

NORTH OGDEN CITY

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NORTH OGDEN RDA

North Ogden, UT



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 – JUNE 30, 2015

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NORTH OGDEN CITY

List of Governing Body, Management Staff and Appointed Officials

July 1, 2014

Governing Body

Mayor	Brent Taylor
Council Member	Kent Bailey
Council Member	Lynn H. Satterthwaite
Council Member	Cheryl Stoker
Council Member	Phillip D. Swanson
Council Member	James D. Urry

Management Staff

City Manager	Ron Chandler
Director of Public Works	Craig Giles
Chief of Police	Kevin Warren
City Recorder/HR Director	Annette Spendlove
Community Services Director	Tiffany Staheli
City Planner	Rob Scott
Chief Building Official	Gary Kerr
Finance Director	Bryan Steele

Appointed Officials

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

Budget Message

June 19, 2014

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

Enclosed is the 2014-2015 Fiscal Year budget for North Ogden City. The budget represents 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 2014/2015, the General Fund budget has increased slightly over last year due to improving economic conditions. This year's General Fund budget forecasts revenues of \$5,953,472, revenues in the Special Revenue Funds of \$500,438, and revenues from proprietary funds, primarily from City-operated utilities, are estimated at \$4,499,760.

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. There is no property tax increase proposed for this year.

Revenues

General Fund revenues are budgeted to increase 6% from the 2013-2014 budget. This increase is largely attributable to a projected increase in sales tax revenues, utility tax revenues and court fines.

Note: When looking at this year's budgeted revenues compared to last year's budgeted revenues it shows an .2% decrease, however a Special Revenue fund has been created for the Aquatic Center, so its revenues and expenditures are being moved out of the General Fund and for an accurate comparison should be removed from the FY2013-2014 budgeted revenues which amount to \$322,500. The final revenue figure from the FY2013-2014 budget to compare to this year's budgeted revenues is \$5,636,177. This results in a \$331,884 increase in revenues for the FY2014-2015 budget.

Revenues for the Enterprise funds will increase this year due to proposed rate increases. The total increase proposed is \$2.42. The water rate is projected to increase \$1.67 and the storm water rate is increasing .75¢. 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, increase in usage of electricity by water pumps, personnel costs, and funding depreciation costs.

Employee Costs

As outlined in the Budget Message from last fiscal year, the report from the Employee Compensation Committee has been analyzed and recommendations to the City Council were presented to implement a portion of the Committee’s recommendation. The total fiscal effect on the budget by implementing the recommendations will be approximately \$252,000. Staff is recommending this increase be spread over a 2 year period with the first year of the implementation accounted for in this year’s budget. The effect on this year’s budget is \$126,000, which includes salary and benefit costs. The average percentage salary increase for all employees is 3.94%.

There are two new proposed positions; a part time Mechanic I position in the Motor Pool Fund and a part-time Code Enforcement position in the Police Department. The cost of the Mechanic position is approximately \$23,000 with the Code Enforcement position costs adding \$26,000.

Health Insurance costs and the State Retirement contribution percentage costs are increasing with impacts to the budget of \$10,250 and \$31,700 (across all funds) respectively.

Motor Pool Funding

During the years of the recession, the City had to cut back on fully funding the Motor Pool Funds. 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 is recommending that steps be taken to return to fully fund the Motor Pool Funds by increasing contributions over a 3 year period. This is the second year of the funding plan and it is anticipated that by the 2015-2016 budget the Motor Pools will be fully funded again.

Future Capital Planning

A plan for funding future capital projects was approved by the Mayor and City Council during last year’s budget adoption. Its plan is 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. To capture as much excess revenue for capital purposes as possible, the fiscal year 2013-2014 budgeted revenues (\$5,636,177) will be used as a baseline when calculating the amount of excess budgeted revenues. Therefore, if next year’s (FY16) budgeted revenues increase \$100,000 from this fiscal year’s (FY15) budgeted revenues, the City will transfer the amount of excess revenues from this fiscal year, or \$165,942, plus an additional \$50,000 (½ of increase in FY16 budgeted revenues) for a total of \$215,492. Staff believes that the compounding effect of the amount being transferred will enable the City to abide by a pay-as-you-go philosophy thereby limiting the need for financing future capital projects.

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 projected G.F. Surplus	\$350,000
½ of 2014-2015 G.F. revenue increase from 2013-2014 G.F. revenues	\$165,942
Total Amount transferred to Capital Projects Fund as result of implementing saving strategy	\$812,012

The City has been able to implement this strategy while still maintaining a healthy General Fund fund balance of approximately 17% or \$1,017,280 (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 \$1,488,368 for North Ogden City) of next year’s budgeted revenues

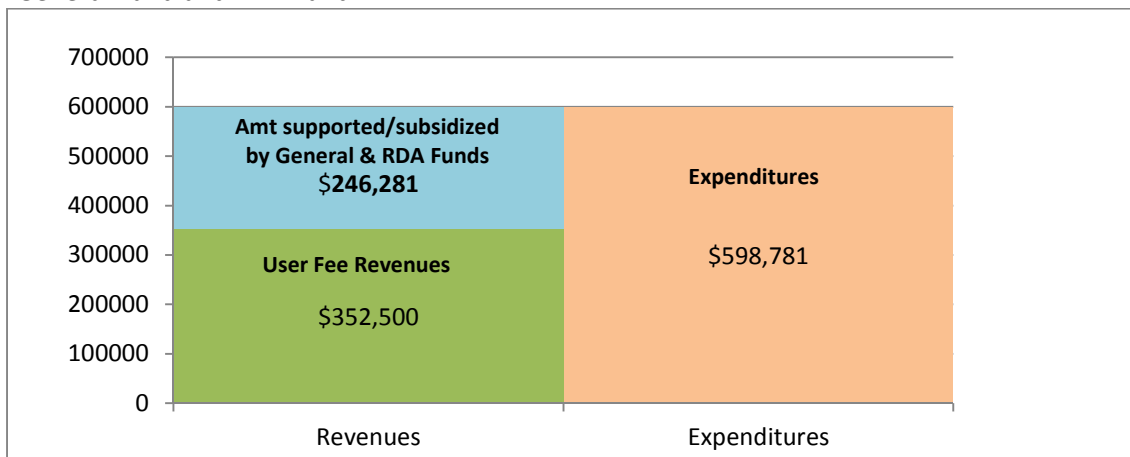
Special Revenue Fund

In this year’s budget a new Special Revenue Fund for the Aquatic Center has been established. Prior to this budget year, the Aquatic Center had been accounted for in the General 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 section 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 only budgeted figures, the actual revenue and expenditure figures will be in the year-end Audited Financial Statements.

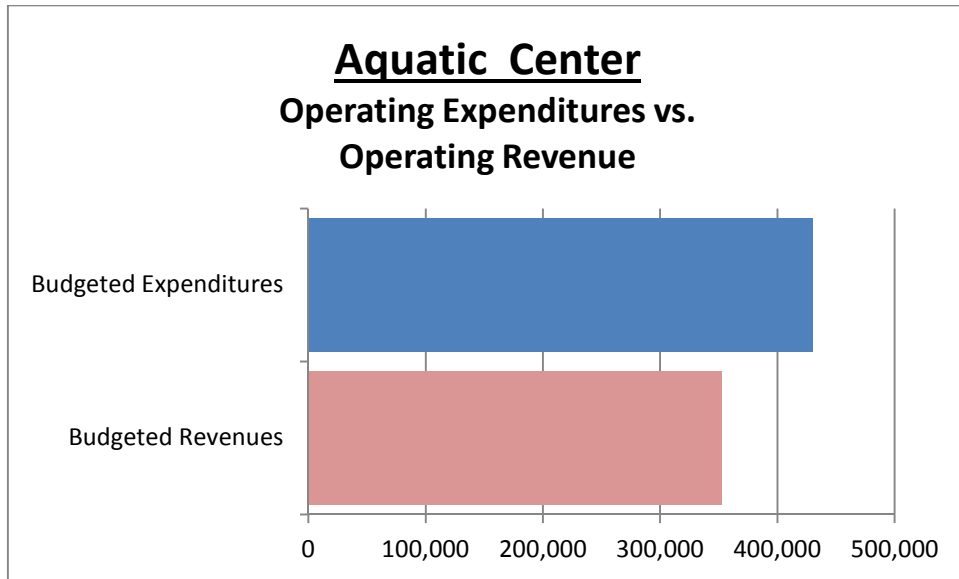
Sources:	
Aquatic Center Operating Revenues	\$352,500
Total Sources for Aquatic Center for FY2014-2015	\$352,500
Uses:	
Personnel Costs	\$251,958
Operating Costs	\$177,572
Depreciation	\$ 97,646
Bond Payment	\$ 70,908
Total Uses of Aquatic Center for FY2014-2015	\$598,084
Budgeted Program Revenues as a Percentage of Total Expenses	59%

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 are the program revenues that the Aquatic Center brings in through user fees
- The amount in blue is the amount the Aquatic Center is supported/subsidized through taxes from the General Fund and RDA Fund.



With the depreciation and bond payment costs taken out of the expenditures, the amount of revenue generated by user fees covers approximately 82% of operating expenses.



Public Works Facility

The City Council has decided to move forward with the construction of the Public Works Facility. The total budget for the project approved by the City Council is \$3,349,439. \$500,000 of the budget will be transferred in from other funds; \$125,000 each from the General Fund, Water Fund, Sewer Fund and Storm Water Fund. The balance will come from Capital Projects Fund fund balance. It is estimated that the project will be completed in late fall/early winter of 2014.

Respectfully submitted,

Ron Chandler
City Manager

Bryan Steele
Finance Director

Fund Balances/Unrestricted Cash

General Fund	
Anticipated unrestricted fund balance as of 6/30/14	\$ 1,308,164
Transfer of ½ budgeted revenue increase to Capital Projects Fund	\$ (165,942)
Transfer to Capital Projects Fund for Public Works Facility	\$ (125,000)
Anticipated Fund balance as of 6/30/2015	\$ 1,017,280
General Fund fund balance percentage of FY 2015 budgeted revenues	17.1%

Capital Projects Fund	
Fund Balance 6/30/14	\$ 3,503,250
PW Facility	\$ (3,349,439)
Used of Fund Balance for other projects	\$ (353,515)
Transfer in from other funds for Public Works Facility	\$ 500,000
Transfer in of ½ FY2015 budgeted revenue increase from General Fund	\$ 165,942
Fund Balance 6/30/15	\$ 466,238

Motor Pool Fund	
Unrestricted Cash Balance 6/30/13	\$ 1,074,412
Projected use of cash FY 2014	\$ (160,640)
Estimated Unrestricted Cash 6/30/14	\$ 913,772
Projected use of cash FY 2015	\$ (684,823)
Estimated Unrestricted Cash Balance 6/30/15	\$ 228,949

Police Motor Pool Fund	
Unrestricted Cash Balance 6/30/13	\$ 180,812
Projected used of cash FY 2014 Budget	\$ (40,900)
Estimated Unrestricted Cash 6/30/14	\$ 139,912
Projected use of cash FY2015	\$ (48,378)
Estimated Unrestricted Cash Balance 6/30/15	\$ 91,534

RDA Fund	
Unrestricted Cash Balance 6/30/13	\$ 319,126
Projected addition of cash FY 2014 Budget	\$ 173,985
Estimated Unrestricted Cash 6/30/15	\$ 493,111
Projected addition of cash FY2015	\$ 490,092
Estimated Unrestricted Cash Balance 6/30/15	\$ 980,184

Water Fund	
Unrestricted Cash Balance 6/30/13	\$ 2,276,785
Projected used of cash FY 2014 Budget	\$ 89,096
Estimated Unrestricted Cash Balance 6/30/14	\$ 2,365,881
FY 2015 Budgeted use of cash	\$ (93,599)
Transfer to Capital Projects Fund for Public Works Facility	\$ (125,000)
Estimated Unrestricted Cash Balance 6/30/15	\$ 2,147,282

Sewer Fund	
Unrestricted Cash Balance 6/30/13	\$ 1,548,825
Projected used of cash FY 2014 Budget	\$ (17,642)
Estimated Unrestricted Cash Balance 6/30/14	\$ 1,531,283
FY 2015 Budgeted use of cash	\$ (156,508)
Transfer to Capital Projects Fund for Public Works Facility	\$ (125,000)
Estimated Unrestricted Cash Balance 6/30/15	\$ 1,249,675

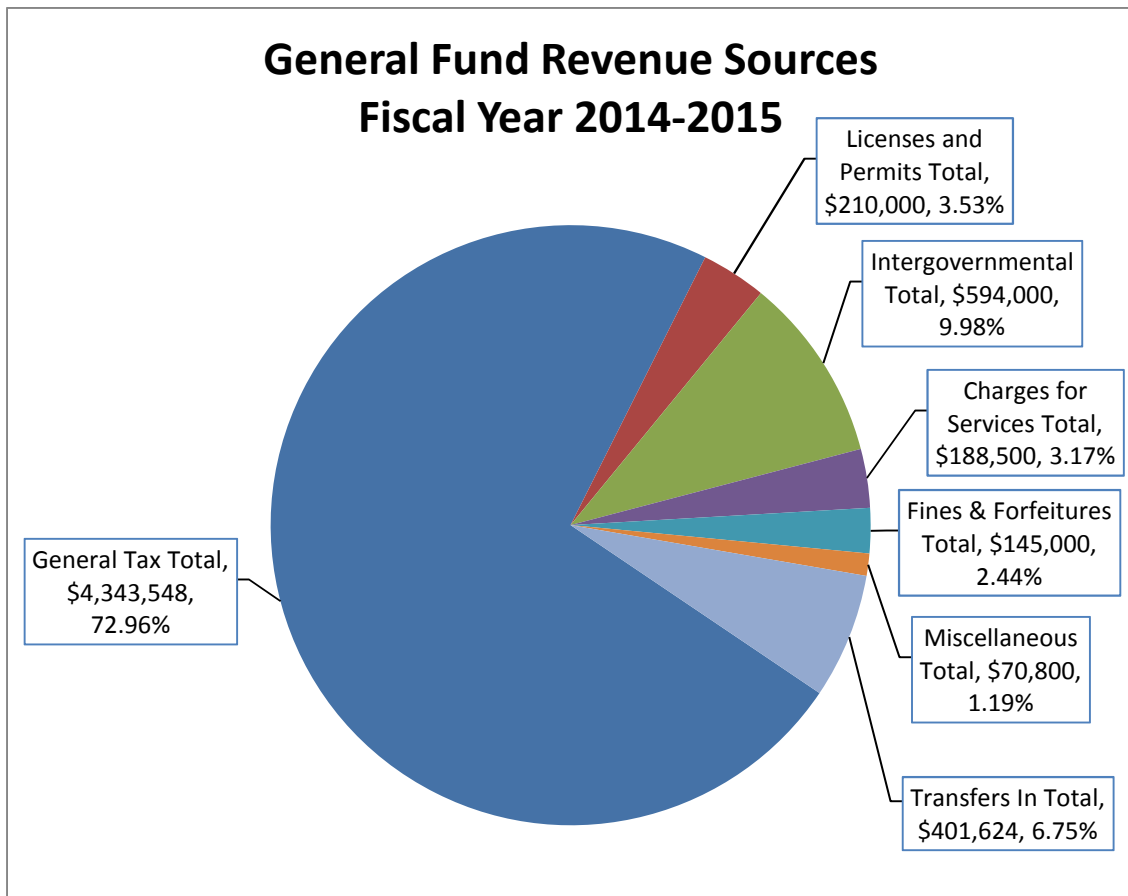
Storm Water Fund	
Unrestricted Cash Balance 6/30/13	\$ 1,568,519
Projected addition of cash FY 2014 Budget	\$ 163,500
Estimated Unrestricted Cash Balance 6/30/14	\$ 1,732,019
FY 2015 Budgeted addition of cash	\$ 17,038
Transfer to Capital Projects Fund for Public Works Facility	\$ (125,000)
Estimated Unrestricted Cash Balance 6/30/15	\$ 1,624,057

Solid Waste Fund	
Unrestricted Cash Balance 6/30/13	\$ 978,461
Projected use of cash FY 2014 Budget	\$ (950,000)
Estimated Unrestricted Cash Balance 6/30/14	\$ 28,461
FY2015 Budgeted addition of cash	\$ 24,774
Estimated Unrestricted Cash Balance 6/30/15	\$ 53,461

General Fund Revenue Summary

Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
General Tax Total	3,993,650	4,219,664	4,018,374	4,377,110	4,343,548	8%
Licenses and Permits Total	242,970	260,135	211,000	257,000	210,000	0%
Intergovernmental Total	242,970	596,989	562,000	593,797	594,000	6%
Charges for Services Total	570,893	677,618	500,400	573,592	188,500	-62%
Fines & Forfeitures Total	140,385	146,148	130,000	150,000	145,000	12%
Miscellaneous Total	137,321	141,669	77,375	84,015	70,800	-8%
Contributions & Transfers In Total	211,466	224,629	444,939**	450,184	401,624**	-77%
Total	5,539,655	6,266,852	5,969,973	6,485,698	5,953,472	-.2%

**Net of Fund Balance Appropriation



General Fund Revenue Analysis

General Taxes – General taxes are projected to increase 8%, mainly supported by a 14% increase in sales taxes, a 4% increase in Utility Revenue Tax , and 2% growth related increase in property tax revenue and Motor Vehicle Tax Revenue.

General Tax Revenue							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-31-100	Property Tax - Current	982,270	1,028,161	1,038,374	1,081,072	1,042,111	2%
10-31-200	Property Tax - Delinquent	37,877	30,592	35,000	32,000	35,000	0%
10-31-300	Sales Tax	1,843,296	1,956,544	1,825,000	2,030,038	2,080,789	14%
10-31-400	Utility Revenue Tax	1,011,073	1,080,750	1,000,000	1,110,000	1,063,148	4%
10-31-700	Motor Vehicle Tax	119,134	123,617	120,000	124,000	122,500	2%
	General Tax Total	3,993,650	4,219,664	4,018,374	4,377,110	4,343,548	8%

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.

Licenses and Permits Revenue							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-32-100	Business Licenses	58,742	48,501	41,000	46,000	45,000	10%
10-32-210	Building Permits	162,521	195,671	150,000	195,000	150,000	0%
10-32-250	Dog Licenses	21,707	15,963	20,000	16,000	15,000	-25%
	Licenses and Permits Total	242,970	260,135	211,000	257,000	210,000	0%

Intergovernmental – There is a projected 6% increase in intergovernmental revenue supported by a projected increase in Class C road funds and also because a revenue line item was moved to this group. In year’s past the school district’s contribution for North Ogden providing a Police Officer as a Resource Officer to North Ogden City schools has been accounted for in the Grants line item. It was decided to move the revenue to this classification instead.

Intergovernmental Revenue							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-33-560	State Road Allotment	568,236	584,969	550,000	580,000	565,000	3%
10-33-580	State Liquor Allotment	13,267	12,020	12,000	13,797	12,500	4%
10-33-590	Weber County School District	-	-	-	-	16,500	100%
	Intergovernmental Total	581,503	596,989	562,000	593,797	594,000	6%

Charges for Services – The decrease here is a result of elimination the Aquatic Center revenues which have been moved to a Special Revenue Fund this year. Park Rental Fee revenue and Cherry Days revenue are projected to increase over last year’s budgeted revenues for those same line items.

Charges for Services							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-34-130	Zoning & Subdivision Fees	3,237	3,450	3,000	5,000	3,000	0%
10-34-135	Subdivision/Engineering Fees	2,952	2,880	2,500	1,000	2,500	0%
10-34-140	Plan Check Fees	60,383	72,567	50,000	70,000	50,000	0%
10-34-145	Annexation	-	1,294	1,900	1,500	1,000	-47%
10-34-190	Convenience Credit Card Fee	7,223	7,620	7,300	8,500	8,000	10%
10-34-310	Street Cut Fees	1,043	5,838	3,000	3,000	2,000	-33%
10-34-312	Excavation Permit Fees	4,050	5,200	3,500	5,000	4,000	14%
10-34-313	Dvlpr Pmts/Escrow Defaults	200	106,037	-	-	-	0%
10-34-700	Recreation Fees	67,813	75,416	76,500	80,000	77,500	1%
10-34-720	Aquatic Center Fees	363,517	346,663	315,000	350,000	-	-100%
10-34-740	Concession stand sales	8,353	6,492	7,500	8,000	-	-100%
10-34-750	Park Rental Fees	-	6,905	3,200	6,500	6,000	88%
10-34-790	Cherry Days	49,741	34,652	25,000	33,000	32,500	30%
10-34-815	Youth Council Projects	2,382	2,604	2,000	2,092	2,000	0%
	Total Charges for Services	570,893	677,618	500,400	573,592	188,500	-62%

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.

Fines and Forfeitures Revenue							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-35-110	Court Fines	140,385	146,148	130,000	150,000	145,000	12%
	Total Fines and Forfeitures	140,385	146,148	130,000	150,000	145,000	12%

Miscellaneous – The reason for a decrease in this summary is the result of a loss of Cell Tower Rental revenue as an existing lease for a tower was terminated.

Miscellaneous Revenue							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-36-100	Interest Income	63,238	62,236	5,700	6,500	6,000	5%
10-36-200	Tower Rental Income	27,154	22,646	27,000	24,000	20,000	-26%
10-36-210	Senior Center Reservations	3,815	3,295	3,500	4,500	4,000	14%
10-36-400	Sale of Fixed Assets	8,914	2,026	-	1,515	-	0%
10-36-500	Miscellaneous Revenue	4,838	13,408	9,875	11,200	7,000	-29%
10-36-530	Traffic School Revenue	28,373	36,326	30,000	35,000	32,500	8%
10-36-600	Community Garden	989	1,732	1,300	1,300	1,300	0%
	Total Miscellaneous	137,321	141,669	77,375	84,015	70,800	-8%

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.

Contributions and Transfers In							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-38-110	Grants	33,689	41,893	38,410	43,155	-	-100%
10-38-130	Donations	5,041	10,000	4,905	5,405	-	-100%
10-38-816	Admin Service Fee - Water	86,496	86,496	116,857	116,857	116,857	0%
10-38-817	Admin Service Fee - Sewer	31,199	31,199	101,259	101,259	101,259	0%
10-38-818	Admin Srvc Fee - St. Water	21,739	21,739	101,259	101,259	101,259	0%
10-38-819	Admin Srvc Fee - Garbage	33,302	33,302	82,249	82,249	82,249	0%
10-38-900	Use of Fund Balance	-	-	1,294,367	-	115,373	-91%
	Total Contributions and Transfers In	211,466	224,629	1,739,306	450,184	516,997	-70%

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 – As mentioned in the budget message, the salaries of employees are increasing by an average of 3.94% as salaries are moved to a new salary range over a 2 year period, with this being the first year. Health Insurance costs are going up 3.58% and State Retirement contributions are increasing 1.18%.

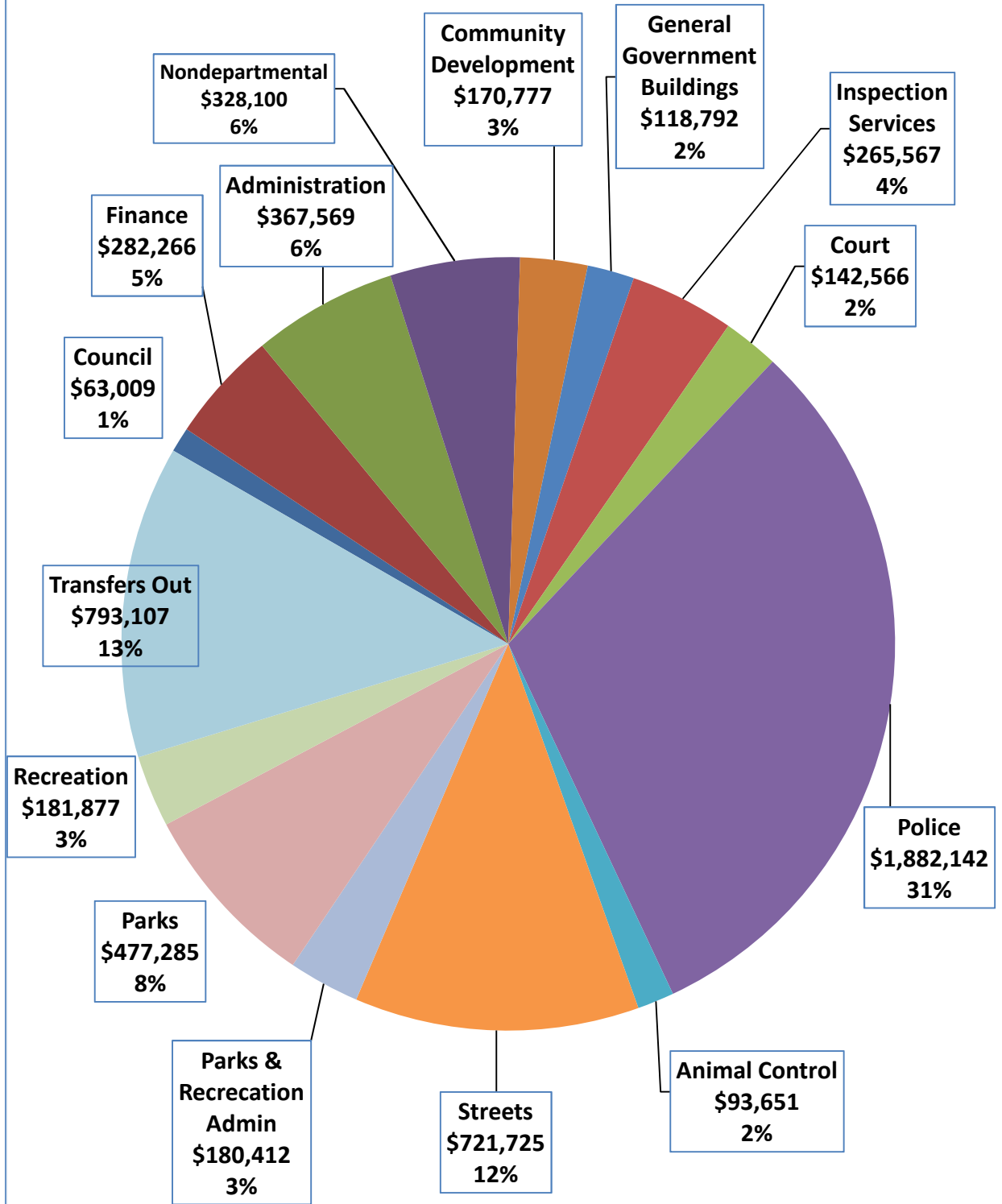
Motor Pool costs – Also, as stated in the budget message, funding for the motor pool was decreased during the recession years. Now that the economy and revenues have begun to improve, staff would like to take steps to fully fund the Motor Pool. This is the second year of a three year approach to fully fund the Motor Pool.

Aquatic Center – The Aquatic Center's revenues and expenditures have been moved to a Special Revenue Fund this year.

Transfer to Capital Projects Fund – The City has budgeted for a \$165,942 transfer to the Capital Projects Fund as part of a Capital funding policy implemented last year. It represents ½ of budgeted revenue increase over last fiscal year. The City Council also approved a \$125,000 transfer to the Capital Projects Fund to help pay for the construction of the Public Works Facility.

Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013- 2014 Budget
Council	62,632	62,834	64,705	62,509	63,009	-3%
Finance	285,149	281,992	288,166	278,470	282,266	-2%
Administration	323,065	338,332	341,672	335,344	367,569	6%
Nondepartmental	180,086	208,698	348,260	336,860	328,100	-6%
Elections	19,861	-	26,000	21,372	-	-100%
Community Development	183,768	202,836	160,791	152,638	170,777	6%
General Govmt Buildings	83,563	91,555	114,670	114,670	118,792	4%
Inspection Services	319,460	289,423	253,680	248,918	265,567	5%
Court	132,770	131,920	132,034	130,525	142,566	8%
Police	1,754,129	1,721,419	1,749,189	1,713,555	1,882,142	8%
Animal Control	91,978	88,856	92,343	92,172	93,651	1%
Streets	526,650	767,143	661,730	618,155	721,725	9%
Community Services Admin	183,377	167,044	194,610	182,844	180,412	-7%
Parks	405,787	402,150	443,519	427,067	477,285	8%
Recreation	165,067	176,556	178,633	173,353	181,877	2%
Aquatic Center	376,009	381,406	427,077	414,698	-	-100%
Transfers Out	1,082,500	420,000	1,761,377	1,761,377	793,107	-55%
General Fund Total	6,175,851	5,732,164	7,238,455	7,064,528	6,068,845	-16%

General Fund Expenditure Summary



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 overall budget for the City Council is decreasing by \$1,700.

Mayor and City Council (Legislative)							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-41-110	Salaries and Wages	33,474	33,313	33,313	33,313	33,313	0%
10-41-130	Employee Benefits	2,617	2,603	2,647	2,647	2,647	0%
10-41-210	Subscriptions & Memberships	7,393	7,497	9,395	8,000	8,250	-12%
10-41-220	Public Notices	4,487	1,748	5,000	2,000	2,500	-50%
10-41-230	Travel and Training	7,117	10,673	9,800	12,000	12,000	22%
10-41-240	Office Supplies & Expense	1,833	721	1,000	1,000	750	-25%
10-41-255	Computer Services	766	2,908	3,550	3,550	3,550	0%
10-41-740	Capital Equipment	4,945	3,371	-	-	-	0%
Total - Council (Legislative)		62,632	62,834	64,705	62,509	63,009	-3%

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 8% this year due to personnel expenditure increases and small equipment budgeted expenditures, which include new computers and a lateral filing cabinet for the Court Clerks.

Judicial Department							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-42-110	Salaries and Wages	76,805	37,313	36,265	36,266	38,081	5%
10-42-150	Part Time Employee Wages	-	42,213	41,055	41,105	42,442	3%
10-42-130	Employee Benefits	28,737	28,971	27,404	27,404	28,872	5%
10-42-210	Subscriptions and Memberships	25	25	50	25	50	0%
10-42-220	Public Notices	-	-	300	100	300	0%
10-42-230	Travel and Training	1,507	165	2,100	2,000	1,600	-24%
10-42-240	Office Supplies & Expense	1,468	648	700	1,200	1,000	43%
10-42-245	Postage	-	568	600	750	800	33%
10-42-255	Computer Services	3,091	603	-	-	-	0%
10-42-280	Telephone	166	-	-	-	-	0%
10-42-310	Attorney Services	8,350	8,839	10,650	10,475	10,650	0%

Judicial Department (continued)							
10-42-620	Witness & Jury Fees	722	962	2,160	1,300	2,160	0%
10-42-630	Warrants	6,940	5,940	8,500	7,200	8,500	0%
10-42-695	Credit Card Fees	-	2,372	2,250	2,700	3,000	33%
10-42-700	Small Equipment	-	3,301	-	-	5,110	100%
10-42-740	Capital Equipment	4,960	-	-	-	-	0%
	Total - Judicial Dept.	132,770	131,920	132,034	130,525	142,566	8%

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 decreased 2% to \$283,053.

Finance							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-45-110	Salaries and Wages	159,054	153,624	162,296	155,000	154,116	-5%
10-45-130	Employee Benefits	82,747	83,146	85,060	78,000	82,406	-3%
10-45-210	Subscriptions and Memberships	819	510	510	510	510	0%
10-45-230	Travel and Training	1,628	2,481	2,870	2,870	2,870	0%
10-45-240	Office Supplies	4,216	1,429	1,500	2,000	1,500	0%
10-45-245	Postage	-	1,463	1,750	2,000	1,750	0%
10-45-250	Motor Pool Lease	-	-	3,500	3,500	4,679	34%
10-45-255	Computer Services	7,903	7,488	-	-	-	0%
10-45-260	Equipment Maintenance & Purchases	-	95	100	100	100	0%
10-45-280	Telephone	1,123	745	900	800	900	0%
10-45-310	Professional Services	15,798	15,023	15,435	16,500	16,485	7%
10-45-520	Insurance	1,210	1,210	1,250	2,420	1,250	0%
10-45-695	Credit Card Fees	10,128	11,333	11,000	13,000	15,000	36%
10-45-700	Small Equipment	-	-	1,995	1,770	700	-65%
10-45-740	Capital Equipment	523	3,445	-	-	-	0%
	Total - Finance	285,149	281,992	288,166	278,470	282,266	-2%

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 increase of 6% to \$363,315 mainly due to personnel costs, Computer Services and Professional Services increasing.

Administration							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-47-110	Salaries and Wages	188,093	195,336	187,003	189,156	199,633	7%
10-47-150	Part Time Employee Wages	-	2,740	12,355	10,276	12,605	2%
10-47-130	Employee Benefits	91,064	89,728	94,403	88,000	100,151	6%
10-47-210	Subscriptions and Memberships	2,325	1,603	1,496	1,496	2,190	46%
10-47-220	Public Notices	352	3,471	2,300	2,300	2,300	0%
10-47-230	Travel and Training	3,945	5,123	7,575	7,575	8,125	7%
10-47-240	Office Supplies & Expense	5,222	2,742	4,280	4,280	4,000	-7%
10-47-245	Postage	-	235	300	300	350	17%
10-47-255	Computer Services	5,314	9,866	5,760	5,760	9,865	71%
10-47-260	Equipment Maintenance & Purchases	-	184	400	400	300	-25%
10-47-280	Telephone	14,615	13,106	2,700	2,700	2,700	0%
10-47-310	Professional Services	5,083	9,266	14,450	14,450	20,250	40%
10-47-330	Engineer Services	607	689	1,800	1,800	1,000	-44%
10-47-520	Liability Deductible	1,000	-	3,000	3,000	2,000	-33%
10-47-690	Services Not Classified	1,878	45	500	500	250	-50%
10-47-695	Personnel Related Costs	686	748	1,500	1,500	750	-50%
10-47-700	Small Equipment	-	-	1,850	1,850	1,100	-41%
10-47-740	Capital Equipment	2,880	3,450	-	-	-	0%
	Total - Administration	323,065	338,332	341,672	335,344	367,569	8%

Elections

There are no municipal elections this year.

Elections							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-50-310	Elections	19,861	-	26,000	21,372	-	-100%
	Total - Elections	19,861	-	26,000	21,372	-	100%

Non-departmental

Non-departmental accounts include those expenditures not easily identified with a specific department. The overall budget for Non-departmental expenses decreased 6% to \$328,100.

Non-departmental							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-49-135	Compensated Absences	-	-	4,500	-	-	-100%
10-49-250	Unemployment	777	2,800	2,100	7,800	2,000	-5%
10-49-320	Telephone Answering Machine	1,772	1,680	1,760	1,760	1,800	2%
10-49-330	Professional Services	-	-	109,300	109,300	93,300	-15%
10-49-510	Insurance	165,551	184,733	214,600	200,000	214,000	0%
10-49-600	Public Relations	4,660	3,217	3,500	5,000	3,500	0%
10-49-625	Mayor's Public Relation Fund	513	2,693	3,000	1,000	3,000	0%
10-49-630	Youth Council	6,530	4,911	6,000	4,500	6,000	0%
10-49-690	Miscellaneous	283	8,664	3,500	7,500	4,500	29%
	Total - Non-departmental	180,086	208,698	348,260	336,860	328,100	-6%

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 4% due to planned crack seals and restriping of the parking lots of the Municipal Buildings and Senior Center.

Buildings & Grounds							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-51-260	Building Maintenance & Utilities	31,481	38,401	54,670	54,670	57,292	5%
10-51-280	Senior Citizen Maintenance and Utilities	30,430	30,309	35,000	35,000	36,500	4%
10-51-310	Senior Citizen Personnel Costs	21,652	22,845	25,000	25,000	25,000	0%
	Total - Buildings & Grounds	83,563	91,555	114,670	114,670	118,792	4%

Development Services

The North Ogden City Development Services Division provides services to residents, contractors, and developers. It includes the Planning Department and the Inspection Services Department.

Planning

The Planning department is responsible for providing staff support to the Planning Commission as they develop land use plans and process requests for zoning changes, conditional use permits, and subdivision approvals. The overall budget for the Planning Department is increasing 7% mostly due to new computers for the Planning Commission members.

Planning							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-55-110	Salaries	118,379	27,942	26,680	26,292	27,285	2%
10-55-150	Part Time Employee Wages	-	42,948	36,714	33,400	38,352	4%
10-55-130	Employee Benefits	26,777	18,172	21,507	19,546	23,050	7%
10-55-210	Subscriptions and Memberships	656	286	1,000	500	1,500	50%
10-55-220	Public Notices	-	1,296	3,000	2,000	3,000	0%
10-55-230	Travel and Training	1,255	-	2,100	2,100	5,000	138%
10-55-240	Office Supplies & Expense	1,521	583	800	1,000	800	0%
10-55-245	Postage	-	311	500	1,000	800	60%
10-55-255	Computer Services	1,356	756	450	-	450	0%
10-55-260	Equipment Maintenance & Purchases	38	456	200	300	300	50%
10-55-280	Telephone	521	121	800	100	-	-100%
10-55-310	Attorney Services	-	36,573	-	-	-	0%
10-55-320	Economic Development	-	42,930	38,500	38,500	38,500	0%
10-55-330	Engineering	24,227	21,875	17,000	17,000	17,000	0%
10-55-340	Planning Commission and AHO	2,517	3,173	4,200	4,700	5,700	36%
10-55-645	Public Relations	5,981	3,714	6,640	5,500	6,640	0%
10-55-700	Small Equipment	-	-	700	700	2,400	243%
10-55-740	Capital Equipment	542	1,700	-	-	-	0%
Total - Community Development		183,768	202,836	160,791	152,638	170,777	6%

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 and updating all of the City Maps.

The overall budget for the Inspection Services Department is increasing 5% to \$265,776.

Inspection Services							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-56-110	Salaries and Wages	192,549	177,944	150,465	148,336	156,578	4%
10-56-130	Employee Benefits	112,073	94,151	76,332	75,800	82,464	8%
10-56-210	Subscriptions and Memberships	1,275	1,346	1,400	1,350	1,400	0%
10-56-220	Public Notices	474	341	350	350	350	0%
10-56-230	Travel and Training	3,645	1,562	3,817	3,500	3,800	0%
10-56-240	Office Supplies & Expense	2,875	1,706	2,400	2,000	2,400	0%
10-56-245	Postage	-	1,051	1,750	1,500	1,500	-14%
10-56-250	Motor Pool Lease	-	-	6,732	6,732	9,001	34%
10-56-255	Computer Services	3,832	4,041	5,384	5,200	5,624	4%
10-56-260	Equipment Maintenance & Purchases	299	-	300	-	800	167%
10-56-280	Telephone	1,098	523	2,100	900	1,000	-52%
10-56-310	Professional Services	212	690	200	200	200	0%
10-56-450	Department Supplies	80	378	450	450	450	0%
10-56-700	Small Equipment	-	-	2,000	2,600	-	-100%
10-56-740	Capital Equipment	1,047	5,690		-	-	0%
	Total - Inspection Services	319,460	289,423	253,680	248,918	265,567	5%

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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	

- **INVESTIGATIONS- Supervisor: Lieutenant (two detectives)**

Investigate Crimes	Gang Task Force
Officer Involved Shooting Task Force	Homicide Task Force
Warrants	Sex Crimes
Charity Events	Finger Printing
Controlled Alcohol & Cigarette Buys	Forgery/Fraud/Insufficient Funds Checks

- **COMMUNITY POLICING- Supervisor: Special Functions Supervisor (two officers)**

DARE	School Resource Officer
Neighborhood Watch	Community Oriented Policing
Youth Court	Emergency Preparedness
Scouting	Internet Crime Reporting
Crossing Guards	VIPS

- **RECORDS- Supervisor: Administrative Executive Assistant/Administrative Assistant**

Report Preparation	Filing and Record Keeping
Maintaining Court Reports	Maintaining Evidence Room
Alarm Ordinance	Community Policing Support
Computer Representative (Training)	Receptionist for Police Department

- **Animal Services- Supervisor: Lieutenant (One Animal Service Officer)**

Animal Control and Enforcement	Animal Registration & License
Assistant Evidence Custodian	Support Other Divisions
Assist with Speed Trailer	Bicycle Registration

Police

The Police department budget is increasing 8% due to personnel costs increasing and the addition of a new part-time code enforcement officer position. Motor Pool contributions also accounts for a majority of the increase.

Police							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-54-110	Salaries and Wages	907,187	926,988	877,863	877,606	924,574	6%
10-54-150	Part Time Employees Wages	-	11,203	12,012	11,600	35,884	199%
10-54-120	Liquor Wages - Overtime	2,239	570	3,500	2,400	9,000	157%
10-54-130	Employee Benefits	580,446	562,044	597,183	565,000	612,096	2%
10-54-140	Uniform Allowance	17,542	16,894	15,120	17,000	15,120	0%
10-54-210	Subscriptions and Memberships	931	486	481	750	619	29%
10-54-220	Public Notices	126	1,523	2,100	500	2,100	0%
10-54-230	Travel and Training	6,657	5,541	9,000	7,000	11,000	22%
10-54-240	Office Supplies & Expense	4,923	4,413	5,550	5,550	5,500	-1%
10-54-245	Postage	-	226	200	300	200	0%
10-54-250	Motor Pool Lease	86,870	86,870	119,743	119,743	160,105	34%
10-54-255	Computer Services	17,411	21,988	3,541	3,000	4,606	30%
10-54-260	Equipment Maintenance & Purchases	7,769	3,671	8,200	4,000	8,200	0%
10-54-280	Telephone	22,382	18,255	20,550	20,550	20,550	0%
10-54-350	Forensic Services	19,459	18,852	20,516	20,516	20,516	0%
10-54-380	Liquor Education	630	1,335	2,000	2,000	2,000	0%
10-54-385	Drug Education	1,066	1,899	2,000	2,000	2,000	0%
10-54-387	Traffic School	4,031	4,591	4,900	4,000	4,900	0%
10-54-400	Narcotics Strike Force/SWAT	7,908	-	-	-	3,709	100%
10-54-450	Department Supplies	3,192	4,976	5,040	5,040	5,040	0%
10-54-500	Grants	755	122	-	-	-	0%
10-54-640	Homeland Security	5,849	1,056	5,400	4,000	5,400	0%
10-54-680	800 MGHZ Radio Fee	5,248	5,426	6,040	5,500	6,040	0%
10-54-690	Services Not Classified	135	384	500	500	500	0%
10-54-700	Small Equipment	-	-	27,750	35,000	22,484	-19%
10-54-740	Capital Equipment	51,374	22,106	-	-	-	0%
	Total - Police	1,754,129	1,721,419	1,749,189	1,713,555	1,882,142	8%

Animal Control Department

The overall budget for the Animal Control Department is increasing 1% to \$93,651.

Animal Control							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-57-110	Salaries and Wages	33,752	41,773	37,117	36,087	33,570	-10%
10-57-130	Employee Benefits	23,279	20,137	21,696	24,717	25,081	16%
10-57-140	Uniform Allowance	334	657	600	600	600	0%
10-57-230	Travel and Training	35	35	1,000	500	1,000	0%
10-57-240	Office Supplies & Expense	386	365	380	150	380	0%
10-57-250	Motor Pool Lease	-	-	5,083	5,083	6,796	34%
10-57-255	Computer Services	1,250	718	-	-	-	0%
10-57-260	Equipment Maintenance & Purchases	-	-	500	250	500	0%
10-57-280	Telephone	278	391	400	200	400	0%
10-57-370	Weber County Animal Shelter	32,274	24,357	24,682	24,000	24,439	-1%
10-57-450	Special Department Supplies	133	144	600	300	600	0%
10-57-680	800 MGHZ Radio Fee	256	279	285	285	285	0%
10-57-700	Small Equipment	-	-	-	-	-	0%
10-57-740	Capital Equipment	-	-	-	-	-	0%
	Total - Animal Control	91,978	88,856	92,343	92,172	93,651	1%

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 \$723,317 and includes increases to personnel costs, motor pool contribution, street light expenditures (which includes converting existing sodium based lights to LED lights), and snow removal.

Streets							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-60-110	Salaries and Wages	169,316	177,382	202,991	185,000	205,149	1%
10-60-130	Employee Benefits	77,896	77,950	88,044	73,000	98,002	11%
10-60-140	Uniform Allowance	1,853	1,488	2,237	1,900	2,237	0%
10-60-220	Public Notices	-	1,000	1,000	-	250	-75%
10-60-230	Travel and Training	-	1,587	3,000	1,500	3,000	0%
10-60-240	Office Supplies	1,130	823	2,000	1,200	2,000	0%
10-60-250	Motor Pool Lease	95,704	95,704	121,345	121,345	162,247	34%
10-60-255	Computer Services	5,976	2,531	1,021	2,000	1,560	53%
10-60-260	Equipment Maintenance	907	1,356	3,700	1,500	1,500	-59%
10-60-270	Building Maintenance	2,353	1,791	2,500	2,500	2,500	0%
10-60-275	Safety Training	-	1,139	1,930	1,930	1,200	-38%
10-60-280	Telephone	7,720	6,712	8,000	7,000	5,800	-28%
10-60-285	Utilities/Street Lights	34,471	41,617	37,000	40,000	73,000	97%
10-60-330	Engineering Services	10,763	9,702	6,000	2,000	6,000	0%
10-60-420	Street Maintenance	20,142	120,825	50,000	30,000	25,000	-50%
10-60-430	CDBG Project - Green Acres	-	76,881	-	-	-	0%
10-60-440	Sidewalk - Repair	27,778	52,504	50,000	70,000	50,000	0%
10-60-450	Department Supplies	2,584	3,421	3,000	3,000	3,000	0%
10-60-500	Snow Removal	17,663	51,869	30,000	30,000	40,000	33%
10-60-510	Street Signs	15,901	17,109	8,682	5,000	8,000	-8%
10-60-520	Paint Supplies	26,314	21,466	27,000	27,000	27,000	0%
10-60-690	Services Not Classified	2,191	1,563	4,280	4,280	4,280	0%
10-60-700	Small Equipment	-	-	8,000	8,000	-	-100%
10-60-740	Capital Equipment	5,988	723	-	-	-	0%
	Total - Streets	526,650	767,143	661,730	618,155	721,725	9%

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 8% decrease to \$179,884.

Parks & Recreation Administration							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-62-110	Salaries and Wages	70,735	48,985	66,149	62,000	67,577	2%
10-62-115	Part Time Employees Wages	-	2,504	19,000	5,000	5,000	-74%
10-62-130	Employees Benefits	34,165	27,098	39,212	30,510	35,354	-10%
10-62-210	Subscriptions and Memberships	320	666	565	100	565	0%
10-62-220	Public Notices	-	873	500	100	700	40%
10-62-230	Travel and Training	350	-	800	800	800	0%
10-62-240	Office Supplies	930	1,501	1,600	1,600	1,600	0%
10-62-250	Motor Pool Lease	-	-	984	984	1,316	34%
10-62-255	Computer Services	3,056	2,671	1,500	2,500	2,500	67%
10-62-260	Equipment Maintenance & Purchases	4,756	4,228	6,000	4,500	6,000	0%
10-62-285	Telephone & Utilities	11,143	10,514	12,000	10,000	11,500	-4%
10-62-410	Uniforms	154	180	500	250	500	0%
10-62-450	Department Supplies	1,043	1,434	2,000	1,500	2,000	0%
10-62-500	Miscellaneous Programs	2,743	2,777	3,000	2,500	3,000	0%
10-62-605	Cherry Days	52,099	54,652	35,000	55,000	35,000	0%
10-62-627	Amphitheater Program	-	250	500	400	500	0%
10-62-650	Community Garden	1,244	1,732	1,000	1,000	1,000	0%
10-62-690	Services Not Classified	115	610	100	300	300	200%
10-62-695	Credit Card Fees	-	58	1,000	600	600	-40%
10-62-700	Small Equipment	-	-	3,200	3,200	4,600	44%
10-62-740	Capital Equipment	523	6,311	-	-	-	0%
	Total - Parks & Rec Admin	183,377	167,044	194,610	182,844	180,412	-7%

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 9% to \$481,815 from last year's budget. The department has replaced a full time employee with 2 part time employees this year. A new line item in this year's budget is the Pineview Water Assessment. This is for irrigation water for the parks and had been accounted for in the water fund prior to this year. There are several mowers and other small equipment items that are needed to be replaced which is the reason for the increase in the small equipment line item.

Parks							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-64-110	Salaries and Wages	223,810	201,522	194,920	175,000	162,937	-16%
10-64-150	Part Time Employees Wages	-	24,081	31,103	47,000	69,430	123%
10-64-130	Employees Benefits	106,519	105,225	100,012	92,500	85,293	-15%
10-64-210	Subscriptions and Memberships	585	257	400	350	400	0%
10-64-220	Public Notices	-	421	500	250	500	0%
10-64-230	Travel and Training	173	1,163	1,500	1,500	2,000	33%
10-64-240	Office Supplies	3	33	500	500	200	-60%
10-64-250	Motor Pool	-	-	18,417	18,417	24,625	34%
10-64-255	Computer Services	1,896	1,680	2,700	2,700	1,650	-39%
10-64-260	Equipment Maintenance	5,072	3,138	4,500	4,500	1,000	-78%
10-64-265	Building Maintenance	-	-	-	-	13,500	100%
10-64-280	Telephone & Utilities	16,024	16,773	16,000	16,000	16,000	0%
10-64-290	Pineview Water Assessment	-	-	-	-	17,500	100%
10-64-310	Professional and Technical	569	-	1,000	500	1,000	0%
10-64-330	Engineering	811	1,018	2,000	4,500	2,000	0%
10-64-410	Uniform Maintenance	3,613	3,487	3,500	3,500	3,500	0%
10-64-420	Field Maintenance	2,779	649	8,067	3,500	4,500	-44%
10-64-425	Trail Maintenance	10,156	2,617	7,000	7,000	7,000	0%
10-64-430	Chemicals	16,244	15,569	18,000	18,000	18,000	0%
10-64-440	Irrigation Supplies	4,247	2,550	4,500	4,500	4,500	0%
10-64-450	Department Supplies	8,362	8,291	7,500	7,500	8,500	13%
10-64-465	Forestry Tree Removal	330	759	1,500	1,500	4,750	217%
10-64-475	Graffiti Removal	302	1,043	1,000	1,000	1,000	0%
10-64-480	Playground Maintenance	-	-	3,000	3,000	9,000	200%
10-64-485	Restroom Renovation	-	-	3,000	3,000	3,000	0%
10-64-530	Volunteer Projects	2,704	1,365	2,500	1,500	2,500	0%
10-64-610	Rental Of Equipment	1,105	2,358	2,000	1,500	2,000	0%
10-64-615	Christmas Decorations	85	1,347	5,500	5,300	3,000	-45%
10-64-690	Services Not Classified	398	532	400	150	400	0%
10-64-695	Credit Card Fees	-	151	300	200	300	0%
10-64-700	Small Equipment	-	-	2,200	2,200	7,300	232%
10-64-740	Capital Equipment	-	6,121	-	-	-	0%
	Total - Parks	405,787	402,150	443,519	427,067	477,285	8%

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 2% to \$181,692.

Recreation							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-68-110	Salaries and Wages	81,146	55,069	54,871	50,933	54,559	-1%
10-68-115	Part Time Employees Wages	-	30,076	30,000	30,000	30,000	0%
10-68-130	Employees Benefits	25,869	24,912	23,752	25,000	25,330	7%
10-68-210	Subscriptions and Memberships	150	-	565	150	565	0%
10-68-220	Printing & Publications	875	298	875	300	875	0%
10-68-230	Travel and Training	-	-	500	-	-	-100%
10-68-240	Office Supplies	11	26	-	-	-	0%
10-68-250	Motor Pool	-	-	820	820	1,097	34%
10-68-255	Computer Services	3,820	1,627	1,800	1,600	1,800	0%
10-68-410	Uniforms	821	250	250	300	250	0%
10-68-450	Department Supplies	969	1,103	1,000	1,000	1,000	0%
10-68-500	Community Programs	106	6,577	7,000	7,000	7,000	0%
10-68-501	Summer Camps	2,038	1,524	1,500	1,500	1,500	0%
10-68-503	Outdoor Recreation	562	494	500	500	500	0%
10-68-630	Baseball	18,237	18,360	18,000	18,000	18,000	0%
10-68-632	Adult Sports Programs	591	873	1,000	750	1,000	0%
10-68-640	Volleyball	691	676	700	700	700	0%
10-68-650	Football	13,633	15,898	16,000	16,000	16,000	0%
10-68-660	Basketball - Youth Boys and Girls	14,708	15,257	15,000	15,000	15,000	0%
10-68-690	Services Not Classified	840	775	2,500	1,000	2,500	0%
10-68-695	Credit Card Fees	-	2,761	2,000	2,800	3,000	50%
10-68-700	Small Equipment	-	-	-	-	1,200	100%
	Total - Recreation	165,067	176,556	178,633	173,353	181,877	2%

Aquatic Center

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

Aquatic Center							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-69-110	Salaries and Wages	184,126	42,132	53,691	54,979	<i>Classified as a Special Revenue Fund beginning July 1, 2014</i>	
10-69-115	Part Time Employees Wages	-	155,033	166,935	160,000		
10-69-130	Employee Benefits	32,942	35,514	42,375	37,677		
10-69-140	Uniform Allowance	2,160	2,874	2,500	2,500		
10-69-210	Subscriptions and Memberships	546	595	1,300	1,300		
10-69-220	Public Notices	-	310	250	250		
10-69-225	Advertising	-	-	-	-		
10-69-230	Travel and Training	1,995	1,770	2,000	2,000		
10-69-240	Office Supplies	2,813	2,297	3,000	3,000		
10-69-250	Equipment Maintenance & Purchases	6,621	4,711	7,000	7,000		
10-69-251	Motor Pool	-	-	454	454		
10-69-255	Computer Services	10,645	2,521	1,500	1,500		
10-69-260	Building Maintenance	8,750	2,488	1,128	1,000		
10-69-280	Telephone	2,829	2,459	3,000	3,000		
10-69-285	Utilities	45,706	51,002	50,000	50,000		
10-69-310	Professional and Technical	1,408	2,515	3,000	3,000		
10-69-430	Chemicals	32,017	38,343	32,000	32,000		
10-69-450	Department Supplies	9,933	9,615	7,500	7,500		
10-69-455	Retails Sales	6,548	6,753	8,000	8,000		
10-69-550	Pool Maintenance	13,308	11,936	22,164	22,164		
10-69-690	Services Not Classified	2,469	1,583	3,000	3,000		
10-69-695	Credit Card Fees	-	6,955	6,000	6,000		
10-69-700	Small Equipment	-	-	10,280	8,375		
10-69-740	Capital Equipment	11,192	-	-	-		
	Total - Aquatic Center	376,009	381,406	427,077	414,698		

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 last fiscal year. The Transfer to the Aquatic Center Fund represents an amount the General Fund is subsidizing the Aquatic Center.

Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
10-80-235	Transfer to CIP - Class C	472,500	420,000	437,000	437,000	425,135	-3%
10-80-230	Transfer to Capital Projects Fund	610,000	-	1,294,367	1,294,367	290,942	-87%
10-80-700	Transfer to Aquatic Center Fund	-	-	-	-	77,030	100%
10-80-876	Transfer to Fund Balance	-	-	-	-	-	0%
	Total - Transfers Out	1,082,500	420,000	1,731,367	1,731,367	793,107	-54%

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Special Revenue Fund

Aquatic Center Fund – The Aquatic Center’s revenues are being broken out by function this year so no comparison can be done to prior years when all revenues for the Aquatic Center were accounted for in one line item. 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.

Aquatic Center Revenues							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
22-36-500	Admission Fees	<i>Accounted for in General Fund prior to July 1, 2014</i>				230,000	
22-36-600	Group Reservations					50,000	
22-36-700	Swim Lessons					58,000	
22-36-800	Concessions					6,500	
22-36-850	Bowery Rentals					2,000	
22-36-900	Merchandise					2,000	
22-36-950	Miscellaneous Revenue					4,000	
22-38-100	Transfer in from General Fund					77,030	
22-38-200	Transfer in from RDA Fund					70,908	
Total - Aquatic Center Revenues							

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The Aquatic Center Expenditures are increasing 18% mainly due to the addition of the Bond Payment that is associated with the Aquatic Center. With the bond payment removed, expenditures increased \$2,453 or less than 1%.

Aquatic Center Expenditures							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
22-69-110	Salaries and Wages					54,979	2%
22-69-115	Part Time Employees Wages					160,000	-4%
22-69-130	Employee Benefits					36,979	-12%
22-69-140	Uniform Allowance					2,500	0%
22-69-210	Subscriptions and Memberships					600	-54%
22-69-220	Public Notices					250	0%
22-69-225	Advertising					1,000	100%
22-69-230	Travel and Training					2,500	25%
22-69-240	Office Supplies					3,000	0%
22-69-250	Equipment Maintenance & Purchases					7,000	0%
22-69-251	Motor Pool					608	34%
22-69-255	Computer Services					3,000	100%
22-69-260	Building Maintenance					4,500	299%
22-69-285	Utilities					54,000	8%
22-69-290	Pineview Water Assessment					1,750	100%
22-69-310	Professional and Technical					3,000	0%
22-69-430	Chemicals					36,000	13%
22-69-450	Department Supplies					10,000	33%
22-69-455	Retails Sales					7,500	-6%
22-69-550	Pool Maintenance					22,164	0%
22-69-690	Services Not Classified					3,000	0%
22-69-695	Credit Card Fees					8,000	33%
22-69-700	Small Equipment					7,200	-30%
22-69-810	Bond Principal Expense					-	0%
22-69-820	Bond Interest Expense					70,908	100%
	Total - Aquatic Center					500,438	100%

Accounted for in General Fund prior to July 1,2014

Capital Projects Fund

The Capital Projects 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 2014-2015 are reflected in the following table.

Capital Projects Fund Sources							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
40-30-110	RAMP Grant	60,150	43,200	38,000	23,000	95,000	150%
40-30-110	Municipalities Grant	-	-	-	18,000	18,000	100%
40-30-210	Park Rental	5,245	-	-	-	-	0%
40-30-220	Park Impact Fee	168,651	174,005	90,000	90,000	90,000	0%
40-34-315	Escrow Defaults	25,286	-	-	-	-	0%
40-30-100	Interest Income	-	-	3,500	7,000	5,000	43%
40-38-120	Transfer from General Fund	610,000	-	1,294,367	1,294,367	290,942	-87%
40-38-125	Transfer from Class C Road Funds	472,500	420,000	437,000	437,000	425,135	-3%
40-38-130	Transfer from Enterprise Funds	-	557,818	1,225,756	1,225,756	375,000	-100%
40-38-900	Appropriate Fund Balance	-	-	377,730	-	3,037,012	704%
Total - Capital Improvement Project Sources		1,341,831	1,195,023	3,466,353	3,095,123	4,336,089	25%

Capital Project 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 by the completion of a Public Works Facility. The complete budget for 2014-2015 is:

Capital Projects Fund Expenditures							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
Street Projects							
40-40-401	Class C Projects	472,500	421,599	437,000	437,000	425,135	-3%
40-40-402	Road Reconstruction/Repair	-	-	500,000	500,000	-	-100%

Capital Projects Fund Expenditures (continued)							
40-40-403	Sidewalk Projects	-	-	21,000	21,000	-	-100%
40-40-404	New Snowplow	-	-	-	-	180,515	100%
Total Street Projects		472,500	420,000	958,000	958,000	605,650	-37%
Park Projects							
40-40-145	Oak Lawn	300	-	-	-	-	0%
40-40-146	North Ogden Park	24,524	30,618	33,000	33,000	-	-100%
40-40-156	Develop McCormick Property Park Section	-	9,000	9,000	-	-	-100%
40-40-157	Football & Baseball Scoreboards (citywide)	-	30,790	-	-	-	0%
40-40-158	Cherry Way Trail Fencing	-	5,788	10,000	10,000	-	-100%
40-40-159	Orton Park Improvements (Trail and Guardrail)	-	-	34,000	33,000	-	-100%
40-40-160	Renovate Restroom at Oaklawn Park - RAMP Project	-	-	-	-	226,000	100%
40-40-161	Finish Roof at Museum	-	-	-	-	7,000	100%
40-40-162	Municipalities Grant Projects	-	-	-	-	18,000	100%
Total - Park Projects/Equipment		24,824	76,196	86,000	76,000	251,000	192%
Aquatic center improvements/equipment							
40-40-300	Night Lighting	-	-	20,000	20,000	-	-100%
Total -Aquatic Center improvements/equipment		-	-	20,000	20,000	-	-100%
Miscellaneous Projects							
40-40-200	Lighting	-	8,520	-	-	-	0%
40-40-201	Storage shed	-	-	20,000	-	-	-100%
40-40-202	Server Virtualization	-	-	22,800	22,800	-	-100%
40-40-203	Phone System	-	-	25,000	-	25,000	0%
40-40-204	Lateral Tracking Files	-	-	8,500	8,500	-	-100%
40-40-205	Update to General Plan	-	-	75,000	-	75,000	0%
40-40-206	Capital Facilities/Impact Fee Update	-	-	-	-	30,000	100%
40-40-690	Contingencies	13,000	-	-	11,000	-	0%
40-40-710	Land Purchase	-	557,818	-	-	-	0%
40-40-751	Public Works Facility	-	-	2,251,053	100,000	3,349,439	20%
40-40-710	Fund Balance	-	132,489	-	1,898,823	-	0%
Total - Miscellaneous Projects		13,000	698,827	2,402,353	2,041,123	3,479,439	45%
Total - Capital Improvement Project Expenditures		510,324	1,195,023	3,466,353	3,095,123	4,336,089	25%

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 offset the rise in costs by increasing water rates by \$1.67, which will provide an additional \$114,000.

Water Fund Revenue							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
51-36-100	Interest Income	-	-	15,500	11,000	11,000	-29%
51-36-400	Sale of Assets	900	3,780	-	-	-	0%
51-36-500	Miscellaneous Revenue	57,802	59,688	55,000	56,989	57,000	4%
51-37-110	Utility Billing	1,034,663	1,077,879	1,112,407	1,133,132	1,247,360	12%
51-37-350	Connection Fees	19,341	20,841	12,000	20,000	10,000	-17%
51-39-010	Impact Fees	182,176	222,586	116,000	200,000	125,000	8%
51-38-810	Appropriate Retained Earnings	-	328,291	187,694	177,009	150,599	-20%
Total - Water Fund Revenue		1,294,882	1,713,065	1,498,601	1,598,130	1,600,959	7%

Water Fund Expenditures							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
51-40-110	Salaries and Wages	227,453	212,192	206,891	207,500	221,045	7%
51-40-130	Employee Benefits	144,810	111,926	100,391	94,661	95,540	-5%
51-40-135	Compensated Absences	5,868	1,427	5,000	5,000	5,000	0%
51-40-140	Uniform Allowance	3,734	4,939	4,200	6,000	4,200	0%
51-40-210	Subscriptions & Memberships	3,636	3,150	3,705	3,705	3,700	0%
51-40-220	Public Notices	-	614	2,000	2,000	2,500	25%
51-40-230	Travel and Training	3,036	3,161	4,000	3,200	3,500	-13%
51-40-240	Office Supplies	4,831	2,203	3,500	2,500	3,500	0%
51-40-245	Postage & Mailing Services	8,817	10,455	10,300	10,300	13,100	27%
51-40-250	Motor Pool Lease	39,695	39,695	53,512	53,512	71,550	34%
51-40-255	Computer Services	6,578	3,525	6,848	6,848	4,800	-30%
51-40-280	Tax Assessment	28,814	27,474	29,650	29,650	4,400	-85%
51-40-281	Telephone	7,113	6,589	8,000	8,000	6,720	-16%
51-40-290	Power and Pumping	65,801	94,584	65,000	140,000	140,000	115%

Water Fund Expenses (continued)							
51-40-310	Professional & Technical	27,386	56,074	22,000	22,000	-	-100%
51-40-320	Blue Stake Service	1,367	1,367	1,600	1,500	1,600	0%
51-40-330	Engineer Services	31,925	25,352	30,000	20,000	15,000	-50%
51-40-410	Preventative Maintenance	13,502	30,132	17,000	17,000	38,000	124%
51-40-411	Asphalt/Patch Repairs	4,322	15,609	20,000	35,000	20,000	0%
51-40-412	Revolving Pump Repairs Account	-	-	10,000	5,000	10,000	0%
51-40-450	Department Supplies	76,098	162,956	210,568	210,568	210,568	0%
51-40-490	Water Sample Testing	5,623	7,758	7,000	7,000	7,600	9%
51-40-550	Depreciation	504,918	578,092	550,000	580,000	580,000	5%
51-40-560	Bad Debt	-	450	500	500	500	0%
51-40-570	Collection Costs	795	795	750	500	750	0%
51-40-690	Services Not Classified	40	243	200	200	200	0%
51-40-695	Credit Card Fees	-	2,679	2,800	2,800	3,000	7%
51-40-700	Small Equipment	-	-	6,600	6,600	17,600	167%
51-40-740	Purchase Equipment	88,447	131,800	34,200	35,200	39,900	17%
51-40-750	Capital Projects	148,915	554,390	686,065	278,695	483,100	-30%
51-40-760	Transfer Capital Equipment/Projects to Balance Sheet	(237,361)	(686,190)	(720,265)	(313,895)	(523,000)	100%
51-40-800	Transfer to other funds	86,496	309,624	116,586	116,586	116,586	0%
51-40-810	Retained Earnings	-	-	-	-	-	0%
Total - Water Fund Expenditures		1,302,658	1,713,065	1,498,601	1,598,130	1,600,959	7%

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

Account No.	Description	Fiscal Year 2014-2015 Proposed Budget
51-40-740	Replace vehicle	39,900
51-40-750	Finish Well #3	100,000
51-40-750	Upgrade monitoring system	33,100
51-40-750	Lakeview Heights Wellhouse Reconstruction & Pump Line	250,000
51-40-750	Drill Test Well	100,000
Total		523,000

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Sanitary Sewer Fund

The overall budget of the sewer fund is down 5%. This is due to several factors; 1) Employees who work in the sewer fund also perform work related to functions in the Solid Waste Fund. However, most of their salaries were coming out of the Sanitary Sewer Fund. Some of the costs have been reallocated to the Solid Waste Fund for a more accurate accounting of the work performed in each fund. 2) North Ogden City's portion of Central Weber Sewer District Fees have decreased, so a more accurate expense figure has been budgeted.

Sewer Fund Revenue							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
52-36-100	Interest Income	-	-	11,500	6,600	5,000	-57%
52-36-400	Sale of Assets	-	-	-	-	-	0%
52-36-500	Misc. Revenue	-	418	-	-	-	0%
52-37-110	Utility Billing Revenue	1,184,650	1,268,055	1,563,455	1,542,000	1,542,000	-1%
52-37-350	Connection Fees	3,528	3,640	3,100	3,100	3,100	0%
52-39-010	Impact Fees	32,259	40,672	15,000	15,000	15,000	0%
52-38-810	Appropriate Retained Earnings	61,675	379,298	111,991	27,481	51,508	-54%
Total - Sewer Fund Revenue		1,282,112	1,692,083	1,693,546	1,594,181	1,616,608	-5%

Sewer Fund Expenses							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
52-40-110	Salaries and Wages	93,937	121,844	123,948	117,504	98,375	-21%
52-40-130	Employee Benefits	58,278	66,370	78,000	58,500	42,589	-45%
52-40-135	Compensated Absences	5,364	(4,765)	6,000	6,000	6,000	0%
52-40-140	Uniform Allowance	1,116	3,481	3,000	2,500	3,000	0%
52-40-230	Travel and Training	958	3,086	2,000	2,300	3,000	50%
52-40-240	Office Supplies	1,846	2,317	2,500	2,500	2,500	0%
52-40-245	Mailing Services	7,374	7,899	8,300	7,500	8,900	7%
52-40-250	Motor Pool Lease	19,890	19,890	31,568	31,568	42,209	34%
52-40-255	Computer Services	3,131	2,093	2,266	1,500	1,546	-32%
52-40-310	Professional & Technical	27,386	33,435	500	500	-	-100%
52-40-330	Engineer Services	12,261	4,784	15,000	15,000	10,000	-33%
52-40-370	Central Weber Sewer Fees	792,001	1,002,342	1,017,255	990,000	1,012,030	-1%
52-40-375	Sewer Charges Ogden City	14,344	12,639	14,000	13,800	14,000	0%
52-40-440	Sewer Line Maintenance	19,681	21,432	66,500	25,000	57,600	-13%
52-40-441	Asphalt/Patch Repairs	-	-	10,000	10,000	10,000	0%

Sewer Fund Expenses (continued)							
52-40-450	Department Supplies	6,656	4,514	9,200	9,200	4,000	-57%
52-40-550	Depreciation	186,459	189,447	195,000	192,000	195,000	0%
52-40-560	Bad Debt	-	-	-	200	250	100%
52-40-570	Collection Costs	-	417	750	500	500	-33%
52-40-690	Services Not Classified	231	104	500	500	500	0%
52-40-695	Credit Card Fees	-	2,210	2,100	2,450	2,750	31%
52-40-700	Small Equipment	-	-	3,900	3,900	600	-85%
52-40-740	Purchase Equipment	4,000	1,715	-	-	-	0%
52-40-755	Capital Projects	99,672	195,478	182,061	182,061	300,000	65%
52-40-760	Move Capital Equipment/Purchases to Balance Sheet	(103,672)	(197,193)	(182,061)	(182,061)	(300,000)	100%
52-40-800	Transfer to other funds	31,199	198,544	101,259	101,259	101,259	0%
52-40-810	Contribute to Retained Earnings	-	-	-	-	-	0%
	Total - Sanitary Sewer Expenditures	1,282,112	1,692,083	1,693,546	1,594,181	1,616,608	-5%

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

Account No.	Description	Fiscal Year 2014-2015 Proposed Budget
52-40-750	Sewer Main Rehab – Slip Lining	200,000
52-40-750	Manhole Rehab	50,000
52-40-740	Savings for a Sewer Truck Replacement	50,000
	Total	300,000

Storm Water Fund

The overall budget of the Storm Water Fund is down 6%, however because the fund is not fully covering operating expenses a .75¢ increase to the utility rate has been approved.

Storm Water Fund Revenues							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
53-36-100	Interest Income	-	-	10,000	7,000	7,000	-30%
53-36-500	Miscellaneous Revenue	-	-	-	750	0	0%
53-37-110	Storm Water Utility Billing	449,335	450,180	493,301	492,000	543,300	10%
53-39-010	Storm Water Impact Fees	53,078	20,642	30,000	250,000	30,000	0%
53-39-810	Appropriation of Retained Earnings	175,008	215,250	163,369	0	76,038	-53%
Total - Storm Water Revenue		677,421	686,072	696,670	749,750	656,338	-6%

Storm Water Expenditures							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
53-40-110	Salaries and Wages	91,711	95,552	95,618	95,618	96,112	1%
53-40-130	Employee Benefits	48,720	48,721	51,486	51,368	48,379	-6%
53-40-135	Compensated Absences	1,911	(1,807)	2,500	2,500	2,500	0%
53-40-140	Uniform	1,401	1,524	1,704	1,600	1,700	0%
53-40-230	Travel and Training	166	-	500	-	1,000	100%
53-40-240	Office Supplies	1,750	1,941	2,000	2,000	2,000	0%
53-40-245	Mailing Services	7,374	7,631	8,300	8,300	8,900	7%
53-40-250	Motor Pool Lease	24,525	24,525	33,860	33,860	45,273	34%
53-40-255	Computer Services	5,366	1,294	1,021	1,021	1,021	0%
53-40-281	Telephones	-	72	360	360	500	39%
53-40-310	Professional Fees	27,386	33,695	4,153	4,153	4,000	-4%
53-40-330	Engineer Service	35,224	23,111	30,000	30,000	10,000	-67%
53-40-370	Pineview Water Assessment - Detention Basins	-	-	-	-	2,100	100%
53-40-375	Silver Springs Storm Water Charges from Ogden City	-	1,785	3,750	3,650	3,700	-1%
53-40-410	Preventative Maintenance	8,542	5,006	15,000	9,000	8,200	-45%
53-40-450	Department Supplies	7,653	3,291	9,250	7,700	9,250	0%
53-40-550	Depreciation	309,371	292,266	317,000	300,000	300,000	-5%

Sewer Fund Expenses (continued)							
53-40-560	Bad Debt	-	107	50	50	250	400%
53-40-690	Services not Classified	-	104	500	250	500	0%
53-40-695	Credit Card Fees	-	1,317	1,300	1,400	1,500	15%
53-40-700	Small Equipment	-	-	5,900	5,900	-	-100%
53-40-740	Purchase Equipment	-	723	-	-	36,000	100%
53-40-750	Capital Projects	34,989	55,506	253,000	136,500	205,000	21%
53-40-760	Move Capital Equipment/Projects to Balance Sheet	(34,989)	(56,229)	(253,000)	(136,500)	(241,000)	100%
53-40-800	Transfer to other funds	21,739	133,303	101,259	101,259	101,259	0%
53-40-820	Interest Expense	15,411	12,634	11,159	11,160	8,195	-27%
53-40-810	Contribution to Retained Earnings	-	-	-	-	-	0%
Total - Storm Water Expenditures		608,252	686,072	696,670	671,149	656,338	-6%

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

Account No.	Description	Fiscal Year 2014-2015 Proposed Budget
53-40-740	Deweze Mower	36,000
53-40-750	Manhole at 1715 N 700 E	20,000
53-40-750	600 East Piping	185,000
Total		241,000

Solid Waste Fund

Projected revenues in the Solid Waste Fund are budgeted to be unchanged. North Ogden City contracts for the pickup and transporting of the City's solid waste to the Weber County Transfer Station for disposal. The Transfer Station fees are increasing this year but are being offset with a recycling incentive in which the City's will receive a rebate for the amount of recyclables that is taken to the Transfer Station by the City's solid waste collection contractor. The overall budget for the Solid Waste Fund is \$904,000.

Solid Waste Dept. Revenues							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
58-36-100	Interest Income	0	0	6,250	1,500	500	-92%
58-36-500	Miscellaneous Revenue	9,506	9,983	9,000	10,000	9,500	6%
58-37-110	Utility Billing	865,249	883,537	885,600	889,400	890,000	-2%
58-39-010	Special Fees Builders	6,300	6,500	2,000	4,000	4,000	100%
58-39-810	Appropriate Retained Earnings	-	-	-	-	-	0%
Total - Solid Waste Revenues		881,055	900,020	902,850	904,900	904,000	1%

Solid Waste Dept. Expenditures

Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
58-40-110	Salaries and Wages	17,182	17,326	17,295	16,913	39,513	128%
58-40-115	Part Time Employee Wages	-	1,602	2,200	2,000	2,200	0%
58-40-130	Employee Benefits	8,541	8,172	9,166	17,540	17,720	93%
58-40-135	Compensated Absences	3,664	407	4,000	4,000	3,500	-13%
58-40-140	Uniform Allowance	443	152	500	250	500	0%
58-40-230	Travel & Training	-	-	-	-	-	0%
58-40-240	Office Supplies	1,749	1,941	2,000	2,000	2,000	0%
58-40-245	Mailing Services	7,747	7,717	8,300	8,300	8,900	7%
58-40-250	Motor Pool Lease	1,989	1,989	4,446	4,446	5,945	34%
58-40-255	Computer Services	2,721	574	-	-	-	0%
58-40-280	Telephone & Utilities	-	83	-	750	900	100%
58-40-310	Professional Fees	27,386	31,995	375	-	-	-100%
58-40-330	Engineering Fees	12,104	4,458	-	10,000	-	0%
58-40-370	Tipping Fees - Transfer Station	201,914	205,528	225,000	215,000	230,000	2%
58-40-390	Garbage Collection Contract	392,475	408,120	410,000	410,000	410,500	0%
58-40-395	Mulching	13,755	22,981	25,000	23,000	25,000	0%
58-40-400	Garbage Can Replacement	35,516	36,500	45,000	45,000	45,000	0%
58-40-450	Department Supplies	1,299	230	1,800	1,800	1,800	0%
58-40-550	Depreciation	39,259	38,432	45,000	40,000	40,000	-11%
58-40-560	Bad Debt	-	274	-	150	500	100%
58-40-560	Services Not Classified	-	584	-	-	-	0%
58-40-695	Credit Card Fees	-	2,164	2,300	2,650	3,000	30%
58-40-700	Small Equipment	-	-	4,600	4,600	-	-100%
58-40-740	Capital Equipment	-	35,294	-	-	-	0%
58-40-750	Capital Projects	-	5,556	1,000,000	1,000,000	-	-100%
58-40-760	Move Capital Equipment/Projects to Balance Sheet	(35,516)	(77,350)	(1,045,000)	(1,045,000)	(45,000)	100%
58-40-800	Admin Fee to General Fund	33,302	89,083	82,249	82,249	82,249	0%
58-40-810	Contribute to Retained Earnings	115,525	56,208	58,619	59,252	29,774	-49%
Total - Solid Waste Expenditures		881,055	900,020	902,850	904,900	904,000	1%

INTERNAL SERVICE FUNDS

Motor Pool Department

The Motor Pool is an internal service division that has two full-time employees and is responsible for the vehicle and equipment repairs of each department in the City. Funding for the Motor Pool comes from all departments that are serviced by the Motor Pool. It is anticipated by next year that the motor pool will be fully funded again after decreasing the funding due to the recession and using the fund balance to make up for the loss of funding. The department is requesting an additional Part Time Mechanic to help with minor vehicle maintenance.

Motor Pool Revenue							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
61-36-100	Interest Income	-	-	7,500	5,000	2,500	-67%
61-36-400	Sale of Assets	-	6,319	-	6,500	-	0%
61-36-500	Sale of Materials & Supplies	370	30,956	20,000	20,000	20,000	0%
61-37-800	Lease Contract General Fund	95,704	95,704	152,252	152,252	203,573	34%
61-37-810	Lease Contract Water Fund	39,695	39,695	53,512	53,512	71,549	34%
61-37-820	Lease Contract Sewer Fund	19,890	19,890	31,568	31,568	42,209	34%
61-37-830	Lease Contract Storm Water Fund	24,525	24,525	33,860	33,860	45,273	34%
61-37-840	Lease Contract Solid Waste Fund	1,989	1,989	4,446	4,446	5,945	34%
61-38-120	Contribution from Police Motor Pool	56,990	33,112	44,642	44,642	73,680	65%
61-38-810	Appropriate Fund Balance	224,971	241,794	232,498	162,640	115,269	-50%
Total - Motor Pool Revenue		464,134	493,984	580,278	514,420	579,998	0%

Motor Pool Expenditures							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
61-40-110	Salaries and Wages	103,406	74,605	73,926	76,305	94,181	27%
61-40-115	Part Time Employee Wages	-	27,901	-	-	21,670	100%
61-40-130	Employee Benefits	48,164	44,458	59,072	42,000	52,480	-11%
61-40-135	Compensated Absences	(1,663)	1,133	1,200	1,200	1,200	0%
61-40-140	Uniform Allowance	1,336	1,941	1,953	2,100	2,200	13%
61-40-200	Utilities	12,901	15,070	15,000	20,000	20,000	33%
61-40-205	Subscriptions & Memberships	1,500	2,220	2,220	5,700	5,250	136%
61-40-210	Building Maintenance	1,205	4,108	2,000	1,500	2,000	0%
61-40-230	Travel and Training	3,279	2,636	5,100	3,000	4,000	-22%
61-40-250	Vehicle Maintenance	45,910	43,511	84,742	80,000	60,000	-29%

Motor Pool Expenditures (continued)							
61-40-255	Computer Services	306	540	-	-	-	0%
61-40-260	Fuel Costs	117,694	174,690	140,000	175,000	180,000	29%
61-40-270	Inspections	475	677	500	500	500	0%
61-40-280	Telephone	1,467	1,603	1,800	2,000	2,000	11%
61-40-290	General Equipment Maintenance	22,579	17,403	32,500	20,000	20,000	-38%
61-40-450	Department Supplies	6,258	10,415	6,150	10,000	11,150	81%
61-40-550	Depreciation	93,416	66,258	125,000	70,000	100,000	-20%
61-40-700	Small Equipment	-	-	25,000	1,000	-	-100%
61-40-740	Capital Equipment	-	3,735	67,359	67,359	669,554	894%
61-40-760	Move Capital Equipment to Balance Sheet	-	(3,735)	(67,359)	(67,359)	(669,554)	100%
61-40-820	Interest on Capital Leases	5,901	4,830	4,115	4,115	3,367	-18%
	Total - Motor Pool Expenditures	464,134	493,999	580,278	514,420	579,998	0%

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

Account No.	Description	Fiscal Year 2014-2015 Proposed Budget
61-40-740	Street Department – 65 ton iron worker for fabrication	16,600
61-40-740	Street Department – 1 replacement snowplow	180,515
61-40-740	Street Department – 2 snowplows to replace grader	194,578
61-40-740	Street Department – Repurpose 79065 for Mechanic Srvc (bed only)	45,684
61-40-740	Street Department – Replace vehicle	35,677
61-40-740	Parks Department – 2 ton diesel dually with snow plow	68,000
61-40-740	Parks Department – 1 ton diesel dually with snow plow	50,000
61-40-740	Parks Department – Wells Cargo enclosed 16 ft trailer	12,000
61-40-740	Parks Department – 3 replacement riding mowers	60,000
61-40-740	Parks Department – 4-wheeler	6,500
	Total	669,554

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Police Motor Pool Division

The overall Police Motor Pool budget is \$168,402.

Police Motor Pool Revenue							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
62-36-100	Interest Income	-	-	1,500	700	1,500	0%
62-36-400	Sale of Assets	1,488	1,850	-	5,729		0%
62-37-800	Lease Contract Police Dept.	86,870	86,870	119,743	119,743	160,105	34%
62-37-801	Lease Contract Animal Control	-	-	5,083	5,083	6,797	34%
62-38-600	Asset Contribution - General Fund	30,699	-	-	-		0%
62-38-810	Appropriate Fund Balance	-	-	-	-	-	0%
Total - Police Motor Pool Revenue		119,057	88,720	126,326	131,255	168,402	33%

Police Motor Pool Expenditures							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
62-40-250	Vehicle Maintenance - Electrical - Lube/Oil	9,685	11,600	9,200	20,000	12,000	30%
62-40-550	Depreciation	52,382	44,007	72,184	65,000	75,000	4%
62-40-740	Purchase Equipment	-	66,599	105,900	105,900	131,100	19%
62-40-760	Move Capital Equipment to Balance Sheet	-	(66,599)	(105,900)	(105,900)	(131,100)	100%
62-40-800	Transfer to General Motor Pool	56,990	33,112	44,942	44,942	73,680	64%
62-40-810	Transfer to Fund Balance	-	-	-	-	7,722	100%
Total - Motor Pool Expenditures		119,057	88,719	126,326	129,942	168,402	34%

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

Account No.	Description	Fiscal Year 2014-2015 Proposed Budget
61-40-740	1 Marked Patrol Vehicle – Chevy Silverado	35,200
61-40-740	2 Unmarked Patrol Vehicles – Chevy Silverado’s	63,500
61-40-740	1 Patrol Vehicle for Animal Control-Chevy Silverado	32,400
Total		131,100

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 \$601,000.

RDA Revenue							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
65-31-100	Property Tax Increment	557,428	520,489	625,000	528,860	600,000	-4%
65-36-100	Interest Income	865	1,190	2,500	1,250	1,000	-60%
65-36-100	Transfer from Other Fund	-	-	-	-	-	0%
65-39-830	Other Financing Sources			2,550,000	2,550,000	-	-100%
	Total - RDA Revenue	558,293	521,679	3,177,500	3,080,110	601,000	-81%

RDA Expenditures							
Account No.	Description	Fiscal Year 2011-2012 Actuals	Fiscal Year 2012-2013 Actuals	Fiscal Year 2013-2014 Amended Budget	Fiscal Year 2013-2014 Estimates	Fiscal Year 2014-2015 Proposed Budget	% Change from 2013-2014 Budget
65-40-310	Professional And Technical Services	-	1,850	34,000	34,000	30,000	-12%
65-40-330	Engineering	1,513	-	8,000	8,000	10,000	25%

RDA Expenditures (continued)							
65-40-620	Interest Expense on Bonds	129,713	123,238	116,163	116,163	-	-100%
65-40-690	Project Reserve	-	-	269,337	173,985	490,092	82%
65-40-700	Other Financing Uses	-	-	2,529,962	2,529,962	-	-100%
65-40-710	Bond Issuance Costs	-	-	18,000	18,000	-	-100%
65-40-810	Bond Retirement	180,000	190,000	200,000	200,000	-	-100%
65-40-815	Transfer to Aquatic Center Fund	-	-	-	-	70,908	100%
	Total - RDA Expenditures	311,226	315,088	3,175,462	3,080,110	601,000	-81%

Ranges and Grades for North Ogden City Employees**

0% COLA, 0% Merit	Effective July 2013		Effective July 2014		Effective July 2014	
	ANNUAL		ANNUAL		HOURLY	
POSITION	ENTRY	MAXIMUM	ENTRY	MAXIMUM	ENTRY	MAXIMUM
Mayor and Council						
Mayor	\$10,250.00	\$10,250.00	\$10,250.00	\$10,250.00	N/A	N/A
Council Member	\$4,612.50	\$5,125.00	\$4,612.50	\$5,125.00	N/A	N/A
Justice Court Judge	\$22,466.00	\$40,438.00	\$23,351.16	\$42,031.26	N/A	N/A
Exempt Employees						
City Manager	\$82,136.33	\$117,454.75	\$87,948	\$129,284	\$42.29	\$62.16
Police Chief	\$69,331.00	\$97,756.30	\$73,274	\$107,713	\$35.23	\$51.79
Public Works Director	\$64,991.15	\$96,186.00	\$72,605	\$106,730	\$34.91	\$51.32
Finance Director	\$65,234.08	\$93,936.13	\$71,283	\$104,787	\$34.27	\$50.38
City Recorder/HR Director	\$55,959.88	\$85,058.60	\$56,367	\$82,860	\$27.10	\$39.84
Parks & Recreation Director	\$55,432.00	\$83,148.00	\$58,361	\$85,791	\$28.06	\$41.25
City Planner	\$54,890.80	\$80,140.65	\$61,979	\$91,108	\$29.80	\$43.81
Police Lieutenant	\$53,917.05	\$80,874.55	\$56,613	\$83,221	\$27.22	\$40.01
Grade 8						
Building Official	\$42,008.60	\$67,662.30	\$47,205	\$69,391	\$22.70	\$33.37
Maintenance Supervisor	\$42,008.60	\$67,662.30	\$47,205	\$69,391	\$22.70	\$33.37
Water Supervisor	\$42,008.60	\$67,662.30	\$47,205	\$69,391	\$22.70	\$33.37
Park Supervisor	\$42,008.60	\$67,662.30	\$47,205	\$69,391	\$22.70	\$33.37
Police Sergeant	\$42,008.60	\$67,662.30	\$47,205	\$69,391	\$22.70	\$33.37
Police Special Functions Supervisor	\$42,008.60	\$67,662.30	\$47,205	\$69,391	\$22.70	\$33.37
San. Sewer/Solid Waste Super.	\$42,008.60	\$67,662.30	\$47,205	\$69,391	\$22.70	\$33.37
Vehicle Shop Supervisor	\$42,008.60	\$67,662.30	\$47,205	\$69,391	\$22.70	\$33.37
Grade 7						
City Treasurer	\$39,538.35	\$62,248.25	\$41,801	\$61,447	\$20.10	\$29.55
Master Police Officer	\$39,538.35	\$62,248.25	\$41,801	\$61,447	\$20.10	\$29.55
Police Detective/Resource Officer	\$39,538.35	\$62,248.25	\$41,801	\$61,447	\$20.10	\$29.55
Public Works Inspector	\$37,067.08	\$59,542.25	\$41,801	\$61,447	\$20.10	\$29.55
Senior Building Inspector	\$39,538.35	\$62,248.25	\$41,801	\$61,447	\$20.10	\$29.55
Grade 6						
Admin Executive Assistant/Office Manager	\$34,595.80	\$54,129.23	\$38,575	\$56,705	\$18.55	\$27.27
Aquatic Center Manager	\$37,067.08	\$59,542.25	\$38,575	\$56,705	\$18.55	\$27.27
Assistant Maintenance Supervisor	\$37,067.08	\$59,542.25	\$38,575	\$56,705	\$18.55	\$27.27

0% COLA, 0% Merit	Effective July 2013		Effective July 2014		Effective July 2014	
	POSITION	ENTRY	MAXIMUM	ANNUAL		HOURLY
ENTRY				MAXIMUM	ENTRY	MAXIMUM
Grade 6 (continued)						
Mechanic II	\$39,538.35	\$62,248.25	\$38,575	\$56,705	\$18.55	\$27.27
Police Officer II	\$34,595.80	\$54,129.23	\$38,575	\$56,705	\$18.55	\$27.27
Recreation Supervisor	\$37,067.08	\$59,542.25	\$38,575	\$56,705	\$18.55	\$27.27
Grade 5						
Assistant Park Maintenance Supervisor	\$34,595.80	\$54,129.23	\$36,551	\$53,730	\$17.58	\$25.84
Assistant Parks & Aquatic Maintenance Tech	\$34,595.80	\$54,129.23	\$36,551	\$53,730	\$17.58	\$25.84
Building Inspector	\$34,595.80	\$54,129.23	\$36,551	\$53,730	\$17.58	\$25.84
Court Clerk Coordinator	\$34,595.80	\$54,129.23	\$36,551	\$53,730	\$17.58	\$25.84
Deputy City Recorder	\$34,595.80	\$54,129.23	\$36,551	\$53,730	\$17.58	\$25.84
Police Officer I	\$32,123.50	\$51,422.20	\$36,551	\$53,730	\$17.58	\$25.84
Utility Maintenance Worker III	\$32,123.50	\$51,422.20	\$36,551	\$53,730	\$17.58	\$25.84
Grade 4						
Admin. Executive Assistant	\$32,123.50	\$51,422.20	\$32,914	\$48,383	\$15.83	\$23.27
Admin.Exec.Asst/Planning Cord.	\$32,123.50	\$51,422.20	\$32,914	\$48,383	\$15.83	\$23.27
Code Enforcement	\$32,123.50	\$51,422.20	\$32,914	\$48,383	\$15.83	\$23.27
Grade 3						
Accounting Technician	\$27,181.98	\$44,656.18	\$29,888	\$43,935	\$14.37	\$21.13
Animal Control Officer	\$27,181.98	\$44,656.18	\$29,888	\$43,935	\$14.37	\$21.13
Mechanic I	\$29,653.25	\$48,716.20	\$29,888	\$43,935	\$14.37	\$21.13
Utility Maintenance Worker II	\$27,181.98	\$44,656.18	\$29,888	\$43,935	\$14.37	\$21.13
Grade 2						
Administrative Assistant	\$29,653.25	\$48,716.20	\$27,172	\$39,943	\$13.07	\$19.21
Parks Maintenance Worker II	\$27,181.98	\$44,656.18	\$27,172	\$39,943	\$13.07	\$19.21
Utility Maintenance Worker I	\$24,711.73	\$39,244.18	\$27,172	\$39,943	\$13.07	\$19.21
Grade 1						
Court Clerk I	\$24,711.73	\$39,244.18	\$25,719	\$39,244	\$12.37	\$18.87
Parks Maintenance Worker I	\$24,711.73	\$39,244.18	\$25,719	\$39,244	\$12.37	\$18.87
Department Assistant I (Perm P/T)	\$24,711.73	\$39,244.18	\$25,719	\$39,244	\$12.37	\$18.87
Utility Billing Clerk	\$24,711.73	\$39,244.18	\$25,719	\$39,244	\$12.37	\$18.87

**Even though the salary ranges are increasing, employee's salaries will be moved to the new range over a two year period, with this year being the first year towards the new range

5 YEAR CAPITAL IMPROVEMENT PLAN

**Capital Improvement Plan Summary
2014/2015**

Governmental Fund Projects Department/Division	Current Year Projects Total	Funding Sources				
Project Description		General Fund	Capital Projects Funds	Impact Fees /Grants	Class C Funds	Enterprise Funds
Public Works/Streets						
Public Works Facility	\$ 3,349,439	\$ 125,000	\$ 2,849,439			\$ 375,000
Miscellaneous cracksealing	\$ 213,426				\$ 213,426	
Miscellaneous Asphalt Patches	\$ 114,710				\$ 114,710	
Chip Seal	\$ 41,734				\$ 41,734	
Miscellaneous Slurry Seal	\$ 55,266				\$ 55,266	
Sidewalk Repair & Replacement	\$ 50,000	\$ 50,000				
1 new snowplow truck	\$ 180,515		\$ 180,515			
<i>Total Public Works/Streets</i>	\$ 4,005,090	\$ 175,000	\$ 3,029,954	\$ -	\$ 425,136	\$ 375,000
Community Services/Parks						
Oaklawn Park Restroom Renovation - RAMP match	\$ 226,000		\$ 131,610	\$ 94,390		
Roof for museum	\$ 7,000		\$ 7,000			
<i>Total Parks</i>	\$ 233,000	\$ -	\$ 138,610	\$ 94,390	\$ -	\$ -
Total Governmental Funds	\$ 4,238,090	\$ 175,000	\$ 3,168,564	\$ 94,390	\$ 425,136	\$ 375,000

**Capital Improvement Plan Summary
2014/2015**

Enterprise Funds						
Department/Division	Current Year Projects Total	Funding Sources				
Project Description		General Fund	Capital Projects Funds	Impact Fees / Grants	Class C Funds	Enterprise Funds
Water						
Finish Well #3	\$ 100,000					\$ 100,000
Upgrade monitoring system	\$ 33,100					\$ 33,100
Lakeview Heights Wellhouse Reconstruction & Pump Line	\$ 250,000					\$ 250,000
Drill Test Well	\$ 100,000			\$ 100,000		
Replace Vehicle	\$ 39,900					\$ 39,900
<i>Water Total</i>	\$ 523,000			\$ 100,000		\$ 423,000
Sanitary Sewer						
Sewer Main Rehab - Slip Lining	\$ 200,000					\$ 200,000
Manhole Rehab	\$ 50,000					\$ 50,000
Money for Sewer Truck replacement	\$ 50,000					\$ 50,000
<i>Sewer Total</i>	\$ 300,000					\$ 300,000
Storm Water						
Jen Bowden Manhole	\$ 20,000					\$ 20,000
600 East Piping	\$ 185,000					\$ 185,000
Deweze Mower	\$ 36,000					\$ 36,000
<i>Storm Water Total</i>	\$ 241,000					\$ 241,000
<i>Enterprise Funds Total</i>	\$ 1,064,000	\$ -	\$ -	\$ -	\$ -	\$ 964,000
<i>All Funds Total</i>	\$ 5,302,090	\$ 175,000	\$ 3,168,564	\$ 94,390	\$ 425,136	\$ 1,339,000

Streets	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	6-10 year projects
Miscellaneous cracksealing	\$ 213,426					
Miscellaneous Asphalt Patches	\$ 114,710					
Chip Seal	\$ 41,734					
Miscellaneous Slurry Seal	\$ 55,266					
200 E Pleasant View Drive	\$ 17,086					
1 new snowplow truck	\$ 180,515					
Sidewalk Repair & Replacement/Street Repair	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 625,000
Street Resurfacing (various locations)		\$ 250,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 1,200,000
3100 N Widening		\$ 200,000				
Washington Blvd widening 2600 N to 3100 N Phase I (Includes ROW)			\$ 450,000			
Washington Blvd widening 2600 N to 3100 N Phase II				\$ 400,000		
3100 North Overlay and restriping (450 E to 1050 E)					\$ 282,000	
3100 North Overlay and restriping (1050 E to Mountain Road)						\$ 150,000
Oak Lawn Park 2375 N Access Road Phase I (utilities and ROW included)						\$ 1,000,000
Oak Lawn Park 2375 N Access Road Phase II (surface improvements)						\$ 550,000
Monroe Blvd Phase I						\$ 750,000
Monroe Blvd Phase II						\$ 1,500,000
<i>Streets Totals</i>	\$ 672,737	\$ 550,000	\$ 650,000	\$ 600,000	\$ 607,000	\$ 5,775,000

Parks	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
New roof at the museum	\$ 7,000				
Restroom Renovation at Oaklawn Park - RAMP Grant match	\$ 226,000				
Re-asphalt bottom area and road at Oaklawn Park	\$ 25,000				
Electronic Sign at Bi-Centennial Bark		\$ 30,000			
Restroom Renovations at Lomond View Park and Orton Park		\$ 147,000			
Build roadway into Amphitheater at Barker Park		\$ 10,000			
Pave Picnic Area at Oaklawn Park		\$ 25,000			
5 Rest/Education stops along Lakeview Trail		\$ 10,000			
Resurface walking trails at McGriff Park		\$ 40,000			
Redo West Playground at North Ogden Park		\$ 11,000			
Pleasant View Trail engineering			\$ 5,000		
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		
Construction of Pleasant View Trail				\$ 80,000	
Build road to upper portion of park at Barker Park				\$ 10,000	
Install upper bowery/Restroom/Playground at Barker Park				\$ 200,000	
Permanent Bleachers at Baseball Diamonds at Oak Lawn Park					\$ 10,000
<i>Parks Totals</i>	\$ 258,000	\$ 273,000	\$ 182,000	\$ 290,000	\$ 10,000
Aquatic Center	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Shades/Umbrellas			\$ 20,000		
Bowery				\$ 80,000	
New Water Feature					\$ 30,000
<i>Aquatic Center Totals</i>	\$ -	\$ -	\$ 20,000	\$ 80,000	\$ 30,000

Storm Water	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	6-10 year projects
Jen Bowden Manhole	\$ 20,000					
600 East Storm Drain Piping	\$ 185,000					
Replace 1 Deweze mower	\$ 36,000	\$ 50,000				
1500 N Piping to Mud Creek Basin		\$ 250,000				
Cold Creek Village Regional Detention Basin		\$ 310,000				
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		
Monroe Blvd Storm Drain Outfall					\$ 600,000	\$ 600,000
Replace Street sweeper (includes setting aside money for it)		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000
Southwest Storm Drain Outfall Phase II						\$ 265,000
Mountain Water Channel Piping (3200 N to 3300 N)						\$ 84,000
Replace Leaf Collection Truck (includes setting aside money for it)		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000
North Ogden Canal Piping Phase I						\$ 600,000
North Ogden Canal Piping Phase II						\$ 600,000
<i>Storm Water Totals</i>	\$ 241,000	\$ 810,000	\$ 670,000	\$ 1,203,000	\$ 800,000	\$ 2,549,000

Water	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	6-10 year projects
Finish Well #3	\$ 100,000					
Upgrade monitoring system	\$ 33,100					
Lakeview Heights Wellhouse Reconstruction & Pump Line	\$ 250,000					
Drill Test Well	\$ 100,000					
Replace Vehicle	\$ 39,900					
Equip Well #4 - Building & Pump		\$ 500,000				
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			
Coldwater Sub C.I. Waterline Replacement				\$ 400,000		
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>	\$ 523,000	\$ 850,000	\$ 670,000	\$ 400,000	\$ 500,000	\$ 1,925,000

Sanitary Sewer	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	6-10 year projects
Sewer Main Rehab - Slip Lining	\$ 200,000			\$ 250,000	\$ 300,000	
Sewer Main Rehab - City Hall Sewer connection to Powell Property	\$ 50,000					
Sewer Main Rehab - Outfall Line Upsize (Elberta to P.V. Drive)			\$ 250,000			
Replace Sewer Truck		\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	
Sewer Main Rehab						\$300,000/yr
Manhole Rehab	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$50,000/yr
<i>Sanitary Sewer Totals</i>	\$ 300,000	\$ 100,000	\$ 350,000	\$ 350,000	\$ 450,000	\$350,000/yr