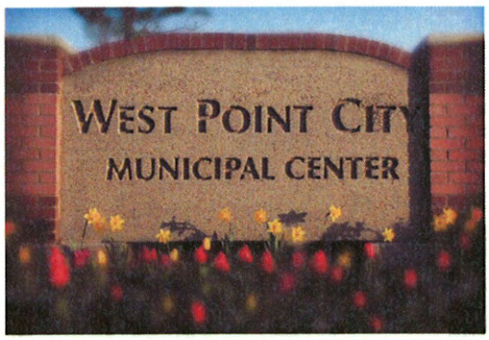
West Point City Annual Budget
Fiscal Year 2009/2010



Adopted June 16, 2009

West Point City Corporation

Narrative of the 2010 Annual Budget

The 2010 Budget Year

We present to you the 2010 Annual Budget for the City of West Point. It is the primary policy statement the City makes each year relative to what and how citizen projects and services will be funded.

In an effort to make the budget less cumbersome and more understandable, this narrative was added to provide an overview of fund revenues and expenditures, highlighting major projects programmed into the 2010 budget year. To begin, we bring to your attention our fiscal guidelines and philosophy, together with our organizational mission and values.

Guiding Budgetary Principles

- West Point City exists only to serve the needs of its citizens. Since these needs are continuing and changing, the City should consistently receive citizen feedback based on both long-term and current needs.

- West Point City should strive for economy, efficiency, and effectiveness in providing basic services. Thus, these services should not cost more than similar services provided by private industry.

- West Point City should strive for generational fairness. Thus, each generation of taxpayers should pay its own fair share of the long-range costs of these city services.

- West Point City should finance services rendered to the general public; such as police, public works, and parks, from revenues imposed on the general public (i.e.— property and sales taxes). Special services rendered to specific groups of citizens should be financed by user fees, impact fees, license and permit fees, or special assessments.

- West Point City should balance all budgets annually, in accordance with the requirements of Utah Law. A balanced budget is defined as a delineation of annual budgeted priorities where authorized expenditures do not exceed projected revenue.

- West Point City should allow for a reasonable operating surplus (fund balance) to accumulate for the following purposes:
  1. To provide sufficient working capital,
  2. To provide a cushion to absorb emergencies such as floods, earthquakes, etc.
  3. To provide for unavoidable shortfalls in revenues.

Budget Roles and Responsibilities

West Point City Citizens should provide feedback to the elected officials about what and how city services are provided.

The City Council should provide policy direction to the City Manager. They should also facilitate citizen input by holding public hearings on the tentatively adopted budget; as well as approve a final budget, fiscal policies, and certified tax rates.

The City Manager should prepare and present a tentative budget to the Mayor and City Council for their review, consideration, and adoption.

The City Manager should oversee the budget process as the City's Budget Officer, making sure the budget is balanced and that expenditures are within projected revenues. Secondly, the City Manager should hold departments accountable for expenditures, ensuring they are within departmental budget appropriations.

Each Department Head should prepare budgets based on allocated revenues and policy direction. Secondly, the Department Heads should be responsible for ensuring departmental expenditures are within budget appropriations.

Revenues and Taxation Policy

West Point City's policy with regard to revenues and taxation is as follows:

- West Point City should estimate revenues conservatively to avoid unexpected deficits and to provide a funding source for capital needs.
- West Point City should not use one-time revenues to fund on-going services.
- West Point City should aggressively collect all revenues or taxes due.
- West Point City should annually review user fees, impact fees, license and permit fees, and special assessments to:

1. Determine that the full long-term service costs are not being subsidized by general revenues or passed on to future generations of taxpayers.
2. Determine the subsidy level of some fees.
3. Consider new fees.

- West Point City should seek to maintain a stable tax rate. Generally, taxes should not be increased unless:
- Inflation has clearly forced operating costs upward faster than tax growth.
- New services are instituted to meet citizen needs.
- Additional personnel are needed to meet citizen expectations/needs.
- West Point City should aggressively yet responsibly pursue commercial growth in some areas of the city to assist in supporting the tax burden.

Debt Policy and Current Position

West Point City's policy with regard to debt is as follows:

- West Point City should combine a pay-as-you-go strategy with long-term financing to keep the debt burden low.

- West Point City should to finance debt in such a way as to promote an equity of burden among current and future residents.

- West Point City should therefore seek the most practical and cost efficient financing available.

West Point expends approximately 6% of its general operating budget (2% of its total budget) for debt service. A Debt Service Fund has been established to receive debt payments from the General Fund and expend for debt service. The City's debt and future obligations are associated with two projects. The first, the West Point City Municipal Center, was originally financed utilizing an excise tax revenue bond. As of April 1, 2009, $1,195,000 million remains to be paid on an original debt of $1.57 million. There is a 10-year call provision that can be exercised by the City to pay-off City Hall in 2011. The City now enters the eighth year of its obligation. The second project was the purchase of approx. 21 acres of farm land from the Blair Dahl family in 2007 for future park space. Blair Dahl Park was purchased for $1.28 million through a trust deed note using operating surplus as the funding source. West Point City has meanwhile identified no legal debt limits.

West Point City Mission and Values

In 2003, in coordination with Administration, employees developed the City's first mission and values statement. It remains as follows:

The mission of West Point City is to enhance quality of life in our community by providing the structure, environment, and services that promote the general health, safety, and welfare of each citizen.

- We value, encourage, and seek citizen feedback as an important element of the basis of decision making.

- We value and seek to development methods for providing services which are fiscally and organizationally efficient.

- We value our employees and seek to recruit and retain the finest professionals available in their respective fields.

- We value our community's rural and agricultural roots and seek to preserve this heritage through responsible planning and the preservation of open space.

- We value responsible and top-quality economic and residential development and expect such development to support its share of the burden associated with providing services to the community.

- We value the constant search for better methodologies and policy. As such, we encourage the on-going education of our staff and officials.

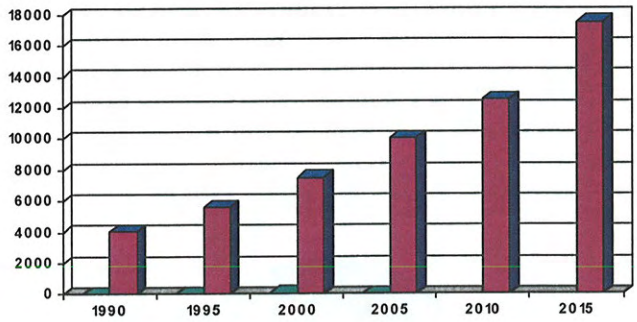
- We value decision making which favors the interests of the general community.

Community Profile and Statistics

West Point City is a community of more than 11,000 citizens situated on the northeastern shore of the Great Salt Lake in Davis County, Utah. The City actually lies approximately 15 miles south of Ogden and 25 miles from Salt Lake City. Annual growth rate has historically been faster than most Utah communities. The current housing slump has had the effect of dramatically slowing our growth rate.

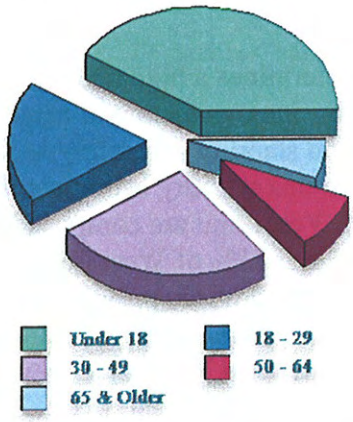
The original build-out population of West Point was approximately 26,500. A factor which may increase this number is the possibility of the City annexing another three square miles of unincorporated Davis County situated northwest of and contiguous to West Point. Such an acquisition would enable the City to add another 20,000 residents.

The following chart illustrates actual and expected growth:

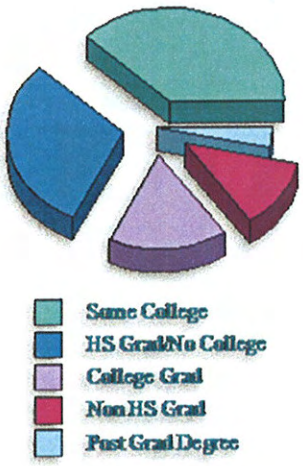


Like many communities in Utah, West Point's largest age group is the under 18 crowd. With an average age of approximately 26 years of age, our residents are remarkably educated. In fact, 58% of West Pointers have attended or completed college, compared to 20% nationally. These characteristics are presented in the charts below:

AGE DISTRIBUTION IN WEST POINT

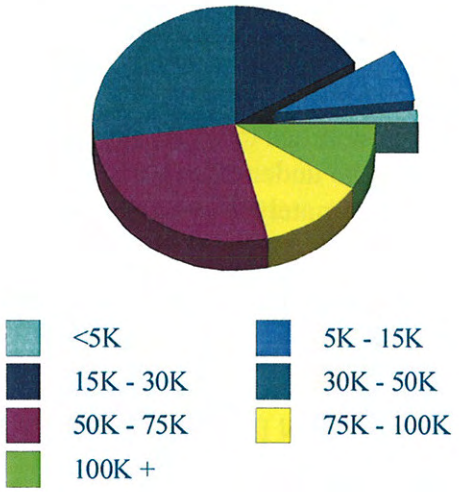


ADULT EDUCATION LEVEL IN WEST POINT



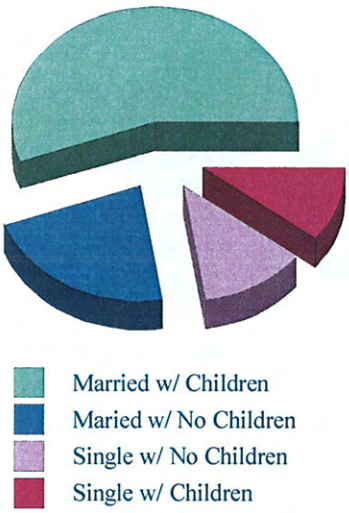
Meanwhile, West Point's median annual household income of nearly $57,000 continues to be nearly twice the national average. This places West Point on the 78th income percentile in Utah and on the 81st percentile nationally. It's the result of the fact that 56% of West Point adults are employed in a professional or managerial occupation.

HOUSEHOLD INCOME DISTRIBUTION

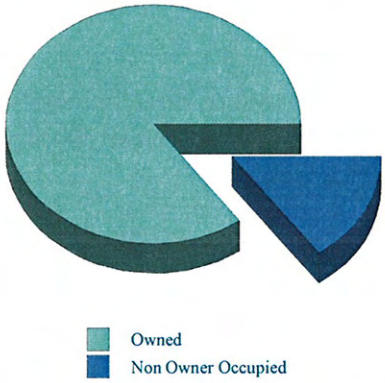


When asked what determines a high quality of life, most residents and business owners will usually point to neighborhood stability and safety as key factors. Contributing to this stability is the fact that most households in West Point are composed of married couples and that 85% of West Point homes are owner-occupied. In addition, providing an environment where parents can raise their children in safety is priority one in West Point City.

HOUSEHOLD CHARACTERISTICS

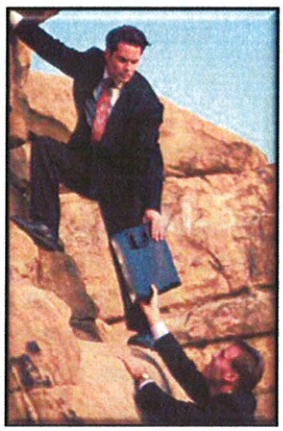


DWELLINGS BY OWNERSHIP IN WEST POINT



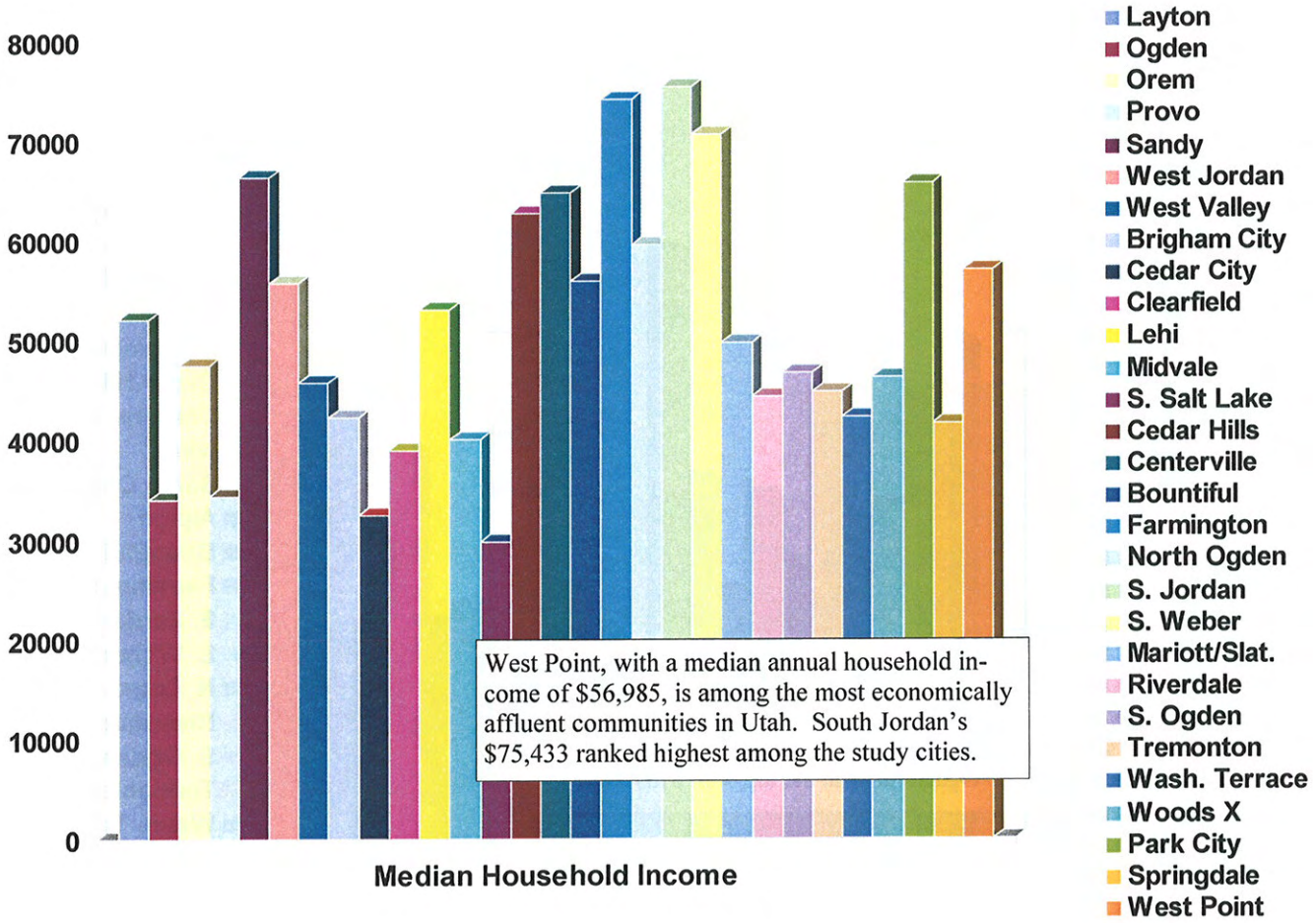
To encourage stability and safety, the City Council has instituted codes and policies that emphasize the value of owner-occupied, single family residences. This approach is based on the premise that the more connected citizens become to their neighborhood, the less of a problem crime and other safety factors will become. The results so far allow us to boast a crime rate which is significantly lower than the Davis County average.

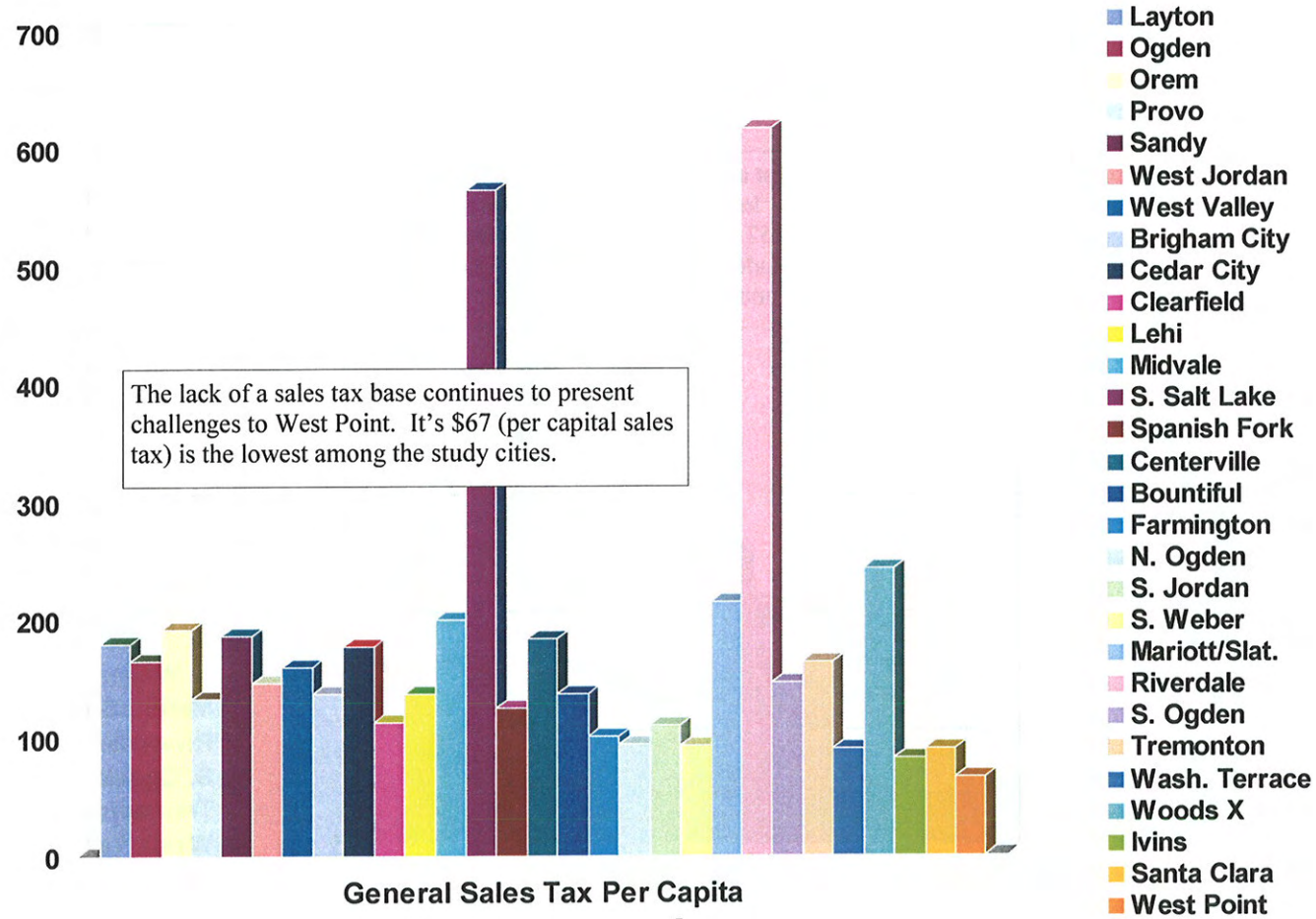
Performance Measures and Benchmarking

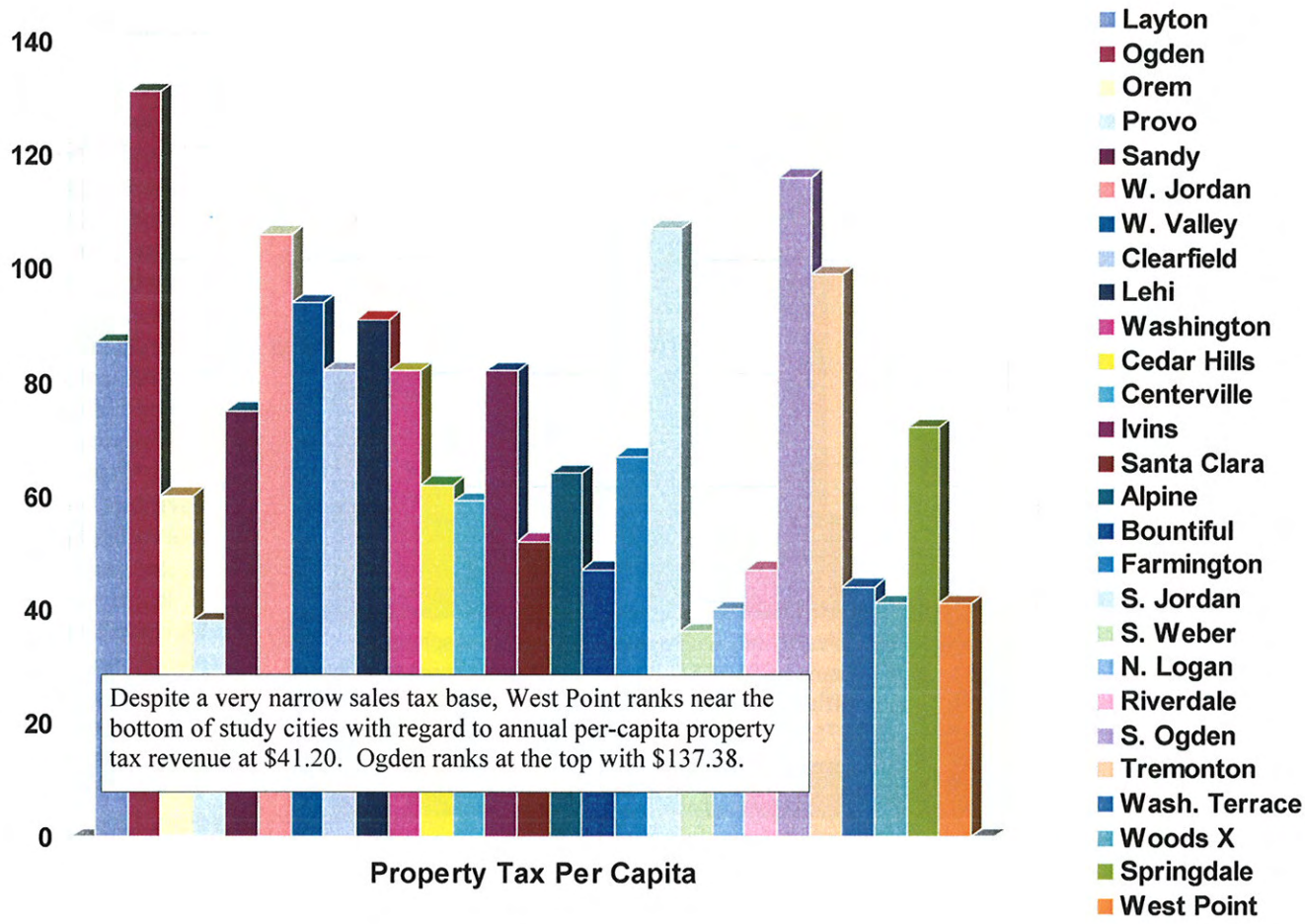


Toward the latter part of 2006 and into 2007, West Point City began participation with 28 other Utah cities in a statewide benchmarking study. Data relative to a number of performance related variables was provided to students and faculty from three universities — Utah State, Brigham Young University, and the University of Utah. The city will be participating in a second study in 2007 and 2008, this time involving the participation of more than 70 cities throughout Utah.

The results of the second study are presented in the following pages:

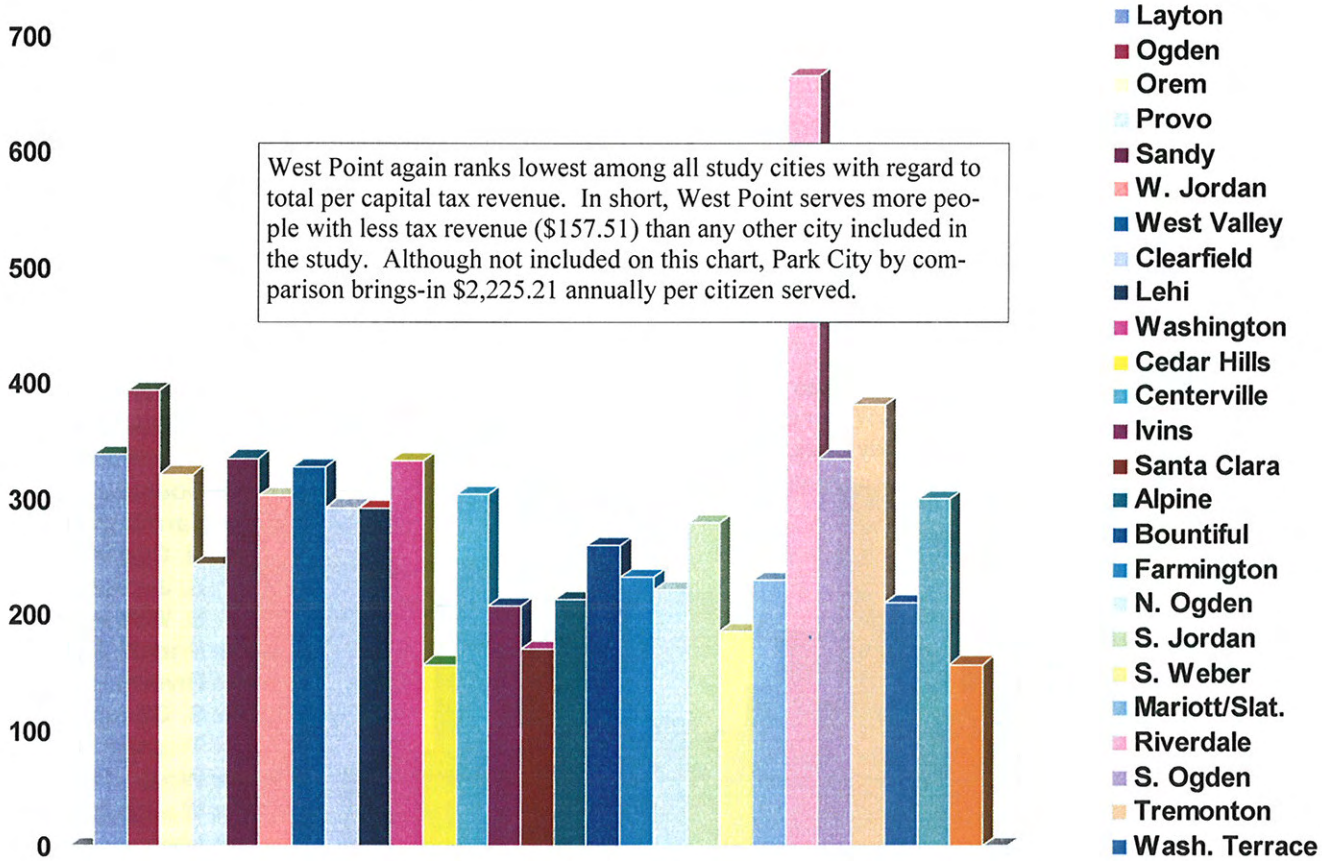

80000
70000
60000
50000
40000
30000
20000
10000
0
West Point, with a median annual household income of $56,985, is among the most economically affluent communities in Utah. South Jordan's $75,433 ranked highest among the study cities.
Median Household Income
Layton
Ogden
Orem
Provo
Sandy
West Jordan
West Valley
Brigham City
Cedar City
Clearfield
Lehi
Midvale
S. Salt Lake
Cedar Hills
Centerville
Bountiful
Farmington
North Ogden
S. Jordan
S. Weber
Mariott/Slat.
Riverdale
S. Ogden
Tremonton
Wash. Terrace
Woods X
Park City
Springdale
West Point


700
600
500
400
300
200
100
0
The lack of a sales tax base continues to present challenges to West Point. It's $67 (per capital sales tax) is the lowest among the study cities.
General Sales Tax Per Capita
Layton
Ogden
Orem
Provo
Sandy
West Jordan
West Valley
Brigham City
Cedar City
Clearfield
Lehi
Midvale
S. Salt Lake
Spanish Fork
Centerville
Bountiful
Farmington
N. Ogden
S. Jordan
S. Weber
Mariott/Slat.
Riverdale
S. Ogden
Tremonton
Wash. Terrace
Woods X
Ivins
Santa Clara
West Point



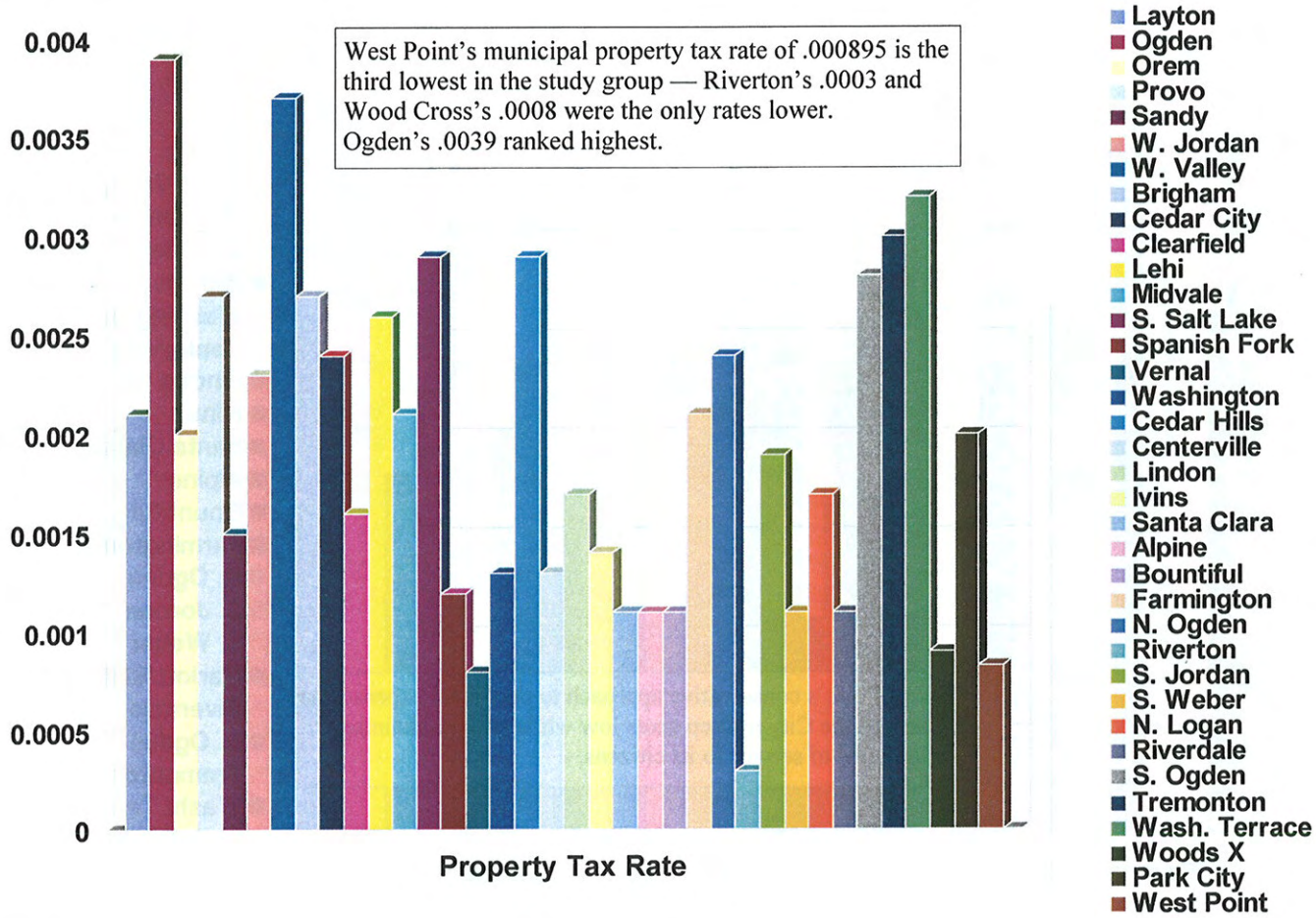
Despite a very narrow sales tax base, West Point ranks near the bottom of study cities with regard to annual per-capita property tax revenue at $41.20. Ogden ranks at the top with $137.38.

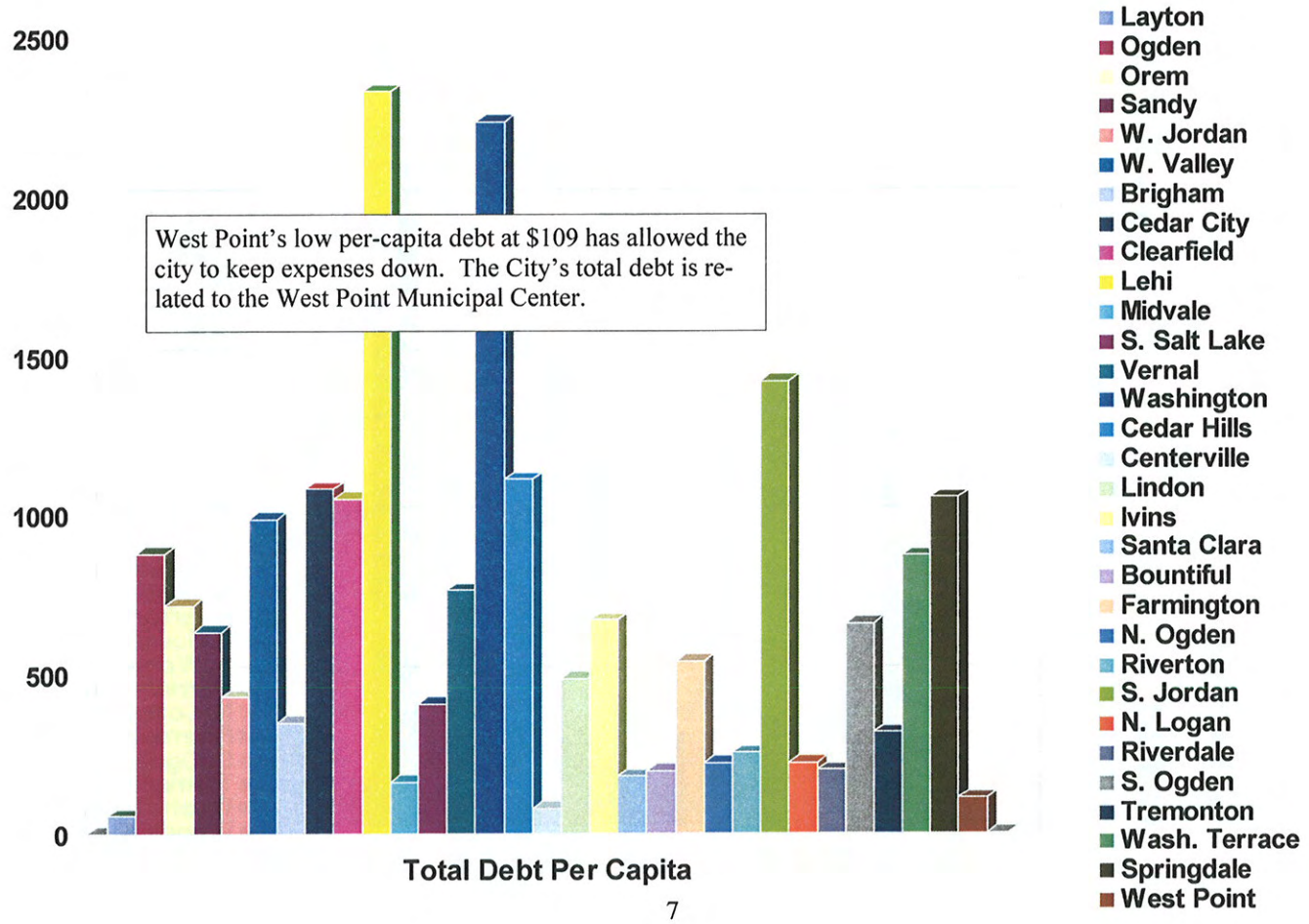
Property Tax Per Capita

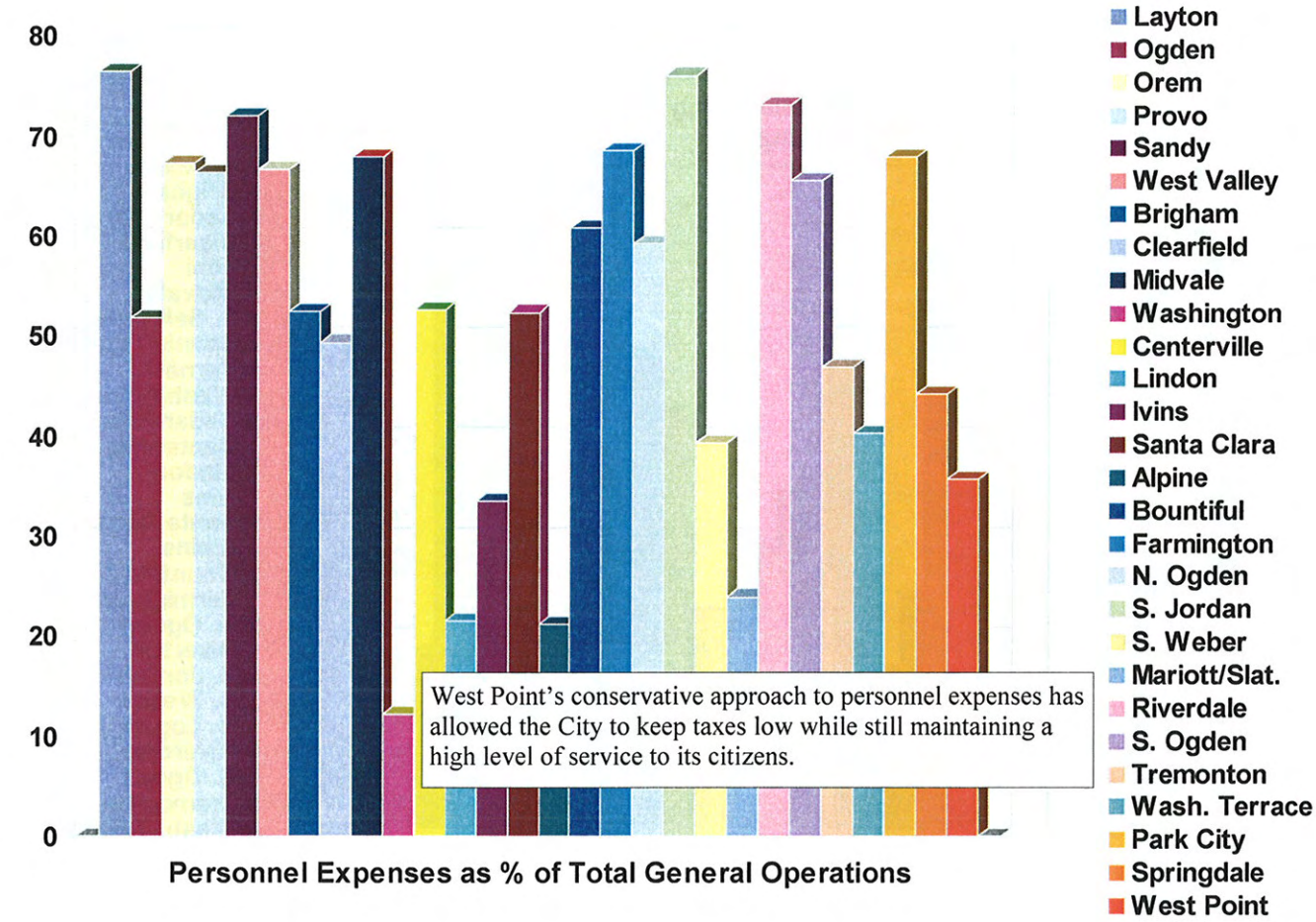


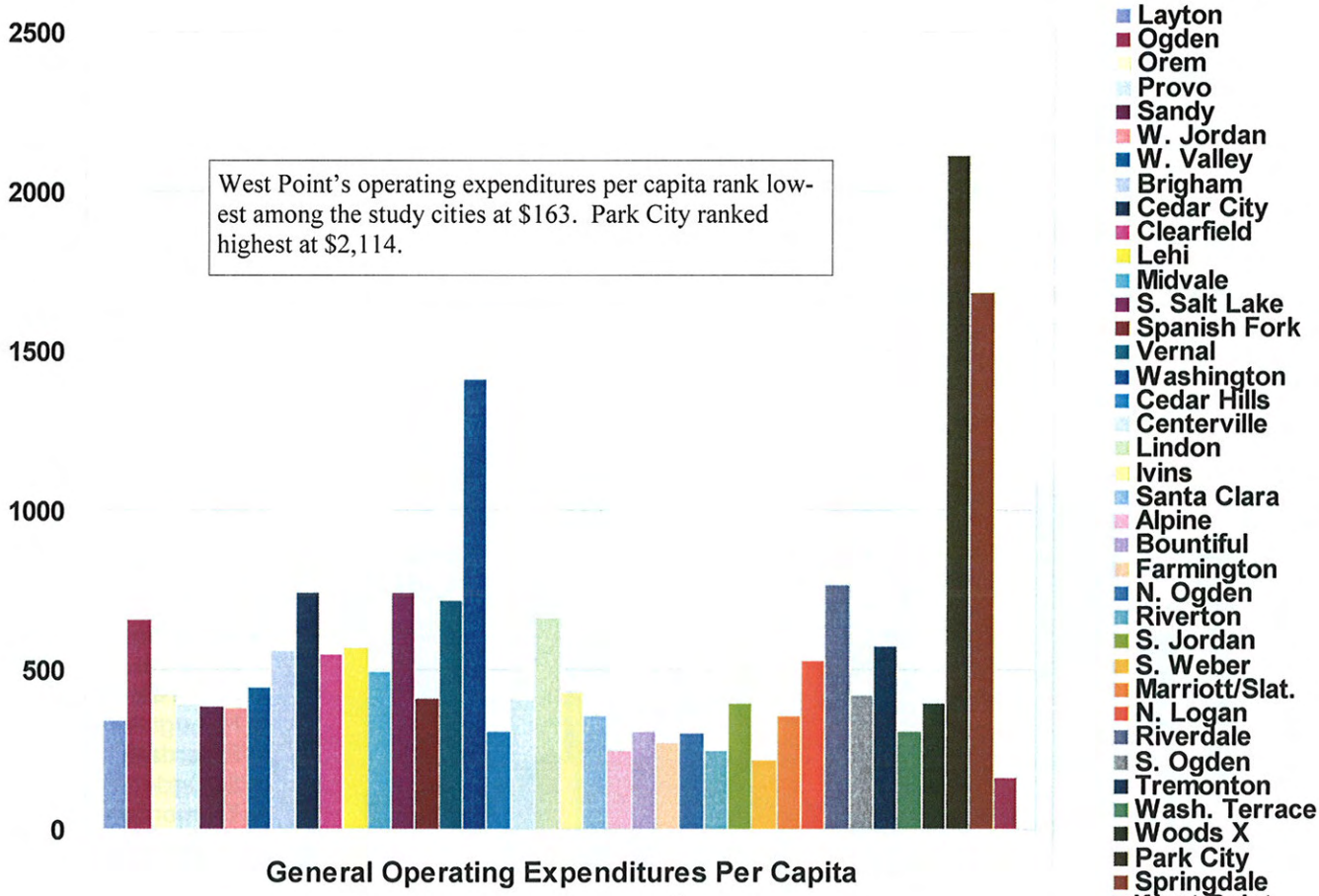
West Point again ranks lowest among all study cities with regard to total per capital tax revenue. In short, West Point serves more people with less tax revenue ($157.51) than any other city included in the study. Although not included on this chart, Park City by comparison brings-in $2,225.21 annually per citizen served.

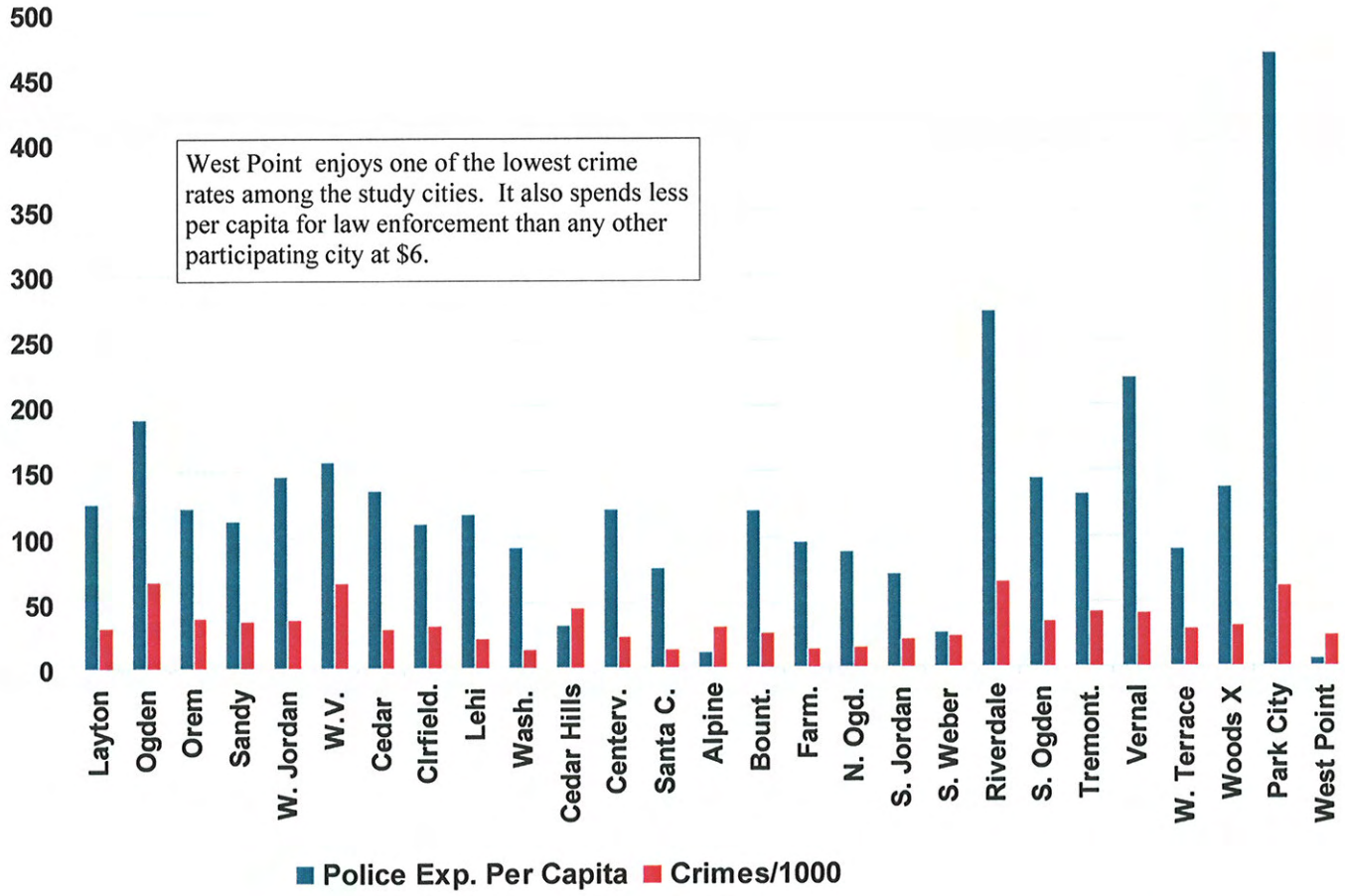
Total Taxes Per Capita

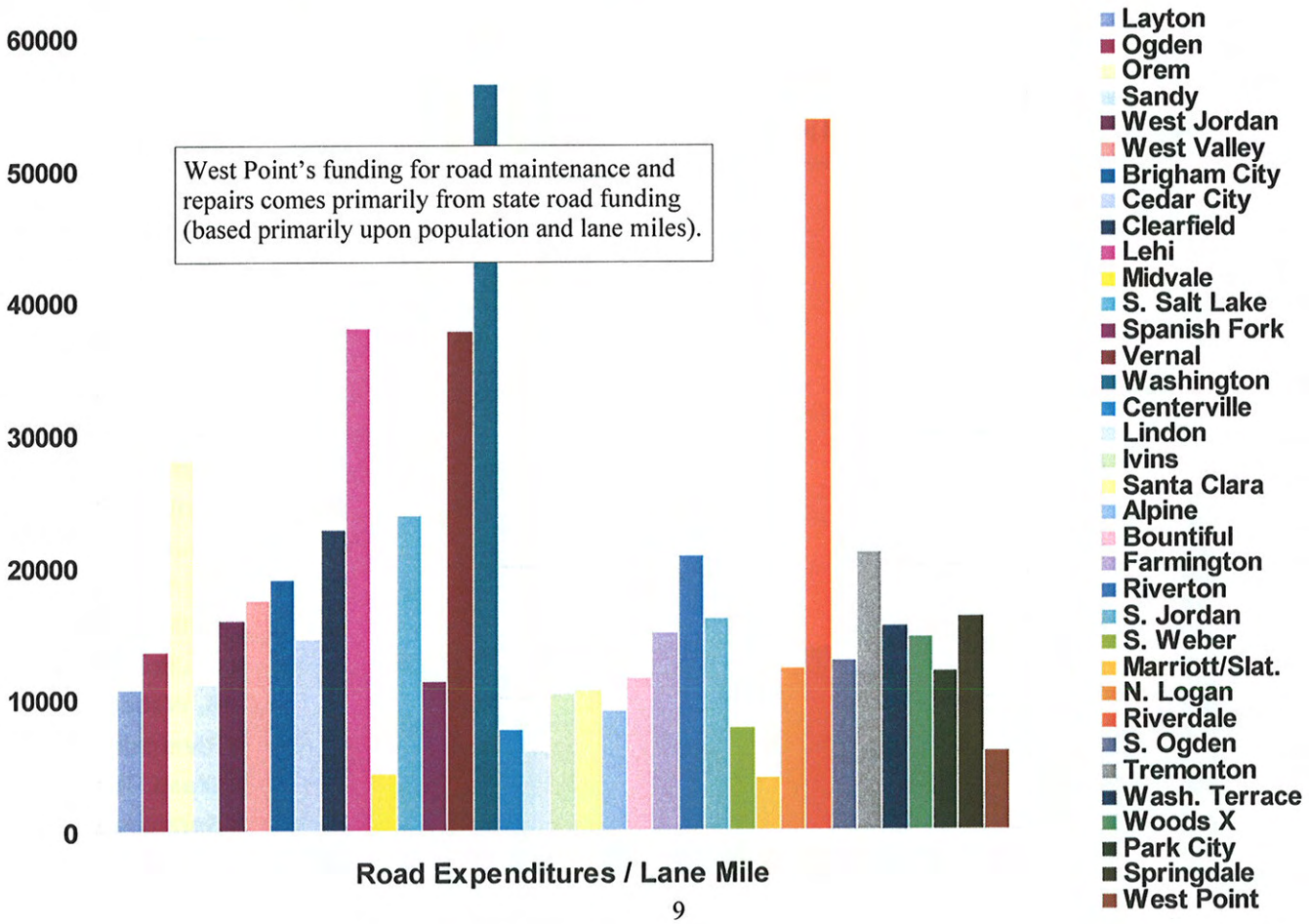

West Point's municipal property tax rate of .000895 is the third lowest in the study group — Riverton's .0003 and Wood Cross's .0008 were the only rates lower. Ogden's .0039 ranked highest.
0.004
0.0035
0.003
0.0025
0.002
0.0015
0.001
0.0005
0
Property Tax Rate
Layton
Ogden
Orem
Provo
Sandy
W. Jordan
W. Valley
Brigham
Cedar City
Clearfield
Lehi
Midvale
S. Salt Lake
Spanish Fork
Vernal
Washington
Cedar Hills
Centerville
Lindon
Ivins
Santa Clara
Alpine
Bountiful
Farmington
N. Ogden
Riverton
S. Jordan
S. Weber
N. Logan
Riverdale
S. Ogden
Tremonton
Wash. Terrace
Woods X
Park City
West Point

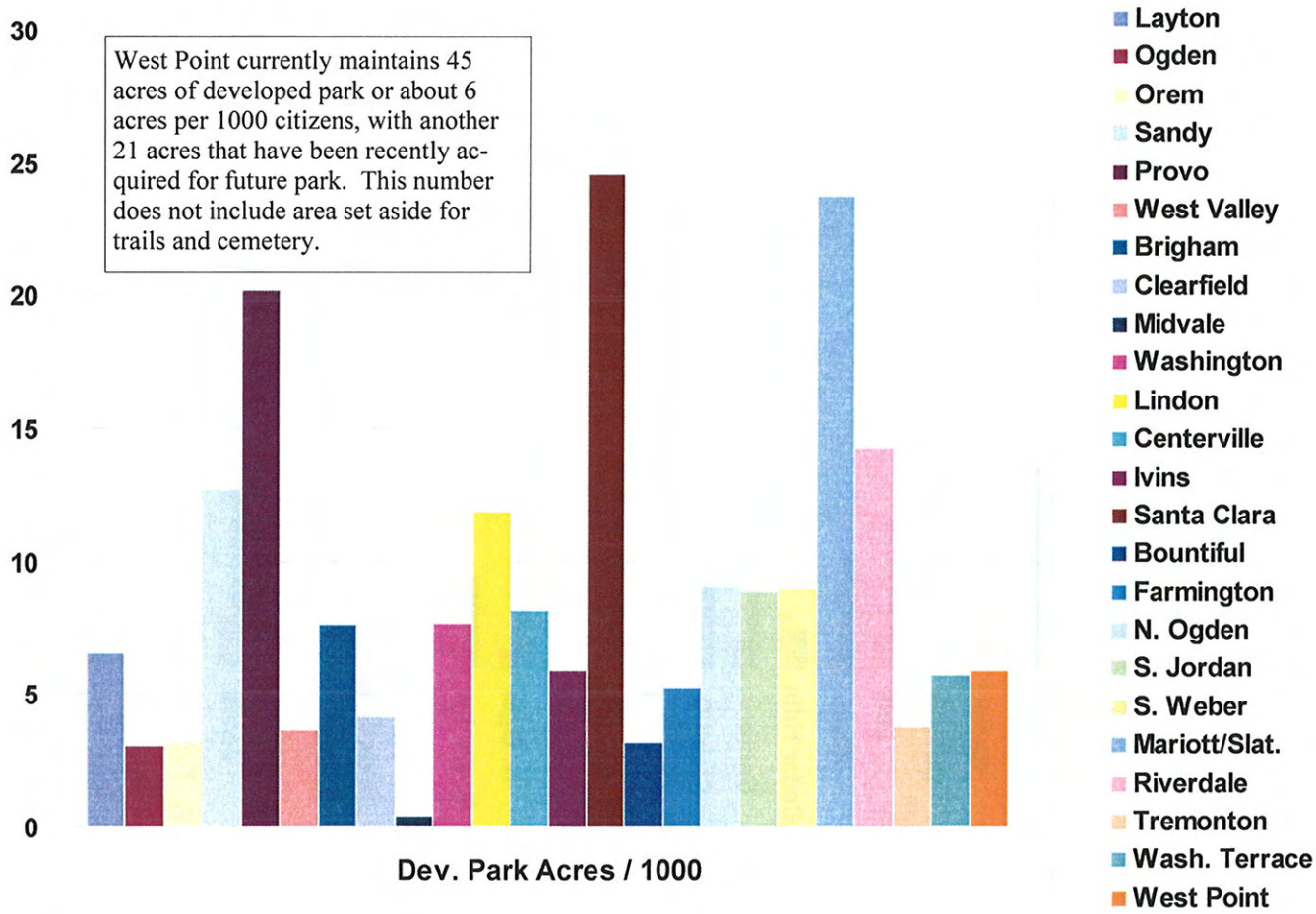

West Point's low per-capita debt at $109 has allowed the city to keep expenses down. The City's total debt is related to the West Point Municipal Center.
2500
2000
1500
1000
500
0
Total Debt Per Capita
Layton
Ogden
Orem
Sandy
W. Jordan
W. Valley
Brigham
Cedar City
Clearfield
Lehi
Midvale
S. Salt Lake
Vernal
Washington
Cedar Hills
Centerville
Lindon
Ivins
Santa Clara
Bountiful
Farmington
N. Ogden
Riverton
S. Jordan
N. Logan
Riverdale
S. Ogden
Tremonton
Wash. Terrace
Springdale
West Point

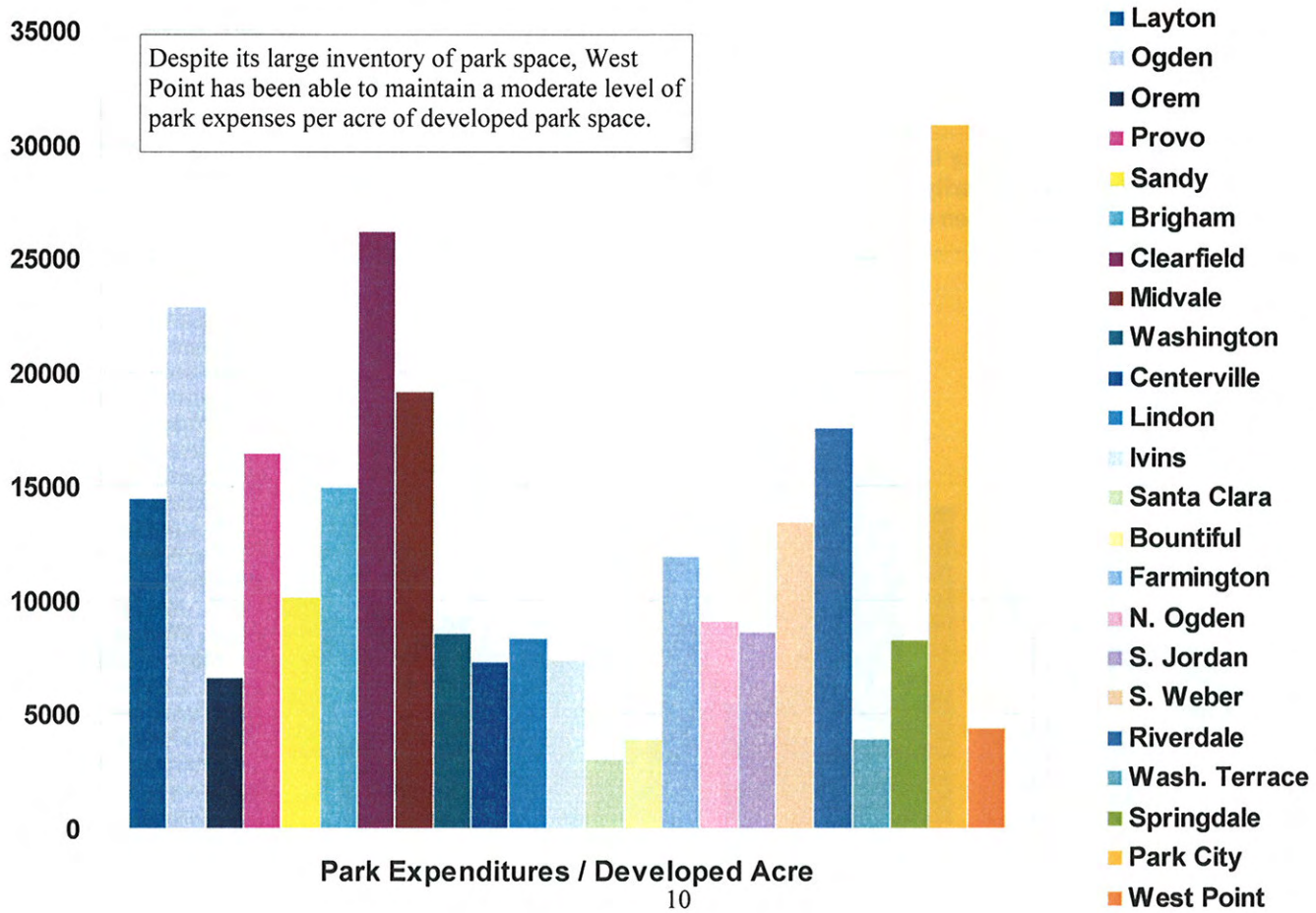

80
70
60
50
40
30
20
10
0
Layton
Ogden
Orem
Provo
Sandy
West Valley
Brigham
Clearfield
Midvale
Washington
Centerville
Lindon
Ivins
Santa Clara
Alpine
Bountiful
Farmington
N. Ogden
S. Jordan
S. Weber
Mariott/Slat.
Riverdale
S. Ogden
Tremonton
Wash. Terrace
Park City
Springdale
West Point
West Point's conservative approach to personnel expenses has allowed the City to keep taxes low while still maintaining a high level of service to its citizens.
Personnel Expenses as % of Total General Operations


2500
2000
1500
1000
500
0
West Point's operating expenditures per capita rank lowest among the study cities at $163. Park City ranked highest at $2,114.
General Operating Expenditures Per Capita
Layton
Ogden
Orem
Provo
Sandy
W. Jordan
W. Valley
Brigham
Cedar City
Clearfield
Lehi
Midvale
S. Salt Lake
Spanish Fork
Vernal
Washington
Cedar Hills
Centerville
Lindon
Ivins
Santa Clara
Alpine
Bountiful
Farmington
N. Ogden
Riverton
S. Jordan
S. Weber
Marriott/Slat.
N. Logan
Riverdale
S. Ogden
Tremonton
Wash. Terrace
Woods X
Park City
Springdale
West Point


West Point enjoys one of the lowest crime rates among the study cities. It also spends less per capita for law enforcement than any other participating city at $6.
500
450
400
350
300
250
200
150
100
50
0
Layton
Ogden
Orem
Sandy
W. Jordan
W.V.
Cedar
Clrfield.
Lehi
Wash.
Cedar Hills
Centerv.
Santa C.
Alpine
Bount.
Farm.
N. Ogd.
S. Jordan
S. Weber
Riverdale
S. Ogden
Tremont.
Vernal
W. Terrace
Woods X
Park City
West Point
Police Exp. Per Capita
Crimes/1000


West Point's funding for road maintenance and repairs comes primarily from state road funding (based primarily upon population and lane miles).
60000
50000
40000
30000
20000
10000
0
Road Expenditures / Lane Mile
Layton
Ogden
Orem
Sandy
West Jordan
West Valley
Brigham City
Cedar City
Clearfield
Lehi
Midvale
S. Salt Lake
Spanish Fork
Vernal
Washington
Centerville
Lindon
Ivins
Santa Clara
Alpine
Bountiful
Farmington
Riverton
S. Jordan
S. Weber
Marriott/Slat.
N. Logan
Riverdale
S. Ogden
Tremonton
Wash. Terrace
Woods X
Park City
Springdale
West Point


West Point currently maintains 45 acres of developed park or about 6 acres per 1000 citizens, with another 21 acres that have been recently acquired for future park. This number does not include area set aside for trails and cemetery.
30
25
20
15
10
5
0
Dev. Park Acres / 1000
Layton
Ogden
Orem
Sandy
Provo
West Valley
Brigham
Clearfield
Midvale
Washington
Lindon
Centerville
Ivins
Santa Clara
Bountiful
Farmington
N. Ogden
S. Jordan
S. Weber
Mariott/Slat.
Riverdale
Tremonton
Wash. Terrace
West Point


Despite its large inventory of park space, West Point has been able to maintain a moderate level of park expenses per acre of developed park space.
35000
30000
25000
20000
15000
10000
5000
0
Park Expenditures / Developed Acre
Layton
Ogden
Orem
Provo
Sandy
Brigham
Clearfield
Midvale
Washington
Centerville
Lindon
Ivins
Santa Clara
Bountiful
Farmington
N. Ogden
S. Jordan
S. Weber
Riverdale
Wash. Terrace
Springdale
Park City
West Point

West Point History and Important Facts

OUR HISTORY

West Point enjoys a strong agricultural and pioneer heritage. Founded on the shores of the Great Salt Lake, this jewel of Northern Utah has found a way to embrace the 21st Century while not losing sight of those values and qualities woven into the fabric of the past.

The first permanent settler in West Point was James Hale. In 1863, Mr. Hale formed a network of dug-outs on the shore of the Great Salt Lake and actually made a living by gathering salt. The first family to strike the ground with a plow in West Point was Levi Hammon's in 1866. The new agricultural hamlet attracted other settlers to what was then known as "South Hooper."

In 1877 Hooper was divided. That city continued to bridge Weber and Davis Counties, while South Hooper was placed entirely in Davis County. The area continued to attract ranchers and farmers as portions of nearby Kaysville and South Weber were annexed into South Hooper in the late 19th Century.

Several names have been chosen for this area including Muskrat Springs (because of the large muskrat population which continues in the area), Sandridge (because of the ridge of sandy backwash the ancient Lake Bonneville had thrown onto the shore), and Fruitia (because of the many beautiful fruit orchards in the area).

On May 29, 1910, Erastus Fisher suggested changing the name of South Hooper to West Point because it was located at the western-most point of Davis County. Although the name was adopted, it wasn't until September 3, 1935 that the City of West Point was incorporated. At that time, a mere 87 families lived within the city's boundaries.

ADMINISTRATION

Mayor Erik Craythorne was appointed as Mayor in 2008 after serving as a member of the City Council since 2001. Mayor Craythorne serves as a member of the Wasatch Front Regional Council and on the board of Wasatch Integrated Waste and the North Davis Fire District. Mayor Craythorne is co-owner of Craythorne Construction in Syracuse.

West Point City operates under a "Manager by Ordinance" form of government. The City Manager is responsible for the day-to-day operations of the city. **Gary Hill** was appointed as West Point City Manager in September of 2008. He holds a Bachelor of Arts (BA) from Weber State University and a Masters of Public Administration degree (MPA) from the University of Utah.

POPULATIONS—ADJACENT COMMUNITIES

Clinton City	22,000
Clearfield City	28,000
Syracuse City	24,500

MAJOR TRANSPORTATION CORRIDORS

U.S. Interstate 15
State Route 107
State Route 108
State Route 110
Hwy 193

TOTAL INCORPORATED AREA

Approximately 7 square miles. Another 3 square miles are included in the City's annexation plan. The incorporation of this area would give West Point the third largest incorporated land area in Davis County.

The Financial State of the City

West Point City remains fiscally sound and liquid. Unrestricted fund balance as of June 30, 2008 for the General Fund sat at $457,789, and total fund balance (including Class C road revenue) totaled $742,595.

Each year the City transfers any surplus General Fund revenue (above 18% of revenues) to the Capital Projects Fund. Some funds in the Capital Projects Fund have been used for a variety of purposes including park, neighborhood renovation, and water projects. Last year, insufficient funds were transferred from the General Fund to the Capital Projects Fund to the tune of $65,528. It is expected, meanwhile, that the 2009 General Fund will yield another although surplus in excess of $250,000. This is unusually high due to the un-transferred balance from last year and the reduction in next year's budgeted revenues.

Like the General Fund, most other funds are in a favorable position. The Special Revenue Fund, the primary receiving vehicle for impact fees and other restricted funds, showed total revenues, at the close of the 2008 budget year, of $333,11534 with total capital expenditures of $924,444, leaving a beginning year balance for 2009 of $656,668. West Point City continues to aggressively address infrastructure needs as prescribed the City's Capital Improvement Plan. The current budget, nevertheless, proposes a sharp decline in capital spending, necessitated by the current housing downturn.

The Capital Projects Fund, meanwhile, as has been noted, has received a total of $715,000 in General Fund contributions from 2005 to 2008. This amount has been somewhat countered by 2006 expenditures of more than $377,000 related to water and park improvements, as well as the City's participation in a CDBG grant of $102,000. Nevertheless, $566,501 remains in fund balance as of June 30, 2008.

Other financial highlights include the following:

- The assets of the City exceeded its liabilities at the close of last year by $20,316,267. Total net assets increased by 11.3%.
- At the close of the last year, the City's governmental funds reported combined ending fund balanced of $2,245,653, a decrease of ($282,926).
- The City's total debt decreased by $60,000 during the last year. Supporting annual debt service is actually 2% of the total budget. This debt service amounts to approximately $135,000 per year on an original debt of $1.57 million. The amount outstanding as of April 1, 2009 is $1,195,000.
- Business-type activities total assets increased by $582,461 during the last year.

National Economic Forecast and the Fiscal Future of the City

Most economic indicators point to a slow recovery from the current recession. New construction permits met expectations in 2006 but failed to do so in 2007 and 2008 (somewhere to the tune of 25% of projections). Conservative budgeting however has served to minimize the impacts associated with this downturn.

It was anticipated that the City would see close to 35 building permits in FY 2009, but it appears that we will realize closer to 25. The proposed 2010 budget projects only 10 building permits. This is a very conservative estimate, but if the current continues it is likely that there will be very little construction in the upcoming fiscal year.

Finally, sales tax collections are close to last year's totals, but are currently about (2%) behind FY 2008. Because it is uncertain if, as some optimistic economists project, the State economy will begin to improve this next fiscal year, the current budget proposal offers another 4% reduction in sales tax revenue.

Indications from national and local economists are that we will see the beginning of a housing revival by the third or fourth quarter of 2009.

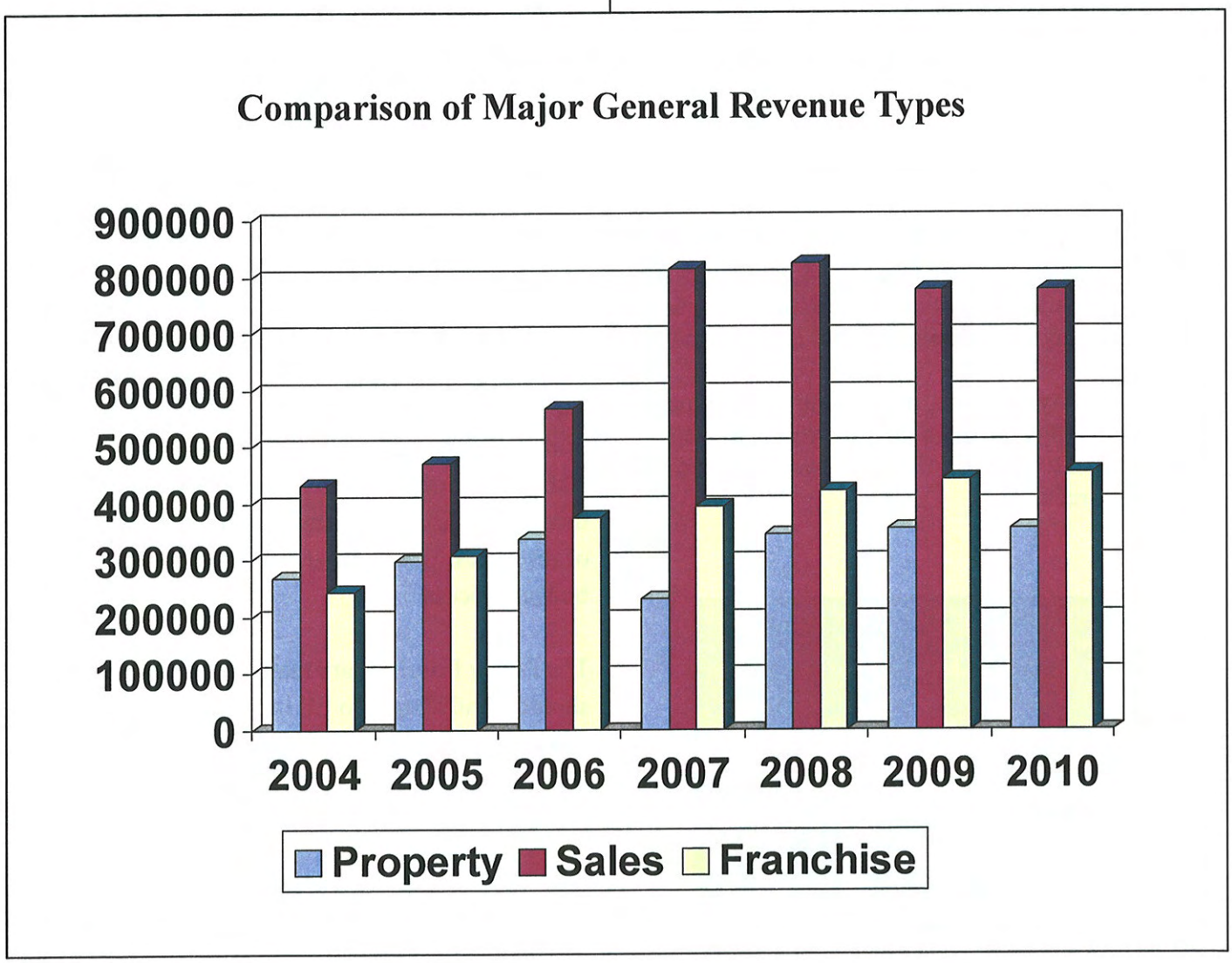
The reality is that interest rates are near historic lows, demand has been bolstered by 55,000 new state residents annually, and unemployment is low. The fundamental problem with the current housing market involves affordability. As housing prices continue to stabilize and wages rise, a resurgence in the housing market, as mentioned previously, is expected.

General Revenue Analysis and Projections for 2010

Once again, general revenue projections are based partly on trend analysis / observation and partly on expert analysis and advice. A historical comparison of major revenue types are shown below for the budget years 2004 through 2008. Fiscal Year 2009 and 2010 are projected.

Tax revenues are generally categorized as shown below. These and other major general revenue categories include the following:

- Property taxes
- Vehicle taxes
- General sales taxes
- Franchise taxes (i.e.—cable TV., energy (electric and natural gas, and telecommunications (cellular and landline phones)
- Licenses and permits (building, cemetery, fire protection)
- Intergovernmental revenue (B&C road funds, alcohol enforcement, and grants)
- Charges for services (zoning/subdivision, recreation, parks reservations, burials, and miscellaneous)
- Interest earnings
- Inter-fund transfers and contributions



City Council
Goals and Objectives for 2010

Each January, the Mayor, City Council and City Manager, along with other key staff, meet over the course of two days to accomplish some of the following:

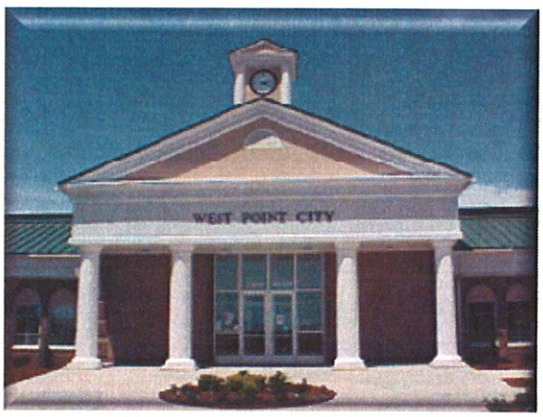
- Reaffirm the vision and mission of West Point City.
- Review progress made during the preceding calendar year.
- Determine base line priorities for the upcoming fiscal year.

The retreat this year was somewhat different. West Point saw several significant changes in 2008. Richard Davis, who served as City Manager from 2001 left to take employment in Arizona and was replaced by Gary Hill in September.

Shortly thereafter, Mayor John Petroff was elected to the Davis County Commission, leaving a vacancy in the Mayor's Office. The City Council appointed two-term councilmember Erik Craythorne to fill former-Mayor Petroff's term until November 2009.

The appointment of Mayor Craythorne subsequently left a vacancy on the City Council. 13 residents submitted applications, and the Council ultimately selected Planning Commissioner Kent Henderson.

With a new city manager, mayor, and council member, the City was provided an opportunity to step back and make sure that all parties were moving in the same direction.



IDENTIFICATION OF WEST POINT POLICY PRIORITIES

The focus of the 2009 Council Retreat was to clearly identify eight to ten policy areas to focus on for the next several years. These "Policy Priorities" would then provide Council, Staff, the City's boards and commissions, and residents in general with a succinct, unified vision of what the City will focus resources on in the next three to five years.

Policy Priorities define "what is important", not "what do we do" (a Program) or "how do we do it" (a Strategy).

Example:

- Policy Priority: Parks, Trails, and Open Spaces
- Program: Trails Master Plan
- Strategy: Develop one trailhead per year

After careful consideration of issues, programs, and service elements identified at prior Council Retreats, the City Council and Mayor settled upon nine areas of policy importance. These priorities were then grouped into two categories or "tiers" of relative importance.

Since being finalized in early February, the Policy Priorities have been shared with the Planning Commission and used to create a prioritized list of land use issues to be studied and adopted over the course of the next year. It is the intention of Council and staff to refer often to the Policy Priorities and use them to guide decision making and the prioritization of resources. The are thus a key component of the budget process.

The Policy Priorities are really a framework that we should jointly begin to fill in. Throughout the budget process staff and Council should identify programs and strategies that support the each priorities. This will then become a tool for measuring and reporting.

The West Point City Council

Gary Petersen
Mayor Pro-Tem

Jerry Chatterton
Councilman

Andy Dawson
Councilman

Kent Henderson
Councilman

Roger Woodward
Councilman

West Point City Policy Priorities

Tier 1

Fiscal Balance and Accountability

Develop, Plan, and Maintain Infrastructure

Community-Compatible Economic Development

Sustainable Growth through Vision and Planning

*Quality Recreation Programs and
Regionally-Coordinated Infrastructure and Facilities*

Tier 2

Community Celebrations and Events

Parks, Trails, and Open Spaces

Open and Responsive Government

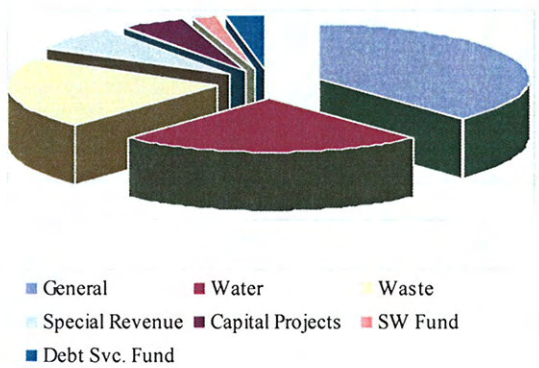
Regional Cooperation, Coordination, and Involvement by Council and Staff

The Anatomy of the West Point City Budget

The West Point City Budget is composed of seven different funds. Specific revenue sources and expenditures apply to each fund. These funds are as follows:

- General Fund
- Capital Projects Fund
- Special Revenue Fund
- Waste Fund
- Water Fund
- Storm Water Fund
- Debt Service Fund

The chart below illustrates the distribution of fiscal resources among these funds:



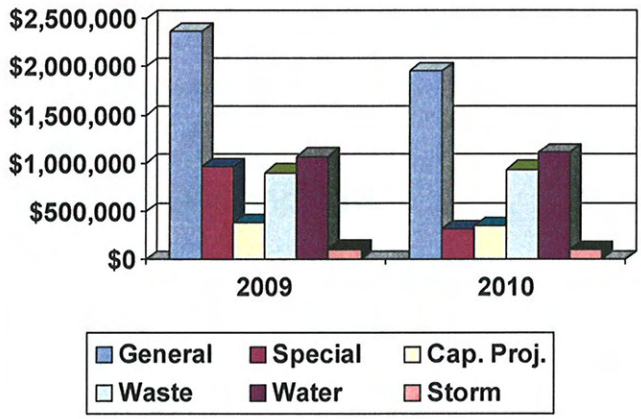
Spending is proposed to decline 18% in 2010. The General Fund will shrink by 18%, and the Special Revenue and Capital Projects Funds will shrink by 68% and 9% respectively.

The purpose of the West Point City budget is threefold:

- Provide accountability to citizens with regard to how their resources are utilized.
- Allow elected officials to establish annual goals and objectives for the City.
- Provide staff with an annual blueprint for progress.

The budget, in reality, is the City's primary policy statement for a 12 month period beginning July 1st and ending June 30th. This period is called the "fiscal year." For the next fiscal year, it is proposed that the City allocate $4,457,054 with the greatest share of these funds appropriated for the General Fund (38%). The Water Fund will meanwhile receive 24%, the Waste Fund 21%, the Special Revenue Fund 7%, ,the Capital Projects Fund 5 %, and the Storm Fund 2%. The Debt Service Fund comprises just 3% of total expenditures. As a whole, the budget is proposed to decrease from $5,566,965 to $4,748,829 — a decline of more than $1 million. This is mostly due to sharply declining capital expenditures out of the Special Revenue Fund (-$600,000), a 5% reduction in operating expenditures in the General Fund (-$120,000), and conservative budgeting. The chart below illustrates 2009 levels with those proposed for 2010.

BUDGET LEVELS 2009 TO 2010 PROPOSED



Accounting for Revenues and Expenditures

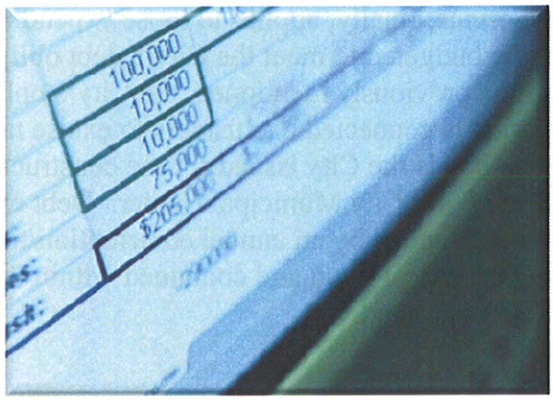
The Government Accounting Standards Board and the Utah State Auditor require that all cities and towns utilize a "modified accrual" approach to accounting for revenues and expenditures. West Point City's budgeting process therefore also reflects this approach. Budgeted revenues and expenditures are based on estimates of current period or annual estimates of activity.

Modified accrual accounting is based on the practice of revenues being recognized in the period they become available and measurable. "Available" means collectible within the current period. Expenditures, meanwhile, are recognized in the accounting period in which the liabilities are incurred, regardless of when the receipt or payment of cash takes place. Again, all governmental funds are accounted for on the modified accrual basis.

West Point City retains the services of an independent auditing firm to audit the City's finances on an annual basis. At the conclusion of the auditing process, the auditor presents the City Manager and the City Council with a Comprehensive Annual Financial Report or CAFR. This report provides an independent analysis of the City's financial activities during previous fiscal year and its compliance with fiscal rules, regulations, and standards.

Amending the Budget

Utah State Law allows cities to amend their budgets if the need arises during the year. Amendments may be necessitated by unforeseen needs. The process of amending the budget begins with the City Manager's evaluation of need, specifically related to the budget amendment. He then presents proposed amendments to the Council and provides justification/ explanation of the proposed amendments. The Council is then required to set a public hearing to consider amendment of the budget. The public hearing is subsequently held and the Council amends the budget by resolution. The City Manager may provide a public presentation regarding these amendments prior to the public hearing.



An Analysis of Expenditures in West Point

West Point's budgeted expenditures can generally be categorized into four broad categories:

- General Operations
- Capital Expenditures
- Enterprises
- Debt Service

General Operations pertain to those expenditures which sustain the operability of the City. This category includes the greatest burden of employee compensation, office equipment and supplies, road maintenance, fleet operations and maintenance, and general city services such as police, fire, administration, planning, code enforcement, building services, engineering, public works, recreational programming, legal services, economic development, etc.

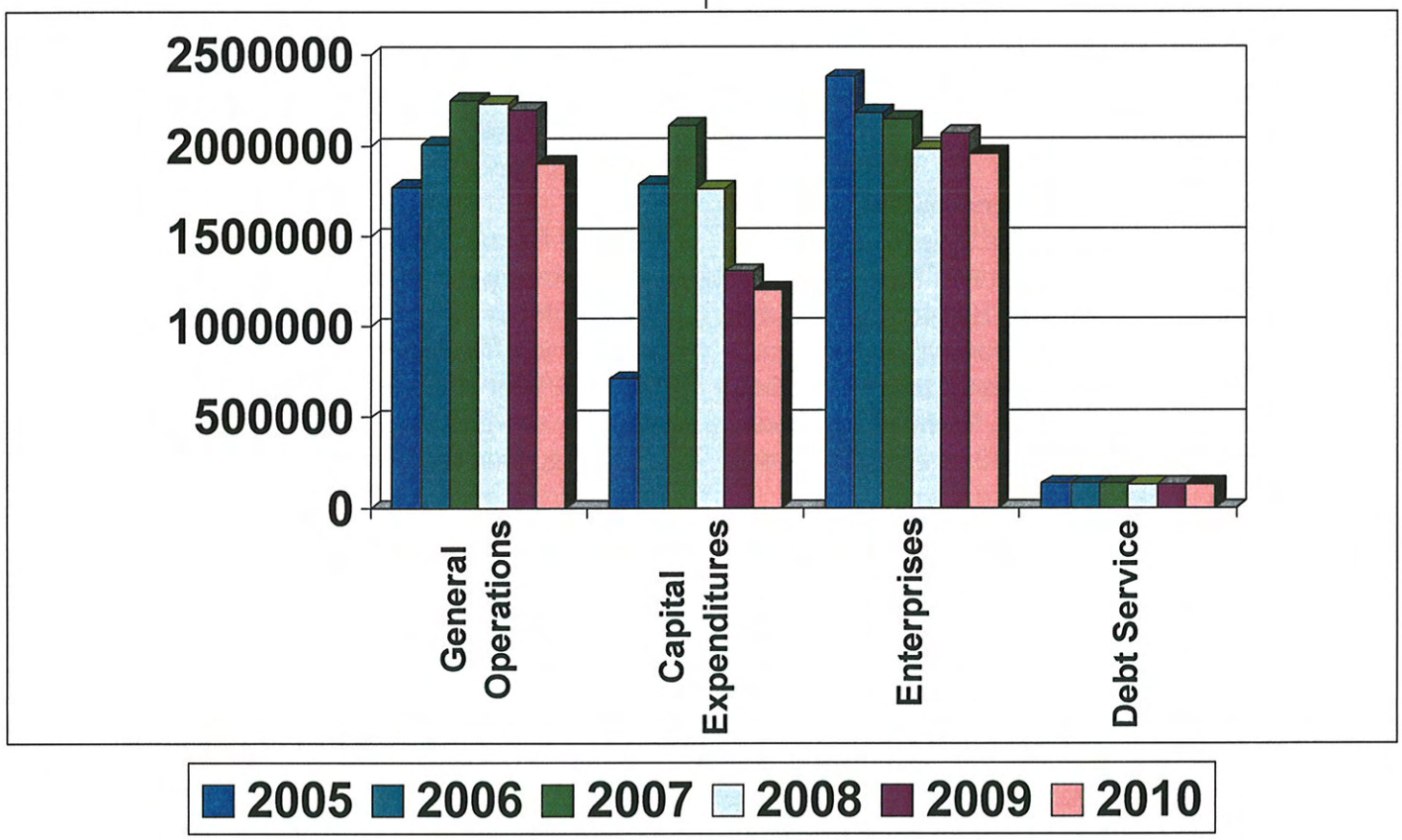
A capital expenditure is defined as those expenses related to the installation/construction/acquisition of city infrastructure and/or the purchase of equipment (fixed assets) which increase the value of the city and aid it in accomplishing its mission. These expenses may be related to roads, culinary water, storm system, sewer, etc.

Enterprises are quasi-businesses that governments operate to deliver primarily utility services to citizens. West Point City, for example, provides garbage collection and disposal, sanitary sewer, storm water mitigation, and culinary water services. The City may contract with an outside provider or deliver these services directly. Residents are then billed for these services on a monthly basis. These activities should be self sustaining.

Debt Service, finally, applies to those expenditures annually budgeted to meet the City's debt obligations. As previously mentioned, the City's only debt obligation is connected exclusively to excise tax revenue bonds the City issued for the construction of the West Point City Municipal Center. Debt expenses are funded by an annual contribution/transfer from the General Fund and contained within the Debt Service Fund.

This funding provides budgeted amounts for both interest and principal payments. The chart below provides a graphic break-down and comparison of budgeting expenditures over the last three budget years and currently proposed budget. Numbers related to the 2009 year, it should be noted, are projected. Again, 2010 numbers reflect those proposed as part of this budget.

FIVE YEAR EXPENDITURES COMPARISON



The 2009 General Fund

As previously discussed, the General Fund provides the City with most of the means necessary to address fundamental municipal services. The bulk of our compensation and the entirety of our debt obligation is supported by the General Fund. As is the case with all funds, discussion is most relevant if we address this fund in terms of revenue and expenditures.

REVENUE OVERVIEW

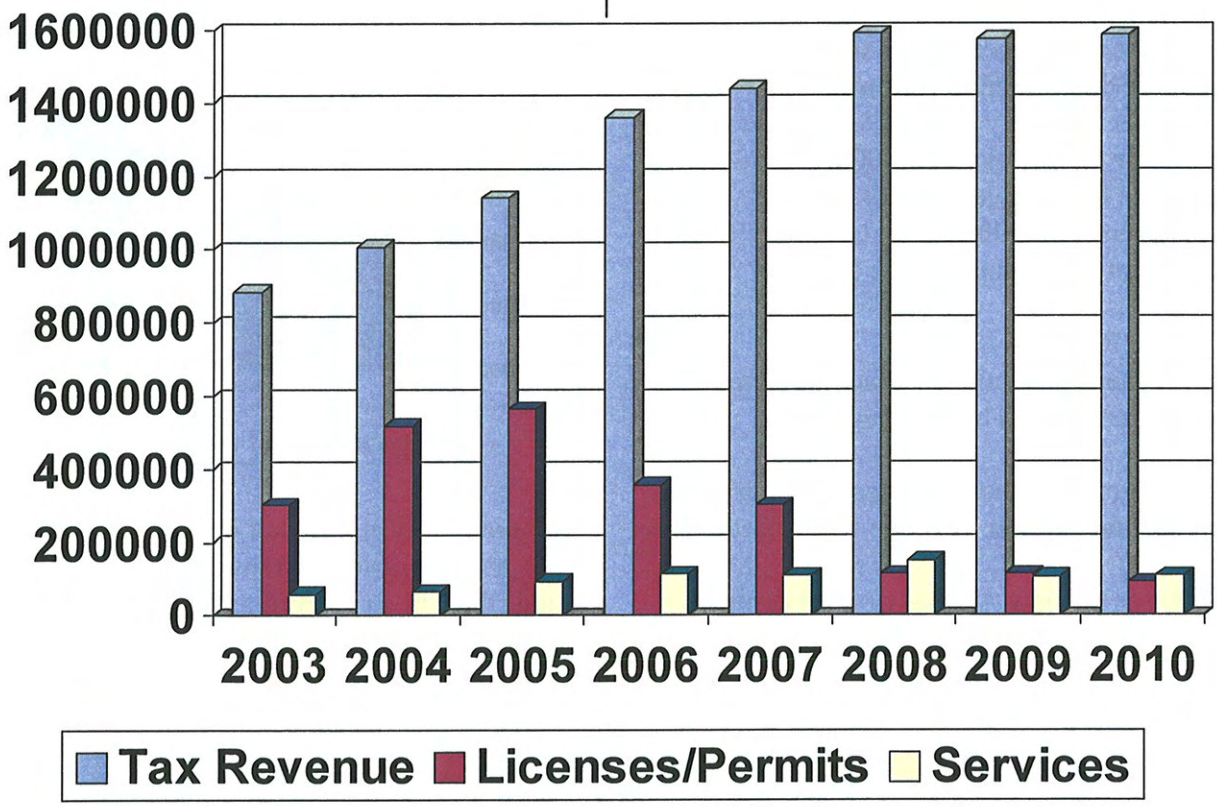
West Point continues to realize increases in both sales and franchise tax revenues. Sales tax revenue has nevertheless been conservatively projected for FY 2010 at $776,500. As the economy cools, it is anticipated that sales tax revenue will not continue to climb at the same rate as in past years. Meanwhile, property tax revenue is projected to decrease slightly from $301,000 in 2009 (adj.) to $295,000.

Licenses and permits will see a projected decrease from $114,000 to $92,000 in FY 2010. This is in part due to a surprising reduction in the number of Business license renewals in town, and is also a result of conservative estimations in building and construction activity.

Recreation revenue is expected to grow slightly as this budget proposes the creation and introduction of a City youth soccer program in the fall. All other fees are projected conservatively and are in alignment with previous years' experience.

Total new fund revenue (all fund revenue less transfers and one-time surplus use) projected for the 2008 budget year is $1,801,980. This is a -17% decrease in revenues, but is greatly influenced by the removal of Class C Revenue from the General Fund as previously explained. Accounting for this change, the actual reduction is closer to -5%.

The chart below illustrates these revenue trends. It should be noted that 2009 figures are projected and 2010 figures are proposed as part of this year's budget.



EXPENDITURES

Although compensation represents the City's single greatest expense, this section addresses non-compensatory expenditures (personnel changes can be found on page 33). This year, departments were asked to identify a 5% reduction in General Fund expenditures in anticipation of a continued sluggish economy. In most cases, more than 5% was actually removed from the budget. Excluding personnel and accounting for the transfer of Class C Revenue to the Special Revenue Fund (see below), departments have proposed over 11% in operating reductions from FY 2009.

FY 2010 REDUCTIONS

Most of the reductions are in training, materials and equipment. Equipment reductions are more likely to be delays than actual reductions, as items such as computers must be replaced eventually. This next fiscal year will see the creation of a computer replacement schedule to avoid shortfalls for a foreseeable need.

City Celebrations

Although very few noticeable service level reductions will take place, one area that could see an impact will be the City Celebrations line item. The Tentative Budget includes a proposed reduction of $9,500, for a total budget of $55,500. If approved, this would be distributed as follows:

- 4th of July Celebration: $45,000
- Christmas Lighting and Décor: $4,000
- Misc. Events: $2,500, and
- West Point 75th Anniversary: $5,000

FY 2010 INCREASES

Despite the many reductions, some line items are proposed to increase. These include:

- $7,500 to expand the youth soccer program to include a fall season (revenue will offset this expenditure)
- $6,000 for the new Animal Control contract.
- $1,800 for the new Police contract.
- $3,000 for the upcoming election.
- $2,000 for Auditor/Accounting support.

The -11% reduction in overall operating expenditures is net of these recommend increases.

FY 2009 INCREASES

In addition to changes to the 2010 Budget, the Tentative Budget includes the following adjustments to FY 2009:

- $8,000 to purchase football jerseys in the spring.
- $5,000 for IT needs related to the server crash.
- $10,000 for Auditor/Accounting services.
- $4,500 for the new police contract with Davis County.
- $500 for the Narcotics Task Force.
- $3,200 for additional legal needs.

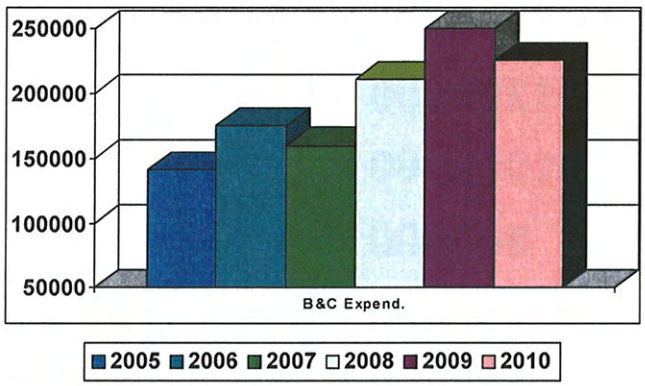
These increases are more than offset by a reduction of -$67,000 from the Contingency budget.

All operating increases and reductions will be discussed in more detail at the City Council meeting on May 19th.

B&C EXPENSES ACTUAL AND BUDGETED

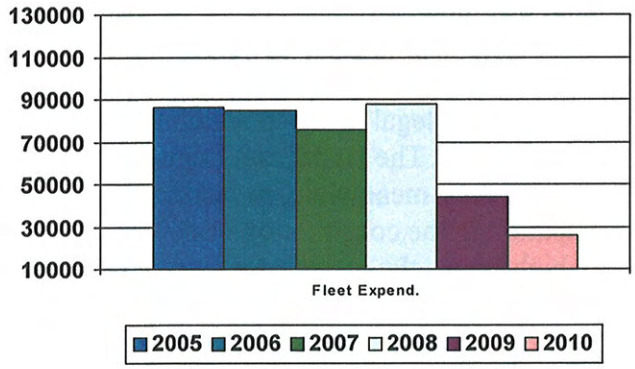
CLASS C ROAD REVENUE

The City projects receiving $225,000 in Class C funding in 2010. That supplements approximately $285,000 sitting in fund balance.



The seemingly significant increase of Class C Revenues in 2009 is due to transferring (and hence budgeting) the Class C Revenues that had been in General Fund Balance to the Special Revenue Fund. As these revenues are earmarked for roads and road maintenance, staff recommends removing them from the General Fund. This will help ensure that operating costs are paid with operating revenues, and road funds are used on roads.

FLEET ACTUAL AND BUDGETED



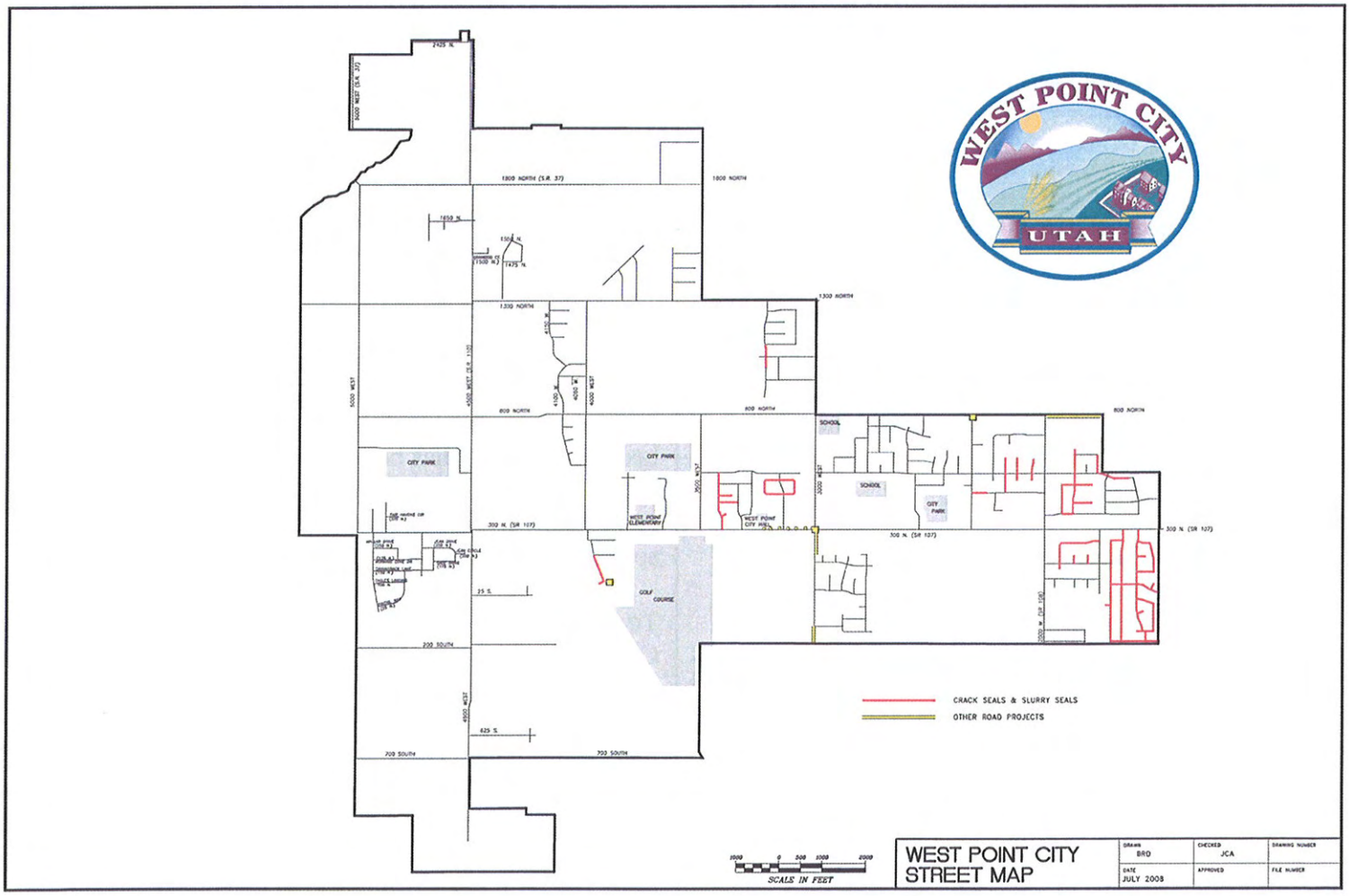
Fleet services are accounted for in the General Fund. These accounts have seen a significant reduction in the last two years.

Fuel costs continue to present a challenge to the City. Nevertheless, Public Works and Parks crews continue to refine practices to become more efficient.

The 2009 budget shows a marked reduction in costs because no additional vehicles were proposed for the first time in five years.

2010 is even lower due to delaying fleet lease payments for two pieces of Public Works equipment. While delaying capital replacement is acceptable temporarily, it is a trend that can obviously not continue. Over the course of the next year Public Works staff will assemble a fleet replacement schedule to provide the true cost of fleet operations.

2009-2010 ROAD PROJECT LOCATOR
(Crack and Slurry Seals in Red, Capital Project Fund projects in Yellow)



A Discussion of Fund Balance

When general revenues exceed general expenditures during any given year, the difference becomes part of the General Fund Balance. The State of Utah has placed lower and upper limits associated with acceptable fund balance. The lower limit is 4% of budgeted revenues and the upper limit is 18%. As discussed previously, West Point City has realized a considerable amount of one-time funds associated with the brisk growth in the City. Yet, it has been and remains the policy of the City to program these funds for one-time expenditures. Therefore, in an effort to bring the City's General Fund Balance into alignment with prescribed parameters, the City established a Capital Projects Fund and has annually moved one-time surplus into this vehicle.

Last year, insufficient funds were transferred from the General Fund, leading to and audit finding. So in addition to any surplus to be transferred this year, the City will be required to transfer an additional $65,528.

The 2010 Special Revenue Fund

The Special Revenue Fund is the primary budgetary vehicle relative to the capture and expenditure of restricted funds. Revenue is generally related to impact fees, grants, and other similar revenues. Expenditures are budgeted in accordance with new infrastructure needs in the following categories:

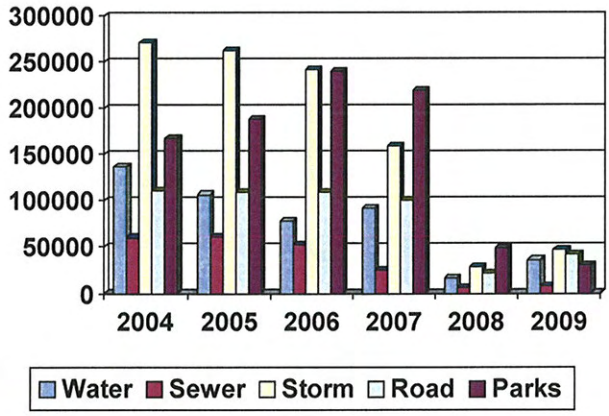
- Storm System
- Parks and Trails
- Water System
- Sewer System
- Roads (Impact Fees and Class C Road Revenue)

To best understand how and to what degree funds are received into and expended from the Special Revenue Fund, it is important to discuss both revenues and expenses as they apply to each of the above areas.

REVENUE OVERVIEW

As previously mentioned, Special Revenue Fund revenues are primarily composed of impact fees associated with new development. West Point City has completed capital projects studies associated with all major types of infrastructure, as required by law, to establish legal limits to which impact fees may be brought. The Utah State Legislature authorizes impact fees, meanwhile, to facilitate developer participation in the construction of new infrastructure which serves the residents who will be moving into the City as a result of development activities. In the case of both the North Davis Sewer District and the North Davis Fire District, West Point City serves only as the collecting jurisdiction for these agencies.

The chart below shows a history of Special Revenue Fund sources by category:



Again, due to the home building slump, impact fee revenues have sharply declined. The net result has been that the City has been forced to postpone some projects originally called for by the Capital Improvement Plan. Projections for 2010 do not indicate a speedy recovery in the home building industry.

To illustrate the current situation, in FY 2008 the City realized just one-quarter of the funds originally budgeted. Total 2009,revenues, including those associated with special service districts, were originally projected at just $305,500, and it appears that the City will likely collect less than $250,000. In order to complete projects, the City has been utilizing unspent impact fee revenue from previous years. State law requires that impact fee revenue be spent by the collecting jurisdiction within six years of receipt.

STORM SYSTEM

Storm system additions either completed in or still slated for completion in 2009 include the following:

- 4000 W. Cemetery Road Trunk and reconstruction of Cemetery Road — $380,000

This improvement, the addition of a major trunk line from the heart of our city to the Davis County channel, will make our system significantly more functional in the southwest quadrant.

The 4000 West project was originally scheduled for 2008 construction, but due to permitting delays from the Bureau of Reclamation it was not started until this spring. This turned out to be a benefit to the City, as very favorable bids led to over $100,000 in savings.

Finally, $40,000 is budgeted in 2010 for a storm drain master plan and impact fee analysis. Staff believes that the slowed growth in the economy provides a prime opportunity to prepare for the inevitable return of development pressure.

The impact fee study is to ensure that new development continues to pay its fair share of the cost of the required infrastructure.

The storm drain master plan concept is the result of discussions about the City's high water table and proximity to the Great Salt Lake between staff and City Council. As development continues on the west side of town in particular, it is critical to ensure that neighborhoods have proper drainage so that property is protected from potential flooding.

Both issues will be discussed in more detail at the budget meetings in May and June.

PARKS AND TRAILS

The City has been successful in securing grant funding from the State to complete Phase III (800 North to 1300 North). That portion of this important walkway was completed last year. Planning is going forward meanwhile for Phase IV construction (1300 North to 1800 North). The City is currently seeking grant funding associated with a 200 South trail spur and additional paved trail at the East Park.

The fifth and final payment for the Galloway property located adjacent to the East Park was paid this spring. This completes the City's $150,000 obligation. Parks projects completed this last year also include:

- Installation of access road and parking lot - Galloway Addition to East Park.
- Reservoir landscaping supplement

2010 ANTICIPATED PARKS AND TRAILS EXPENDITURES

Because of declining revenues, staff believes that capital project priorities should be to (1) maintain existing infrastructure, and (2) complete existing projects before funds are spent on new concepts. Thus most of what is recommended for funding is to complete East Park or maintain other park assets.

Special Revenue funding is recommended for:

- East Park Softball Field - $40,000
- East Park Irrigation and Grass - $69,000
- East Park Fence - $10,000
- East Park Entrance - $6,000
- Blair Dahl Park Masterplan - $5,000

CULINARY WATER SYSTEM

Recently, major water system improvements have left reserves depleted. Meanwhile, development occurring outside of the West Point System Area and a home building slump have translated into diminishing impact fee revenues. There existed, nevertheless, a need to update the City's water master plan. This project was therefore requested and completed in the 2008 budget for $30,000.

There were no water projects using impact fees in 2009, but $13,000 in water impact fee revenue is programmed for an update of the City's Water Impact Fee Analysis in 2010. This will be done in conjunction with a Water Fund-supported fee analysis to ensure that the City is collecting sufficient revenues for capital replacement in addition to construction for new growth.

ROAD SYSTEM

Most of the road improvements proposed in the 2008 budget pertained to the Central Business District. Specifically, this budget proposed funding for the widening of 3000 West from 300 North to 550 North on the east side and the widening of 300 North from 3000 West to approximately 2700 West. These improvements not be completed in 2008, due to a lack of funding. In cooperation with UDOT, the City did complete a significant widening project on 300 North near 3000 West.

Meanwhile in 2009 the City intended to use impact fee funds to install intersection improvements on the southeast corner of 300 North and 3000 West and perform other improvements in conjunction and coordination of development on 3000 West from 100 South to 200 South. The following was specifically proposed but not completed:

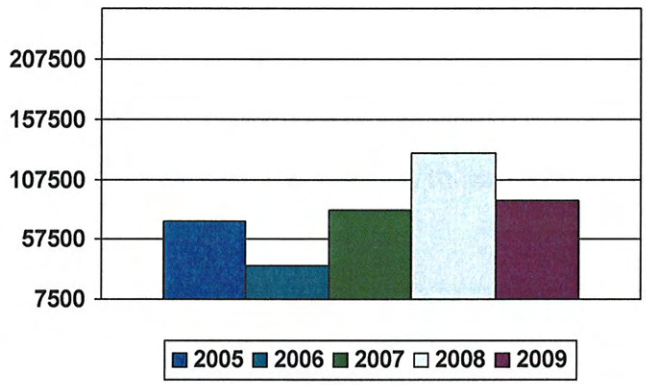
- 3000 West widening from 100 South to 200 South: $50,000.
- Intersection improvements 300/3000: $31,000. Instead of installing the improvements ourselves, the $31,000 will go to UDOT who will use the funds to install the signal at that intersection.

The projects are again recommended for completion as a part of the FY 2009 Adjusted Budget, but using Class C Road Funds instead.

The FY 2009 and 2010 Budgets also include the following projects (to be paid with Class C Revenues):

- 2300 W 800 N Intersection Improvements: $30,000
- Crack Seals/Slurry Seals: $180,000
- Hazardous Cement Abatement: $10,000
- Paint Striping: $5,000
- Facility Asphalt: $45,000 (completed)
- Equipment and Materials Storage: $40,000
- 300 N 3000 W sidewalk (in conjunction with the UDOT intersection improvements): $60,000

ROAD EXPENDITURE HISTORY



SANITARY SEWER SYSTEM

There were no sewer related projects programmed into the 2008 budget. However, the 2009 budget, in accordance with the Capital Improvement Plan, does call for funding of the first phase of system installation on 4500 West from 1000 North to 1300 North. In addition, it is proposed in this budget that a master plan and impact fee analysis be completed.

- Phase 1 4500 from 1000 North to 1300 North — $100,000
- Sewer master plan — $37,000

The 2010 Capital Projects Fund

The Capital Projects Fund was established to receive one-time revenues. The primary funding source for projects in this fund is surplus General Fund revenues. State law limits fund balance in the General Fund to 18% of the next year's budgeted revenues. Any surplus amount beyond this, however, can be transferred for use to a capital fund, which have no fund balance restriction. This revenue is critical for capital replacement, park and trail development, and innumerable other city requirements. As of May 1, 2009, the City has identified over $1.8 million for projects to be funded with this "surplus" revenue.

As a capital fund, any revenues not utilized during a given fiscal year are "carried forward" for use in the next year. Thus General Fund surplus is budgeted as an adjustment to the current year, although the actual expenditure might not take place until next year.

The 2009 Adjusted Budgeted includes :

- Continued acquisition of Blair Dahl park property: $371,211 (two payments due this fiscal year).
- West Point's share of the 800 N widening project with Clinton: $60,000
- 300 North street lights: $80,000.
- Fire hydrant replacement/repair: $10,000.
- Reservoir Landscaping: $5,000

The 2010 Budget includes:

- Blair Dahl Park Payment—$135,000
- Parcel Maintenance — $15,000.

The figure below shows the decrease in fund balance for capital projects:

	2007	2008	2009 Adj.	2010
Revenues	$334,745	$368,534	$397,461	$9,000
Exepnditures	$437,719	$277,570	$496,211	$206,000
Balance	$475,538	$566,502	$467,752	$270,752

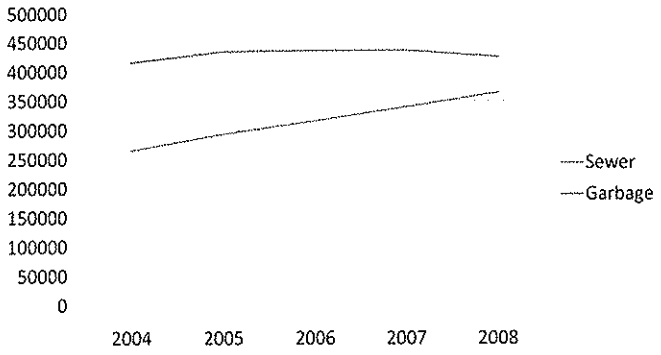
The City should closely monitor fund balance. With several years of payments for Blair Dahl Park left on the books, this obligation must take first priority over any new projects. In fact, the City's ability to pay the for Blair Dahl depends entirely on General Fund surplus.

The 2010 Waste Fund

The Waste Fund is the fiscal mechanism by which refuse collection and sewer disposal are provided to residents of West Point City.

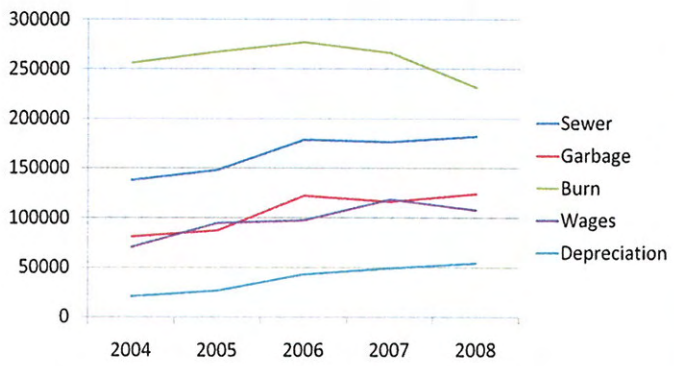
Most revenue supporting this fund can be classified as either residential sewer fees or garbage collection fees. A five year comparison of revenues is shown to the below:

WASTE FUND REVENUES HISTORY



Specifically, garbage revenues have flattened over the last five years, mostly due to rate cuts implemented by the City Council. Sewer revenue is the product of the increase in rate payers. Waste Fund expenditures meanwhile support the delivery of solid waste collection and removal. A history of those expenditures are shown on the next page:

WASTE FUND EXPENSE HISTORY



The Waste Fund supports a lot more in terms of total City support than simply waste collection and disposal. As the chart indicates on the previous page, some of the City's compensation (mostly for Public Works) is supported by this fund. In addition, as the City's inventory of critical infrastructure has expanded over the past few years, depreciation expense as played a heavier role in costs. Depreciation is primarily a "forced" savings account that is intended to cover the costs associated with replacing current infrastructure. Obviously, the more pipes we have in the ground, the more we are forced to save for the future to replaced that system. If the City fails to fully account for depreciation, that expenses is exacted from the fund's net assets at the end of the year.

Last year the City Council approved a 5% increase to the monthly residential garbage collection fee, from $10.45 to $11. It is also approved a sewer fee increase of 4% from $12 to $12.50 monthly. These increases are necessary to provide an operating margin and meet the costs associated with other expenditures proposed in this budget proposal.

This year the North Davis Sewer District is proposing a fee increase of its own. The District's last rate increase was on July 1, 1997. The proposed increase is $1.20 per residential equivalent. This will bring a West Point resident's total sewer fee to $13.70 per month.

The North Davis Sewer Improvement District maintains a state-of-the-art facility in Syracuse and provides West Point with its sanitary waste collection and disposal services.

WASTE FUND SIGNIFICANT ONE-TIME AND ON-GOING EXPENDITURES

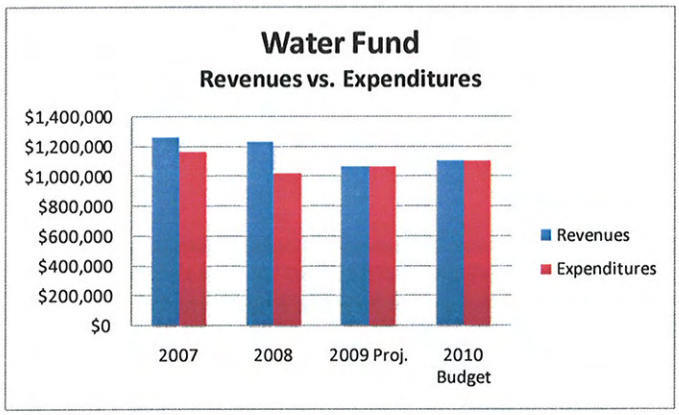
The following are significant one-time expenditures proposed as part of the 2010 Waste Fund:

- Information technology upgrades, including expansion of SCADA - $20,000.
- Fleet contribution — $15,000.
- Sewer maintenance and repair—$30,000.
- Depreciation — $50,200.

The 2010 Water Fund

A report was generated by Administration on March 2, 2006 illustrating the City's declining ability to meet its fiscal responsibilities with regard to water service. Exacerbating this situation was the City's aggressive and yet very necessary commitment to significant water projects in FY 2006, including a new 1 gallon reservoir at 800 North 1500 West. These projects have nearly exhausted water impact fee revenue and have had a significant impact on water fund reserves.

Similar to the Waste Fund, the Water Fund supports Public Works compensation and a variety of other services. As noted earlier in this document, the City only collects fees for secondary service. Increased revenue meanwhile as such pertains to culinary water is the product of rate increases in recent years and some population growth.

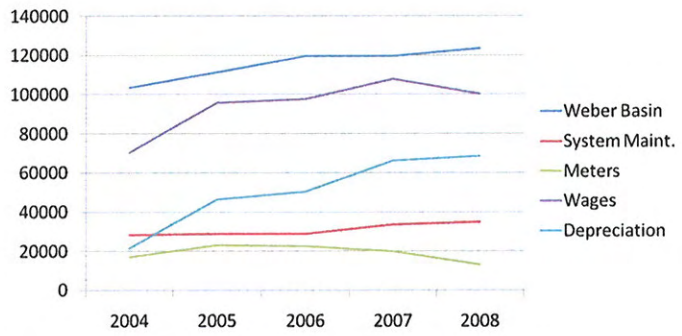


The City Council has responded, in the face of increasing water system costs, by increasing the monthly residential water fee. Last year the water fees were raised by 6% from $16 to $17. However, expenses continue to outpace revenues. Of particular concern is the ability of the Water Fund to pay for capital replacement. Recent water projects have been related to new growth and were thus funded with impact fee revenue. Staff has identified three improvement projects of particular concern for which impact fees will not be wholly available:

- 1300 North 10" water line upgrade - $300,000
- 300 North 3" abandonment & laterals -$150,000
- 2000 West 12" water line - $1,000,000

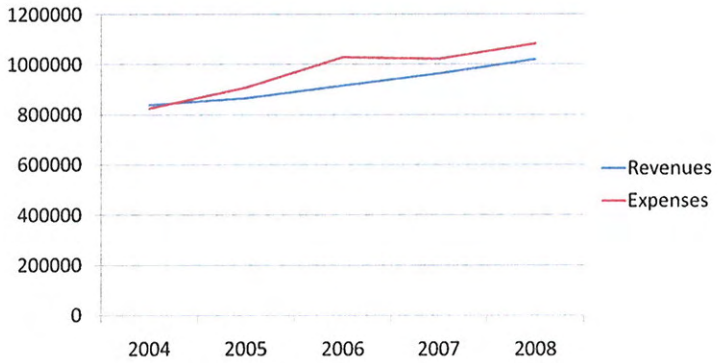
Again, like the Waste Fund, the Water Fund is being impacted, in terms of costs, by two factors — increased costs associated with culinary water acquisition and depreciation expenses. The following chart illustrates the relationship among all primary Water Fund expenses:

WATER FUND EXPENSE HISTORY



When costs are examined along side revenues, it is once again apparent that while recent rate increases have allowed the City some progress with regard to meeting expenses, those water related costs continue to outpace revenues:

WATER FUND REVENUES VS. EXPENDITURES



The Water Fund continues to both provide for adequate operating capital and meet increasing costs associated with depreciation. Like the Waste Fund, the Water Fund must meet depreciation costs associated with a significant increase in water system infrastructure over the last few years.

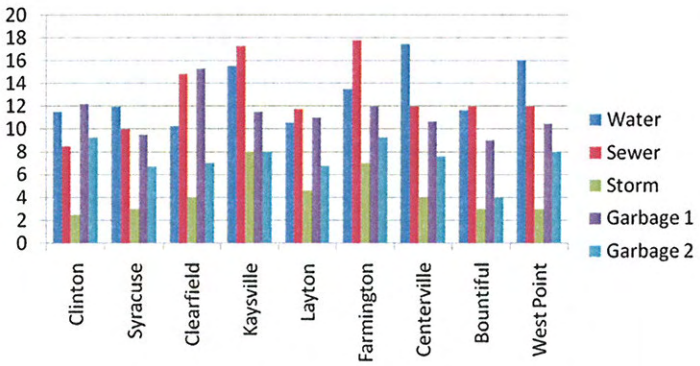
Davis and Weber Counties Canal Company has also informed the City that they will implement an increase — $12 annually for properties under 1/3 acre ($239 to $251). This is roughly a 21% increase in fees.

The following are significant one-time expenditures proposed as part of the 2010 Water Fund

2010 WATER FUND SIGNIFICANT ONE-TIME AND ON-GOING EXPENDITURES

- Impact Fee and Rate Study - $7,000 (the Special revenue Fund will contribute $13,000 toward the study as well).
- Information technology upgrades, including expansion of SCADA - $12,000.
- Fleet contribution - $15,000.
- Loan repayment to Waste Fund — $25,000.
- Depreciation — $68,500.

CROSS-CITY COMPARISON OF PRIMARY UTILITY FEES



When viewed as total utility fee burden, West Point's average of $40 per month is well in line with the average of found in other communities in Davis County. Kaysville actually shows the heaviest utility burden.

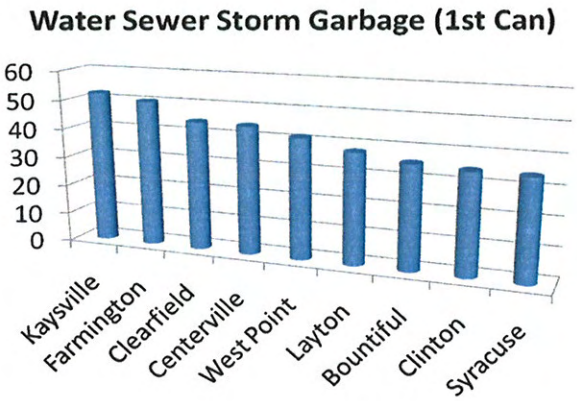
UTILITY COSTS COMPARISON

A recent survey of utility costs show that, overall, West Point utility costs are moderate when compared to other Davis County municipalities. In fact, West Point's total utility fee burden is positioned in the middle of those Davis County cities recently surveyed.

This position is not expected to change drastically, even if recommended fee increases are implemented. This is due to the fact that Utah communities, including those included in the survey, are reacting to increased costs by proposing rate increases of their own.

A comparison of utility fees by type shows West Point's fees as moderate in some areas such as storm maintenance and garbage collection, while higher than the average in areas such as water and sewer fees.

COMPARISON OF UTILITY BURDEN



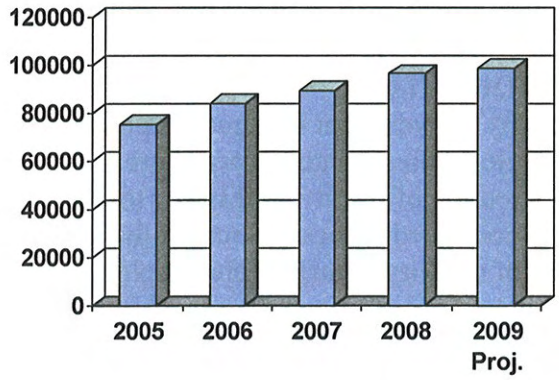
The 2010 Storm Water Fund

In October 2003, the Council approved the implementation of a Storm System Maintenance and Construction Fee. The primary justification can be viewed as three fold: 1) provide funding for compliance with new EPA regulations pertaining to the City's lawful discharge of storm water into the Great Salt Lake; 2) bolster our abilities to construct new system; and 3) maintain the City's growing network of storm system. Meanwhile, street sweeping services are provided two times per year by a private contractor. The Storm Water Fund supports this service. Primary expenses in the Storm Water Fund include the following for budget year 2009.

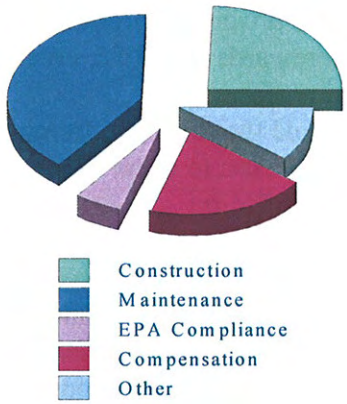
- Continued involvement in the county storm water coalition public information efforts - $2,500.
- Street sweeping and preventative storm system care - $12,000.
- General maintenance and repair - $20,000.
- Personnel (salary and benefits) - $22,670.

In order to meet these obligations, it is projected that the $3 monthly Storm Maintenance and Construction fee will generate approximate $98,500 in in budget year 2010.

HISTORY OF STORM FUND REVENUE



DISTRIBUTION OF STORM FUND EXPENSES



The 2010 Debt Service Fund

The Debt Service Fund is entirely dedicated to the excise revenue bond for City Hall. Current debt service is born by the General Fund and is transferred to the Debt Service Fund, as per state statutory requirements. That amount in 2008 was $129,390, and the 2009 budget provided $126,150. The 2010 budget will call for $127,775. We now enter the eighth year of our obligation. The City will have the opportunity to exercise a call provision in our agreement with Wells Fargo and pay-off this debt or refinance after 10 years, or the year 2011. The original debt was $1,570,000. The City's current principal debt obligation is $1,195,000 at an interest rate of 5.4%.

West Point City's Organization, Staffing, & Compensation Plan for 2010

INTRODUCTION

The City's investment in human capital represents its single greatest annual expenditure. Recruitment and retention of quality staff is key to West Point city's continued success. Some of the key components of the City's staffing philosophy are listed below:

1. Create a professional work atmosphere that encourages and facilitates the recruitment of the best professionals;
2. Maximize the City's human capital investment by recruiting individuals who possess a multitude of relevant skills and abilities;
3. Foster a work environment that encourages and rewards initiative, creativity, and superior performance;
4. Provide the tools and training which enable each person to excel in his or her area of responsibility;
5. Structure the City's organization so as to provide the highest level of service within established budget parameters.
6. Fairly compensate employees, based on market rates and economic ability.

CURRENT STRUCTURE

The current structure of the City consists of primarily six departments: Administration, Public Works, Planning, Community Development, Parks, and Recreation.

Administration – The City Manager serves as the Administration department head. Major functions within this department include: city administration, finance and accounting (Treasurer's Office), economic development, public relations, legal and risk management, contract administration, Recorder's Office/elections, business licensing, human resource management, purchasing, emergency planning, public safety, and overall departmental administration.

Public Works—The Assistant City Manager administers this department. Field work is overseen by a Field Operations Manager who reports directly to the ACM. Major functions of this department include: road development and maintenance, infrastructure improvements and repairs, enterprise services delivery and administration, and fleet management.

Parks—This department is also administered by the Assistant City Manager. Field operations are overseen by the Public Works Field Operations Manager, who reports directly to the ACM. The Parks Department is responsible for the development, operations, and maintenance of parks, trails, cemetery, and other public properties.

Community Development—This department is administered by the Community Development Director, who reports directly to the City Manager. This director also serves as the City Engineer. The department's primary functions are to provide engineering support, building services, school safety, planning, zoning administration, business licensing, and code enforcement.

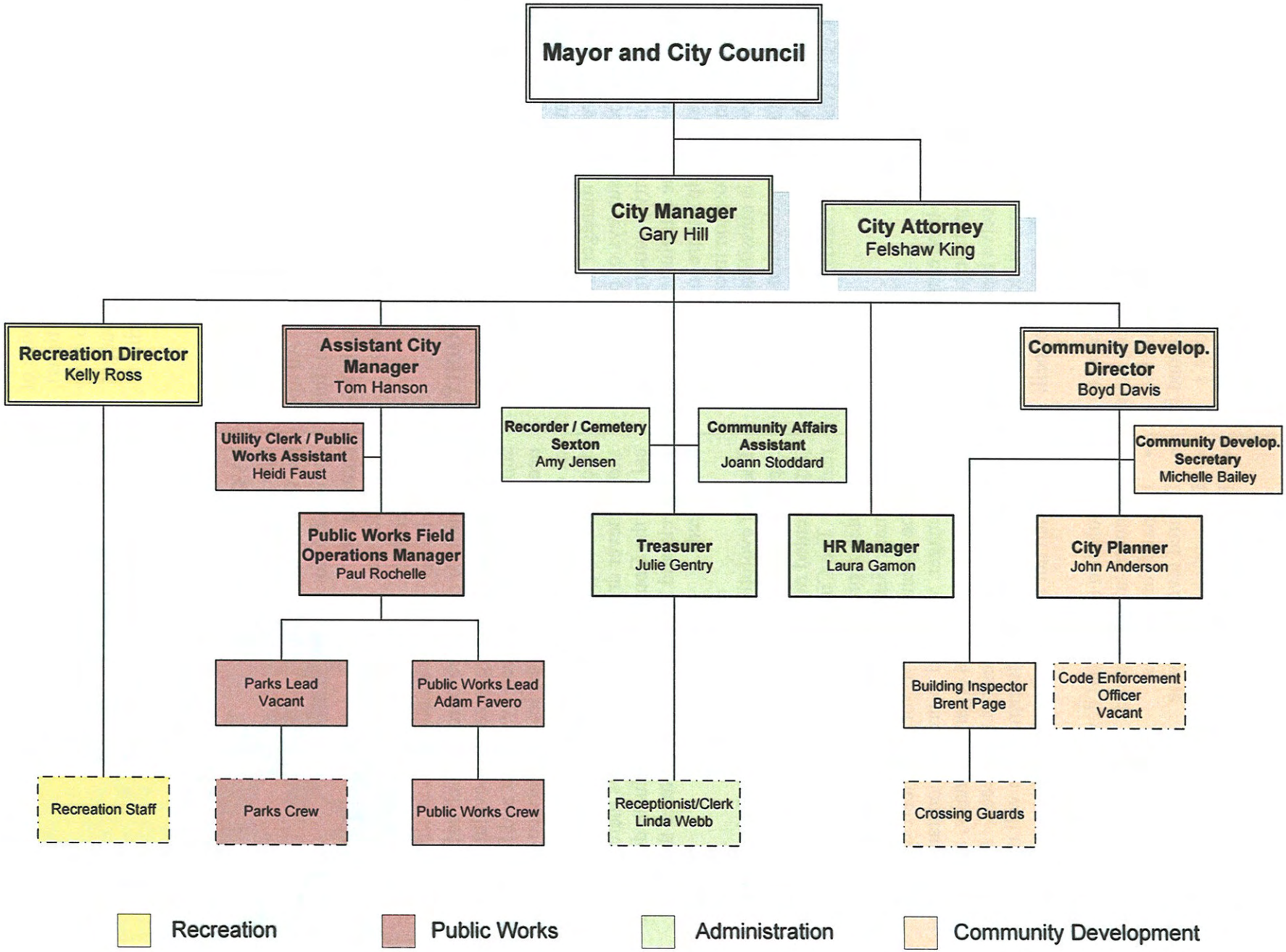
Recreation—This department is overseen by the Recreation Director, who reports directly to the City Manager. The purpose of this department is to administer all recreation programs offered by the City.

An organizational chart on the next page illustrates the West Point City employee structure.

While more than 40 individuals work in some capacity for West Point City, a total of approximately 23 full-time equivalents occupy all positions. This means that some employees are part-time and/or seasonal workers. These employees therefore do not equate to an entire full-time equivalent.

As part of the Fiscal Year 2010 budget, the total compensation associated with proposed and existing positions is $1,273,717. Still, total compensation (salaries and benefit costs) composes only 28% of the City's total budget.

West Point City Organizational Chart 2009-2010



STAFFING POLICY

The City Manager (with the consent and advice of the Mayor and City Council for certain positions), may appoint and hire personnel necessary to carry out the duties and goals of the City within budget limitations as established by the City Council.

ELIGIBLE EMPLOYEES

Eligible employees may be appointed, classified, and compensated under policies and procedures promulgated by the City Manager, within budget limitations established by the Mayor and City Council. All appointed employees, elected officials, as well as full-time, part-time, and temporary/seasonal employees are subject to the West Point City compensation plan.

CURRENT COMPENSATION PHILOSOPHY

West Point City is committed to maintaining employee wage ranges which are competitive with other Wasatch Front and specifically Davis County communities of comparable size and/or complexity. The City's human resource manager will regularly conduct wage and benefits surveys of relevant communities. Because not all city positions have matches (benchmarks) in the established market, a classification analysis to help ensure internal equity may also be done on each position in conjunction with the market survey. This classification analysis will consider such factors as education and experience requirements, supervisory and financial responsibilities, level of risk, specific skills, and analytical requirements of the position.

WAGES AND SALARIES

Appointed, full-time, and part-time employees are paid within ranges specified for their position, as included in this budget, and receive insurance, retirement, and other benefits as summarized in this budget and established by the Mayor and Council.

It is recognized that the City Manager and the City Attorney are appointed officers of the city that have been hired under contract. Such contracts and the compensation provided are ratified and confirmed by the City Council and are made a part of the city's compensation plan. The Mayor and City Council may review such contracts annually and execute amendments on behalf of the City if appropriate to conform such agreements more fully with this plan, as it may be changed from year to year.

EVOLUTION

The ability of the City to accommodate increasing demands for service is contingent on its determination to provide resources which sufficiently answer these needs. Organizational evolution should therefore be driven by current and forecasted needs. In other words, the level of service the Council desires to provide citizens should drive personnel decisions. Organizational growth, in contrast, should never drive service level. It is therefore critical that the Council 1) regularly evaluate desired service levels and 2) authorize expenditures that meet these needs.

The full evolution of staffing at West Point City is expected to take many years. Some phases may be implemented rapidly, while others may take years to realize. The City has developed an organizational plan which represents less of a schedule and more of a road map. Similar to the effective use of all road maps, the Council and Mayor, in concert with the City Manager, will need to provide constant evaluation of where the City is organizationally, as well as where and how fast it desires to proceed. As mentioned previously, this determination will more likely than not be driven by several factors:

- Population (residential development)
- Commercial development
- Demand for services
- Desired level of service
- Demographic and/or cultural changes
- Political changes

2010 COMPENSATION AND PERSONNEL MODIFICATIONS

This year's compensation plan is greatly influenced by the current economic situation. As with all other City operations this year, the primary focus of the staffing plan is to maintain the current level of service to the residents of West Point. The following chart shows the distribution of staffing costs between the various City funds:

	Salary	Benefits	Total	%
General Fund	$ 690,272	$ 241,554	$ 931,826	73%
Waste Fund	$ 107,449	$ 48,495	$ 155,943	12%
Water Fund	$ 107,449	$ 48,495	$ 155,943	12%
Storm Water Fund	$ 22,670	$ 7,334	$ 30,004	2%
Total	$ 927,840	$ 345,877	$ 1,273,717	100%

The vast majority of the staffing cost (73%) is borne by the General Fund. A portion of certain positions' salaries and benefits, however, are assigned to other funds that require staffing. Please note how Full-Time Equivalents (FTEs) are distributed between funds:

	FTEs	%
General Fund	18.36	78%
Waste Fund	2.35	10%
Water Fund	2.35	10%
Storm Water Fund	0.35	1%
Total	23.41	100%

The 2009 budget authorized $925,998 in salaries and $328,211 in benefits. In 2010, salaries are proposed at $927,840 and benefits at $345,847 for a total cost of $1,273,717. This amounts to approximately 29% of the total budget of $4,457,054 and a 1.6% increase over 2009.

SUMMARY OF CHANGES IN PERSONNEL & COMPENSATION

Several factors have affected this year's personnel budget. The primary influence, of course, is the sluggish economy, which has necessitated a close look at City staffing and resulted in the following reductions:

- Elimination of the Administration Intern.
- Utility Clerk reduced to 32 hours/week. The Community Affairs Assistant will now share the Utility Clerk role one day/week. In addition to reducing costs, this change creates depth in a key customer service area.
- No cost-of-living adjustment or merit increase for FY 2010.
- Reduction in City Manager salary and benefits due to the appointment of a new Manager.
- Two new sidewalks (300 North near 4200 West and 3000 West near 300 North) are scheduled for completion this summer, which will eliminate the need for two crossing guard positions.

While there are no across the board increases in salary due to budget constraints, the Tentative Budget includes a few position-specific increases to reflect changes in responsibility and organizational need:

- An increase to $35,000 for the new City Recorder position (which was upgraded from Deputy City Recorder in December).
- A $1.50/hour increase (totaling $1,700 in salary and benefits) for the Community Affairs Assistant due to an expanding role (including job sharing with the Utility Clerk).
- Upgrade of a Public Works I to create a Public Works II - Parks Lead position at $32,500 (an increase of approx. $7,000)
- Increase the hours for the Receptionist/Clerk position from 20 to 25 hours/week ($5,000) to ensure coverage.
- Restore the HR Manager position to full time from 32 hours/week. The reduction from full time was intended to be temporary to accommodate an employee education opportunity. The full time position will provide the greatest flexibility in recruiting qualified HR assistance.

Finally, medical and dental benefits will increase by approx. 13% next year. The Tentative Budget includes a recommendation to cover the cost of this increase for all employees. This coverage will help mitigate the impact of no cost of living or merit increase.

The total net increase to Personnel is $19,508 across all funds. The impact to the General Fund is $9,965 (1.1% increase).

Definitions of Budgetary Terms

BALANCED BUDGET — The delineation of annual budgeted priorities where authorized expenditures do not exceed projected revenue.

C.A.F.R. — Comprehensive Annual Financial Report. This is the year end report generally issued by the independent auditor in September addressing the City's financial results of the preceding fiscal year.

CALL PROVISION — Provision within the City's contract with a lender that allows the City to fulfill its debt obligations sooner than the term of original loan.

CAPITAL — Physical improvements which increase the value of a community such as infrastructure, buildings, and other fixed assets.

CAPITAL EQUIPMENT — That which facilitates or makes possible improvements to the fixed assets of the City.

C.D.B.G. — Community Development Block Grant. Program sponsored and funded by the U.S. Department of Housing and Urban Development, which provides funding to local jurisdictions and social service agencies for eligible projects/programs.

COMPENSATION — All financial contributions the City makes to or on behalf of an employee in exchange for services he or she renders to the City.

CULINARY WATER — That water used for human consumption and bathing.

DEBT SERVICE — Payments on outstanding debt.

DEBT SERVICE FUND — The budgetary vehicle through which the City meets debt obligations.

ENTERPRISES — Quasi-business activities City's undertake to provide certain goods and services to citizens. These services generally include utilities such as culinary water, sewer, refuse collection and disposal, storm water management, etc.

FISCAL YEAR — A city's annual period beginning July 1st and ending June 30th.

FUND BALANCE — The annual balance of funds in a budget resulting from revenues less expenditures, expressed as total revenue minus total expenditures.

FULL-TIME EQUIVALENT — A 40 hour per week increment used to measure an organization's employee workforce.

G.D.P. — Gross Domestic Product. The value of all goods and services produced domestically during a given period. A primary indicator of economic health.

GENERAL FUND — The budgetary vehicle by which the City conducts general operations and supports the majority of citizen services.

GENERAL OPERATIONS — Those activities intended to sustain the organization and provide basic municipal services.

IMPACT FEES — Special assessments made on new development to pay for infrastructural additions and expansions.

INFRASTRUCTURE — Those features and mechanisms designed to facilitate and support the delivery of a municipal service. Examples are: roads, curbing, gutters, storm lines, sewer system, storm water lines, etc.

MODIFIED ACCRUAL — A form of accounting based on the practice of revenues being recognized in the period they become available and measurable. Expenditures meanwhile are recognized in the accounting period in which the liabilities are incurred, regardless of when the receipt or payment of cash takes place.

SECONDARY WATER — That water which is generally used for the outside irrigation of landscaping.

SPECIAL REVENUE FUND — The budgetary vehicle by which the City collects and expends restricted use funds for projects intended to accommodate growth and development.

STORM WATER FUND — The budgetary Fund through which the City provides storm water collection, monitoring, Federal environmental compliance, and system construction/repair.

WASTE FUND — The budgetary vehicle through which the City provides garbage and sewer collection and disposal.

WATER FUND — The budgetary vehicle through which the City provides culinary and secondary water services to citizens.

Capital Project Matrix

Project No.	PROJECT DESCRIPTION	Priority	Project	Budget	Fund	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Unfunded
1	4000 W. Storm Drain (Cemetery Road Trunk to 200 South)	1	Storm Sys	$380,000	SR	$380,000						
3	East Park Softball Field	1	Parks	$40,000	SR	$40,000						
4	East Park Sprinklers and Grass	1	Parks	$69,000	SR	$69,000						
5	Property Acquisition (Galloway and Dahl Properties)	1	Parks	$367,750	Cap. Proj.	$371,211	$135,000	$135,000	$135,000	$135,000	$135,000	
5	Property Acquisition (Galloway and Dahl Properties)	1	Parks	$367,750	SR	$31,200						
6	Power Installation East Park & Bingham Park	4	Parks	$10,000	Cap. Proj.			$10,000				
7	Reservoir Landscaping	1	Water	$20,000	Cap. Proj.	$5,000						
8	300 N 3000 W Traffic Signal and Road Improvements	1	Street	$31,000	B&C	$31,000						
9	3000 W (100 S to 200 S) Improvements on West Side	3	Street	$55,000	B&C		$55,000					
10	2300 W 800 N Intersection Improvements	3	Street	$30,000	B&C		$30,000					
11	300 N Street Lights (2800 W to 3200 W)	3	Street	$136,000	Cap. Proj.	$80,000		$60,000				
12	Crack Seals/Slurry Seals	1	Street	$80,000	B&C		$180,000	$100,000	$100,000	$100,000	$100,000	
13	Hazardous Cement	3	Street	$10,000	B&C		$10,000					
14	Paint Striping	3	Street	$5,000	B&C		$5,000					
15	Facility Asphalt	1	Street	$35,000	B&C	$45,000						
16	Equipment and Materials Storage	1	Street	$40,000	B&C	$40,000						
17	Well #3 Motor Starter	4	Water	$30,000	Cap. Proj.							$30,000
18	Fire Hydrants	2	Water	$10,000	Cap. Proj.	$10,000						
19	SCADA System Upgrades	1	Water	$32,000	Water		$12,000					
19	SCADA System Upgrades	1	Sewer	$32,000	Waste		$20,000					
21	Sewer Master Plan/Impact Fee Analysis	1	Sewer	$37,000	SR	$37,000						
22	Asphalt Lift Station #1	2	Sewer	$7,500	Waste	$7,500						
23	Parcel Maintenance	2	Parks	$10,000	Cap. Proj.		$15,000					
24	300 N 300 W (175 N - 300 N) Sidewalk	1	Street	$60,000	B&C		$60,000					
25	4500 West Sewer Phase I (1000 N - 1300 N)	2	Sewer	$100,000	SR			$100,000				
26	4500 West Sewer Phase II (1300 N to 1550 N)	3	Sewer	$200,000	SR							$200,000
28	3000 W Widening Project (300 N - 550 N)	3	Street	$300,000	SR							$300,000
29	Storm Drain Master Plan and Impact Fee Analysis	1	Storm Sys	$40,000	SR		$40,000					
30	Water Impact Fee Analysis and Rate Study	1	Water	$20,000	SR		$13,000					
30	Water Impact Fee Analysis and Rate Study	1	Water	$20,000	Water		$7,000					
31	Source Protection Plan	2	Water	$20,000	Water			$20,000				
32	2000 West 12" Water Line	4	Water	$1,000,000	Water							$200,000
32	2000 West 12" Water Line	4	Water	$1,000,000	SR							$800,000
33	300 North (1750 W - 1500 W) 3" Abandonment and Laterals	2	Water	$100,000	Water				$100,000			
34	1300 North 10" Water Line Upgrade (3200 W - 3600 W)	2	Water	$300,000	Water						$150,000	
34	1300 North 10" Water Line Upgrade (3200 W - 3600 W)	2	Water	$300,000	SR				$150,000			
35	Design Sewer Trunk Line for Future Annexation Area	4	Sewer	$250,000	SR							$250,000
36	Blair Dahl Park Master Plan	2	Parks	$5,000	SR	$5,000						
37	East Park Entrance	2	Parks	$6,000	SR	$6,000						
38	East Park Restroom and Storage	3	Parks	$130,000	SR				$130,000			
39	Bingham Park Tree and Trail Replacement	2	Parks	$50,000	Cap. Proj.			$50,000				
40	East Park Trail	4	Parks	$100,000	Cap. Proj.							$100,000
41	East Park Water Park	4	Parks	$350,000	Cap. Proj.							$350,000
42	East Park Fence	1	Parks	$30,000	SR	$10,000						
43	Cemetery Perpetual Care	1	Parks	$6,000	Cap. Proj.		$6,000					
44	800 North Widening with Clinton	1	Street	$30,000	Cap. Proj.	$60,000						
	TOTALS			**$6,252,000**		**$1,227,911**	**$588,000**	**$475,000**	**$615,000**	**$235,000**	**$385,000**	**$2,230,000**

KEY

- Parks Project
- Storm Water System Project
- Sewer Project
- Water Project
- Streets Project

* Only projects with budgets in Fiscal Years 2009 and 2010 are actually funded. All other project years are subject to City Council approval in the approriate fiscal year.

General Fund (FY 2009/2010)

Fund 10

	SUMMARY	2007 Actual	2008 Actual	2009 Original Budget	2009 Adjusted Budget	2010 Budget
	FINANCING SOURCES					
	TAXES					
3110	Property Taxes	$ 189,123	$ 236,374	$ 281,925	$ 301,000	$ 295,000
3125	Fee in Lieu of Property Taxes - Vehicle	42,441	109,753	65,280	35,000	60,000
3130	General Sales and Use Taxes	814,112	822,916	828,500	776,503	776,500
3140	Cable TV	15,216	16,242	17,200	16,620	17,000
3150	Energy Sales and Use	244,034	287,173	312,000	290,000	312,000
3160	Telecommunications	134,510	118,133	155,000	120,000	125,000
	TOTAL TAXES	**1,439,436**	**1,590,591**	**1,659,905**	**1,539,123**	**1,585,500**
	LICENSES AND PERMITS					
3210	Business Licenses and Permits	$ 20,702	$ 21,038	$ 20,000	$ 12,000	$ 15,000
3221	Building Permits	245,412	80,656	80,000	90,000	70,000
3224	Cemetery - Burial Permits	12,000	6,815	7,000	16,000	7,000
~~3225~~	~~Public Safety Fees~~	23,800	5,450	7,000	6,000	-
	TOTAL LICENSES AND PERMITS	**301,914**	**113,959**	**114,000**	**124,000**	**92,000**
	INTERGOVERNMENTAL REVENUE					
3356	Class C Roads	$ 218,588	$ 265,839	$ 250,000	$ 225,000	$ -
3358	State Liquor Allotment	3,338	3,986	4,000	4,458	4,400
3360	Grant (Trust Protective Clothing Grant)	-	-	1,000	1,250	-
	TOTAL INTERGOVERNMENTAL REVENUE	**221,926**	**269,825**	**255,000**	**230,708**	**4,400**
	CHARGES FOR SERVICES					
3410	Zoning and Subdivision Fees	$ 19,674	$ 31,715	$ 15,000	$ 21,600	$ 16,000
3460	Recreation Fees	53,715	59,360	64,500	64,500	77,080
3478	Parks and City Hall Reservations	3,992	3,297	4,200	3,000	2,000
3479	City Celebrations and Sponsorships	15,315	14,640	20,000	10,000	10,000
3482	Internments and Perpetual Care	11,850	6,100	8,000	5,000	-
3490	Miscellaneous Income and Concessions	5,183	36,433	5,000	6,400	5,000
	TOTAL CHARGES FOR SERVICES	**109,729**	**151,545**	**116,700**	**110,500**	**110,080**
	MISCELLANEOUS REVENUE					
3610	Interest Earnings	$ 15,308	$ 10,152	$ 15,000	$ 10,000	$10,000
	TOTAL MISCELLANEOUS REVENUE	**15,308**	**10,152**	**15,000**	**10,000**	**10,000**
	CONTRIBUTIONS AND TRANSFERS					
3910	Surplus General Fund/Class C	$ -	$ -	$ 40,000	$ 55,000	$ 40,000
3940	Transfer from other Funds	$ -	$ 72,802	$ -	$ 32,505	$ -
3950	Fleet Contribution - Waste Fund	30,000	30,000	15,000	15,000	15,000
3955	Fleet Contribution - Water Fund	30,000	30,000	15,000	15,000	15,000
~~3960~~	~~Capital Projects Transfer~~	330,000	-	-	-	-
	TOTAL CONTRIBUTIONS AND TRANSFERS	**390,000**	**132,802**	**70,000**	**117,505**	**70,000**
	Total General Fund Financing Sources	**2,478,313**	**2,268,874**	**2,230,605**	**2,131,836**	**1,871,980**

	SUMMARY	2007 Actual	2008 Actual	2009 Original	2009 Adjusted	2010 Budget
	FINANCING USES					
	GENERAL GOVERNMENT					
4110	Council and Mayor Wages	$ 39,600	$ 39,600	$ 39,600	$ 39,600	$ 39,600
4111	Executive	64,749	72,482	70,574	70,574	64,750
4113	Employee Benefits	29,383	34,432	35,500	35,500	31,491
4133	Travel and Education	6,797	8,000	8,000	8,000	5,200
4135	Community Service Contracts	-	-	-	-	1,500
	TOTAL GENERAL GOVERNMENT	**140,529**	**154,514**	**153,674**	**153,674**	**142,541**
	PUBLIC WORKS					
4811	Salaries and Wages	$ 129,917	$ 175,137	$ 182,061	$ 182,061	$ 178,498
4813	Employee Benefits and Retirement	52,333	59,675	86,639	86,639	101,466
4820	Overtime	12,586	17,992	15,000	15,000	13,000
4823	Travel and Education	4,607	6,049	6,646	6,646	6,000
4825	Equipment Supplies and Maintenance	10,300	8,787	10,000	10,000	9,000
4826 Cleaning	Municipal Buildings Operations and Maintenance	15,961	19,729	21,000	24,000	21,000
4854	Protective Clothing and Equipment	1,517	1,708	2,550	2,550	2,000
~~4862~~	~~Engineering Services~~	907		-	-	-
4865	Fleet Operations and Maintenance	45,978	47,216	10,000	13,000	10,000
4867	Fleet Fuel	-	2,820	24,000	24,000	24,000
4868	Fleet Additions and Replacements	29,994	50,719	-	-	-
4870	Fleet Leases	-	10,000	10,000	10,000	-
4872	IT Support and Maintenance	12,105	1,818	2,000	2,000	2,000
4873	Office Supplies and Expense	-		1,000	1,000	800
4875	Crosswalk Power	-		700	700	700
4877	Public Facilities Heating	-		4,000	4,000	4,000
4880	Data and Telephone Systems	-		14,500	14,500	14,500
4882	Public Facilities Power	-		12,500	12,500	12,500
4884	Street Lighting Power and Maintenance	-		40,000	45,000	40,000
	TOTAL PUBLIC WORKS	**316,205**	**401,650**	**442,596**	**453,596**	**439,465**
	ADMINISTRATION					
4911	Salaries and Wages	$ 94,252	$ 90,490	$ 117,164	$ 117,164	$ 132,823
4913	Employee Benefits	33,724	23,291	51,117	51,117	52,391
4920	Mileage Reimbursements	744	274	500	500	500
4921	Books, Subscriptions, and Memberships	2,350	2,462	3,000	3,000	2,000
4923	Travel and Education	5,328	6,001	8,650	8,650	6,000
4924	Postage	1,826	1,990	5,320	5,320	5,320
4925	New Equipment Purchase	-	2,569	5,190	5,190	3,190
4926	Equipment Lease and Maintenance	9,606	13,000	15,870	15,870	15,870
4937	Attorney	40,000	31,610	32,500	35,700	32,500
4938	Auditor and Accounting Support	20,968	32,618	18,000	23,000	24,000
4940	Accounting Software Support	1,832	890	3,500	3,500	3,500
4962	Miscellaneous	11,541	1,989	1,700	1,700	1,000
4963	IT Support and Maintenance	11,891	16,341	14,000	17,000	14,000
4964	Citizen Recognitions	-	-	1,500	1,500	1,500
4965	Employee Awards, Recognitions, and Events Food for office	-	-	5,000	5,000	5,000
4966	Education Reimbursement Program	-	-	4,000	4,000	2,000
4967	Employee Benefits and Bonus Program	-	-	8,500	8,500	8,500
4968	Wellness Program	-	-	3,000	3,000	1,000
4969	Office Supplies and Expense	-	-	7,150	8,150	7,000
4970	Cellular and Radio Services and Equipment	-	-	17,000	17,000	17,000
4972	Legal Advertising	-	-	5,700	5,700	5,700
4975	Risk Management	-	-	55,857	55,857	56,000

4980	Utah League Membership	-	-	3,040	3,040	3,040
4982	City Newsletter	-	-	5,500	5,500	3,500
4983	Economic Development	-	-	2,000	2,500	2,000
4985	Volunteerism Program	-	-	2,000	2,000	1,000
4988	Recorders Office	-	-	3,115	3,115	6,115
4990	City Celebrations and Events	-	-	65,000	65,000	55,500
4991	Youth Council	-	-	6,500	6,500	6,000
4992	Miss West Point Pageant	-	-	9,980	9,980	8,815
4993	Senior Program	-	-	2,500	2,500	2,500
4995	Citizen Credit Card Use		1,058	2,500	2,500	2,500
	TOTAL ADMINISTRATION	**234,062**	**224,583**	**486,353**	**499,053**	**487,764**
	RECORDERS OFFICE					
5024	~~Office Expense and Postage~~	$ -	$ 132	$ -	$ -	$ -
5062	~~Elections~~	-	2,561	-	-	-
5068	~~Recorder Training and Memberships~~	1,282	999	-	-	-
	TOTAL RECORDERS OFFICE	**1,282**	**3,692**	**-**	-	-
	NON DEPARTMENTAL					
5112	~~Awards, Recognitions, and Events~~	$ 7,139	$ 5,669	$ -	$ -	$ -
5113	~~Benefits, Bonus, and Education Program~~	11,560	10,804	-	-	-
5124	~~Office Equipment, Expense and Postage~~	13,254	13,566	-	-	-
5126	~~School Crosswalk Power~~	600	630	-	-	-
5127	~~Public Facilities Heating~~	7,456	5,004	-	-	-
5128	~~Data and Telephone Systems~~	12,681	13,802	-	-	-
5129	~~Public Facilities Power~~	10,428	11,945	-	-	-
5130	~~Street Lights~~	55,273	38,134	-	-	-
5131	~~Cellular and Radio Service and Equipment~~	12,027	17,567	-	-	-
5132	~~Advertising~~	4,277	4,059	-	-	-
5151	~~Risk Management~~	45,190	53,327	-	-	-
5161	~~Plat and Deed Recording~~	466	237	-	-	-
5162	~~Miscellaneous Services and Expenses~~	1,189	1,189	-	-	-
5163	~~IT~~	8,745	21,924	-	-	-
5164	~~Community Education~~	-	838	-	-	-
5165	~~Economic Development~~	-	1,500	-	-	-
5166	~~Utah League of Cities and Towns~~	2,436		-	-	-
5167	~~Citizen Communications~~	4,960	4,026	-	-	-
5170	~~Volunteer Program - West Pointers~~	10,933	7,503	-	-	-
	TOTAL NON DEPARTMENTAL	**208,614**	**211,724**	-	-	-
	PLANNING AND DEVELOPMENT					
5211	Salaries and Wages	$ 91,268	$ 99,804	$ 115,000	$ 120,000	$ 114,479
5213	Employee Benefits and Retirement	33,243	26,692	38,548	38,548	35,674
5221	Books, Subscriptions, and Memberships	795	1,068	800	800	400
5223	Travel, Education, and Certifications	3,000	3,746	5,200	5,200	1,500
5261	Miscellaneous Supplies	526	441	500	500	500
5263	Contract Planning and Inspection Services	3,371	3,858	5,000	5,000	3,000
5265	State Building Surcharge	2,329	937	1,000	1,000	1,000
5267	IT	1,500	5,500	3,500	3,500	2,000
5268	Planning Commission/Board of Adjustments Expense	5,157	4,093	4,500	4,500	4,500
	TOTAL PLANNING AND DEVELOPMENT	**141,189**	**146,139**	**174,048**	**179,048**	**163,053**

	PUBLIC SAFETY AND EMERGENCY PLANNING					
5411	Crossing Guards	$ 24,284	$ 28,658	$ 28,500	$ 28,500	$ 25,600
5413	Employee Benefits and Retirement	3,860	2,831	3,528	3,528	2,870
5415	Crossing Guard Supplies and Equipment	1,293	525	750	750	650
5460	Animal Control	12,088	12,444	14,000	14,000	20,000
5462	Police Services	66,768	64,641	66,500	70,958	68,318
5465	Narcotics Strike Force	4,000	4,000	4,000	4,500	3,000
5475 CERT	Hometown Security (EPRT)	-		10,000	10,000	6,000
5478	Davis County Channel 17	-		3,000	3,000	1,500
	TOTAL PUBLIC SAFETY AND EMERG. PLAN.	**112,293**	**113,099**	**130,278**	**135,236**	**127,938**
	EMERGENCY PREPAREDNESS AND RESPONSE					
~~**5775**~~	~~Hometown Security (EPRT)~~	$ 13,650	$ 7,258	$ -	$ -	$ -
~~**5778**~~	~~Davis County Channel 17~~	3,000	3,000	-	-	-
~~**5780**~~	~~Community Training~~	1,994		-	-	-
	TOTAL FIRE SERVICES	**18,644**	**10,258**	**-**	**-**	**-**
	ENGINEERING AND BUILDING					
5811	Salaries and Wages	$ 17,407	$ 15,334	$ 19,926	$ 19,926	$ 18,926
5813	Employee Benefits and Retirement	5,226	2,272	3,638	3,638	5,040
~~**5820**~~	~~Travel and Education~~	916	959	-	-	-
5823	GIS	2,521	4,485	4,800	4,800	3,000
~~**5825**~~	~~Surveying~~	6,598	7,500	-	-	-
5827	Engineering Support, Supplies and Equipment	8,114	6,098	9,000	14,000	7,000
~~**5850**~~	~~Building Bond Release~~	5,659		-	-	-
	TOTAL BUILDING INSPECTION SERVICES	**46,441**	**36,648**	**37,364**	**42,364**	**33,966**
	HIGHWAYS AND PUBLIC IMPROVEMENTS					
6140	Class C Roads	$ 159,864	$ 210,130	$ 290,000	$ 150,000	$ -
	TOTAL HIGHWAYS AND PUBLIC IMPROVEM	**159,864**	**210,130**	**290,000**	**150,000**	**-**
	PARKS AND CEMETERY					
7011	Salaries and Wages	$ 67,475	$ 58,918	$ 71,757	$ 71,757	$ 74,433
7013	Employee Benefits and Retirement	12,763	4,417	8,225	8,225	8,344
7020	Uniforms	40	-	600	600	600
7025	Equipment and Supplies	22,228	12,543	31,500	31,500	24,000
7026	Building and Grounds	38,697	41,980	34,500	34,500	29,000
7029	Park and Cemetery Lights	2,855	2,644	3,400	3,400	3,400
7061	Miscellaneous Services and Supplies	5,994	863	1,500	1,500	1,200
7070	Gateways and Public Properties	3,053	3,705	4,000	4,000	4,000
	TOTAL PARKS AND CEMETERY	**153,105**	**125,070**	**155,482**	**155,482**	**144,977**
	RECREATION					
7111	Salaries and Wages	$ 32,802	$ 46,153	$ 42,163	$ 42,163	$ 41,163
7113	Employee Benefits and Retirement	7,272	6,657	7,921	7,921	9,638
7115	Recreation Support/Program Coordination	19,169	3,500	5,000	10,000	5,000
7120	Recreation Program Marketing	3,000	2,853	1,000	1,000	1,000
7125	Equipment and Supplies	6,372	12,463	10,000	18,000	-
7126	Building and Grounds	4,175	2,730	2,300	2,300	2,300
7160	Soccer	-	7,336	7,500	7,500	15,000

~~7162~~	~~Miscellaneous Services~~	1,585	-	-	-	-
~~7166~~	~~Swimming~~	1,787	2,902	-	-	-
7167	Junior Jazz	30,000	33,258	40,700	40,700	35,000
7169	Football	12,300	13,195	12,000	12,000	20,000
7171	Baseball/Softball	9,817	13,903	15,123	15,123	17,123
~~7175~~	~~Youth Council~~	3,988	6,404	-	-	-
~~7178~~	~~Miss West Point Pageant~~	6,999	8,735	-	-	-
~~7180~~	~~Senior Programs~~	2,500	1,984	-	-	-
~~7190~~	~~City Celebrations and Decorations~~	40,000	44,972	-	-	-
	TOTAL RECREATION	**181,766**	**207,045**	**143,707**	**156,707**	**146,224**
	CEMETERY					
~~7711~~	~~Salaries and Wages~~	$ -	$ -	$ -	$ -	$ -
~~7713~~	~~Employee Benefits and Retirement~~	-	-	-	-	-
~~7725~~	~~Equipment Supplies and Maintenance~~	878	1,774	-	-	-
~~7726~~	~~Building and Grounds~~	314	22	-	-	-
~~7727~~	~~Utilities~~	97	100	-	-	-
~~7761~~	~~Miscellaneous Supplies~~	457	-	-	-	-
~~7765~~	~~Cemetery Software and Support~~	-	-	-	-	-
	TOTAL CEMETERY	**1,746**	**1,896**	**-**	**-**	**-**
	TRANSFERS, CONTRIBUTIONS, AND OTHER USES					
9001	Contingency	$ 71,427	$ 12,708	$ 82,103	$ 28,445	$ 23,000
9065	Transfer to Capital Projects Fund	-	-	-	175,000	-
9070	Transfer to Debt Service Fund - City Hall	132,000	135,000	135,000	126,150	127,775
~~9075~~	~~Surplus General Fund~~	398,918	-	-	-	-
9090	Transfer Class C to Special Revenue Fund	-	-	-	359,806	-
	TOTAL OTHER USES	**602,345**	**147,708**	**217,103**	**689,401**	**150,775**
	Total General Fund Financing Uses	**2,318,085**	**1,994,156**	**2,230,605**	**2,614,561**	**1,836,702**
	EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	**160,228**	**274,718**	**0**	**(482,725)**	**35,278**
	Beginning Fund Balance	**225,799**	**467,873**	**318,820**	**742,591**	**259,866**
	Ending Fund Balance	**386,027**	**742,591**	**318,820**	**259,866**	**295,144**

Special Revenue Fund (FY 2009/2010)

Fund 45

	SUMMARY	2007 Actual	2008 Actual	2009 Original Budget	2009 Adjusted	2010 Budget
	Financing Sources					
	DEVELOPMENT FEES					
3015	Water Impact Fees	$ 91,880	$ 17,000	$ 35,000	$ 36,000	$ 10,000
3028	Sewer Impact Fees	24,945	6,395	12,000	7,000	1,000
3029	Storm Water Impact Fees	158,501	27,950	45,500	47,000	13,000
3057	Road Impact Fees	99,963	21,600	35,000	42,000	34,033
3070	Parks and Trails Impact Fees	218,600	48,600	63,000	30,500	23,809
3075	North Davis Sewer Impact Fees	184,500	73,500	105,000	75,000	30,000
3080	North Davis Fire Impact Fees	26,409	6,570	10,000	7,000	2,190
3090	Class C Road Revenue	-	-	-	-	225,000
	TOTAL DEVELOPMENT FEES	**804,798**	**201,615**	**305,500**	**244,500**	**339,032**
	OTHER FINANCING SOURCES					
3300	Other Financing Sources	$ -	$ -	$ -	$ 21,262	$ -
3347	Grant (East Park)	-	-	70,000	67,447	-
3348	Grant (Trails & Pathways Federal Funding)	1,082	-	-	104,108	-
3349	Grant (Community Development Block)	149,627	-	-	-	-
3350	Interjurisdictional Cooperation	-	90,000	-	-	-
3375	Interest	63,430	41,500	45,000	40,000	35,000
3390	Transfer from Other Funds	68,918	-	-	-	-
3395	Transfer of Class C from General Fund	-	-	-	359,806	-
	TOTAL OTHER FINANCING SOURCES	**283,057**	**131,500**	**115,000**	**592,623**	**35,000**
	Total All Financing Sources	**1,087,855**	**333,115**	**420,500**	**837,123**	**374,032**
	Beginning Fund Balance	**971,704**	**1,320,802**	**1,004,899**	**656,672**	**10,213**
	Total Funds Available for Appropriation	**2,059,559**	**1,653,917**	**1,425,399**	**1,493,795**	**384,245**

	SUMMARY	2007 Actual	2008 Actual	2009 Original Budget	2009 Adjusted	2010 Budget
	Financing Uses					
	SPECIAL FUND PROJECTS					
5110	Storm System Impact Fee Projects	$ 39,910	$ 81,830	$ 490,000	$ 547,878	$ 40,000
5115	Parks and Trails Development Impact Fee Projects	217,172	416,429	140,000	3,692	-
5120	Water System Impact Fee Projects	34,075	29,578	-	99,643	13,000
5130	Sewer Impact Fee Projects	28,672	3,641	137,000	136,089	-
5171	Roads and Pedestrian Walkways Impact Fee Projects	87,478	289,486	80,000	50,414	-
5175	Community Development Block Grant Project	114,034	-	-	-	-
5179	Building	5,436	-	-	-	-
5180	North Davis Sewer Impact Fees	186,885	95,743	105,000	75,000	30,000
5185	North Davis Fire Impact Fees	25,095	7,736	10,000	7,000	2,190
5190	Parks and Trail Projects	-	-	-	171,555	-
5195	Class C Road Projects	-	-	-	359,806	225,000
	TOTAL SPECIAL FUND PROJECTS	**738,757**	**924,443**	**962,000**	**1,451,077**	**310,190**
	TRANSFERS, CONTRIBUTIONS, AND OTHER USES					
9050	Transfer to Other Funds	$ -	$ 72,802	$ -	$ 32,505	$ -
	TOTAL OTHER USES	**-**	**72,802**	**-**	**32,505**	**-**
	Total Financing Uses	**738,757**	**997,245**	**962,000**	**1,483,582**	**310,190**
	Ending Fund Balance	**1,320,802**	**656,672**	**463,399**	**10,213**	**74,055**

Capital Projects Fund (FY 2009/2010)

Fund 48

	SUMMARY	2007 Actual	2008 Actual	2009 Original	2009 Adjusted	2010 Budget
	Financing Sources					
	REVENUES					
3015	Operating Transfers	$ 330,000	$ -	$ -	$ 175,000	$ -
3020	Sale of Bonds	-	-	-	-	-
3025	Sale of Land	-	359,590	300,000	-	-
3030	Misc. Fees from Developers	-	-	-	-	-
3035	Sundry Revenue	-	-	-	-	-
3040	Grants	-	-	-	-	-
3045	Cemetery Perpetual Care	-	-	-	-	6,000
	TOTAL REVENUES	**330,000**	**359,590**	**300,000**	**175,000**	**6,000**
	OTHER FINANCING SOURCES					
3320	Proceeds from Bonds	$ -	$ -	$ -	$ -	$ -
3325	Grants	-	-	150,000	138,461	-
3320	Interjurisdictional Cooperation	-	-	-	-	-
3335	Interest	4,745	8,944	4,000	4,000	3,000
3340	Transfer from Reserves	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	**4,745**	**8,944**	**154,000**	**142,461**	**3,000**
	Total All Financing Sources	**334,745**	**368,534**	**454,000**	**317,461**	**9,000**
	Beginning Fund Balance	**578,512**	**475,538**	**379,669**	**566,502**	**357,752**
	Total Funds Available for Appropriation	**913,257**	**844,072**	**833,669**	**883,963**	**366,752**

	SUMMARY	2007 Actual	2008 Actual	2009 Original	2009 Adjusted	2010 Budget
	Financing Uses					
	CAPITAL PROJECT FUND FINANCING USES					
5110	Land	$ -	$ 339,668	$ 232,750	$ 371,211	$ 135,000
5115	Buildings	-	-	-	-	-
5120	Road Projects	-	-	60,000	140,000	-
5125	Park Improvement Projects	31,486	-	30,000	-	15,000
5130	Water Projects	38,606	-	50,000	15,000	-
5140	Facilities and Equipment	37,627	28,412	-	-	-
5150	Transfer to General Fund	330,000	-	-	-	-
5155	Misc. Projects (CDBG)	-	- 90,510	-	-	-
5170	Cemetery Perpetual Care	-	-	-	-	6,000
	Total Financing Uses	**437,719**	**277,570**	**372,750**	**526,211**	**156,000**
	Ending Fund Balance	**475,538**	**566,502**	**460,919**	**357,752**	**210,752**

Waste Fund (FY 2009/2010)

Fund 51

	SUMMARY	2007 Actual	2008 Actual	2009 Original Budget	2009 Adjusted Budget	2010 Budget
	Financing Sources					
	OPERATING REVENUE					
3711	Metered Water Sales	$ -	$ 2,000	$ -	$ -	$ -
3717	Penalties	6,697	7,746	8,000	10,400	8,000
3726	Sewer Fees	340,427	369,170	387,190	380,000	423,670
3750	Garbage Collection Fees	437,166	424,524	456,000	448,000	450,000
	TOTAL WASTE OPERATING REVENUE	**784,290**	**803,440**	**851,190**	**838,400**	**881,670**
	OTHER FINANCING SOURCES					
3810	Utility Deposits	$ 3,657	$ -	$ -	$ -	$ -
3815	Can Purchase	8,925	1,350	2,000	2,000	3,000
3875	Fund Reserves	-	-	-	6,000	16,000
3877	Water Loan Payment	-	-	34,800	25,000	25,000
3880	Interest Earnings	12,287	13,284	12,500	12,500	12,500
3891	Developer Contributions	113,393	99,792	-	-	-
	TOTAL OTHER FINANCING SOURCES	**138,262**	**114,426**	**49,300**	**45,500**	**56,500**
	Total All Financing Sources	**922,552**	**917,866**	**900,490**	**883,900**	**938,170**

	SUMMARY	2007 Actual	2008 Actual	2009 Original Budget	2009 Adjusted Budget	2010 Budget
	Financing Uses					
	PRIMARY OPERATING EXPENSES					
8111	Salaries and Wages	$ 118,551	$ 122,184	108,387	108,387	107,449
8112	Compensated Absences Expense	$ -	-$ 3,263	-	$ -	-
8113	Benefits and Bonus	54,062	39,041	44,101	44,101	49,245
8115	On Call Pay	8,220	8,060	8,500	8,500	8,500
8127	Lift Station Pumps	2,232	1,939	2,400	2,400	2,400
8135	Hooper Water District	20	-	-	-	-
8145	Garbage Collection	116,300	118,712	132,000	144,000	149,760
8146	Burn Plant	266,279	246,719	238,000	238,000	247,520
8149	Sewer Collection and Disposal	176,542	181,258	184,500	184,500	223,245
8155	Sewer Maintenance and Repair	20,081	15,041	36,000	30,000	30,000
8165	Utility Refunds	1,763	-	1,500	1,500	1,500
	TOTAL OPERATING EXPENSES	**764,050**	**729,691**	**755,388**	**761,388**	**819,619**
	MATERIALS AND SUPPLIES					
8224	Utility Bills - Postage and Equipment	$ 6,770	$ 7,365	$ 10,000	$ 10,000	$ 11,000
8247	Can Purchase	19,951	22,461	17,500	17,000	17,500
8261	Miscellaneous Supplies and Deposit Slips	876	1,436	1,500	1,000	1,000
	TOTAL MATERIALS AND SUPPLIES	**27,597**	**31,262**	**29,000**	**28,000**	**29,500**
	OTHER EXPENSES					
8430	Depreciation	$ 49,304	$ 50,167	$ 36,820	$ 50,200	$ 50,200
8435	Citizen Credit Card Usage			2,500	2,500	2,500
8481	IT	-	16,880	17,500	17,500	20,000
8483	Capital Improvements	-	-	7,482	7,500	-
8484	Blue Stakes	-	-	2,000	1,000	1,000
8490	Fleet Contribution	30,000	30,000	15,000	15,000	15,000
8492	Water Fund Transfer	45,317	-	-	-	-
8494	Interfund Loan	-	-	-	-	-
8495	Contingency	-	12,757	-	-	-
8496	Reserves	-	-	34,800	-	-
	TOTAL OTHER EXPENSES	**124,621**	**109,804**	**116,102**	**93,700**	**88,700**
	Total Waste Fund Financing Uses	**916,268**	**870,757**	**900,490**	**883,088**	**937,819**
	EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	**6,285**	**47,109**	**0**	**812**	**351**
	Beginning Total Net Assets	**2,142,270**	**2,148,554**	**2,165,546**	**2,195,663**	**2,196,475**
	Ending Total Net Assets	**2,148,554**	**2,195,663**	**2,165,546**	**2,196,475**	**2,196,826**

Water Fund (FY 2009/2010)

Fund 55

	SUMMARY	2007 Actual	2008 Actual	2009 Original	2009 Adjusted	2010 Budget
	Financing Sources					
	OPERATING REVENUE					
3711	Metered Water Sales	$ 358,199	$ 403,738	$ 432,370	$ 432,370	$ 437,370
3713	Secondary Water Sales	577,466	621,287	625,500	625,500	660,000
3714	Connection Fees - Water	27,300	6,050	5,000	9,000	6,000
~~3716~~	~~Secondary Water Hook up~~	1,000		-		
	TOTAL WATER FUND OPERATING REVENUE	**963,965**	**1,031,075**	**1,062,870**	**1,066,870**	**1,103,370**
	OTHER FINANCING SOURCES					
~~3870~~	~~Interfund Transfer~~	$ 45,317	$ -	$ -	$ -	$ -
~~3870~~	~~Interfund Loan~~	150,000	-	-	-	-
3880	Interest Earnings	91	2,143	3,000	3,000	3,000
3891	Developer Contributions	100,680	202,467	-	-	-
	TOTAL OTHER FINANCING SOURCES	**296,088**	**204,610**	**3,000**	**3,000**	**3,000**
	Total All Financing Sources	**1,260,053**	**1,235,685**	**1,065,870**	**1,069,870**	**1,106,370**

	SUMMARY	2007 Actual	2008 Actual	2009 Original	2009 Adjusted	2010 Budget
	Financing Uses					
	PRIMARY OPERATING EXPENSES					
8111	Salaries and Wages	$ 107,993	$ 110,126	$ 108,387	$ 108,387	$ 107,449
8112	Compensated Abscences Expense	-	- 3,262	-	-	-
8113	Benefits and Bonus	42,480	31,945	44,101	44,101	49,245
8128	Wells and Water Tank Power	5,561	2,218	1,500	1,500	1,500
8135	Hooper Water District	1,481	1,500	1,450	1,450	1,500
8141	Water Maintenance	16,326	14,953	16,000	16,000	16,000
8142	Water Sample Testing	718	2,975	3,000	3,000	2,000
8143	Secondary Water	582,556	608,183	620,000	620,000	651,000
8145	Registration and Other Expenses	574	222	1,000	1,000	1,000
	TOTAL OPERATING EXPENSES	**757,689**	**768,860**	**795,438**	**795,438**	**829,694**
	WATER FUND - MATERIALS AND SUPPLIES					
8224	Utility Bills - Postage and Equipment	$ 6,750	$ 6,615	$ 8,250	$ 8,250	$ 8,250
8247	Miscellaneous Supplies and Deposit Slips	556	299	750	750	750
8250	Water Meters	160,364	3,650	10,000	6,500	10,000
	TOTAL MATERIALS AND SUPPLIES	**167,670**	**10,564**	**19,000**	**15,500**	**19,000**
	WATER FUND - OTHER EXPENSES					
8430	Depreciation	$ 66,192	$ 68,492	$ 54,276	$ 68,500	$ 68,500
8433	Capital Projects and Expenditures	-	10,186	-	-	7,000
8435	Citizen Card Usage Charges	1,600	4,793	2,500	2,500	2,500
8440	Water Purchase - Weber Basin	119,300	119,329	125,356	125,356	125,356
8482	Blue Stakes	-	-	2,000	2,000	1,500
8483	IT	-	-	17,500	17,500	12,000
8485	Engineering Studies and Planning	-	-	-	-	-
8490	Fleet Contribution	30,000	30,000	15,000	15,000	15,000
8493	Debt Payment to Waste Fund (Radio Read Meters)	-	-	34,800	25,000	25,000
8495	Contingency	19,547	2,624	-	-	-
8496	Interest Expense	-	6,000	-	-	-
	TOTAL OTHER EXPENSES	**236,639**	**241,424**	**251,432**	**255,856**	**256,856**
	Total Water Fund Financing Uses	**1,161,998**	**1,020,848**	**1,065,870**	**1,066,794**	**1,105,550**
	EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	**98,055**	**214,837**	**0**	**3,076**	**820**
	Beginning Total Net Assets	**2,059,447**	**2,007,500**	**2,040,167**	**2,222,337**	**2,225,413**
	Ending Total Net Assets	**2,157,502**	**2,222,337**	**2,040,167**	**2,225,413**	**2,226,234**

Storm Water Fund (FY 2009/2010)

Fund 58

	SUMMARY	2007 Actual	2008 Actual	2009 Original	2009 Adjusted	2010 Budget
	Financing Sources					
	OPERATING REVENUE					
3711	Storm System Maintenance and Construction Fees	$ 89,479	$ 96,268	$ 98,500	$ 98,500	$ 98,500
3713	Miscellaneous Revenue	-	-	-	-	-
3714	Grant	-	-	-	-	-
3716	Interjurisdictional Cooperation	-	-	-	-	-
	TOTAL ENTERPRISE OPERATING REVENUE	**89,479**	**96,268**	**98,500**	**98,500**	**98,500**
	OTHER FINANCING SOURCES					
~~3810~~	~~Bond Proceeds~~	$ -	$ -	$ -	$ -	$ -
~~3855~~	~~Transfer in from Enterprise Reserves~~	-	-	-	-	-
3870	Interest Earnings	1,695	3,893	4,500	4,500	4,500
3891	Developer Contributions	233,549	286,228	-	-	-
	TOTAL OTHER FINANCING SOURCES	**235,244**	**290,121**	**4,500**	**4,500**	**4,500**
	Total All Financing Sources	**324,723**	**386,389**	**103,000**	**103,000**	**103,000**

	SUMMARY	2007 Actual	2008 Actual	2009 Original	2009 Adjusted	2010 Budget
	Financing Uses					
	PRIMARY OPERATING EXPENSES					
8111	Salaries and Wages	$ 18,070	$ 13,811	$ 22,479	$ 22,479	$ 22,670
8112	Compensated Absences Expenses	-	593	-	-	-
8113	Benefits	5,251	3,588	4,892	4,892	7,144
8127	Storm System Maintenance and Repair	12,248	1,420	10,000	10,000	10,000
8128	Construction	-	8,173	10,000	10,000	10,000
8134	Citizen Credit Card	-	-	2,500	2,500	2,500
8140	Sweeping and Preventative Care	4,418	9,135	12,000	12,000	12,000
8142	Storm System Maintenance and Phase II Compliance	1,473	2,275	2,500	2,500	2,500
	TOTAL OPERATING EXPENSES	**41,460**	**38,995**	**64,371**	**64,371**	**66,814**
	STORM WATER UTILITY - OTHER EXPENSES					
8430	Depreciation	$ 22,600	$ 31,862	$ 22,000	$ 32,000	$ 35,000
8479	Capital Reserves	-	-	12,129	-	-
8495	Contingency	1,094	-	4,500	-	-
	TOTAL OTHER EXPENSES	**23,694**	**31,862**	**38,629**	**32,000**	**35,000**
	Total Storm System Utility Fund Financing Uses	**65,154**	**70,857**	**103,000**	**96,371**	**101,814**
	EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	**259,569**	**315,532**	**0**	**6,629**	**1,186**
	Beginning Total Net Assets	**1,465,500**	**1,725,069**	**1,752,777**	**2,040,601**	**2,047,230**
	Ending Total Net Assets	**1,725,069**	**2,040,601**	**1,752,777**	**2,047,230**	**2,048,416**

Debt Service Fund (FY 2009/2010)

Fund 70

	SUMMARY	2007 Actual	2008 Actual	2009 Original	2009 Adjusted	2010 Budget
	Financing Sources					
	Revenues					
3610	Interest Earnings	$ -	$ 9,908	$ -	$ -	$ -
3920	General Fund Transfer	132,000	135,000	135,000	126,150	127,775
	Total All Financing Sources	**132,000**	**144,908**	**135,000**	**126,150**	**127,775**
	SUMMARY	**2007 Actual**	**2008 Actual**	**2009 Original**	**2009 Adjusted**	**2010 Budget**
	Financing Uses					
	Expenditures					
8410	Debt Service - City Hall	$ 55,000	$ 60,000	$ 50,000	$ 60,000	$ 65,000
8415	Interest on Bonds	77,000	69,390	85,000	66,150	62,775
	Total All Financing Uses	**132,000**	**129,390**	**135,000**	**126,150**	**127,775**

West Point City Community Development and Renewal Agency (FY 2009/2010)

	SUMMARY	2007 Actual	2008 Actual	2009 Original Budget	2009 Adjusted Budget	2010 Budget
	Financing Sources					
	GENERAL REVENUES					
3015	Tax Increment Monies - Current	$ -	$ -		$ -	$ -
3020	Prior Years' Tax Increment - Delinquent	-	-		-	-
	INTERGOVERNMENTAL REVENUE					
3115	Loans/Grants from Local Units	$ -	$ -		$ -	$ -
	MISCELLANEOUS REVENUE					
3215	Interest Earnings	$ -	$ -		$ -	
3220	Rents and Concessions	-	-		-	
3225	Sale of Fixed Assets	-	-		-	
	CONTRIBUTIONS AND TRANSFERS					
3320	Contributions from Private Sources	$ -	$ -		$ -	$ -
3325	Contributions from Fund Balance	-	-		-	-
3330	Other Contributions	-	-		-	-
	Total All Financing Sources	$ -	$ -		$ -	$ -

	SUMMARY	2007 Actual	2008 Actual	2009 Original Budget	2009 Adjusted Budget	2010 Budget
	Financing Uses					
	GENERAL GOVERNMENT					
5110	Salaries	$ -	$ -		$ -	$ -
5115	Governing Board (Board of Directors)	-	-		-	-
5120	Rent	-	-		-	-
5125	Legal Fees	-	-		-	-
5130	Central Staff	-	-		-	-
5135	Administrative	-	-		-	-
5140	Supplies and Other Materials	-	-		-	-
5145	Professional Services	-	-		-	-
5150	Other	-	-		-	-
	REDEVELOPMENT ACTIVITIES					
5210	Relocation, demolition, land acquisitions, infrastructu	$ -	$ -		$ -	$ -
	MISCELLANEOUS					
5310	Budgeted Increase in Fund Balance	$ -	$ -		$ -	$ -
	Total Financing Uses	$ -	$ -		$ -	$ -
	Ending Fund Balance	$ -	$ -		$ -	$ -

West Point City Fee Schedule
Fiscal Year 2010

Effective July 1, 2009

DESCRIPTION	Fiscal Year 2009	Fiscal Year 2010
ADMINISTRATIVE and BUSINESS LICENSE FEES		
Beer licenses (Class A)	$250	$250
Beer licenses (Class B)	$300	$300
Beer licenses (Class C)	$350	$350
Business Regulatory Fee	$35	$35
Nurseries	$85	$85
Agriculture Equipment and Repair	$85	$85
Veterinary Services	$85	$85
Agriculture Supplies and Support	$85	$85
Landscaping Services and Supplies	$85	$85
Sporting Equipment and Supplies	$85	$85
Firearms	$85	$85
Construction Services and Supplies	$85	$85
Manufacturing Equipment and Supplies	$85	$85
Industrial	$85	$85
Industrial and Manufacturing Support	$85	$85
Trucking	$85	$85
Public Transportation	$85	$85
Telecommunication Services	$85	$85
Telephone	$85	$85
Power/Natural Gas	$85	$85
Auto Wash and Detail	$85	$85
Towing	$85	$85

Electrical	$85	$85
Plumbing	$85	$85
Parking Services and Facilities	$85	$85
Storage/Warehouse	$85	$85
Wholesale Processing and Support	$85	$85
Shipping and Goods Transportation	$85	$85
Restaurant	$85	$85
Restaurant with Alcohol	$85	$85
Private Club or Bar	$85	$85
Fast Food or Cafe	$85	$85
Commercial Shopping Center/Retail Store	$50 per 1,000 sq. ft.	$50 per 1,000 sq. ft.
Office/Institutional	$45 per 1,000 sq. ft.	$45 per 1,000 sq. ft.
Business Park	$35 per 1,000 sq. ft.	$35 per 1,000 sq. ft.
Light Industrial	$35 per 1,000 sq. ft.	$35 per 1,000 sq. ft.
Manufacturing	$35 per 1,000 sq. ft.	$35 per 1,000 sq. ft.
Grocery (Under 10,000 square feet)	$85	$85
Grocery (10,000 square feet and above)	$85	$85
Gas Station	$85	$85
Pawn Broker	$85	$85
Auto Sales	$85	$85
Auto Repair and Service	$85	$85
Subscriptions/Coupons/Tickets	$85	$85
Auctions	$85	$85
Insurance Sales	$85	$85
Broker	$85	$85
Real Estate	$85	$85
Financial Planning	$85	$85
Business Support Services	$85	$85
Bank/Credit Union	$85	$85
Salons/Barber/Beauty	$85	$85
Funeral	$85	$85

Medical/Dental/Therapy	$85	$85
Fitness	$85	$85
Entertainment and Amusement	$85	$85
Legal Services	$85	$85
Dry Cleaning and Clothing Repair	$85	$85
Upholstery	$85	$85
Copy and Supplies	$85	$85
Apartment/Multi-family/Trailer Park	$85	$85
Bed and Breakfast	$85	$85
Hotel	$85	$85
Motel	$85	$85
Extended Stay	$85	$85
Bowling	$85	$85
Hospital/Care Center	$85	$85
Daycare/Preschool	$85	$85
Sexually Oriented Business	$85	$85
Home Occupation - all	$50	$50
Contractors - General	$60	$60
Contractors - Sub Contractors	$60	$60
Duplicate License	$15	$15
Business License late fee	$25	$25
Christmas tree sales license (not prorated)	$30 w/ $70 deposit	$30 w/ $70 deposit
Fireworks stands (not prorated)	$350 w/ clean-up deposit of $300	$350 w/ clean-up deposit of $300
Home occupation license late fee (after February 1st)	$25	$25
Solicitor's License		$50
Disproportionate Fees:		
Gas Station	$250/Year	$250/Year
Grocery w/ Beer	$350/Year	$350/Year
Bar/Private Club	$300/Year	$300/year
Bowling with Alcohol	$500/Year	$500/Year

Pawn Shop	$900/Year	$900/Year
Arcade	$350/Year	$350/Year
Entertainment/Theater	$200/Year	$200/Year
Restaurant with Alcohol	$200/Year	$200/Year
Hotel/Motel/Extended Stay/Inn/Bed & Breakfast	$400/Year	$400/Year
Apartments	$15/Unit/Year	$15/Unit/Year
Temporary Permits	$250/Year	$250/Year
Sexually Oriented Business	$250/Year	$250/Year
Warehouse	$250/Year	$250/Year
Bond Requirements:		
Coupons/Subscriptions/Tickets	$2,000	$2,000
Pawn Shop/Broker	$2,000	$2,000
Auctioneer/Auction House	$2,000	$2,000
Sexually Oriented Business	$2,000	$2,000
Alcohol Sales/Consumption	$2,000	$2,000
Photocopies	$.10 each copy	$.10 each copy
Returned check fee	$20	$20
Budget	$10	$20
Audit (CAFR)	$10	$10
Administrative Code	$10	$10
General Plan	$10	$10
Zoning or street maps (small 8 ½ x 11)	$5 each	$5 each
Special reports or compilations (GRAMA) (Produced with managerial discretion)	$25 per hour + copy or reproduction charges	$25 per hour + copy or reproduction charges
Sexually Oriented Business applications and businesses - non refundable initial application and investigation fee (all applications)	$100	$100
Utility delinquent fee	$20 first offense and up to $40 per offense thereafter.	$20 first offense and up to $40 per offense thereafter.
Utility deposit	$60 utility deposit, refundable upon moving. (New hookups on or after July 1, 2001.)	$60 utility deposit, refundable upon moving. (New hookups on or after July 1, 2001.)
Council Chamber Rental	$25/hr. (2 hour min.)	$25/hr. (2 hour min.)

Multi Purpose Area Rental	$25/hr. (2 hour min.)	$25/hr. (2 hour min.)
City Hall - Security Deposit	$100	$100
PLANNING AND ZONING FEES		
Board of Adjustment Hearing	$200	$200
Conditional Use Permit - Staff approved	$50	$50
Conditional Use Permit - Planning Commission	$75	$75
Recording	$50 to City and applicable fees to Davis County Recorder	$50 to City and applicable fees to Davis County Recorder
Rezone application	$250	$250
Annexation application	$300	$300
Subdivision Plat Amendment	$50	$50
SITE DEVELOPMENT REVIEW		
Construction guarantee bond (commercial)	$30 per linear ft. (curb, gutter, sidewalk)	$30 per linear ft. (curb, gutter, sidewalk)
Construction inspection fee for all utilities	$150 per lot	$150 per lot
Final plat fee	$600/plat, plus $50 per lot	$600/plat, plus $50 per lot
Preliminary plat fee	$300/plat, plus $25 per lot	$300/plat, plus $25 per lot
CODE VIOLATION FEES		
Code Violation		$30 per day
PARKS AND PUBLIC PROPERTY		
Cemetery Resident		
Non business hours interment add. charge - all	$100	$100
Adult - burial space	$200	$200
Adult - Interment	$250	$250
Perpetual care - Adult	$100 if lot purchased before 9/1990	$100 if lot purchased before 9/1990
Child burial space (4-10)	$200	$200
Child interment (4-10)	$175	$175
Perpetual care - Child	$100 if lot purchased before 9/1990	$100 if lot purchased before 9/1990
Infant - burial space	$200	$200
Infant - Internment	$100	$100

Perpetual care - Infant	$50 if lot purchased before 9/1990	$50 if lot purchased before 9/1990
Urn interment	$150	$150
Dis-interment	$300	$300
Transfer lot fee	$15	$15
Cemetery Non-Resident		
Adult - burial space	$300	$300
Adult - Interment	$500	$500
Perpetual care - Adult	$300 if lot purchased before 9/1990	$300 if lot purchased before 9/1990
Child burial space (4-17)	$300	$300
Child Interment (4-17)	$400	$400
Perpetual care - Child	$250 if lot purchased before 9/1990	$250 if lot purchased before 9/1990
Infant - burial space	$300	$300
Infant - Interment	$150	$150
Perpetual care - Infant	$250 before 9/1990	$250 before 9/1990
Urn Interment	$250	$250
Disinterment	$400	$400
Transfer lot fee	$15	$15
PARKS		
Large pavilion (4 hour period)	$15 (residents) $25 (non-residents)	$15 (residents) $25 (non-residents)
Small pavilions (4 hour period)	$10 (residents) $20 (non-residents)	$10 (residents) $20 (non-residents)
Volleyball rental	$20 ($15 refund if returned next day @ noon	$20 ($15 refund if returned next day @ noon
RECREATION **Program Registration Fees:**		
Coed T-Ball	$30 resident $50 non-resident	$30 resident $50 non-resident
Coed Machine Pitch 1st – 2nd Grade	$30 resident $50 non-resident	$35 resident $50 non-resident
Boys Baseball 3rd – 4th Grade	$40 resident $50 non-resident	$40 resident $50 non-resident
Boys Baseball 5th – 6th Grade	$40 resident $50 non-resident	$40 resident $50 non-resident
Boys Baseball Jr. High	$40 resident $50 non-resident	$40 resident $50 non-resident

Girls Elementary Softball	$40 resident $50 non-resident	$40 resident $50 non-resident
Girls Junior High Softball	$40 resident $50 non-resident	$40 resident $50 non-resident
Basketball - 6th grade and younger	$40 resident $55 non-resident	$45 resident $55 non-resident
Basketball - 7th grade and older	$50 resident $65 non-resident	$55 resident $65 non-resident
Football	$95 resident with $50 refundable deposit per family.	$100 resident with $50 refundable deposit per family.
Soccer (Spring)	$40 resident $50 non-resident	$40 resident $50 non-resident
Soccer (Fall)		$40 resident $50 non-resident
Football Camp	$10	$10
Recreation Late Fee	$10	$10
DEVELOPMENT IMPACT FEES (Residential)		
Park, Trails, and Recreation Impact Fee (Single Family)	$1800	$2380
Park, Trails, and Recreation Impact Fee (Multi-Family)	$1800	$1780
Road Impact Fee (Single Family)	$800	$3403
Road Impact Fee (Multi-Family)	$800	$2382
North Davis Fire District Impact Fee (Single Family)	$219	$294.29
North Davis Fire District Impact Fee (Multi-Family)		$287.80
North Davis Fire District Impact Fee (Nursing/Institution)		$2407.41
Storm Drain Impact Fee	$1300	$1300
Sewer Impact Fee	$100	$100
Development to Proposed System	$655 (lift station)	$655
Water Impact Fee	$1000	$1000
DEVELOPMENT IMPACT FEES (Commercial)	See Schedule A	See Schedule A
Commercial Shopping Center		
Office/Institutional		
Business Park		
Light Industrial		

Warehousing		
Manufacturing		
Waste Water:		
North Davis Sewer impact fee (Residential)	$3,000	$3000
North Davis Sewer impact fee (Commercial)	Determined by North Davis Sewer District	Determined by North Davis Sewer District
North Davis Sewer subdivision connection review fee	$200	$250
North Davis Sewer subdivision construction inspection fee	$350	$375
North Davis Sewer service connection review fee	$100	$125
North Davis Sewer service connection construction inspection fee	$225	$240
SAFETY / INSPECTION FEES		
~~Public safety fee~~	$200	$0
Building Permit Fee		Based on building valuation and square footage
Residential plan review and inspection fee	25% of permit fee	25% of permit fee
Re-inspection fee	$47	$47
Commercial plan review and inspection fee	60% of building permit fees.	60% of building permit fees.
Demolition Permit	$50	$150
Water:		
Meter installation/water connect. (residential)	$350 - 3/4 inch $450 - 1 inch	$350 - 3/4 inch $450 - 1 inch
Meter installation/water connect. (commercial)	$450 - 1 inch $500 - 1.5 inch $600 - 2 inches Cost+$100 (2+inches)	$450 - 1 inch $500 - 1.5 inch $600 - 2 inches Cost+$100 (2+inches)
Secondary water hook-up fee (3/4 inch)	$200	Paid to D&W Canal Company
Secondary water hook-up fee (1 inch)	$250	Paid to D&W Canal Company
Excavation Permit	$3 per sq. ft. excavated and $500 bond. Responsibility of excavating company or individual to return road to original condition.	$3 per sq. ft. excavated and $500 bond. Responsibility of excavating company or individual to return road to original condition.
City stock of culinary water	$3,800/acre foot.	$3,800/acre foot.
UTILITIES		

Garbage can	$75	$85
Garbage can (monthly - 1st can)	$11.00	$11.00
Garbage can (monthly - 2nd can)	$8.00	$8.00
Secondary water (monthly 3/4 inch) Up to one-third acre	$19.91	$21.41
Secondary water (monthly 3/4 inch) Greater than one-third acre	$21.41	$23.08
Secondary water (monthly 1 inch) Greater than one-half acre	$24.75	$26.58
Secondary water (monthly 1 inch) Greater than three-quarters acre	$27.00	$29.08
Sewer (residential monthly)	$12.50	$13.70
Sewer (multi-family)	$12.50 per unit	$13.70 per unit
Water (monthly)	$17.00 ($1.30 per 1,000 gal. over 10,000 gal.)	$17.00 ($1.30 per 1,000 gal. over 10,000 gal.)
Storm System Maintenance and Construction Fee (Monthly Residential)	$3	$3.25
Storm System Maintenance and Construction Fee (Commercial)	Determined by residential equivalent (2,500 sq. ft.) of impervious area.	Determined by residential equivalent (2,500 sq. ft.) of impervious area.
Garbage can replacement	$75 with police report	$85 with police report
Meter tampering penalty	$50 first occurrence, $100 per occurrence thereafter.	$50 first occurrence, $100 per occurrence thereafter.
Utility billing late fee	$20	$20
Commercial Garbage Collection 40+ gallon can (monthly)	$30	$30
Telecommunications Right of Way Application	$500	$500

SCHEDULE A

WEST POINT CITY COMMERCIAL IMPACT FEES

(Other jurisdictional impact fees may be additional)

Road and Storm Water Impact Fees
Basis: Per 1 Acre

Type/Size Development	Road/Transportation	Storm Water
Shopping/Retail Center 50,000 SF or less	$3,577.84/1,000 SF	$7,638
Shopping/Retail Center 50,001 - 100,000 SF	$3,577.84/1,000 SF	$7,430
Shopping/Retail Center over 100,000 SF	$3,577.84/1,000 SF	$6,960
Office/Inst. 25,000 SF or less	$3,577.84/1,000 SF	$6,670
Office/Inst. Over 25,000 SF	$3,577.84/1,000 SF	$6,380
Business Park	$3,577.84/1,000 SF	$1,740
Light Industrial	$3,577.84/1,000 SF	$1,508
Warehousing	$3,577.84/1,000 SF	$1,392

Water Impact Fee
Basis: Connection size (per connection)

Connection (inch)	Impact Fee
3/4	$1,220
1	$2,196
1 1/2	$4,880
2	$8,662
3	$19,520
4	$34,648

Sewer Impact Fee
Basis: $100 per equivalent residential unit (ERU), as determined by City Engineer.