086	1,345			57,355	23%
36	CDBG	12,877	4,107	11,073	6,966			53,270	21%
37	Planning & Zoning	15,422	21,719	15,597	(6,122)			161,628	10%
38	Inspections	20,782	20,768	21,449	681			100,416	21%
39	Permits	12,517	11,622	13,615	1,993			62,596	22%
40	Sales Tax Bond '03 & '06	760,038	779,494	782,256	2,763			1,018,188	77%
41	<b>General Fund Exp Totals</b>	<b>\$ 4,001,534</b>	<b>\$ 3,641,135</b>	<b>\$ 3,913,775</b>	<b>\$ 272,640</b>			<b>\$ 15,052,568</b>	<b>26%</b>
42	Transfers to Other Funds	-	-	-	-			1,035,712	0%
43									

	C	D	F	H	I	J	L	M	N
1	<b>Clearfield City Draft Expenditures</b>								
2	Sept 25% of Fiscal Year Complete								
3	<b>Account Title</b>	<b>Sept FY14</b>	<b>Sept FY15</b>	<b>Sept FY16</b>	<b>Variance Previous Yr</b>		<b>FY16 Budget</b>	<b>% of Budget</b>	
44	<b>CDRA - 20</b>								
45	CED Administration	\$ 45,140	\$ 10,227	\$ 2,303	\$ (7,924)		\$ 158,886	1%	
46	RDA #9	3,786	3,786	11,250	7,464		295,000	4%	
47	RDA #6	3,003	3,003	-	(3,003)		100,000	0%	
48	RDA #7	4,312	10,223	-	(10,223)		126,775	0%	
49	RDA #8	2,436	3,478	2,911	(567)		150,000	2%	
50	RDA #10	4,228	27,775	30,000	2,225		320,000	9%	
52	EDA #3	10,031	10,031	2,884,762	2,874,731		4,555,682	63%	
53	<b>CDRA Fund</b>	\$ 78,888	\$ 68,524	\$ 2,931,226	\$ 2,862,702		\$ 5,706,343	51%	
54									
55	<b>GO Bond Debt Service - 31</b>								
56	GO Bond	163,125	146,763	80,700	(66,063)		1,086,300	7%	
57	<b>GO Bond Debt Service Fund</b>	\$ 163,125	\$ 146,763	\$ 80,700	\$ (66,063)		\$ 1,086,300	7%	
58									
59	<b>Park Capital Improvement - 40</b>								
60	Capital Improvements Park	-	-	-	-		316,000	0%	
61	<b>Park Capital Improvements</b>	\$ -	\$ -	\$ -	\$ -		\$ 316,000	0%	
62									
63	<b>Capital Improvement - 45</b>								
64	Cap Proj - Buildings	780	3,347		(3,347)		150,000	0%	
65	Cap Proj - Streets	500,631	778,627	\$ 75,642	(702,985)		1,107,000	7%	
66	Cap Proj - Open Space						146,000		
67	Cap Proj - CDBG	10,135		1,970	1,970		184,712	1%	
68	<b>Capital Improvements Fund</b>	\$ 511,546	\$ 781,973	\$ 77,612	\$ (704,361)		\$ 1,587,712	5%	
69									

	C	D	F	H	I	J	L	M	N
1	<b>Clearfield City Draft Expenditures</b>								
2	Sept 25% of Fiscal Year Complete								
3	<b>Account Title</b>	<b>Sept FY14</b>	<b>Sept FY15</b>	<b>Sept FY16</b>	<b>Variance Previous Yr</b>	<b>FY16 Budget</b>	<b>% of Budget</b>		
70	<b>Utility Admin - 50</b>								
71	Utility Administration	\$ 37,708	\$ 36,558	\$ 84,222	\$ 47,664	\$ 360,321	23%		
72	Utility Meters	19,491	9,333	375	(8,958)	-	#DIV/0!		
73	<b>Utility Admin</b>	<b>\$ 57,199</b>	<b>\$ 45,891</b>	<b>\$ 84,597</b>	<b>\$ (8,958)</b>	<b>\$ 360,321</b>	<b>23%</b>		
74									
75	<b>Water - 51</b>								
76	Water Department	\$ 582,820	\$ 543,339	\$ 545,045	\$ 1,706	\$ 3,789,450	14%		
77	Water Capital Projects	87,408	78,552	261,916	183,364	2,211,000	12%		
78	<b>Water Fund</b>	<b>\$ 670,228</b>	<b>\$ 621,891</b>	<b>\$ 806,961</b>	<b>\$ 185,070</b>	<b>\$ 6,000,450</b>	<b>13%</b>		
79									
80	<b>Sewer - 52</b>								
81	Sewer Department	\$ 645,366	\$ 601,341	\$ 751,392	\$ 150,051	\$ 3,666,216	20%		
82	Sewer Capital Projects	31,864	30,563	69,623	39,060	1,539,000	5%		
83	<b>Sewer Fund</b>	<b>\$ 677,229</b>	<b>\$ 631,903</b>	<b>\$ 821,015</b>	<b>\$ 189,111</b>	<b>\$ 5,205,216</b>	<b>16%</b>		
84									
85	<b>Storm Water - 53</b>								
86	Storm Water	\$ 205,394	\$ 210,622	\$ 264,557	\$ 53,935	\$ 1,146,347	23%		
87	Storm Water Capital Prjct	6,467	43,504	210,829	167,325	1,060,600	20%		
88	<b>Strom Water Fund</b>	<b>\$ 211,860</b>	<b>\$ 254,125</b>	<b>\$ 475,386</b>	<b>\$ 221,260</b>	<b>\$ 2,206,947</b>	<b>22%</b>		
89									
90	<b>Solid Waste - 54</b>								
91	Solid Waste	271,266	207,407	176,313	(31,094)	1,500,922	12%		
92	<b>Solid Waste Fund</b>	<b>\$ 271,266</b>	<b>\$ 207,407</b>	<b>\$ 176,313</b>	<b>\$ (31,094)</b>	<b>\$ 1,500,922</b>	<b>12%</b>		
93									
94	<b>Fleet Management - 61</b>								
95	Fleet Management	216,681	221,161	225,820	4,659	865,122	26%		
96	<b>Fleet Management Fund</b>	<b>\$ 216,681</b>	<b>\$ 221,161</b>	<b>\$ 225,820</b>	<b>\$ 4,659</b>	<b>\$ 865,122</b>	<b>26%</b>		
97									
98	<b>Risk Management - 63</b>								
99	ISF - Risk Management	63,215	64,794	57,426	(7,368)	316,765	18%		
100	<b>Risk Management Fund</b>	<b>\$ 63,215</b>	<b>\$ 64,794</b>	<b>\$ 57,426</b>	<b>\$ (7,368)</b>	<b>\$ 316,765</b>	<b>18%</b>		
101									
102	<b>Perpetual Cemetery - 63</b>								
103	Perpetual Cemetery Fund	2,783	-	-	-	10,000			
104	<b>Cemetery Fund</b>	<b>\$ 2,783</b>	<b>\$ 2,783</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>			
105									
106	<b>Total</b>	<b>\$ 6,925,554</b>	<b>\$ 6,688,350</b>	<b>\$ 9,650,830</b>	<b>\$ 2,917,599</b>	<b>\$ 41,250,378</b>			