

## Staff Report

**To:** Mayor and City Council  
**From:** Bryan Steele, Finance Director *BRS*  
**Date:** 05/12/2015  
**Re:** Tentative Budget Adoption

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- State Statute 10-6-111 requires that the City Council adopt the tentative budget at the 1<sup>st</sup> scheduled Council meeting in May.
- Please see the budget message in the budget document for issues related to this year's budget.
- Even though the Tentative Budget is being adopted, changes can still be made before the Final Budget is adopted in June. Any changes that Council decides to make will be documented and included with future budget discussions.
- The items that still need to be address are:
  - Street Construction/Street Maintenance Fund - \$3.00 charge
  - Utility Rate increases – These rate increases would allow us to break even operationally in 3 of the 4 funds. The only one that wouldn't be breaking even operationally is the Water Fund
    - Water usage rates:
      - Residential
        - 0 – 6,000 gallons - \$1.62 per 1,000 gallons
        - 6,001 – 12,000 gallons - \$2.62 per 1,000 gallons
        - 12,001 – 18,000 gallons - \$3.62 per 1,000 gallons
        - 18,000+ gallons \$4.62 per 1,000 gallons
      - Commercial
        - \$2.62 per 1,000 gallons
    - Sewer rate (due to CWSD rates increasing)- \$1.00 increase
    - Storm Water rate - \$1.16 increase
    - Solid Waste rate *decreasing* - (\$1.00) decrease
    - Total rate increase for average user would be \$4.16
  - Other items may come up that the Council wants to take action on.

**NORTH OGDEN CITY**

**&**

**NORTH OGDEN RDA**

**North Ogden, UT**



**NORTH OGDEN CITY**

— SETTLED 1851 —

**FISCAL YEAR 2016 TENTATIVE BUDGET**

**JULY 1, 2015 – JUNE 30, 2016**

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# **NORTH OGDEN CITY**

## **List of Governing Body, Management Staff and Appointed Officials**

July 1, 2015

### **Governing Body**

Mayor	Brent Taylor
Council Member	Kent Bailey
Council Member	Lynn Satterthwaite
Council Member	Cheryl Stoker
Council Member	Jim Urry
Council Member	Phil Swanson

### **Management Staff**

City Administrator/Finance Director	Bryan Steele
Chief of Police	Kevin Warren
City Recorder/HR Director	Annette Spendlove
Community Services Director	Tiffany Staheli
Director of Public Works	Dave Espinoza
Planning & Zoning Director	Rob Scott
Chief Building Inspector	Gary Kerr

### **Appointed Officials**

City Treasurer	Jami Jones
City Recorder	Annette Spendlove
Chief of Police	Kevin Warren
Finance Director	Bryan Steele

## **Budget Message**

May 7, 2015

Dear Honorable Mayor, City Councilmembers and Residents of North Ogden City,

Enclosed are the 2015-2016 Fiscal Year budgets for North Ogden City. The budgets represent the culmination of many hours of efforts by the Mayor, City Council and City staff. Our budget process is intended to utilize the financial resources of our community to provide for the stakeholders of the City, both immediate needs, as well as future needs, all in a public, transparent manner. We have focused on improving public services and infrastructure that improves the quality of life for all the stakeholders in our community.

As is the case every year, balancing the City budget is not easy. There are many needs that are competing for limited resources. For FY 2015/2016, the General Fund budget has increased slightly over last year due to improving economic conditions and the addition of a new Smith's Marketplace store which opened in November of 2014. This year's revenue forecasts (less transfers in) are: Governmental Funds - \$7,357,990, revenues in the Special Revenue Funds of \$1,008,232, and revenues from proprietary funds, primarily from City-operated utilities, are estimated at \$4,641,460.

The following sections outline key issues presented in this year's budget.

### **General Fund Balanced**

The General Fund budget presented herein is a balanced budget. The budget presented uses \$110,807 from the Unrestricted Fund Balance to balance the budget. The Unrestricted Fund Balance percentage when compared to the General Fund Budgeted Revenues is at 22%. State law requires that the maximum percentage be no more than 25% Unrestricted Fund Balance compared to Budgeted Revenues. There is no property tax increase proposed for this year.

### **Revenues**

General Fund revenues are budgeted to increase 8% from the 2014-2015 budget. This increase is largely attributable to a projected increase in sales tax revenues, Class C road funds, and the administrative fee charged to the utility funds.

Revenues for the Enterprise funds will increase this year due to proposed rate increases. The utility rate changes are proposed as follows:

- Sewer rate is proposed to increase \$1.00
- Storm water rate is increasing \$1.16
- Solid waste fee is *decreasing* by \$1.00
- The water usage rate will be adjusted as well. Currently the usage rate is \$1.62 per 1,000 gallons for the first 19,000 gallons and then \$2.16 per 1,000 gallons for any usage 20,000 gallons and greater. To help promote conservation due to anticipated lack of snowpack the new water rates will be \$1.62 per 1,000 gallons for the first 6,000 gallons used, \$2.62 per 1,000 gallons for the next 6,000 gallons used, \$3.62 per 1,000 gallons for the 3<sup>rd</sup> 6,000 gallons used and \$4.62 per 1,000 gallons used over 18,000 gallons. The water usage rate for commercial accounts will be going from \$1.19 per 1,000 gallons to \$2.62 per 1,000 gallons.

The reasons for the proposed increases this year are solely to offset rise in expenses. Reasons for the rise in expenses include increase of Motor Pool funding, personnel costs and increasing fees charged by the Central Weber Sewer District.

**Employee Costs**

There are two new proposed positions; a part time Administrative Assistant in the Planning department and a new full-time position, Irrigation Specialist, in the Parks Department. The Irrigation Specialist position will be replacing 2 permanent part time employee positions. The cost of the Administrative Assistant position is approximately \$14,000 with the Irrigation Specialist position costs adding \$26,000.

Health Insurance costs are increasing with impacts to the budget of \$30,000, across all funds.

The City will also be giving an average increase of 3.5% for salary increases which was allocated based on merit or salary range adjustment.

There will be no increase in the contribution percentage to the Utah Retirement Systems this fiscal year.

**Motor Pool Funding**

During the years of the recession, the City had to cut back on funding the Motor Pools. This was possible because the reserves in the Motor Pool Funds were large enough to support the lack of funding. So as not to put an undue burden on the other funds, management recommended steps be taken to return to fund the Motor Pools by increasing contributions over a 3 year period. This is the last year of that implementation so the Motor Pools are breaking even operationally this year.

**Future Capital Planning**

A plan for funding future capital projects was approved by the Mayor and City Council during a budget retreat for during the 2013-2014 budget. Its plan was twofold.

- First, for any surplus in the General Fund at year end, ½ of the surplus will be transferred to the Capital Projects fund.
- Second, for any projected increase in budgeted revenues over Fiscal Year 2013-2014 budgeted revenues, ½ of those increased budgeted revenues will be transferred to the Capital Projects Fund.

The results since the adoption of this policy have been successful. Results of the policy implementation are shown below:

Amount transferred to the Capital Projects Fund as a result of transferring surplus revenues to Capital Projects Fund	
Year	Amount Transferred
½ of 2012-2013 G.F. Surplus	\$296,070
½ of 2013-2014 G.F. Surplus	\$446,535
½ of 2014-2015 G.F. revenue increase from 2013-2014 G.F. revenues	\$165,942
½ of 2014-2015 projected G.F. Surplus	\$77,030
½ of 2015-2016 G.F. revenue increase from 2013-2014 G.F. revenues	\$262,754
<b>Total Amount transferred to Capital Projects Fund as result of implementing saving strategy</b>	<b>\$1,248,331</b>

The City has been able to implement this strategy while still maintaining a healthy General Fund fund balance of approximately 22% or \$1,249,602 (based on next year's budgeted revenues) which can be reserved for a rainy day fund. The percentage of General Fund fund balance allowed by State law is 25% (or \$1,608,716 for North Ogden City) of next year's budgeted revenues

**Special Revenue Funds**

In this year's budget there is new Special Revenue Fund proposed. It is the Street Construction/Street Maintenance Special Revenue Fund.

- The City Council has also decided to implement a \$3 charge to help pay for future street construction projects. There are numerous projects that are needed and the revenue received from this fee would be dedicated for those projects. Examples of projects include: A roundabout at the intersection of Fruitland Drive and 2100 North or the widening of Washington Boulevard.

**Aquatic Center Fund**

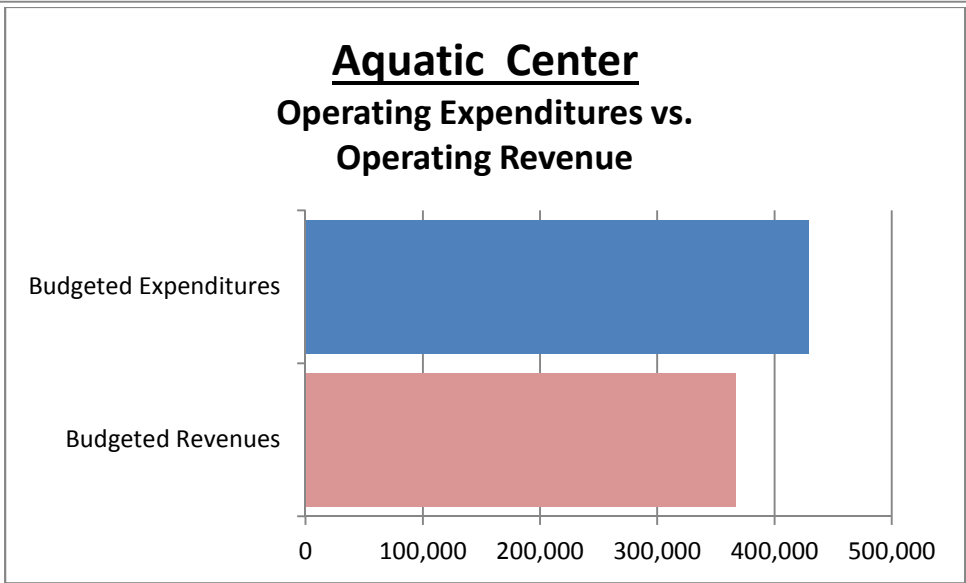
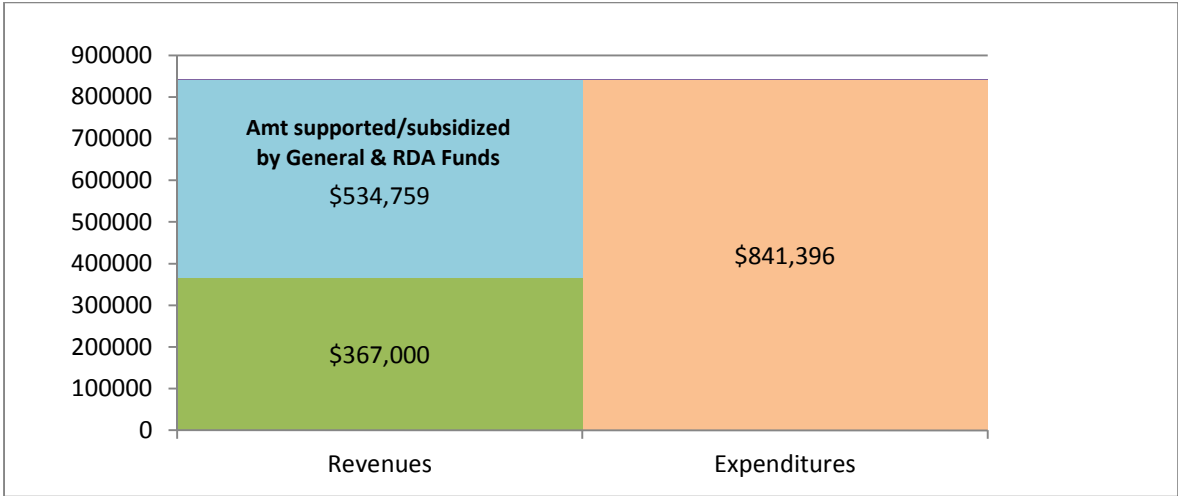
The City Council would like for the actual costs of the Aquatic Center to be more transparent to North Ogden City residents. Depreciation expense will not be shown in the Aquatic Center Fund budget, but it will be documented in the Budget Message and also in the Management Discussion and Analysis of the audited Financial Statements. The figures below show the program revenues that the Aquatic Center user fees generate and also the total costs of the Aquatic Center. These are not actual revenue and expenditure figures which will be in the year-end Audited Financial Statements.

<b>Sources:</b>	
Aquatic Center Operating Revenues	\$367,000
Total Sources for Aquatic Center for FY2014-2015	\$367,000
<b>Uses:</b>	
Personnel Costs	\$251,513
Operating Costs	\$182,071
Depreciation	\$106,564
Bond Payment	\$301,248
Total Uses of Aquatic Center for FY2014-2015	\$841,396
Program Revenues as a Percentage of Total Expenses	44%

The graph below shows the above data in graphical form:

- The amount in orange represents the total amount of costs, which includes depreciation and bond payment amounts
- The amount in green is the program revenues that the Aquatic Center brings in through user fees
- The amount in blue being the amount the Aquatic Center is supported/subsidized through taxes from the General Fund and RDA Fund.





Respectfully submitted,

Bryan Steele  
City Administrator/Finance Director

## **Fund Balances/Unrestricted Cash**

General Fund	
Anticipated unrestricted fund balance as of 6/30/2015	\$ 1,539,409
Use of Fund Balance to balance FY2016 budget	\$ (109,807)
Anticipated Fund balance as of 6/30/2016	\$ 1,429,602
General Fund fund balance percentage of FY 2015 budgeted revenues	22.2%

Capital Projects Fund	
Fund Balance 6/30/2015	\$ 363,062
Transfer in of ½ FY2016 budgeted revenue increase from General Fund	\$ 262,754
Budgeted addition to Fund Balance	\$ 25,379
Estimated Unrestricted Cash Balance 6/30/2016	\$ 651,195

Motor Pool Fund	
Estimated Unrestricted Cash 6/30/15	\$ 337,717
Projected use of cash FY 2016	\$ (26,011)
Estimated Unrestricted Cash Balance 6/30/2016	\$ 311,706

Police Motor Pool Fund	
Estimated Unrestricted Cash 6/30/15	\$ 86,916
Projected use of cash FY2015	\$ (42,626)
Estimated Unrestricted Cash Balance 6/30/2016	\$ 44,290

Water Fund	
Estimated Unrestricted Cash Balance 6/30/2015	\$ 2,001,038
FY 2016 Budgeted use of cash	\$ (541,981)
Estimated Unrestricted Cash Balance 6/30/2016	\$ 1,459,057

Sewer Fund	
Estimated Unrestricted Cash Balance 6/30/2015	\$ 1,525,246
FY 2016 Budgeted use of cash	\$ (572,000)
Estimated Unrestricted Cash Balance 6/30/16	\$ 953,246

Storm Water Fund	
Estimated Unrestricted Cash Balance 6/30/2015	\$ 2,003,617
FY 2016 Budgeted use of cash	\$ (115,000)
Estimated Unrestricted Cash Balance 6/30/2016	\$ 1,888,617

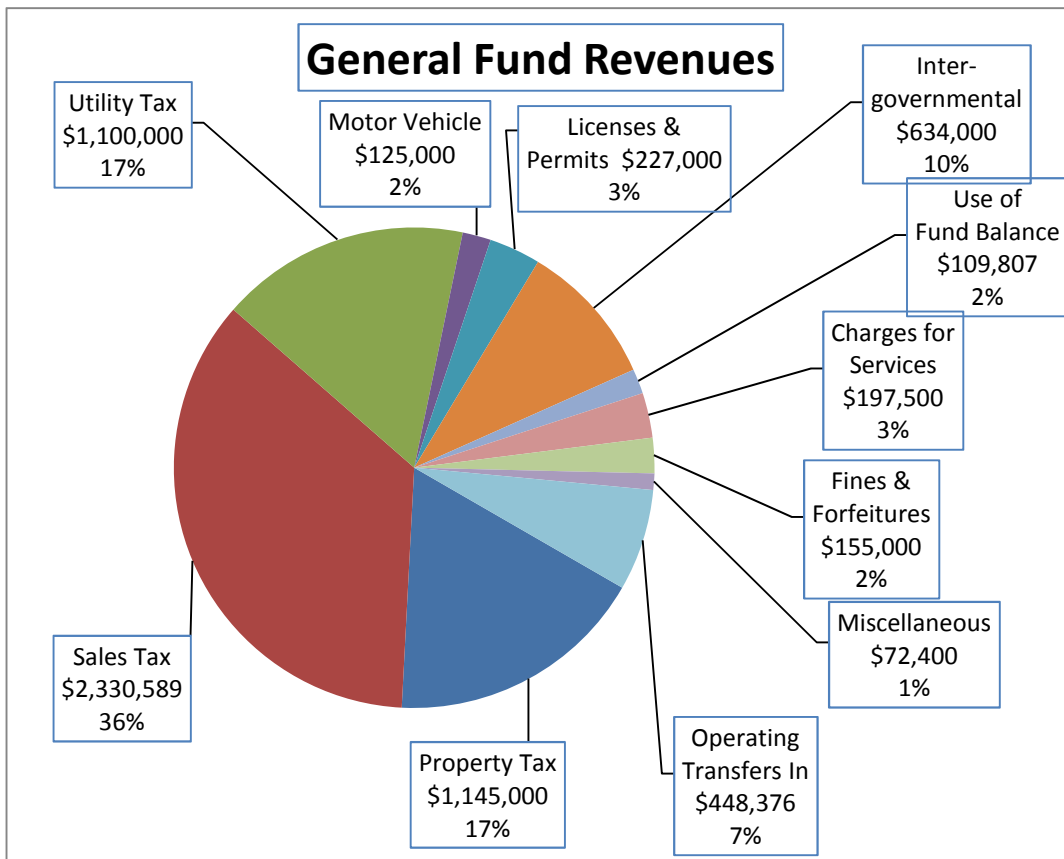
Solid Waste Fund	
Estimated Unrestricted Cash Balance 6/30/2015	\$ 366,279
FY2016 Budgeted addition of cash	\$ -0-
Estimated Unrestricted Cash Balance 6/30/2016	\$ 366,279

RDA Fund	
Estimated Unrestricted Cash 6/30/2015	\$ 546,637
Budgeted addition of cash FY2016	\$ 131,752
Estimated Unrestricted Cash Balance 6/30/2016	\$ 678,389

## General Fund Revenue Summary

Description	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Actuals	Fiscal Year 2014-2015 Estimates	Fiscal Year 2014-2015 Amended Budget	Fiscal Year 2015-2016 Proposed Budget	% Change from 2014-2015 Budget
General Tax Total	4,219,664	4,396,530	4,537,025	4,343,548	4,700,589	8%
Licenses and Permits Total	260,135	256,697	229,500	210,000	227,000	8%
Intergovernmental Total	596,989	572,785	587,567	594,000	634,000	7%
Charges for Services Total	677,618	668,729	244,445	188,500	197,500	5%
Fines & Forfeitures Total	146,148	154,510	160,000	145,000	155,000	7%
Miscellaneous Total	141,669	84,341	71,900	70,800	72,400	2%
Transfers In Total	224,629	1,236,328	414,624	764,221	558,183	-25%
<b>Total</b>	<b>6,266,852</b>	<b>7,369,919</b>	<b>6,245,061</b>	<b>6,316,069</b>	<b>6,544,672</b>	<b>4%</b>



## **General Fund Revenue Analysis**

**General Taxes** – General taxes are projected to increase 8%, mainly supported by a 12% increase in sales taxes, a 3% increase in Utility Revenue Tax , and 7% growth related increase in property tax revenue and Motor Vehicle Tax Revenue.

<b>General Tax Revenue</b>							
Account No.	Description	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Actuals	Fiscal Year 2014-2015 Estimates	Fiscal Year 2014-2015 Amended Budget	Fiscal Year 2015-2016 Proposed Budget	% Change from 2014-2015 Budget
10-31-100	Property Tax - Current	1,028,161	1,081,927	1,073,575	1,042,111	1,110,000	7%
10-31-200	Property Tax - Delinquent	30,592	39,684	35,000	35,000	35,000	0%
10-31-300	Sales Tax	1,956,544	2,039,404	2,240,950	2,080,789	2,330,589	12%
10-31-400	Utility Revenue Tax	1,080,750	1,105,379	1,065,000	1,063,148	1,100,000	3%
10-31-700	Motor Vehicle Tax	123,617	130,135	122,500	122,500	125,000	2%
<b>General Tax Total</b>		<b>4,219,664</b>	<b>4,396,530</b>	<b>4,537,025</b>	<b>4,343,548</b>	<b>4,700,589</b>	<b>8%</b>

**Licenses & Permits** – There is no projected increase in licenses and permits. An increase in building permits is being offset by lower project Dog License Revenue. A Dog License Surcharge was implemented last year to pay for a dog park.

<b>Licenses and Permits Revenue</b>							
Account No.	Description	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Actuals	Fiscal Year 2014-2015 Estimates	Fiscal Year 2014-2015 Amended Budget	Fiscal Year 2015-2016 Proposed Budget	% Change from 2014-2015 Budget
10-32-100	Business Licenses	48,501	50,182	45,000	45,000	47,500	6%
10-32-210	Building Permits	195,671	189,785	165,000	150,000	160,000	7%
10-32-250	Dog Licenses	15,963	16,730	13,000	15,000	13,000	-13%
10-32-251	Dog License Surcharge	-	-	6,500	-	6,500	100%
<b>Licenses and Permits Total</b>		<b>260,135</b>	<b>256,697</b>	<b>229,500</b>	<b>210,000</b>	<b>227,000</b>	<b>8%</b>

**Intergovernmental** – There is a projected 7% increase in intergovernmental revenue supported by a projected increase in Class C road funds. The State Legislature passed HB 362 this year which provides for 2 additional sources of funding. The Motor Fuel tax will be increased on January 1, 2016 which will provide a projected \$103,750 annual increase in Class C Road Funds for North Ogden City. An additional local option sales tax dedicated for Class C road funding will be voted on at the county level and could eventually provide additional funding.

<b>Intergovernmental Revenue</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-33-560	State Road Allotment	584,969	558,988	558,000	565,000	605,000	7%
10-33-580	State Liquor Allotment	12,020	13,797	13,067	12,500	12,500	0%
10-33-590	Weber County School District	-	-	16,500	16,500	16,500	0%
<b>Intergovernmental Total</b>		<b>596,989</b>	<b>572,785</b>	<b>587,567</b>	<b>594,000</b>	<b>634,000</b>	<b>7%</b>

**Charges for Services** – The increase in charges for services comes mainly from a budgeted increase in Recreation Fees, Cherry Days and the Queen Pageant.

<b>Charges for Services</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-34-130	Zoning & Subdivision Fees	3,450	6,380	4,150	3,000	3,000	0%
10-34-135	Subdivision/Engineering Fees	2,880	491	8,000	2,500	2,500	0%
10-34-140	Plan Check Fees	72,567	82,581	70,000	50,000	50,000	0%
10-34-145	Annexation	1,294	2,480	2,000	1,000	1,000	0%
10-34-190	Convenience Credit Card Fee	7,620	8,445	8,500	8,000	2,000	-75%
10-34-310	Street Cut Fees	5,838	1,736	6,500	2,000	5,000	150%
10-34-312	Excavation Permit Fees	5,200	4,700	4,000	4,000	4,000	0%
10-34-313	Dvlpr Pmts/Escrow Defaults	106,037	-	1,795	-	-	0%
10-34-700	Recreation Fees	75,416	93,115	90,000	77,500	85,000	10%
10-34-720	Aquatic Center Fees	346,663	404,207	-	-	-	0%
10-34-740	Concession stand sales	6,492	7,143	-	-	-	0%
10-34-750	Park Rental Fees	6,905	6,905	6,000	6,000	6,000	0%
10-34-790	Cherry Days	34,652	46,739	40,000	32,500	35,000	8%
10-34-800	Queen Pageant	-	1,716	1,500	-	2,000	100%
10-34-815	Youth Council Projects	2,604	2,092	2,000	2,000	2,000	0%
<b>Total Charges for Services</b>		<b>677,618</b>	<b>668,729</b>	<b>244,445</b>	<b>188,500</b>	<b>197,500</b>	<b>5%</b>

**Fines & Forfeitures** – The City has seen revenue from fines & forfeitures increase slowly over the last few years, and a more accurate revenue estimate has been budgeted but is a conservative estimate.

<b>Fines and Forfeiture Revenue</b>							
Account No.	Description	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Actuals	Fiscal Year 2014-2015 Estimates	Fiscal Year 2014-2015 Amended Budget	Fiscal Year 2015-2016 Proposed Budget	% Change from 2014-2015 Budget
10-35-110	Court Fines	146,148	154,510	160,000	145,000	155,000	7%
<b>Total Fines and Forfeitures</b>		<b>146,148</b>	<b>154,510</b>	<b>160,000</b>	<b>145,000</b>	<b>155,000</b>	<b>7%</b>

**Miscellaneous** – The reason for an increase in this revenue center is because of a budgeted increase in interest income as interest rates on deposits slowly grows.

<b>Miscellaneous Revenue</b>							
Account No.	Description	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Actuals	Fiscal Year 2014-2015 Estimates	Fiscal Year 2014-2015 Amended Budget	Fiscal Year 2015-2016 Proposed Budget	% Change from 2014-2015 Budget
10-36-100	Interest Income	62,236	6,787	6,500	6,000	6,500	8%
10-36-200	Tower Rental Income	22,646	23,601	21,000	20,000	20,000	0%
10-36-210	Senior Center Reservations	3,295	5,014	4,000	4,000	4,000	0%
10-36-400	Sale of Fixed Assets	2,026	1,515	-	-	-	0%
10-36-500	Miscellaneous Revenue	13,408	11,856	4,500	7,000	7,000	0%
10-36-530	Traffic School Revenue	36,326	34,605	35,000	32,500	34,000	5%
10-36-600	Community Garden	1,732	962	900	1,300	900	-31%
<b>Total Miscellaneous</b>		<b>141,669</b>	<b>84,341</b>	<b>71,900</b>	<b>70,800</b>	<b>72,400</b>	<b>2%</b>

**Transfers in** – There are no grants or donations budgeted for at this time. As those revenues come in the budget will be amended to account for them. The Administrative Fee charged to the Enterprise Funds was reevaluated and increased for all funds. There is a budgeted use of Unrestricted Fund Balance to match revenues with expenditures. With the budgeted use of Unrestricted Fund Balance the Fund Balance percentage (when compared to General Fund revenues) will still be around 22%. State law allows for a maximum percentage of 25% and a minimum percentage of 5%.

<b>Contributions and Transfers In</b>							
Account No.	Description	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Actuals	Fiscal Year 2014-2015 Estimates	Fiscal Year 2014-2015 Amended Budget	Fiscal Year 2015-2016 Proposed Budget	% Change from 2014-2015 Budget
10-38-110	Grants	41,893	39,816	1,500	-	-	0
10-38-130	Donations	10,000	7,780	11,500	4,000	-	-100%
10-38-816	Admin Service Fee - Water	86,496	116,857	116,857	116,857	127,995	10%
10-38-817	Admin Service Fee - Sewer	31,199	101,259	101,259	101,259	114,522	13%
10-38-818	Admin Svc Fee - St. Water	21,739	101,259	101,259	101,259	114,522	13%
10-38-819	Admin Svc Fee - Garbage	33,302	82,249	82,249	82,249	91,336	11%
10-38-900	Use of Fund Balance	-	787,108	-	358,597	109,807	-68%
<b>Total Contributions and Transfers In</b>		<b>224,629</b>	<b>1,236,328</b>	<b>1,739,306</b>	<b>764,221</b>	<b>558,183</b>	<b>-25%</b>

## **General Fund Expenditure Analysis**

The following are highlights of the General Fund expenditures for this fiscal year. Changes to each department will be discussed with that department's budget:

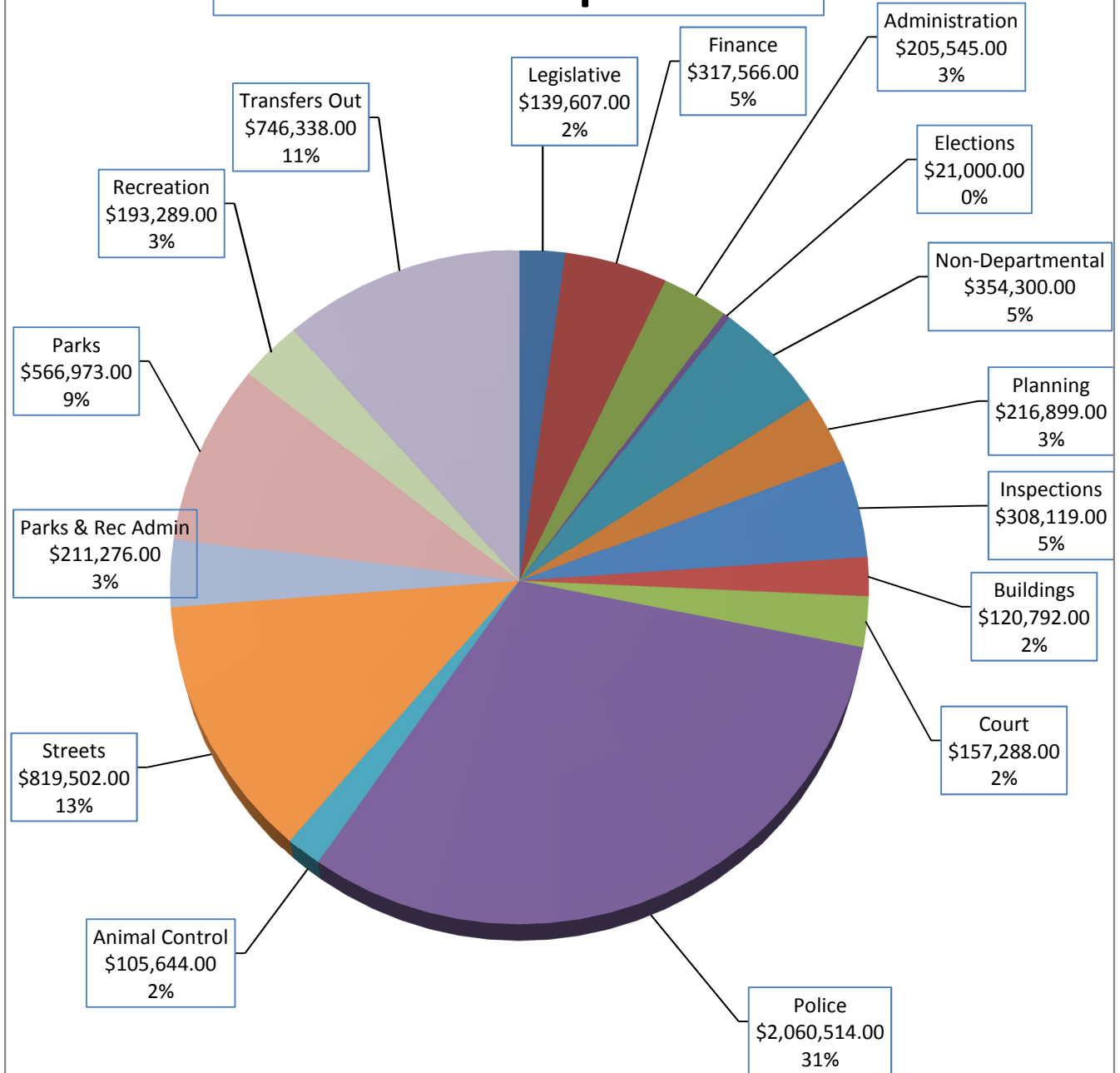
**Personnel Costs** – Salaries will be increasing an average of 3.4% based on Department Heads recommendations. Health Insurance premium costs are increasing 5.86% and the City Council approved paying 90% of premium costs for employees on the Traditional Health Plan and 95% for those employees on the HDHP. There is no increase in the required contribution for the Utah State Retirement System.

**Motor Pool costs** – Also, as stated in the budget message, funding for the motor pool was decreased during the recession years. When the economy and revenues began to improve, staff took steps to charge departments so the Motor Pool would break even operationally. This is the final year of a 3 year program of returning to those funding levels.

**Transfer to Capital Projects Fund** – The City has budgeted for a \$262,754 transfer to the Capital Projects Fund as part of a Capital funding policy implemented last year. It represents ½ of budgeted revenue increase over the 2013-2014 fiscal year.

<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014- 2015 Budget</b>
Council	62,834	61,258	107,325	128,510	139,607	9%
Finance	281,992	273,400	281,462	287,842	317,566	10%
Administration	338,332	341,672	309,165	369,642	201,045	-46%
Nondepartmental	208,698	307,762	325,900	\$328,100	354,300	8%
Elections	-	22,000	-	-	21,000	100%
Planning	202,836	150,589	199,850	197,469	216,899	10%
General Govmt Buildings	91,555	115,173	117,792	118,792	125,292	2%
Inspection Services	289,423	246,555	286,725	290,938	308,119	6%
Court	131,920	128,691	143,780	144,793	157,288	9%
Police	1,721,419	1,672,598	1,834,590	1,891,429	2,060,514	9%
Animal Control	88,856	92,087	96,025	94,943	105,664	11%
Streets	767,143	588,432	698,874	745,929	819,502	10%
Parks & Recreation Admin	167,044	191,113	191,681	181,488	211,276	16%
Parks	402,150	416,197	476,765	485,316	566,973	17%
Recreation	176,556	172,465	181,842	182,772	193,289	6%
Aquatic Center	381,406	412,025	-	-	-	0%
Transfers Out	954,688	2,177,902	993,284	868,107	746,338	-14%
<b>General Fund Total</b>	<b>6,266,852</b>	<b>7,369,919</b>	<b>6,245,060</b>	<b>6,316,069</b>	<b>6,544,672</b>	<b>4%</b>

# General Fund Expenditures





## Legislative

It is the responsibility of the Mayor and City Council to establish the overall policy direction for the City. The Council sets direction by adopting ordinances, adopting the budget, and other legislative duties. The budget for this department has increased because the Mayor is now working full-time and has assumed some of the administrative functions which were being handled by the City Manager position, which is currently vacant. The City Council increased the pay for that position while the Mayor is handling those responsibilities.

<b>Mayor and City Council (Legislative)</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-41-110	Salaries and Wages	33,313	33,313	70,000	93,313	93,063	0%
10-41-130	Employee Benefits	2,603	2,647	5,500	8,147	7,395	-9%
10-41-210	Subscriptions & Memberships	7,497	7,704	8,075	8,250	8,500	3%
10-41-220	Public Notices	1,748	1,765	5,000	2,500	2,500	0%
10-41-230	Travel and Training	10,673	11,329	14,000	12,000	19,000	58%
10-41-240	Office Supplies & Expense	721	1,308	1,200	750	600	-20%
10-41-255	Computer Services	2,908	3,192	3,550	3,550	3,550	0%
10-41-740	Capital Equipment	3,371	-	-	-	5,000	100%
<b>Total - Council (Legislative)</b>		<b>62,834</b>	<b>61,258</b>	<b>107,325</b>	<b>128,510</b>	<b>139,607</b>	<b>139,607</b>

## Judicial Department

The Judicial Department funds the City Prosecutor, City Judge, one full-time and one part-time Court Clerk. This department is responsible for prosecuting and trying violators of the City's traffic laws, misdemeanors, and infractions committed in North Ogden. The overall budget for the Judicial Department is increasing by 9% this year due to personnel expenditure increases and an increase in Attorney Services.

<b>Judicial Department</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-42-110	Salaries and Wages	37,313	36,416	40,000	39,456	44,366	12%
10-42-150	Part Time Employee Wages	42,213	39,707	43,820	42,760	45,230	6%
10-42-130	Employee Benefits	28,971	28,514	28,100	29,407	32,082	9%
10-42-210	Subscriptions and Memberships	25	25	50	50	50	0%
10-42-220	Public Notices	-	365	300	300	300	0%
10-42-230	Travel and Training	165	859	1,000	1,600	1,600	0%
10-42-240	Office Supplies & Expense	648	1,396	1,400	1,000	1,500	50%

<b>Judicial Department (continued)</b>							
10-42-245	Postage	568	633	800	800	800	0%
10-42-255	Computer Services	603	-	-	-	-	0%
10-42-310	Attorney Services	8,839	10,038	13,000	10,650	14,000	31%
10-42-620	Witness & Jury Fees	962	790	1,000	2,160	2,160	0%
10-42-630	Warrants	5,940	5,923	6,000	8,500	8,500	0%
10-42-695	Credit Card Fees	2,372	2,676	3,200	3,000	3,000	0%
10-42-700	Small Equipment	3,301	1,349	5,110	5,110	3,700	-28%
<b>Total - Judicial Dept.</b>		131,920	128,691	143,780	144,793	157,288	9%

## **Finance**

This department is responsible for the overall finances of the City; implementing the financial policy direction of the Mayor and City Council; maintaining the accuracy and integrity of the City's accounting and budgetary systems; investing the City's cash; paying vendors; keeping accurate fixed asset records; and payroll. The overall budget for the Finance Department increased 10%. The reasons for the increase is due to personnel costs, Travel & Training, office supplies, postage, motor pool lease, credit card fees and small equipment.

<b>Finance</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-45-110	Salaries and Wages	153,624	153,102	157,500	158,068	173,189	10%
10-45-130	Employee Benefits	83,146	77,111	77,000	84,030	91,870	9%
10-45-210	Subscriptions and Memberships	510	315	510	510	510	0%
10-45-230	Travel and Training	2,481	1,615	2,870	2,870	3,335	16%
10-45-240	Office Supplies	1,429	2,103	1,500	1,500	2,000	33%
10-45-245	Postage	1,463	1,471	1,750	1,750	2,000	14%
10-45-250	Motor Pool Lease	-	3,500	4,679	4,679	5,928	27%
10-45-255	Computer Services	7,488	-	-	-	-	0%
10-45-260	Equipment Maintenance & Purchases	95	50	100	100	100	0%
10-45-280	Telephone	745	781	800	900	900	0%
10-45-310	Professional Services	15,023	16,163	16,143	16,485	16,485	0%
10-45-520	Insurance	1,210	2,420	910	1,250	1,250	0%
10-45-695	Credit Card Fees	11,333	13,000	17,000	15,000	18,000	20%
10-45-700	Small Equipment	-	1,770	700	700	2,000	186%
10-45-740	Capital Equipment	3,445	-	-	-	-	0%
<b>Total - Finance</b>		281,992	273,400	281,462	287,842	317,566	10%

## **Administration**

The Administration department is responsible for taking and transcribing minutes of all public meetings; maintaining the City's records; Elections; Utility Billing and HR functions. The budget for the Administration department shows an overall decrease of 44% mainly due to the vacancy in the City Manager.

<b>Administration</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-47-110	Salaries and Wages	195,336	187,003	175,000	201,025	80,359	-60%
10-47-150	Part Time Employee Wages	2,740	12,355	17,600	12,754	13,250	4%
10-47-130	Employee Benefits	89,728	94,403	62,000	100,683	57,441	-43%
10-47-210	Subscriptions and Memberships	1,603	1,496	1,700	2,190	1,545	-29%
10-47-220	Public Notices	3,471	2,300	3,500	2,300	2,500	9%
10-47-230	Travel and Training	5,123	7,575	6,000	8,125	7,000	-14%
10-47-240	Office Supplies & Expense	2,742	4,280	4,500	4,000	4,500	13%
10-47-245	Postage	235	300	350	350	350	0%
10-47-255	Computer Services	9,866	5,760	9,865	9,865	6,850	-31%
10-47-260	Equipment Maintenance & Purchases	184	400	300	300	300	0%
10-47-280	Telephone	13,106	2,700	3,000	2,700	2,700	0%
10-47-310	Professional Services	9,266	14,450	20,250	20,250	18,800	-7%
10-47-330	Engineer Services	689	1,800	1,000	1,000	1,000	0%
10-47-520	Liability Deductible	-	3,000	2,000	2,000	2,000	0%
10-47-690	Services Not Classified	45	500	250	250	250	0%
10-47-695	Personnel Related Costs	748	1,500	750	750	1,000	33%
10-47-700	Small Equipment	-	1,850	1,100	1,100	1,200	9%
10-47-740	Capital Equipment	3,450	-	-	-	-	0%
<b>Total - Administration</b>		<b>338,332</b>	<b>341,672</b>	<b>309,165</b>	<b>369,642</b>	<b>201,045</b>	<b>-46%</b>

## **Elections**

There are 3 City Council seats up for election this year. The City will participate in the hybrid voting system, which will allow residents to vote by mail if they chose but on voting day the polling locations will be available for people to vote in person.

<b>Elections</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-50-310	Elections	-	22,000	-	-	21,000	100%
<b>Total - Elections</b>		<b>-</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>21,000</b>	<b>100%</b>

### **Non-departmental**

Non-departmental accounts include those expenditures not easily identified with a specific department. The overall budget for Non-departmental expenses increased 8% to \$354,300. The reason for the increase is due to an increase in compensated absences (for employees who are retiring and is a payout of their accumulated leave pay), professional services (for a new website hosting company), liability insurance premiums increasing and the addition of the Cherry Days Queen Pageant line item to this department.

<b>Non-departmental</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-49-135	Compensated Absences	-	-	-	-	9,200	100%
10-49-250	Unemployment	2,800	7,799	2,000	2,000	2,000	0%
10-49-320	Telephone Answering Machine	1,680	1,675	1,800	1,800	1,800	0%
10-49-330	Professional Services	-	73,567	93,300	93,300	99,300	6%
10-49-510	Insurance	184,733	198,158	208,000	214,000	224,000	5%
10-49-600	Public Relations	3,217	4,613	3,500	3,500	3,500	0%
10-49-610	Queen Pageant	-	1,606	2,300	-	2,000	100%
10-49-625	Mayor's Public Relation Fund	2,693	1,683	3,000	3,000	3,000	0%
10-49-630	Youth Council	4,911	5,640	5,500	6,000	5,000	-17%
10-49-690	Miscellaneous	8,664	13,022	6,500	4,500	4,500	0%
<b>Total - Non-departmental</b>		<b>208,698</b>	<b>307,762</b>	<b>325,900</b>	<b>328,100</b>	<b>354,300</b>	<b>8%</b>

### **Buildings and Grounds**

This department covers maintenance and utilities costs for the Municipal and Police buildings, the Senior Citizens' Facility, and 50% of the Senior Center's personnel costs. The overall budget for Building and Grounds is increasing 2% due to some computer hardware needing replaced in the Municipal Building.

<b>Buildings &amp; Grounds</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-51-260	Building Maintenance & Utilities	38,401	55,287	57,292	57,292	63,792	11%
10-51-280	Senior Citizen Maintenance and Utilities	30,309	36,569	36,500	36,500	36,500	0%
10-51-310	Senior Citizen Personnel Costs	22,845	23,318	24,000	25,000	25,000	0%
<b>Total - Buildings &amp; Grounds</b>		<b>91,555</b>	<b>115,173</b>	<b>117,792</b>	<b>118,792</b>	<b>120,792</b>	<b>5%</b>

## **Planning**

The Planning department is responsible for providing staff support to the Planning Commission and City Council as they develop land use plans and process requests for zoning changes, conditional use permits, ordinance creation or revision and subdivision approvals. The overall budget for the Planning Department is increasing 10%. The main reasons for the increase are personnel costs (which includes the addition of PT administrative assistant), travel & training (so a few planning commission members can attend the national Planning Association conference), Computer Services (for Arc View license and an application tracking software program license) and Engineering Services (due to an increase in subdivision applications which require an engineer to review).

<b>Planning</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-55-110	Salaries	27,942	26,090	27,750	27,751	44,176	59%
10-55-150	Part Time Employee Wages	42,948	32,633	37,000	38,983	55,078	41%
10-55-130	Employee Benefits	18,172	20,040	22,000	24,645	23,505	-5%
10-55-210	Subscriptions and Memberships	286	814	1,200	1,500	1,500	0%
10-55-220	Public Notices	1,296	3,568	3,000	3,000	3,000	0%
10-55-230	Travel and Training	-	1,756	4,000	5,000	10,000	100%
10-55-240	Office Supplies & Expense	583	1,948	800	800	800	0%
10-55-245	Postage	311	988	800	800	800	0%
10-55-255	Computer Services	756	-	450	450	3,000	567%
10-55-260	Equipment Maintenance & Purchases	456	228	300	300	300	0%
10-55-280	Telephone	121	40	-	-	-	0%
10-55-310	Attorney Services	36,573	-	-	-	-	0%
10-55-320	Economic Development	42,930	23,267	45,000	38,500	20,000	-48%
10-55-330	Engineering	21,875	25,734	48,000	17,000	40,000	135%
10-55-340	Planning Commission and AHO	3,173	5,119	4,700	5,700	5,700	0%
10-55-645	Public Relations	3,714	7,231	4,000	6,640	6,640	0%
10-55-700	Small Equipment	-	1,133	850	2,400	2,400	0%
10-55-740	Capital Equipment	1,700	-	-	-	-	0%
<b>Total - Community Development</b>		<b>202,836</b>	<b>150,589</b>	<b>191,850</b>	<b>197,469</b>	<b>216,899</b>	<b>10%</b>

## **Inspection Services**

The building official is responsible for building plan reviews and the issuance of building permits. The building official and staff are also responsible for enforcing zoning ordinances and inspecting buildings during construction to ensure compliance with building codes and to ensure the safety of completed buildings. This department is also responsible for developing a GIS system, inspecting and tracking new subdivisions, updating all of the City Maps, and managing the business licenses.

The overall budget for the Inspection Services Department is increasing 4% mainly due to personnel costs, travel & training, office supplies, motor pool lease and small equipment.

<b>Inspection Services</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-56-110	Salaries and Wages	177,944	148,893	175,000	179,378	184,568	3%
10-56-130	Employee Benefits	94,151	75,089	86,500	85,035	91,174	7%
10-56-210	Subscriptions and Memberships	1,346	1,081	1,400	1,400	1,400	0%
10-56-220	Public Notices	341	-	350	350	350	0%
10-56-230	Travel and Training	1,562	3,641	3,800	3,800	5,300	39%
10-56-240	Office Supplies & Expense	1,706	1,241	1,500	2,400	2,800	17%
10-56-245	Postage	1,051	888	1,100	1,500	1,500	0%
10-56-250	Motor Pool Lease	-	6,732	9,001	9,001	11,403	27%
10-56-255	Computer Services	4,041	4,837	5,624	5,624	5,624	0%
10-56-260	Equipment Maintenance & Purchases	-	31	800	800	800	0%
10-56-280	Telephone	523	895	1,000	1,000	1,000	0%
10-56-310	Professional Services	690	289	200	200	200	0%
10-56-450	Department Supplies	378	354	450	450	450	0%
10-56-700	Small Equipment	-	2,583	-	-	1,550	100%
10-56-740	Capital Equipment	5,690		-	-	-	0%
<b>Total - Inspection Services</b>		<b>289,423</b>	<b>246,555</b>	<b>286,725</b>	<b>295,380</b>	<b>308,119</b>	<b>4%</b>

## **Police Department**

The North Ogden Police Department operates with 18 full-time sworn officers, two office personnel and an animal control officer. Responsibilities of the Police Department fall within six divisions:

- **ADMINISTRATION- Chief and Two Lieutenants**

Grant Preparation	Direction of Specific Divisions
Weber/Morgan Narcotics Strike Force	Crime Scene Investigations
Beer Licensing	Homeland Security
Fleet Management	Training/Equipment Issues
  
- **PATROL/TRAFFIC DIVISION- Supervisor: Lieutenant/Two Sergeants (seven officers)**

Patrol and Initial Call Response	Traffic Enforcement
Bike Patrol	Court Security/Prisoner Transport
Evidence	Firearms/Taser Training
TAC/State Computer Representative	Vacation & Business checks/Lock Cars
Curfew and Mandatory School Attendance Enforcement	



<b>Police (continued)</b>							
10-54-130	Employee Benefits	562,044	545,552	603,000	623,966	690,589	11%
10-54-140	Uniform Allowance	16,894	15,249	18,000	15,120	15,120	0%
10-54-210	Subscriptions and Memberships	486	499	619	619	619	0%
10-54-220	Public Notices	1,523	344	2,100	2,100	2,100	0%
10-54-230	Travel and Training	5,541	8,551	11,000	11,000	14,500	32%
10-54-240	Office Supplies & Expense	4,413	5,761	5,500	5,500	5,500	0%
10-54-245	Postage	226	108	200	200	200	0%
10-54-250	Motor Pool Lease	86,870	119,743	160,105	160,105	202,839	27%
10-54-255	Computer Services	21,988	2,039	2,400	4,606	3,541	-23%
10-54-260	Equipment Maintenance & Purchases	3,671	6,954	6,500	8,200	8,200	0%
10-54-280	Telephone	18,255	18,586	20,550	20,550	20,550	0%
10-54-300	Investigations	-	-	-	-	500	100%
10-54-350	Forensic Services	18,852	20,516	21,583	20,516	22,918	12%
10-54-380	Liquor Education	1,335	1,916	1,400	2,000	3,000	50%
10-54-385	Drug Education	1,899	1,849	2,000	2,000	2,000	0%
10-54-387	Traffic School	4,591	4,053	4,500	4,900	4,900	0%
10-54-400	Narcotics Strike Force/SWAT	-	-	3,409	3,709	12,942	249%
10-54-450	Department Supplies	4,976	4,972	5,040	5,040	5,040	0%
10-54-500	Grants	122	-	-	-	-	0%
10-54-640	Homeland Security	1,056	4,969	5,400	5,400	5,400	0%
10-54-680	800 MGHZ Radio Fee	5,426	5,426	5,500	6,040	6,040	0%
10-54-690	Services Not Classified	384	300	700	500	1,100	120%
10-54-700	Small Equipment	-	32,412	22,484	22,484	17,868	-21%
10-54-740	Capital Equipment	22,106	-	-	-	-	0%
<b>Total - Police</b>		<b>1,721,419</b>	<b>1,672,598</b>	<b>1,834,590</b>	<b>1,891,429</b>	<b>2,061,514</b>	<b>9%</b>

### **Animal Control Department**

The overall budget for the Animal Control Department is increasing 11%. The current Animal Control officer is going through POST currently and will be graduating during this fiscal year and the Police Department will use him in Police duties as well. A majority of the costs will be to equip and train him further for Police related duties.

<b>Animal Control</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-57-110	Salaries and Wages	41,773	36,226	36,000	34,486	37,941	10%
10-57-130	Employee Benefits	20,137	25,006	25,700	25,457	27,416	8%
10-57-140	Uniform Allowance	657	183	750	600	720	20%
10-57-230	Travel and Training	35	485	900	900	1,000	11%
10-57-240	Office Supplies & Expense	365	162	200	280	380	36%
10-57-250	Motor Pool Lease	-	5,083	6,796	6,796	8,611	27%



<b>Animal Control (continued)</b>							
10-57-255	Computer Services	718	40	-	480	-	-100%
10-57-260	Equipment Maintenance & Purchases	-	-	500	300	500	67%
10-57-280	Telephone	391	176	500	320	400	25%
10-57-370	Weber County Animal Shelter	24,357	23,848	24,000	24,439	24,736	1%
10-57-450	Special Department Supplies	144	598	400	600	600	0%
10-57-680	800 MGHZ Radio Fee	279	279	279	285	285	0%
10-57-700	Small Equipment	-	-	-	-	3,075	100%
10-57-740	Capital Equipment	-	-	-	-	-	0%
<b>Total - Animal Control</b>		<b>88,856</b>	<b>92,087</b>	<b>96,025</b>	<b>94,943</b>	<b>105,664</b>	<b>11%</b>

## **Public Works Division**

The Public Works Division is the largest overall division in the city. It is made up of the following departments.

- Streets – General Fund - Construction and Maintenance of City Streets
- Motor Pool – Internal Service Fund – Maintain Vehicles and Equipment
- Water Fund - Maintenance and operation of the Culinary Water System
- Sewer Fund - Maintenance and operation of the Sanitary Sewer System
- Storm Water Fund - Maintenance and operation of the Storm Water System
- Solid Waste Fund – Maintenance, operations, and disposal

Funding for the Public Works Division comes from five different sources. The Streets department is funded with General Fund revenues as well as Class ‘C’ Road funds from the State. The Motor Pool is an internal service fund that receives its funding from the General Fund and the Enterprise Funds for the purchase, repair and maintenance of the City’s fleet. The City’s Enterprise Funds include the Water, Sanitary Sewer, Storm Water and Solid Waste Funds. Consumer fees and Impact fees fund the Enterprise Funds.

## **Streets Department**

The Streets Department is responsible for all aspects of streets; from prioritizing projects, to maintenance of existing streets, to construction of new roads, including curb, gutter, and sidewalks. Maintenance involves reconstruction of existing roads, striping and patching, snow removal and street lighting.

The overall budget for the Streets Department is \$819,502 and includes increases to personnel costs, motor pool contribution, street light expenditures (which includes converting existing sodium based lights to LED lights), snow removal and hiring of part time personnel to help with crack sealing using a new crack sealer the City purchased last year.

<b>Streets</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-60-110	Salaries and Wages	177,382	177,032	180,000	208,221	210,877	1%
10-60-115	Part Time Employee Wages	-	-	-	-	10,000	100%
10-60-130	Employee Benefits	77,950	76,513	92,000	99,135	98,833	0%
10-60-140	Uniform Allowance	1,488	1,700	2,237	2,237	3,000	34%
10-60-220	Public Notices	1,000	568	250	250	250	0%
10-60-230	Travel and Training	1,587	3,182	3,000	3,000	3,000	0%
10-60-240	Office Supplies	823	1,467	1,500	2,000	2,280	14%
10-60-250	Motor Pool Lease	95,704	121,345	162,247	162,247	205,552	27%
10-60-255	Computer Services	2,531	1,506	1,560	1,560	2,130	37%
10-60-260	Equipment Maintenance	1,356	865	1,200	1,500	1,500	0%
10-60-270	Building Maintenance	1,791	2,258	2,500	2,500	3,500	40%
10-60-275	Safety Training	1,139	777	1,300	1,200	1,200	0%
10-60-280	Telephone	6,712	5,209	6,500	5,800	5,800	0%
10-60-285	Utilities/Street Lights	41,617	35,267	73,000	73,000	73,000	0%
10-60-330	Engineering Services	9,702	6,280	15,000	6,000	7,000	17%
10-60-420	Street Maintenance	120,825	24,383	25,000	25,000	50,000	100%
10-60-430	CDBG Project - Green Acres	76,881	-	-	-	-	0%
10-60-440	Sidewalk - Repair	52,504	68,650	50,000	50,000	50,000	0%
10-60-450	Department Supplies	-	-	22,300	20,000	-	-100%
10-60-500	Snow Removal	3,421	3,839	3,000	3,000	3,000	0%
10-60-510	Street Signs	51,869	28,587	15,000	40,000	40,000	0%
10-60-520	Paint Supplies	17,109	4,512	10,000	8,000	12,000	50%
10-60-690	Services Not Classified	21,466	19,088	27,000	27,000	31,500	17%
10-60-700	Small Equipment	1,563	2,972	4,280	4,280	4,280	0%
10-60-740	Capital Equipment	-	2,431	-	-	800	100%
<b>Total - Streets</b>		<b>767,143</b>	<b>588,432</b>	<b>698,874</b>	<b>745,929</b>	<b>819,502</b>	<b>10%</b>

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## **Parks & Recreation**

The Parks & Recreation Division consists of four different departments; Parks & Recreation Administration, Parks, Recreation, and the Aquatic Center. As has been mentioned before, the Aquatic Center is now accounted for as a Special Revenue Fund.

### **Parks & Recreation Administration**

The budget shows a 16% increase created mostly by budgeting for Fireworks for the City celebration, Cherry Days. In the past this expenditure has been added later in the year by budget amendment.

<b>Parks &amp; Recreation Administration</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-62-110	Salaries and Wages	48,985	61,820	65,000	68,358	70,582	3%
10-62-115	Part Time Employees Wages	2,504	1,653	1,500	5,000	5,000	0%
10-62-130	Employees Benefits	27,098	33,388	36,000	35,648	38,778	9%
10-62-210	Subscriptions and Memberships	666	-	565	565	300	-47%
10-62-220	Public Notices	873	101	1,000	700	700	0%
10-62-230	Travel and Training	-	160	200	800	500	-38%
10-62-240	Office Supplies	1,501	1,408	1,600	1,600	1,600	0%
10-62-250	Motor Pool Lease	-	984	1,316	1,316	1,667	27%
10-62-255	Computer Services	2,671	2,558	3,000	2,500	2,750	10%
10-62-260	Equipment Maintenance & Purchases	4,228	3,354	4,000	6,000	5,000	-17%
10-62-285	Telepone & Utilities	10,514	10,259	10,500	11,500	11,500	0%
10-62-410	Uniforms	180	485	500	500	750	50%
10-62-450	Department Supplies	1,434	2,031	2,000	2,000	2,250	13%
10-62-500	Miscellaneous Programs	2,777	2,511	2,500	3,000	3,000	0%
10-62-605	Cherry Days	54,652	66,797	55,000	35,000	55,000	57%
10-62-627	Amphitheater Program	250	520	500	500	750	50%
10-62-650	Community Garden	1,732	962	1,000	1,000	1,000	0%
10-62-690	Services Not Classified	610	445	300	300	600	100%
10-62-695	Credit Card Fees	58	431	600	600	700	17%
10-62-700	Small Equipment	-	1,247	4,600	4,600	8,850	92%
10-62-740	Capital Equipment	6,311	-	-	-	-	0%
<b>Total - Parks &amp; Rec Admin</b>		<b>167,044</b>	<b>191,113</b>	<b>191,681</b>	<b>181,488</b>	<b>211,276</b>	<b>16%</b>

## **Parks Department**

The Parks Department provides maintenance services for the city's 200 plus acres of parks and open spaces. The overall budget for the parks department increased 17% to \$566,973 from last year's budget. Last year the department replaced a full time employee with 2 permanent part time employees in an attempt to save money. The recommendation is to go back to a full-time employee this year which adds to the personnel costs as well as increasing the wage of the seasonal part time employees. Engineering expenditures are expected to increase as a park bathroom is schedule to be remodeled.

<b>Parks</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-64-110	Salaries and Wages	201,522	172,550	165,800	165,872	214,593	29%
10-64-150	Part Time Employees Wages	24,081	37,879	61,600	69,430	61,600	-11%
10-64-130	Employees Benefits	105,225	89,524	86,390	86,390	118,883	38%
10-64-210	Subscriptions and Memberships	257	255	300	400	400	0%
10-64-220	Public Notices	421	308	500	500	500	0%
10-64-230	Travel and Training	1,163	1,325	2,000	2,000	2,500	25%
10-64-240	Office Supplies	33	450	250	200	200	0%
10-64-250	Motor Pool	-	18,417	24,625	24,625	31,197	27%
10-64-255	Computer Services	1,680	2,703	2,800	1,650	1,650	0%
10-64-260	Equipment Maintenance	3,138	5,396	1,000	1,000	1,000	0%
10-64-265	Building Maintenance	-	260	13,500	13,500	11,000	-19%
10-64-280	Telephone & Utilities	16,773	23,855	16,000	16,000	16,000	0%
10-64-290	Pineview Water Assessment	-	-	19,150	17,500	20,000	14%
10-64-310	Professional and Technical	-	-	2,000	1,000	1,000	0%
10-64-330	Engineering	1,018	6,436	2,000	2,000	7,000	250%
10-64-410	Uniform Maintenance	3,487	4,157	3,500	3,500	4,000	14%
10-64-420	Field Maintenance	649	6,824	4,500	4,500	4,500	0%
10-64-425	Trail Maintenance	2,617	967	3,500	7,000	7,000	0%
10-64-430	Chemicals	15,569	15,835	16,000	18,000	18,000	0%
10-64-440	Irrigation Supplies	2,550	4,195	4,500	4,500	4,500	0%
10-64-450	Department Supplies	8,291	7,863	8,500	8,500	8,500	0%
10-64-465	Forestry Tree Removal	759	1,391	4,750	4,750	5,000	5%
10-64-475	Graffiti Removal	1,043	423	1,000	1,000	1,000	0%
10-64-480	Playground Maintenance	-	3,983	9,000	9,000	6,000	-33%
10-64-485	Restroom Renovation	-	452	3,000	3,000	3,000	0%
10-64-530	Volunteer Projects	1,365	1,252	2,500	2,500	2,500	0%
10-64-610	Rental Of Equipment	2,358	1,397	2,000	2,000	3,000	50%
10-64-615	Christmas Decorations	1,347	5,671	7,000	7,000	7,000	0%
10-64-690	Services Not Classified	532	425	400	400	400	0%
10-64-695	Credit Card Fees	151	225	300	300	350	17%
10-64-700	Small Equipment	-	1,778	8,400	7,300	4,700	-36%
10-64-740	Capital Equipment	6,121	-	-	-	-	0%
<b>Total - Parks</b>		<b>402,150</b>	<b>416,197</b>	<b>476,765</b>	<b>485,316</b>	<b>566,973</b>	<b>17%</b>

## **Recreation Department**

The Recreation Department provides recreation and leisure service activities to the residents of North Ogden City and the surrounding communities. The recreation department operates with one (1) manager and numerous part-time recreation aides. Overall the Recreation department budget is increasing 6% to \$193,289 primarily due to personnel costs.

<b>Recreation</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-68-110	Salaries and Wages	55,069	51,184	54,000	55,215	58,775	6%
10-68-115	Part Time Employees Wages	30,076	29,806	34,000	30,000	34,000	13%
10-68-130	Employees Benefits	24,912	23,147	25,570	25,570	28,436	11%
10-68-210	Subscriptions and Memberships	-	79	150	565	565	0%
10-68-220	Printing & Publications	298	181	375	875	875	0%
10-68-230	Travel and Training	-	-	-	-	-	0%
10-68-240	Office Supplies	26	10	-	-	-	0%
10-68-250	Motor Pool	-	820	1,097	1,097	1,389	27%
10-68-255	Computer Services	1,627	1,500	1,500	1,800	1,800	0%
10-68-410	Uniforms	250	254	250	250	250	0%
10-68-450	Department Supplies	1,103	480	500	1,000	1,000	0%
10-68-500	Community Programs	6,577	8,684	7,000	7,000	7,000	0%
10-68-501	Summer Camps	1,524	1,328	1,500	1,500	1,500	0%
10-68-503	Outdoor Recreation	494	292	500	500	500	0%
10-68-630	Baseball	18,360	19,750	18,000	18,000	18,000	0%
10-68-632	Adult Sports Programs	873	578	1,000	1,000	1,000	0%
10-68-640	Volleyball	676	-	700	700	700	0%
10-68-650	Football	15,898	17,009	16,000	16,000	16,000	0%
10-68-660	Basketball - Youth Boys and Girls	15,257	12,356	13,000	15,000	15,000	0%
10-68-690	Services Not Classified	775	1,364	2,500	2,500	2,500	0%
10-68-695	Credit Card Fees	2,761	3,642	3,000	3,000	4,000	33%
10-68-700	Small Equipment	-	-	1,200	1,200	-	-100%
<b>Total - Recreation</b>		<b>176,556</b>	<b>172,465</b>	<b>181,842</b>	<b>182,772</b>	<b>193,289</b>	<b>6%</b>

**Aquatic Center**

The budget for the Aquatic Center is now a Special Revenue Fund and can be found on page 26 & 27.

<b>Aquatic Center</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-69-110	Salaries and Wages	42,132	53,059				
10-69-115	Part Time Employees Wages	155,033	150,045				
10-69-130	Employee Benefits	35,514	35,416				
10-69-140	Uniform Allowance	2,874	1,773				
10-69-210	Subscriptions and Memberships	595	525				
10-69-220	Public Notices	310	565				
10-69-225	Advertising	-	-				
10-69-230	Travel and Training	1,770	2,823				
10-69-240	Office Supplies	2,297	2,182				
10-69-250	Equipment Maintenance & Purchases	4,711	5,387				
10-69-251	Motor Pool	-	454				
10-69-255	Computer Services	2,521	2,496				
10-69-260	Building Maintenance	2,488	980				
10-69-280	Telephone	2,459	2,555				
10-69-285	Utilities	51,002	60,083				
10-69-310	Professional and Technical	2,515	2,499				
10-69-430	Chemicals	38,343	31,895				
10-69-450	Department Supplies	9,615	6,340				
10-69-455	Retails Sales	6,753	3,994				
10-69-550	Pool Maintenance	11,936	28,321				
10-69-690	Services Not Classified	1,583	2,277				
10-69-695	Credit Card Fees	6,955	8,916				
10-69-700	Small Equipment	-	9,441				
10-69-740	Capital Equipment	-	-				
<b>Total - Aquatic Center</b>		<b>381,406</b>	<b>412,025</b>				

*Classified as a Special Revenue Fund beginning July 1, 2014*

## **Transfers Out**

The following table shows transfers out of the General Fund to other funds throughout the budget. The Transfer to the Capital Improvement Fund (CIP) represents ½ of the increase in budgeted revenue from the 2013-2014 Fiscal Year, which is used as a base year. The Transfer to the Aquatic Center Fund represents an amount the General Fund is subsidizing the Aquatic Center.

<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
10-80-235	Transfer to CIP - Class C	420,000	437,000	425,135	425,135	417,000	-3%
10-80-230	Transfer to CIP	-	1,740,902	439,813	365,942	262,754	-75%
10-80-700	Transfer to Aquatic Center Fund	-	-	62,466	77,030	66,584	100%
10-80-876	Transfer to Fund Balance	534,688	-	73,870	-	-	100%
<b>Total - Transfers Out</b>		<b>954,688</b>	<b>2,177,902</b>	<b>1,001,284</b>	<b>868,107</b>	<b>746,338</b>	<b>-54%</b>

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## **Special Revenue Funds**

**Aquatic Center Fund** –For comparison reasons the revenues are budgeted to increase \$30,000 over last year’s budgeted revenues but are a more accurate estimation of actual revenues.

<b>Aquatic Center Revenues</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2011-2012 Actuals</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Amended Budget</b>	<b>Fiscal Year 2013-2014 Estimates</b>	<b>Fiscal Year 2014-2015 Proposed Budget</b>	<b>% Change from 2013-2014 Budget</b>
22-36-500	Admission Fees			230,000	230,000	235,000	2.17%
22-36-600	Group Reservations			50,000	50,000	55,000	10.00%
22-36-700	Swim Lessons			58,000	58,000	60,000	3.45%
22-36-800	Concessions			9,000	6,500	9,000	38.46%
22-36-850	Bowery Rentals			2,000	2,000	2,000	0.00%
22-36-900	Merchandise			2,000	2,000	2,000	0.00%
22-36-950	Miscellaneous Revenue			4,000	4,000	4,000	0.00%
22-38-100	Transfer in from General Fund			62,466	77,030	66,584	-13.56%
22-38-200	Transfer in from RDA Fund			70,908	70,908	301,248	324.84%
<b>Total - Aquatic Center Revenues</b>				<b>488,374</b>	<b>500,438</b>	<b>734,832</b>	<b>47%</b>

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The Aquatic Center Expenditures are increasing 48% mainly due to an increase in the Bond Principal Payment. Last year the Principal payment was low due to the refunding of the existing bond and the majority of the savings associated with the refunding were captured last year. With the bond payment removed, expenditures increased \$2,283 or less than 1%.

<b>Aquatic Center Expenditures</b>								
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2011-2012 Actuals</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Amended Budget</b>	<b>Fiscal Year 2013-2014 Estimates</b>	<b>Fiscal Year 2014-2015 Proposed Budget</b>	<b>% Change from 2013-2014 Budget</b>	
22-69-110	Salaries and Wages	<i>Accounted for in General Fund prior to July 1,2014</i>		54,979	55,724	59,513	7%	
22-69-115	Part Time Employees Wages			155,000	155,000	155,000	0%	
22-69-130	Employee Benefits				36,979	37,246	37,825	2%
22-69-140	Uniform Allowance				2,000	2,500	2,500	0%
22-69-210	Subscriptions and Memberships				600	600	600	0%
22-69-220	Public Notices				-	250	250	0%
22-69-225	Advertising				500	1,000	1,000	0%
22-69-230	Travel and Training				1,500	2,500	3,500	40%
22-69-240	Office Supplies				2,000	3,000	3,000	0%
22-69-250	Equipment Maintenance & Purchases				608	608	770	27%
22-69-251	Motor Pool				3,000	3,000	3,000	0%
22-69-255	Computer Services				6,000	7,000	7,000	0%
22-69-260	Building Maintenance				3,000	4,500	8,200	82%
22-69-285	Utilities				54,000	54,000	54,000	0%
22-69-290	Pineview Water Assessment				1,751	1,750	1,850	6%
22-69-310	Professional and Technical				3,000	3,000	3,000	0%
22-69-430	Chemicals				36,000	36,000	36,000	0%
22-69-450	Department Supplies				8,000	10,000	10,000	0%
22-69-455	Retails Sales				6,500	7,500	7,500	0%
22-69-550	Pool Maintenance				22,000	22,164	22,000	-1%
22-69-690	Services Not Classified				2,000	3,000	3,000	0%
22-69-695	Credit Card Fees				8,000	8,000	8,000	0%
22-69-700	Small Equipment				7,000	7,200	6,900	-4%
22-69-810	Bond Principal Expense			3,000	-	245,000	100%	
22-69-820	Bond Interest Expense			70,957	70,908	56,248	-21%	
<b>Total - Aquatic Center</b>				<b>488,374</b>	<b>496,450</b>	<b>735,657</b>	<b>48%</b>	

**Street Construction/Street Maintenance Fund**

The street construction fund is a new fund which will receive its revenues from a \$3 charge to resident’s which will show up on their utility bill.

<b>Street Construction Fund Revenues</b>							
<b>Acct No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
24-36-500	Miscellaneous Revenue	-	-	-	-	0	0%
24-37-110	Street Construction Fees	-	-	-	-	205,000	100%
<b>Total - Street Construction Fund Revenues</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>205,000</b>	<b>100%</b>

The expenditures for the street construction fund will be reserved for major street construction projects. Examples of such projects include a roundabout at 2100 North and Fruitland Drive and the widening of Washington Boulevard above 2650 North.

<b>Street Construction Fund Expenditures</b>							
<b>Acct No</b>	<b>Description</b>	<b>Fiscal Year 2011-2012 Actuals</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Amended Budget</b>	<b>Fiscal Year 2013-2014 Estimates</b>	<b>Fiscal Year 2014-2015 Proposed Budget</b>	<b>% Change from 2013-2014 Budget</b>
24-40-110	Street Construction	-	-	-	-	-	0%
24-40-810	Project Reserve	-	-	-	-	205,000	100%
<b>Total - Street Construction Fund Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>205,000</b>	<b>100%</b>

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## **Capital Improvement Fund**

The Capital Improvement Project Fund has multiple revenue sources which include transfers from other funds, impact fees, grants, and Class 'C' Road funds.

Capital Project revenues and sources for 2015-2016 are reflected in the following table.

<b>Capital Improvement Projects Sources</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
		-	-	-	-	233,625	100%
		-	-	-	-	27,500	100%
40-30-110	RAMP Grant	43,200	36,322	95,000	95,000	-	-100%
40-30-110	RAMP Grant Municipalities	-	-	18,000	18,000	18,000	0%
40-30-220	Park Impact Fee	174,005	141,881	150,000	90,000	90,000	0%
40-30-100	Interest Income	-	10,541	3,000	5,000	3,000	-40%
40-38-120	Transfer from General Fund	-	1,740,902	435,813	365,942	262,754	-28%
40-38-125	Transfer from Class C Road Funds	420,000	437,000	425,135	425,135	417,000	-2%
40-38-130	Transfer from Enterprise Funds	557,818	1,225,756	560,000	410,000	-	-100%
40-38-900	Appropriate Fund Balance	-	-	2,851,639	3,202,012	-	-100%
<b>Total - Capital Improvement Project Sources</b>		<b>1,195,023</b>	<b>3,592,402</b>	<b>4,538,587</b>	<b>4,611,089</b>	<b>1,051,879</b>	<b>-77%</b>

Capital Improvement expenditures are made to construct, acquire and improve streets, land, equipment and facilities, which provide services to citizens over several years. Unlike other funds the budget for a Capital Projects Fund does not expire at the end of the fiscal year. Rather, the project budget expires upon completion of the project, or when postponed by the majority vote of the Council. Because of this, long term planning for capital projects is more efficient in a capital project fund.

Capital Project expenditures are highlighted the construction of a trail along Pleasant View Drive from Bi-Centennial Park to the Pleasant View Border, the reconstruction of an aging park restroom and the creation of a form based code using the recently updated General Plan as a guide. The complete budget for 2015-2016 is:

<b>Capital Improvement Project Expenditures</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
<b>Street Projects</b>							
40-40-401	Class C Projects	417,803	437,000	425,135	500,135	437,000	-13%
40-40-402	Road Reconstruction/Repair	-	460,735	-	-	-	0%

<b>Capital Improvement Project Expenditures (continued)</b>							
40-40-403	Sidewalk Projects	-	26,063	-	-	-	0%
40-40-404	New Snowplow	-		180,515	180,515	-	-100%
<b>Total Street Projects</b>		<b>417,803</b>	<b>923,798</b>	<b>605,650</b>	<b>680,650</b>	<b>437,000</b>	<b>-36%</b>
<b>Park Projects</b>							
40-40-145	Oak Lawn	-	-	-	-	25,000	100%
40-40-146	North Ogden Park	14,805	25,572	-	-	-	0%
40-40-150	Dog Park Construction	-	-	5,500	5,500	-	-100%
40-40-152	Pleasant View Trail	-	-	-	-	85,000	100%
40-40-156	Develop McCormick Property Park Section	5,870	-	-	-	-	0%
40-40-157	Football & Baseball Scoreboards (citywide)	30,790	-	-	-	-	0%
40-40-158	Cherry Way Trail Fencing	5,788	10,000	-	-	-	0%
40-40-159	Orton Park Improvements (Trail and Guardrail)		32,765	-	-	-	0%
40-40-160	Renovate Restroom at Oaklawn Park - RAMP Project	-	-	226,000	226,000	400,000	77%
40-40-161	Finish Roof at Museum	-	-	3,825	7,000	-	-100%
40-40-162	Municipalities Grant Projects	-	-	18,000	18,000	18,000	0%
<b>Total - Park Projects/Equipment</b>		<b>57,253</b>	<b>68,337</b>	<b>253,325</b>	<b>256,500</b>	<b>528,000</b>	<b>106%</b>
<b>Aquatic center improvements/equipment</b>							
40-40-300	Night Lighting	-	19,998	750	-	-	0%
<b>Total -Aquatic Center improvements/equipment</b>		<b>-</b>	<b>19,998</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Miscellaneous Projects</b>							
40-40-200	Lighting	8,520	-	-	-	-	0%
40-40-202	Server Virtualization	-	22,797	-	-	-	0%
40-40-203	Website Redesign	-	-	25,000	25,000	-	-100%
40-40-204	Lateral Tracking Files	-	7,639	-	-	-	0%
40-40-205	Update to General Plan	-	-	75,000	75,000	-	-100%
40-40-206	Capital Facilities/Impact Fee Update	-	-	30,000	30,000	-	-100%
40-40-207	Form Based Code Consultant	-	-	-	-	55,000	100%
40-40-690	CIP Contingencies	-	12,301	-	-	-	0%
40-40-710	Land Purchase	557,818	-	-	-	-	0%
40-40-750	Public Works Facility	-	80,073	3,534,439	3,384,439	-	-100%
40-40-710	<b>Fund Balance</b>	153,627	2,457,460	-	-	31,879	100%
<b>Total - Miscellaneous Projects</b>		<b>719,966</b>	<b>2,580,269</b>	<b>3,664,439</b>	<b>3,514,439</b>	<b>86,879</b>	<b>-98%</b>
<b>Total - Capital Improvement Project Expenditures</b>		<b>1,195,023</b>	<b>3,592,402</b>	<b>4,524,164</b>	<b>4,451,589</b>	<b>1,051,879</b>	<b>-76%</b>

## Enterprise Funds

The City's Enterprise Funds are made up of the Water, Sewer, Storm Water, and Solid Waste funds. User-based fees fund all personnel, operations, and depreciation expenses in each fund, while impact fees fund capital improvement expenses of the City's culinary water, sanitary sewer and storm drain systems.

### Water Fund

The overall budget for the Water Fund increased 7% to \$1,598,965 mainly due to the increase of personnel costs, power for pumping costs and preventative maintenance costs. The City will be increasing usage rates this year to encourage conservation.

<b>Water Fund Revenue</b>							
Account No.	Description	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Actuals	Fiscal Year 2014-2015 Estimates	Fiscal Year 2014-2015 Amended Budget	Fiscal Year 2015-2016 Proposed Budget	% Change from 2014-2015 Budget
51-36-100	Interest Income	-	11,318	11,000	11,000	11,000	0%
51-36-400	Sale of Assets	3,780	2,167	-	-	-	0%
51-36-500	Miscellaneous Revenue	59,688	56,660	46,000	57,000	70,000	23%
51-37-110	Utility Billing	1,077,879	1,108,149	1,216,952	1,247,360	1,375,640	10%
51-37-350	Connection Fees	20,841	19,800	20,000	12,000	12,000	0%
51-39-010	Impact Fees	222,586	255,204	200,000	116,000	125,000	8%
51-38-810	Appropriate Retained Earnings	338,291	73,798	656,790	729,529	118,701	-84%
<b>Total - Water Fund Revenue</b>		<b>1,723,065</b>	<b>1,527,096</b>	<b>2,150,742</b>	<b>2,172,889</b>	<b>1,712,341</b>	<b>-21%</b>

<b>Water Fund Expenditures</b>							
Account No.	Description	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Actuals	Fiscal Year 2014-2015 Estimates	Fiscal Year 2014-2015 Amended Budget	Fiscal Year 2015-2016 Proposed Budget	% Change from 2014-2015 Budget
51-40-110	Salaries and Wages	212,192	205,763	214,000	226,124	239,464	6%
51-40-130	Employee Benefits	-	-	7,000	-	12,865	100%
51-40-135	Compensated Absences	111,926	95,219	90,679	97,390	90,679	-7%
51-40-140	Uniform Allowance	1,427	(3,685)	5,000	5,000	5,000	0%
51-40-150	Certification Advancements	4,939	5,276	5,500	4,200	4,200	0%
51-40-210	Subscriptions & Memberships	-	-	-	-	2,000	100%
51-40-220	Public Notices	3,150	580	1,800	3,700	1,800	-51%
51-40-230	Travel and Training	614	5,031	2,500	2,500	2,500	0%
51-40-240	Office Supplies	3,161	3,547	3,200	3,500	3,500	0%
51-40-245	Postage & Mailing Services	2,203	2,440	2,000	3,500	3,500	0%
51-40-250	Motor Pool Lease	10,455	11,080	13,100	13,100	13,100	0%
51-40-255	Computer Services	39,695	53,512	71,550	71,550	90,646	27%
51-40-280	Tax Assessment	3,525	4,345	6,848	4,800	4,755	-1%
51-40-281	Telephone	27,474	28,484	7,391	4,400	4,400	0%
51-40-290	Power and Pumping	6,589	6,241	6,720	6,720	6,720	0%

<b>Water Fund Expenses (continued)</b>							
51-40-310	Professional & Technical	56,074	19,793	-	-	6,000	100%
51-40-320	Blue Stake Service	1,367	1,585	1,500	1,600	1,600	0%
51-40-330	Engineer Services	25,352	24,071	20,000	15,000	15,000	0%
51-40-410	Preventative Maintenance	30,132	1,476	38,000	38,000	36,700	-3%
51-40-411	Asphalt/Patch Repairs	15,609	2,613	15,000	20,000	20,000	0%
51-40-412	Revolving Pump Repairs Account	-	2,613	5,000	10,000	10,000	0%
51-40-450	Department Supplies	162,956	42,491	600,568	600,568	270,568	-55%
51-40-490	Water Sample Testing	7,758	7,066	7,600	7,600	7,600	0%
51-40-550	Depreciation	578,092	598,015	610,000	580,000	615,000	6%
51-40-560	Bad Debt	450	381	400	500	500	0%
51-40-570	Collection Costs	795	203	200	750	750	0%
51-40-690	Services Not Classified	243	130	5,000	200	200	0%
51-40-695	Credit Card Fees	2,679	3,186	4,000	3,000	4,500	50%
51-40-700	Small Equipment	-	215	6,600	17,600	2,800	-84%
51-40-740	Purchase Equipment	131,800	35,180	39,339	39,900	19,050	-52%
51-40-750	Capital Projects	554,390	21,300	483,100	483,100	1,000,000	107%
51-40-760	Transfer Capitial Equipment/Projects to Balance Sheet	(686,190)	56,480	(522,439)	(523,000)	(1,019,050)	100%
51-40-800	Transfer to other funds	233,128	48,338	175,000	175,000	-	-100%
51-40-810	Retained Earnings	-	-	-	-	-	0%
51-40-900	Admin fee - General Fund	86,496	116,586	116,586	116,586	127,995	10%
<b>Total - Water Fund Expenditures</b>		<b>1,723,065</b>	<b>1,527,096</b>	<b>2,150,742</b>	<b>2,172,889</b>	<b>1,712,341</b>	<b>-21%</b>

- Equipment Purchases and Capital Improvements for the Water Fund are:

<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2014-2015 Proposed Budget</b>
51-40-740	Ranger & Accessories	19,050.00
51-40-750	Coldwater Creek Waterline Replacement	400,000.00
51-40-750	New well – Exploration & Equiping	600,000.00
<b>Total</b>		<b>1,019,050.00</b>

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## **Sanitary Sewer Fund**

The overall budget of the sewer fund is down 8%. However when transfers to other funds is taken out of the 2014-2015 budget in actuality there is a 2% increase which is due mainly to a rate increase from the Central Weber Sewer District. Sewer rates will be increasing \$1 to offset the increase in costs from the Sewer District.

<b>Sewer Fund Revenue</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
52-36-100	Interest Income	-	7,146	6,600	5,000	5,000	0%
52-36-400	Sale of Assets	-	-	-	-	-	0%
52-36-500	Misc. Revenue	418	-	-	-	-	0%
52-37-110	Utility Billing Revenue	1,268,055	1,546,538	1,556,000	1,542,000	1,623,260	5%
52-37-350	Connection Fees	3,640	3,275	3,100	3,100	3,100	0%
52-39-010	Impact Fees	40,672	71,592	15,000	15,000	15,000	0%
52-38-810	Appropriate Retained Earnings	347,554	-	153,489	229,645	-	-100%
<b>Total - Sewer Fund Revenue</b>		<b>1,660,339</b>	<b>1,628,551</b>	<b>1,734,189</b>	<b>1,789,745</b>	<b>1,646,360</b>	<b>-8%</b>

<b>Sewer Fund Expenses</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
52-40-110	Salaries and Wages	121,844	110,898	100,390	100,598	106,932	6%
52-40-130	Employee Benefits	66,370	54,749	45,390	43,502	48,683	12%
52-40-135	Compensated Absences	(4,765)	(6,085)	6,000	6,000	6,000	0%
52-40-140	Uniform Allowance	3,481	2,306	2,500	3,000	2,500	-17%
52-40-150	Certification Advancements	-	-	-	-	1,000	100%
52-40-220	Public Notices	-	-	1,019	-	1,000	100%
52-40-230	Travel and Training	3,086	2,602	2,300	3,000	2,500	-17%
52-40-240	Office Supplies	2,317	2,151	2,500	2,500	2,280	-9%
52-40-245	Mailing Services	7,899	8,335	10,900	8,900	12,000	35%
52-40-250	Motor Pool Lease	19,890	31,568	42,209	42,209	53,475	27%
52-40-255	Computer Services	2,093	1,211	1,500	1,546	1,546	0%
52-40-281	Telephone	-	-	-	-	2,250	100%
52-40-310	Professional & Technical	33,435	-	500	-	-	0%
52-40-330	Engineer Services	4,784	10,246	10,000	10,000	10,000	0%
52-40-370	Central Weber Sewer Fees	1,002,342	989,916	1,001,222	1,012,030	1,031,522	2%
52-40-375	Sewer Charges Ogden City	12,639	14,107	17,700	14,000	23,000	64%
52-40-440	Sewer Line Maintenance	21,432	30,343	25,000	57,600	32,600	-43%

<b>Sewer Fund Expenses (continued)</b>							
52-40-441	Asphalt/Patch Repairs	-	-	-	10,000	-	-100%
52-40-450	Department Supplies	4,514	5,650	4,000	4,000	4,000	0%
52-40-550	Depreciation	189,447	174,211	180,000	195,000	185,000	-5%
52-40-560	Bad Debt	-	162	200	250	250	0%
52-40-570	Collection Costs	417	-	-	500	200	-60%
52-40-690	Services Not Classified	104	678	500	500	500	0%
52-40-695	Credit Card Fees	2,210	2,549	3,500	2,750	4,000	45%
52-40-700	Small Equipment	-	475	600	600	600	0%
52-40-740	Purchase Equipment	1,715	-	-	-	437,000	100%
52-40-755	Capital Projects	195,478	-	182,061	300,000	320,000	7%
52-40-760	Move Capital Equipment/Purchases to Balance Sheet	(197,193)	-	(182,061)	(300,000)	(757,000)	100%
52-40-800	Transfer to other funds	166,800	185,619	175,000	175,000	-	-100%
52-40-810	Contribute to Retained Earnings	-	-	-	-	-	0%
52-40-900	Admin Fee to General Fund	31,199	101,259	101,259	101,259	114,522	
<b>Total - Sanitary Sewer Expenditures</b>		<b>1,691,538</b>	<b>1,722,950</b>	<b>1,734,189</b>	<b>1,794,745</b>	<b>1,646,360</b>	<b>-8%</b>

- Equipment Purchases and Capital Improvements for the Sewer Fund are:

<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2014-2015 Proposed Budget</b>
52-40-740	Replace Department Work Truck	37,000
52-40-740	Replace Sewer Line Flush Truck	400,000
52-40-750	Slip Lining (Green Acres Subdivision)	300,000
52-40-750	Installing Manholes	20,000
	<b>Total</b>	<b>757,000</b>

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## **Storm Water Fund**

The overall budget of the Storm Water Fund is down 7%. Storm Water rates will be increasing \$1.16 to help the fund break even operationally.

<b>Storm Water Fund Revenues</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
53-36-100	Interest Income	-	7,851	7,000	7,000	7,000	0%
53-36-500	Miscellaneous Revenue	-	750	750	-	0	0%
53-37-110	Storm Water Utility Billing	450,180	500,357	566,000	543,300	646,736	19%
53-39-010	Storm Water Impact Fees	20,642	264,014	250,000	30,000	30,000	0%
53-39-810	Appropriation of Retained Earnings	193,147	-	-	152,030	-	-100%
<b>Total - Storm Water Revenue</b>		<b>663,969</b>	<b>765,121</b>	<b>823,750</b>	<b>732,330</b>	<b>683,736</b>	<b>-7%</b>

<b>Storm Water Expenditures</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
53-40-110	Salaries and Wages	95,552	93,391	90,000	97,707	93,924	-4%
53-40-130	Employee Benefits	48,721	46,377	50,000	49,034	54,450	11%
53-40-135	Compensated Absences	(1,807)	(3,172)	2,500	2,500	2,500	0%
53-40-140	Uniform	1,524	1,689	1,700	1,700	1,700	0%
53-40-150	Certification Advancements	-	-	-	-	1,000	
53-40-230	Travel and Training	-	50	100	1,000	1,000	0%
53-40-240	Office Supplies	1,941	2,124	2,000	2,000	2,280	14%
53-40-245	Mailing Services	7,631	8,334	10,900	8,900	12,000	35%
53-40-250	Motor Pool Lease	24,525	33,860	45,273	45,273	57,346	27%
53-40-255	Computer Services	1,294	-	1,021	1,021	1,546	51%
53-40-281	Telephones	72	167	1,500	500	1,500	200%
53-40-310	Professional Fees	33,695	3,378	2,000	4,000	3,000	-25%
53-40-330	Engineer Service	23,111	36,073	10,000	10,000	10,000	0%
53-40-370	Pineview Water Assessment - Detention Basins	-	-	2,180	2,100	2,300	10%
53-40-375	Silver Springs Storm Water Charges from Ogden City	1,785	3,641	3,700	3,700	4,000	8%

Storm Water Expenditures (continued)							
53-40-410	Preventative Maintenance	5,006	3,896	8,200	8,200	8,200	0%
53-40-450	Department Supplies	3,291	8,086	8,000	9,250	9,250	0%
53-40-550	Depreciation	292,266	287,441	295,000	300,000	295,000	-2%
53-40-560	Bad Debt	107	47	50	250	250	0%
53-40-690	Services not Classified	104	240	250	500	500	0%
53-40-695	Credit Card Fees	1,317	1,338	1,800	1,500	2,200	47%
53-40-700	Small Equipment	-	-	-	-	-	0%
53-40-740	Purchase Equipment	723	-	36,000	36,000	160,000	344%
53-40-750	Capital Projects	55,506	-	205,000	205,000	250,000	22%
53-40-760	Move Capital Equipment/Projects to Balance Sheet	(56,229)	-	(241,000)	(241,000)	(410,000)	100%
53-40-800	Transfer to other funds	111,200	8,138	175,000	175,000	-	-100%
53-40-820	Interest Expense	12,634	11,279	8,195	8,195	5,104	-38%
53-40-810	Contribution to Retained Earnings	-	-	3,122	-	-	0%
53-40-900	Admin Fee to General Fund	21,739	101,259	101,259	101,259	114,522	13%
<b>Total - Storm Water Expenditures</b>		<b>685,708</b>	<b>647,638</b>	<b>823,750</b>	<b>833,589</b>	<b>683,572</b>	<b>-18%</b>

- Equipment Purchases and Capital Improvements for the Storm Water Fund are:

Account No.	Description	Fiscal Year 2014-2015 Proposed Budget
53-40-740	Leaf Collector Truck	160,000
53-40-750	1500 N Piping	250,000
<b>Total</b>		

### **Solid Waste Fund**

Projected revenues in the Solid Waste Fund are budgeted to decrease this year due to a rate decrease in the solid waste fund. This will help offset some of the rate increases taking place in other funds but still allows the fund to break even operationally. North Ogden City contracts for the pickup and transporting of the City's solid waste to the Weber County Transfer Station for disposal or recycle.

Solid Waste Dept. Revenues							
Account No.	Description	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Actuals	Fiscal Year 2014-2015 Estimates	Fiscal Year 2014-2015 Amended Budget	Fiscal Year 2015-2016 Proposed Budget	% Change from 2014-2015 Budget
58-36-100	Interest Income	0	1,545	1,500	500	500	0%
58-36-500	Miscellaneous Revenue	9,983	11,195	10,000	9,500	9,500	0%
58-37-110	Utility Billing	883,537	890,348	935,000	890,000	872,476	-2%
58-39-010	Special Fees Builders	6,500	5,200	4,000	4,000	4,000	0%
58-39-810	Appropriate Retained Earnings	-	-	-	-	-	0%
<b>Total - Solid Waste Revenues</b>		<b>900,020</b>	<b>908,288</b>	<b>950,500</b>	<b>904,000</b>	<b>886,476</b>	<b>-2%</b>

## Solid Waste Dept. Expenditures

Account No.	Description	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Actuals	Fiscal Year 2014-2015 Estimates	Fiscal Year 2014-2015 Amended Budget	Fiscal Year 2015-2016 Proposed Budget	% Change from 2014-2015 Budget
58-40-110	Salaries and Wages	17,326	18,349	40,300	40,327	47,482	18%
58-40-115	Part Time Employee Wages	1,602	2,052	2,000	2,200	2,200	0%
58-40-130	Employee Benefits	8,172	6,711	18,381	18,055	17,146	-5%
58-40-135	Compensated Absences	407	(1,621)	4,000	3,500	3,500	0%
58-40-140	Uniform Allowance	152	157	500	500	500	0%
58-40-230	Travel & Training	-	67	-	-	-	0%
58-40-240	Office Supplies	-	50	-	-	-	0%
58-40-245	Mailing Services	1,941	2,117	1,500	2,000	2,000	0%
58-40-250	Motor Pool Lease	7,717	8,334	10,900	8,900	12,000	35%
58-40-255	Computer Services	1,989	4,446	5,945	5,945	7,531	27%
58-40-280	Telephone & Utilities	574	-	-	-	-	0%
58-40-310	Professional Fees	83	690	750	900	750	-17%
58-40-330	Engineering Fees	31,995	-	-	-	1,000	100%
58-40-370	Tipping Fees - Transfer Station	4,458	9,490	175	-	-	0%
58-40-390	Garbage Collection Contract	205,528	209,344	220,000	225,000	230,000	2%
58-40-395	Mulching	408,120	389,385	385,000	410,500	400,000	-3%
58-40-400	Garbage Can Replacement	22,981	9,969	23,000	25,000	25,000	0%
58-40-450	Department Supplies	36,500	19	45,000	45,000	45,000	0%
58-40-550	Depreciation	230	1,213	1,000	1,800	1,500	-17%
58-40-560	Bad Debt	38,432	39,762	40,000	40,000	40,000	0%
58-40-560	Services Not Classified	274	141	150	500	500	0%
58-40-695	Credit Card Fees	584	15	-	-	-	0%
58-40-700	Small Equipment	2,164	2,740	3,750	3,000	4,000	33%
58-40-740	Capital Equipment	-	-	-	-	-	0%
58-40-750	Capital Projects	35,294	-	-	-	-	0%
58-40-760	Move Capital Equipment/Projects to Balance Sheet	5,556	-	-	-	-	0%
58-40-800	Transfer to Other Funds	(77,350)	-	(45,000)	(45,000)	(45,000)	0%
58-40-800	Admin Fee to General Fund	55,600	1,000,000	-	-	-	0%
58-40-810	Contribute to Retained Earnings	89,691	-	110,900	33,624	-	-100%
<b>Total - Solid Waste Expenditures</b>		<b>933,322</b>	<b>1,785,679</b>	<b>950,500</b>	<b>904,000</b>	<b>886,476</b>	<b>-2%</b>

## **INTERNAL SERVICE FUNDS**

### **Motor Pool Department**

The Motor Pool is an internal service division that has two full-time employees and one part-time employee and is responsible for the vehicle and equipment repairs of each department in the City. Funding for the Motor Pool comes from rents charged to all departments that are serviced by the Motor Pool. This is the first year in 4 years that the Motor Pool will be breaking even operationally.

<b>Motor Pool Revenue</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
61-36-100	Interest Income	-	4,584	2,500	2,500	2,000	-20%
61-36-400	Sale of Assets	6,319	12,293	12,000	-	-	0%
61-36-500	Sale of Materials & Supplies	30,956	29,093	20,000	20,000	20,000	0%
61-37-800	Lease Contract General Fund	95,704	152,252	203,573	203,573	257,909	27%
61-37-810	Lease Contract Water Fund	39,695	53,512	71,549	71,549	90,646	27%
61-37-820	Lease Contract Sewer Fund	19,890	31,568	42,209	42,209	53,475	27%
61-37-830	Lease Contract Storm Water Fund	24,525	33,860	45,273	45,273	57,357	27%
61-37-840	Lease Contract Solid Waste Fund	1,989	4,446	5,945	5,945	5,945	0%
61-38-120	Contribution from Police Motor Pool	33,112	44,642	73,680	73,680	81,538	11%
61-38-810	Appropriate Fund Balance	241,794		94,677	150,269	-	-100%
<b>Total - Motor Pool Revenue</b>		<b>493,984</b>	<b>366,251</b>	<b>571,406</b>	<b>614,998</b>	<b>568,870</b>	<b>-8%</b>

<b>Motor Pool Expenditures</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
61-40-110	Salaries and Wages	74,605	79,455	95,978	94,181	98,587	5%
61-40-115	Part Time Employee Wages	27,901	-	13,986	21,670	19,076	-12%
61-40-130	Employee Benefits	44,458	41,926	50,000	52,480	46,300	-12%
61-40-135	Compensated Absences	1,133	3,309	2,000	1,200	2,000	67%
61-40-140	Uniform Allowance	1,941	2,000	2,200	2,200	2,200	0%
61-40-200	Utilities	15,070	17,629	18,000	20,000	20,000	0%
61-40-205	Subscriptions & Memberships	2,220	5,844	5,250	5,250	5,250	0%
61-40-210	Building Maintenance	4,108	1,048	1,500	2,000	4,500	125%
61-40-230	Travel and Training	2,636	3,617	3,000	4,000	3,000	-25%
61-40-250	Vehicle Maintenance	43,511	69,614	50,000	60,000	60,000	0%
61-40-255	Computer Services	540	-	-	-	-	0%
61-40-260	Fuel Costs	174,690	160,044	160,000	180,000	170,000	-6%

61-40-270	Inspections	677	673	675	500	700	40%
61-40-280	Telephone	1,603	2,398	2,800	2,000	3,000	50%
61-40-290	General Equipment Maintenance	17,403	12,452	15,000	20,000	20,000	0%
61-40-450	Department Supplies	10,415	12,362	11,150	11,150	11,150	0%
61-40-550	Depreciation	66,258	47,992	100,000	100,000	100,000	0%
61-40-700	Small Equipment	-	4,060	1,500	-	-	0%
61-40-740	Capital Equipment	3,735	6,256	599,554	634,554	126,011	-80%
61-40-760	Move Capital Equipment to Balance Sheet	(3,735)	(6,256)	(599,554)	(634,554)	(126,011)	100%
61-40-820	Interest on Capital Leases	-	-	35,000	35,000	-	-100%
<b>Total - Motor Pool Expenditures</b>		<b>493,999</b>	<b>468,538</b>	<b>571,406</b>	<b>614,998</b>	<b>568,345</b>	<b>-8%</b>

- Replacement vehicle purchases in the Motor Pool division include the following:

Account No.	Description	Fiscal Year 2014-2015 Proposed Budget
61-40-740	Mohawk Lift	21,000
61-40-740	Replace Pickup Truck (Streets)	36,511
61-40-740	Kubota Tractor (Parks)	45,000
61-40-740	2 Parks Trailers	7,000
61-40-740	Pesticide Sprayer	4,500
61-40-740	Lease on Backhoe	6,000
61-40-740	Lease on Skidder	6,000
	<b>Total</b>	<b>126,011</b>

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## Police Motor Pool Division

The overall Police Motor Pool budget is \$211,950.

<b>Police Motor Pool Revenue</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
62-36-100	Interest Income	-	680	700	1,500	500	-67%
62-36-400	Sale of Assets	1,850	5,729	6,000	-	-	0%
62-37-800	Lease Contract Police Dept.	86,870	124,826	160,105	160,105	202,839	27%
62-37-800	Lease Contract Animal Control	-	-	6,797	6,797	8,611	27%
62-38-600	Asset Contribution - General Fund	-	-	-	-	-	0%
62-38-810	Appropriate Fund Balance	-	680	700	1,500	500	-67%
<b>Total - Police Motor Pool Revenue</b>		<b>88,720</b>	<b>131,235</b>	<b>173,602</b>	<b>168,402</b>	<b>211,950</b>	<b>26%</b>

<b>Police Motor Pool Expenditures</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
62-40-250	Vehicle Maintenance - Electrical - Lube/Oil	11,600	17,074	12,000	12,000	12,000	0%
62-40-550	Depreciation	44,007	60,748	75,000	75,000	85,000	13%
62-40-740	Purchase Equipment	66,599	101,850	140,243	131,100	157,576	20%
62-40-760	Move Capital Equipment to Balance Sheet	(66,599)	(101,850)	(140,243)	(131,100)	(157,576)	100%
62-40-800	Transfer to General Motor Pool	33,112	44,642	73,680	73,680	85,000	15%
65-40-810	Transfer to Fund Balance	-	-	-	7,722	29,950	288%
<b>Total - Police Motor Pool Expenditures</b>		<b>88,719</b>	<b>122,464</b>	<b>160,680</b>	<b>168,402</b>	<b>211,950</b>	<b>26%</b>

- Capital Equipment purchases in the Police Motor Pool division include the following:

<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2014-2015 Proposed Budget</b>
62-40-740	3 Marked Patrol Vehicle – Chevy Silverado	120,312
62-40-740	1 Unmarked Patrol Vehicles – Chevy Silverado	37,264
	<b>Total</b>	<b>157,576</b>

## Redevelopment Agency

The Redevelopment Agency (RDA) of North Ogden City is a separate legal entity. The Mayor serves as the Chair of the RDA and the City Council as its Board of Directors. The Redevelopment Agency is a mechanism to provide an incentive to developers to engage in redevelopment projects within an urban environment. It is often necessary to provide an incentive since redevelopment (as opposed to development of raw land) is considerably more expensive.

The North Ogden RDA has one active Redevelopment project area that extends along the Washington Boulevard corridor which goes through the City. The RDA paid off a debt to the General Fund in Fiscal Year 2012-2013 because the cash was available to do so.

In 2014, the City refinanced the 2004 Sales Tax Revenue bond which is being repaid through the RDA Fund since the City used the proceeds from the original bond for the construction of the Aquatic Center, which is within the RDA. The refinancing of the bond will save the City over \$200,000 in its 10 remaining years.

Because the Aquatic Center is its own Special Revenue Fund now, the bond payment will be show as an expense in that fund and the RDA will transfer the amount of the yearly bond payment to that fund.

The adopted overall RDA revenue budget is \$551,000. A new beautification program will be implemented this year in the RDA to help make it more attractive to businesses. \$50,000 will be set aside for that program.

<b>RDA Revenue</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
65-31-100	Property Tax Increment	520,489	528,858	508,830	600,000	550,000	-8%
65-36-100	Interest Income	1,190	2,088	1,250	1,000	1,000	0%
65-36-100	Transfer from Other Fund	-	-	-	-	-	0%
65-39-830	Other Financing Sources	-	2,550,000	-	-	-	0%
<b>Total - RDA Revenue</b>		<b>521,679</b>	<b>3,080,946</b>	<b>510,080</b>	<b>601,000</b>	<b>551,000</b>	<b>-8%</b>

<b>RDA Expenditures</b>							
<b>Account No.</b>	<b>Description</b>	<b>Fiscal Year 2012-2013 Actuals</b>	<b>Fiscal Year 2013-2014 Actuals</b>	<b>Fiscal Year 2014-2015 Estimates</b>	<b>Fiscal Year 2014-2015 Amended Budget</b>	<b>Fiscal Year 2015-2016 Proposed Budget</b>	<b>% Change from 2014-2015 Budget</b>
65-40-310	Professional And Technical Services	1,850	24,897	34,000	30,000	30,000	0%
65-40-330	Engineering	-	10,547	8,000	10,000	10,000	0%
65-40-420	Offsite Improvements	-	3,000	346,000	346,000	78,000	-77%

65-40-620	Interest Expense on Bonds	123,238	116,163	-	-	-	0%
65-40-690	Project Reserve	-	176,339	51,172	-	131,752	100%
65-40-700	Other Financing Uses	-	2,529,962	-	144,092	-	-100%
65-40-710	Bond Issuance Costs	-	20,038	-	-	-	0%
65-40-810	Bond Retirement	190,000	200,000	-	-	-	0%
65-40-815	Transfer to Aquatic Center Fund	-	-	70,908	70,908	301,248	325%
<b>Total - RDA Expenditures</b>		<b>315,088</b>	<b>3,080,946</b>	<b>510,080</b>	<b>601,000</b>	<b>551,000</b>	<b>-8%</b>

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# **5 YEAR CAPITAL IMPROVEMENT PLAN**

**Capital Improvement Plan Summary  
2015/2016**

Governmental Fund Projects Department/Division	Current Year Projects Total	Funding Sources				
		General Fund	Capital Projects Funds	Impact Fees /Grants	Class C Funds	Enterprise Funds
<b>Public Works/Streets</b>						
Overlays & Seals	\$ 417,000				\$ 417,000	
Sidewalk Repair & Replacement	\$ 50,000	\$ 50,000				
<i>Total Public Works/Streets</i>	\$ 467,000	\$ 50,000	\$ -	\$ -	\$ 417,000	\$ -
<b>Community Services/Parks</b>						
Oaklawn Park Restroom Renovation - RAMP match	\$ 400,000		\$ 166,375	\$ 233,625		
Pleasant View Trail from Bi-Centennial Park to PV Border	\$ 85,000		\$ 85,000			
<i>Total Parks</i>	\$ 485,000	\$ -	\$ 251,375	\$ 233,625	\$ -	\$ -
<b>Total Governmental Funds</b>	\$ 952,000	\$ 50,000	\$ 251,375	\$ 233,625	\$ 417,000	\$ -

**Capital Improvement Plan Summary  
2015/2016**

Enterprise Funds Department/Division	Current Year Projects Total	Funding Sources				
		General Fund	Capital Projects Funds	Impact Fees / Grants	Class C Funds	Enterprise Funds
<b>Water</b>						
Coldwater Creek Waterline Replacement	\$ 400,000					\$ 400,000
New well - exploration and equipping	\$ 600,000					\$ 600,000
Ranger and Equipment	\$ 19,050					\$ 19,050
<i>Water Total</i>	\$ 1,019,050					\$ 1,019,050
<b>Sanitary Sewer</b>						
Replace Department Work Truck	\$ 37,000					\$ 37,000
Replace Sewer Line Flush Truck	\$ 400,000					\$ 400,000
Sewer Main Rehab - Slip Lining	\$ 300,000					\$ 300,000
Manhole Rehab	\$ 20,000					\$ 20,000
<i>Sewer Total</i>	\$ 757,000					\$ 757,000
<b>Storm Water</b>						
Leaf Collector Truck	\$ 160,000					\$ 160,000
<i>Storm Water Total</i>	\$ 160,000					\$ 160,000
<b>Enterprise Funds Total</b>	\$ 1,936,050	\$ -	\$ -	\$ -	\$ -	\$ 1,936,050
<b>All Funds Total</b>	\$ 2,888,050	\$ 50,000	\$ 251,375	\$ 233,625	\$ 417,000	\$ 1,936,050

<b>Streets</b>	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	6-10 year projects
Sidewalk Repair & Replacement/Street Repair	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 625,000
Street Resurfacing (various locations)	\$ 417,000	\$ 500,000	\$ 500,000	\$ 318,000	\$ 450,000	\$ 7,000,000
3100 N Widening	\$ 200,000					
Washington Blvd ROW purchase 2600 N to 3100 N		\$ 2,250,000				
3100 North Overlay and restriping (450 E to 1050 E)				\$ 282,000		
3100 North Overlay and restriping (1050 E to Mountain Road)					\$ 150,000	\$ 150,000
Washington Blvd widening						\$10,000,000
2550 North (east of Washington Boulevard) widening						\$ 2,500,000
Roundabout at 2100 North and Fruitland Drive						\$ 800,000
<i>Streets Totals</i>	\$ 667,000	\$ 2,850,000	\$ 600,000	\$ 700,000		\$21,075,000

Future Projects - Road Construction, per 2008 Transportation Plan & 2015 WFRC Plan	Cost
Mountain Road (2750 North to 4300 North in Pleasant View)	20 million
450 East (3700 North to Mountain Road)	4 million
Pleasant View Drive (Pleasant View City Limits to 450 East)	.98 million
1050 East (2600 North to 3100 North)	1.18 million
2600 North - (Washington Boulevard to 1050 East, 2 Phases)	7.1 million
Monroe Blvd	20 million
Wall Avenue - (1475 North to 2550 North, 2 phases)	4.14 million
1700 North - (150 West to Mountain Road, 2 phases)	4.16 million
Total	33.57 million

Future Projects - Install light signals, per 2008 Transportation Plan	Cost
3100 North and 800 East	0.75 million
3100 North and 1045 East	0.75 million
450 East and Mountain Road	0.75 million
450 East and Elberta	0.75 million
2700 North and 800 East	0.75 million
1700 North and Mountain Road	0.75 million
Total	4.5 million

<b>Parks</b>	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Restroom Renovation at Oaklawn Park	\$ 400,000				
Construction of Pleasant View Trail	\$ 85,000				
Resurface walking trails at McGriff Park		\$ 40,000			
Re-asphalt bottom area and road at Oaklawn Park		\$ 25,000			
Build Stage/Restroom/dressing room at Barker Park		\$ 100,000			
Install fencing around amphitheater		\$ 4,000			
Paint Grandstand at North Ogden Park		\$ 10,000			
Trail System around park		\$ 12,000			
Replace Grandstand Bleachers, Stairs and Safety Railing at North Ogden Park		\$ 18,000			
Construct Concessions/Grandstands at North Ogden Park		\$ 33,000			
Electronic Sign at Bi-Centennial Bark			\$ 30,000		
Build road to upper portion of park at Barker Park			\$ 10,000		
Install upper bowery/Restroom/Playground at Barker Park			\$ 200,000	\$ 200,000	
Permanent Bleachers at Baseball Diamonds at Oak Lawn Park					\$ 10,000
<i>Parks Totals</i>	\$ 485,000	\$ 242,000	\$ 240,000	\$ 200,000	\$ 10,000

<b>Aquatic Center</b>	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Shades/Umbrellas		\$ 20,000			
Bowery			\$ 80,000		
New Water Feature				\$ 30,000	
<i>Aquatic Center Totals</i>	\$ -	\$ 20,000	\$ 80,000	\$ 30,000	\$ -

<b>Future possible projects</b>
Lacrosse Field at the Equestrian Park
An Arboretum at Barker Park
Recreation Center/Gym
Lap Pool Expansion at North Shore
New Grandstand
4 Field Baseball/Softball Complex at Barker Park
Expand Parks Shop to the North

<b>Storm Water</b>	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	6-10 year projects
New leaf collector truck	\$ 160,000					
1500 N Piping	\$ 250,000					
Barker Park Flow Control Structure		\$ 345,000	\$ 345,000			
Lomond View Drive Storm Drain Extension		\$ 125,000	\$ 125,000			
1700 North Ditch Piping			\$ 218,000			
Southwest Storm Drain Outfall Phase I				\$ 315,000		
Southwest Storm Drain Outfall Phase II					\$ 265,000	
Mountain Water Channel Piping (3200 N to 3300 N)						\$ 84,000
Monroe Blvd Storm Drain Outfall						\$ 1,200,000
North Ogden Canal Piping Phase I						\$ 600,000
North Ogden Canal Piping Phase II						\$ 600,000
<i>Storm Water Totals</i>	\$ 410,000	\$ 470,000	\$ 688,000	\$ 315,000		\$ 2,484,000

<b>Water</b>	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	6-10 year projects
Equip Well #4 - exploring & equipping	\$ 600,000					
Coldwater Sub C.I. Waterline Replacement	\$ 400,000					
3100 N Parallel Water Line (1050 E to Mtn Rd)		\$ 280,000				
Well #3 Chlorination		\$ 70,000				
Cast Iron Replacement			\$ 425,000			
Frog Rock 200K Storage Reservoir			\$ 245,000			
Exploratory Well #6				\$ 500,000		
Construct Production Well 36					\$ 600,000	
Mountain Road Transmission Line (100 E to 1050 E)						\$ 250,000
150 W Waterline Replacement (Lomond to Elberta)						\$ 250,000
Fruitland Drive Pump Line Replacement Project						\$ 325,000
Exploratory Well #7						\$ 500,000
<i>Water Totals</i>	\$ 1,000,000	\$ 350,000	\$ 670,000	\$ 500,000	\$ 600,000	\$ 1,325,000

<b>Sanitary Sewer</b>	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	6-10 year projects
Sewer Main Rehab - Slip Lining	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,750,000
Manhole Rehab	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$50,000/yr
Sewer Main Rehab - Outfall Line Upsize (Elberta to P.V. Drive)		\$ 250,000				
<i>Sanitary Sewer Totals</i>	\$ 350,000	\$ 600,000	\$ 350,000	\$ 350,000	\$ 350,000	\$350,000/yr

**RESOLUTION \_\_\_-2015**

**A RESOLUTION ESTABLISHING THE NORTH OGDEN CITY TENTATIVE BUDGET FOR THE FISCAL YEAR 2015-16.**

**WHEREAS**, the City is required to adopt a tentative operating budget for each fiscal year; and

**WHEREAS**, the approved tentative budget will be available for review by the public in the City Records Office; and

**WHEREAS**, the City Council will hold a public hearing to take public comment regarding the final budget on June 9, 2015, whereas all persons will be heard, for or against the budget; and

**WHEREAS**, the City Council will consider adopting the Final Budget on June 9, 2015; and

**WHEREAS**, the City Council hereby finds this action to be in the best interest of the public's health, safety and general welfare.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF NORTH OGDEN, STATE OF UTAH AS FOLLOW:**

**Section 1.** The City council hereby adopts the Tentative Budget for Fiscal Year 2015-16. The details of this budget are more specifically outlined in the document entitled "North Ogden City Tentative Budget, Fiscal Year 2015-2016" as incorporated herein, and established as the Fiscal Year 2015-16 Tentative budget.

**Section 2.** Severability. If any section, part, or provision of this Resolution is held invalid, or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts, and provisions of the Resolution shall be severable.

**Section 3.** Effective Date. This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF NORTH OGDEN, STATE OF UTAH, ON THIS 12<sup>th</sup> DAY OF MAY, 2015.**

**NORTH OGDEN CITY**

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**Mayor**

**CITY COUNCIL VOTE AS RECORDED:**

	<b>Aye</b>	<b>Nay</b>
<b>Council Member Bailey:</b>	___	___
<b>Council Member Satterthwaite:</b>	___	___
<b>Council Member Stoker:</b>	___	___
<b>Council Member Swanson:</b>	___	___
<b>Council Member Urry:</b>	___	___
<b>(In event of a tie vote of the Council):</b>		
<b>Mayor Taylor:</b>	___	___

**ATTEST:**

\_\_\_\_\_  
**S. Annette Spendlove, MMC**  
**City Recorder**