

West Point City Annual Budget



Fiscal Year 2010/2011

West Point City Corporation Celebrating 75 Years



The 2011 Budget Year

We present to you the 2011 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 2011 budget year. To begin, we bring to your attention our fiscal guidelines and philosophy, together with our organizational mission and values.

Celebrating 75 years in West Point City

West Point will celebrate 75 years as a city on September 3rd. This anniversary is a great milestone for our community and will allow our children, parents and grandparents the opportunity to celebrate the heritage that is so important to this town. This is “the place we call home” for

good reason. There is a continued pioneer spirit in this community with family roots that run deep in tradition.

Cultivating these roots for all of our residents is one of the reasons we support community events. From the Fourth of July to the recreation programs and into the 75th Anniversary Celebration, this community is stronger because of the programs we provide. As stated by Jerry Newfarmer of Management Partners, a local government think tank: “Community building is something that local government must provide.” We provide community events because we want to be more than just asphalt and concrete, we need to be a community with a heart.

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 tax). 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.

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, including maintaining the property tax rate when assessed values increase.

Otherwise, increased taxes and fees should only be considered when:

1. Inflation has clearly forced operating costs upward faster than tax growth.
2. Tax revenues are forced down because of an economic downturn.
3. New services are instituted to meet citizen needs.
4. Additional personnel are needed to meet citizen expectations/needs.
5. 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 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, West Point City Municipal Center (City Hall), was originally financed utilizing an excise tax revenue bond. As of Feb 1, 2010, \$1.13 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 payoff City Hall in 2011. The City now enters the eighth year of its obligation. The second project was the purchase of approximately 21 acres of farmland 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. As of May 1, 2010, there remains

an obligation of \$674,358. The note will be paid off in FY 2015.

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.

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

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:

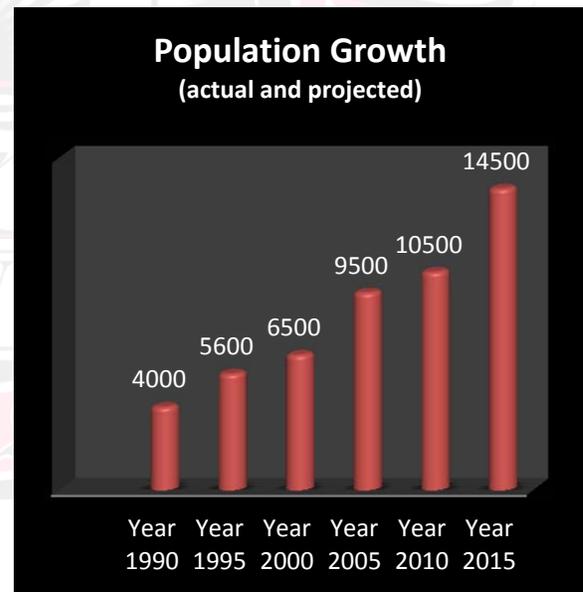
The mission of West Point City is to enhance quality of life in our community by providing the structure, environment, and services that promote the general health, safety and welfare of each citizen.

- We value, encourage and seek citizen feedback as an important element of the basis of decision making.
- We value and seek to develop methods for providing services which are fiscally and organizationally efficient.
- We value our employees and seek to recruit and retain the finest professional 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 policies. 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

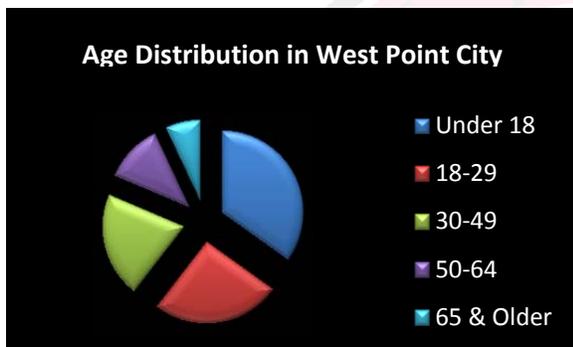
West Point City is a community of more than 11,000 citizens situated on the Northeastern shore of The Great Salt Lake in Davis County, Utah. The City lies approximately 15 miles south of Ogden and 25 miles north of Salt Lake City. Annual growth rate has recently been faster than most Utah communities. The current economic housing slump has effectively slowed this growth rate dramatically.



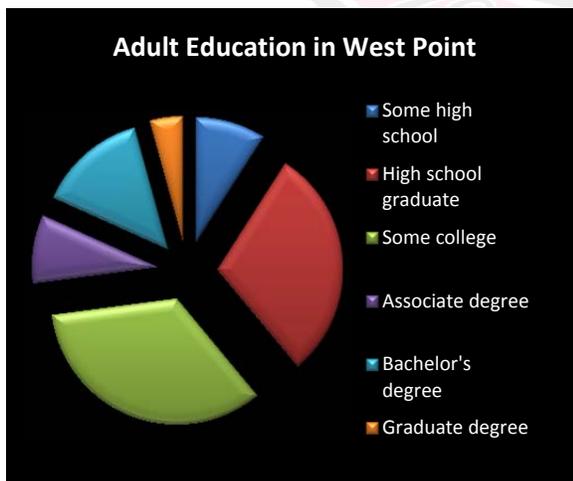
The original build-out population of West Point City was approximately 26,500 residents. A factor which may increase this number is the possibility of the City annexing another three square miles of a

portion of unincorporated Davis County situated Northwest of and contiguous to West Point City. Such an acquisition would enable the City to add another 15,000 residents.

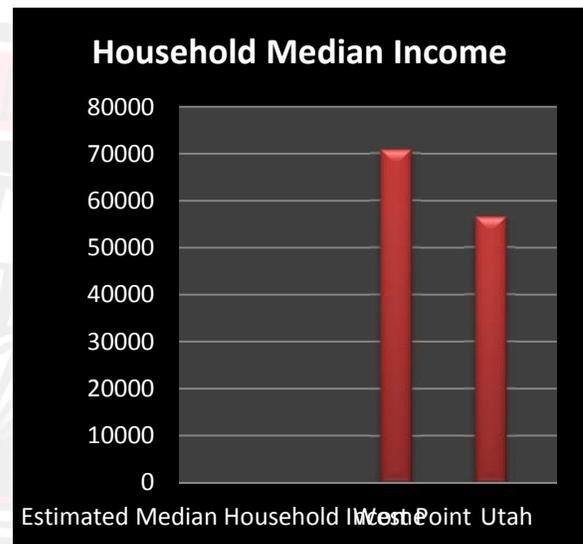
Like many communities in Utah, West Point City's largest age group is the under 18. The average age group for West Point City is 26 years of age. Over half of the City's residents are under that age of 30.



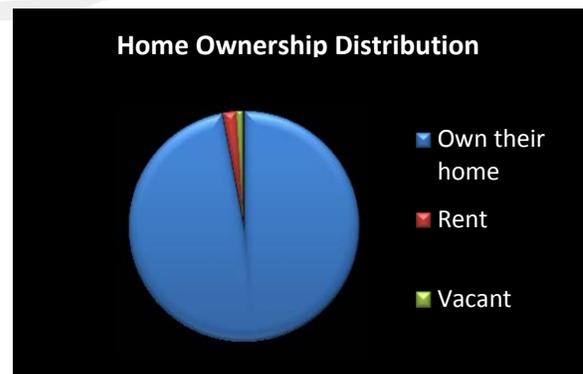
Residents of West Point City are remarkably well educated; in fact, 58% of West Point City residents have attended or completed college, compared with the national average of 20%.



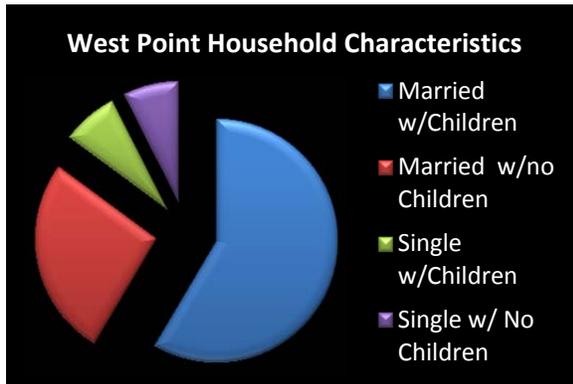
West Point City's median annual household income of nearly \$57,000 continues to be nearly twice the national average. This places West Point City in the 78th income percentile in Utah and in the 81st percentile nationally. This placement is the result of 56% of West Point adults being employed in professional or managerial occupations.



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 that greater than 90% of West Point homes are owner-occupied.



In addition, it is a top priority that West Point City officials and staff continuously strive to provide an environment where parents can raise their children safely and peacefully.



To encourage stability and safety, our 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 dangerous factors will become. These results so far have allowed us to boast a crime rate that is significantly lower than the Davis Count average.

Performance Measures and Benchmarking



Toward the latter part of 2006 and into 2007, West Point City began participating 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 University, Brigham Young University and University of Utah.

The following information will be evaluated:

- Median Household Income
- General Sales Tax Per Capita
- Property Tax Per Capita
- Total Taxes Per Capita
- Property Tax Rate
- Total Debt Per Capita
- Personal Expenses as % of Total General Operations
- General Operating Expenditures Per Capita
- Police Exp. Per Capita
- Road Expenditures/Lane Mile
- Dev. Park Acres/1000
- Park Expenditures/Developed Acre

At the time of this report, the benchmark data is not available. However, the data should be ready for inclusion in the adopted budget document.



West Point History and Important Facts



OUR HISTORY:

West Point City 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 City was James Hale. In 1863, Mr. Hale formed a network of dugouts 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 City was Levi Hammon in 1866. The new agricultural hamlet attracted other settlers to what was then known as "South Hooper."

In 1877 Hooper was divided. The 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 westernmost point of Davis County. Although the name was adopted, it wasn't until September 3, 1935 that West Point City was incorporated. At that time, a mere 87 families lived within the city's boundary.

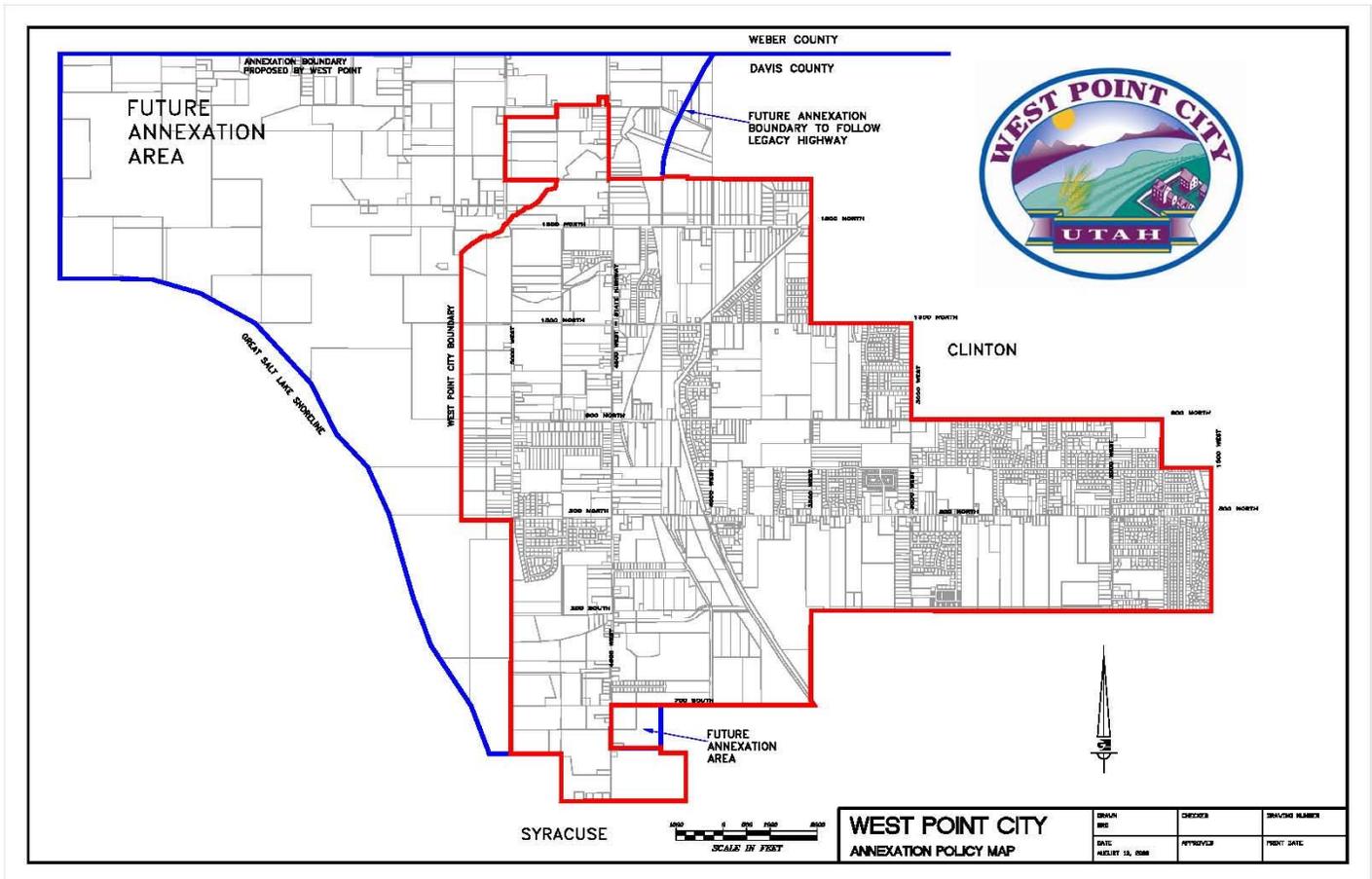
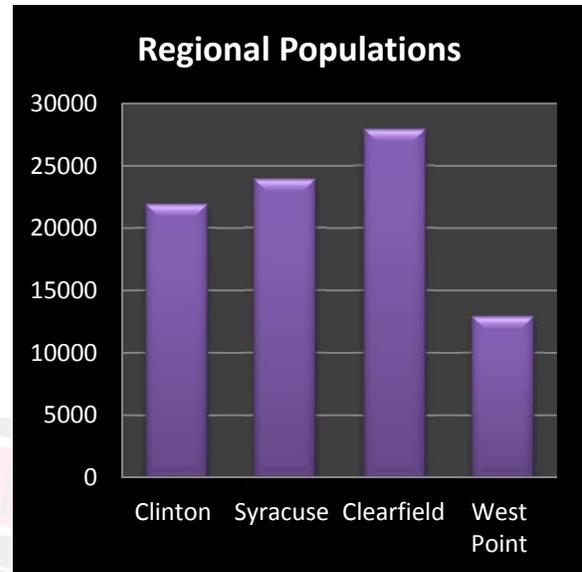
75 years have come and gone since the incorporation of West Point City. We will be commemorating the incorporation of West Point City on September 4, 2010 at Loy Blake Park. The celebration will bring to light the rich history of the City and help us continue to develop our sense of community.

MAJOR TRANSPORTATION CORRIDORS

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

TOTAL INCORPORATED AREA

The total incorporated area for West Point City is 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 City the third largest incorporated land area in Davis County.



Council Goals & Objectives for 2011

Each January, the Mayor, City Council and 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.

Highlights of this year's retreat include:

Policy Priority Review: The Council first reviewed the Policy Priorities set at last year's retreat. Council and Staff refer often to the Policy Priorities and use them to guide decision making and the prioritization of resources. They are thus a key component of the budget process.

The Mayor and Council determined that no editing need be made. The Policy Priority document has become the baseline to determine if an activity or project will be encouraged or promoted or denied.

Economic Development & General Plan:

The Council and staff next discussed how to accomplish the Policy Priority of "Community Compatible Economic Development." It was recognized by all that growth of business and commerce in the city is a key to the vitality of the community and its residents. To help focus efforts, the Council adopted this definition:

Development which enhances the existing community without detracting from the attractive

qualities of West Point City. The focus of these developments should be, first to expand the city's tax base, second to provide basic services in the city, and third to create jobs. Commercial buildings should follow architectural standards as adopted by the City Council and shall be clean and attractive so as to fit into the surrounding community. Commercial development must be complementary to the existing residential areas and shall not become the focus of the community.

The strategy will include an update of the General Plan to target key areas.

Present and Future Financial Health: The major focus of the retreat was to review the current state of the City's finances and to determine what if any actions to take to weather the current economic situation without endangering the long-term needs of the City. Several action items and policies were decided upon:

- Think long term – the recession will end; where do we want to be?
- Avoid spending one-time money or reserves on ongoing operations.
- Avoid reducing services to a level that would impede the City from accomplishing desired longer-term goals (such as a shared gym facility with the School District).
- Consider a property tax increase. The City should make a practice of maintaining the property tax rate when assessed values increase. The City should also consider a general increase this year to achieve the other goals discussed at the retreat (the impacts of this are discussed in greater detail later in the Budget).



Gary Petersen
Mayor Pro-Tem



Roger Woodward



Jerry Chatterton

West Point Council



Andy Dawson



Kent Henderson

• **Mayor Erik Craythorne** was reelected as Mayor in 2009 after serving as mayor for one year and as a member of City Council since 2001. Mayor Craythorne serves on the Wasatch Front Regional Council, on the board of the Wasatch Integrated Waste District, and on the board of the North Davis Fire District. Mayor Craythorne is Co-owner of Craythorne Construction Company Inc. in Syracuse.



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 Financial State of the City

Overall, West Point City remains fiscally sound and liquid. Unrestricted fund balance as of June 30, 2009 for the General Fund was \$285,447. These funds are available to spend at the government's discretion but are intended to be safeguarded as operating reserves in case of extreme financial distress.

Funding for general operations, however, is very tight. The City's General Fund was reduced by roughly 13 % (\$250,000) last year, and it is anticipated that revenues will fall short of projections by another \$140,000 this year.

Each year the City transfers any surplus from General Fund revenue (above 18% revenues) to the Capital Projects Fund. This is a key source of revenue for most of the true "improvement" projects the City enjoys including parks, sidewalks, and trails. The Capital Projects Fund received a total of \$305,000 in General Fund contributions for 2009. It is expected that the 2010 General Fund will yield no surplus due to the decline in the economy. Unfortunately there will be projects left undone.

Similar to the General Fund, most other funds are in a challenging position. The Special Revenue Fund (impact fees and other restricted funds) shows revenues at the close of 2009 of \$542,842. This is a dramatic decrease to prior years due to a lack of construction activity. West Point

City continues to address infrastructure needs as stated in the City's Capital Improvement Plan. Capital projects for which funding has not yet been realized (or in some cases even identified) exceed \$4.2 million. The current budget continues to propose a decline in capital spending necessitated by the continued downturn in the housing industry and the economy as a whole.

Other financial highlights include:

- The assets of the City exceed its liabilities at the end of 2009 by \$23,217,058. Total net assets increased by 11.4%.
- At the close of the last year, the City's governmental funds reported combined ending fund balanced of \$2,305,208, an increase of \$59,555.
- The City's total debt decreased by \$385,261 during the last year.
- Business-type activities total assets increased by \$1,195,688 during the last year.

National Economic Forecast and building growth in West Point 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 (25% below projections). Conservative budgeting, however has served to minimize the impacts associated with this downturn.

Last year the City anticipated 10 building permits, but it appears that we will realize closer to 40. In order to not over anticipate building permits, the proposed 2011 budget also projects 10 building permits. This conservative estimate will allow for the sluggish economy to support the numbers. The national and local forecasts are looking forward to continued slow improvement over the next few years. Even though there are some modest signs of recovery, we still need to budget conservatively to stay ahead of the financial struggles that lay ahead.

Indications from national and local economists are that we will see the

continuing of a soft housing revival. There is a consensus that the housing market will not significantly improve until there is an improvement in the employment picture. At this point in time there is not significant improvement in the employment segment of the economy.

The reality is that interest rates are near historic lows, demand has been bolstered by 55,000 new state residents annually. The fundamental problem with the current housing market involves affordability and job security. As housing prices continue to stabilize and the job market improves, resurgence in the housing market will continue at a moderate rate.



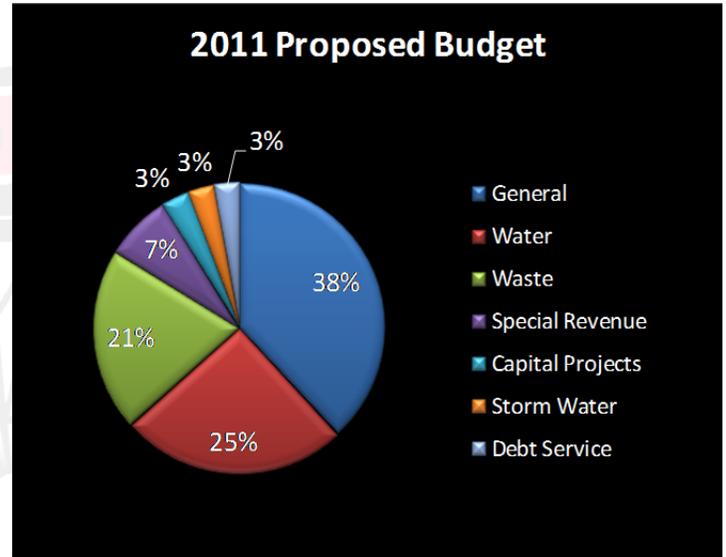
The Anatomy of the West Point City Budget

The annual budget 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." It is the blueprint for implementing the City Council's policy for the year.

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

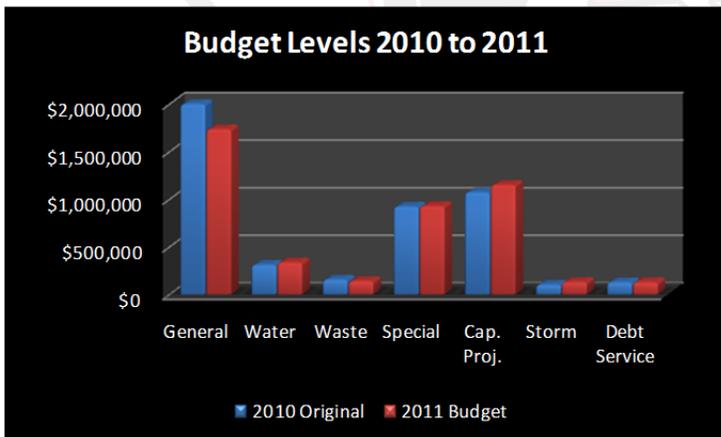
The chart below illustrates the distribution of fiscal resources among these funds:



2011 Proposed Budget					
	Revenue	Transfers In	Expenditures	Transfers Out	% of Total
General Fund	\$1,831,580	\$30,000	\$1,735,757	\$129,130	38%
Special Revenue Fund	\$339,032	\$0	\$336,032	\$0	7%
Capital Projects Fund	\$141,000	\$0	\$141,000	\$0	3%
Waste Fund	\$945,170	\$25,000	\$928,859	\$15,000	20%
Water Fund	\$1,151,000	\$0	\$1,150,856	\$40,000	25%
Storm Water Fund	\$134,070	\$0	\$131,014	\$0	3%
Debt Service Fund	\$0	\$129,130	\$129,130	\$0	3%
Total	\$4,541,852	\$184,130	\$4,552,648	\$184,130	100%

For the next fiscal year, it is proposed that the City allocate \$4,541,852 with the greatest share of these funds appropriated for the General Fund (38%). The Water fund will receive 25%, the Waste Fund 21%, the Special Revenue Fund 7%, the Capital Projects Fund 3%, the Storm Fund 3%, and the Debt Service Fund 3% of total expenditures.

As a whole, the budget is proposed to decrease by \$175,000. This is mostly due to reductions in the General Fund and continued reliance on fund balance in the Capital Projects Fund. A couple of funds do see an increase over the prior year, most due to increased benefit costs. The chart below illustrates 2009 levels with those proposed for 2010.



Accounting for Revenues and Expenditures

The Government Accounting Standards Board and Utah State Auditor require that all cities and towns utilize a “modified accrual” approach to accounting for

revenues and expenditures. This 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. West Point City’s budgeting process therefore also reflects this approach.

At the conclusion of the auditing process, the auditor presents the City Manager and the City Council with the Comprehensive Annual Financial Report or CAFR. This report provides an independent analysis of the City’s financial activities during the 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 explanation of the proposed amendments. The Council is then required to set a public hearing to consider amendment of the budget, which is approved by resolution.

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

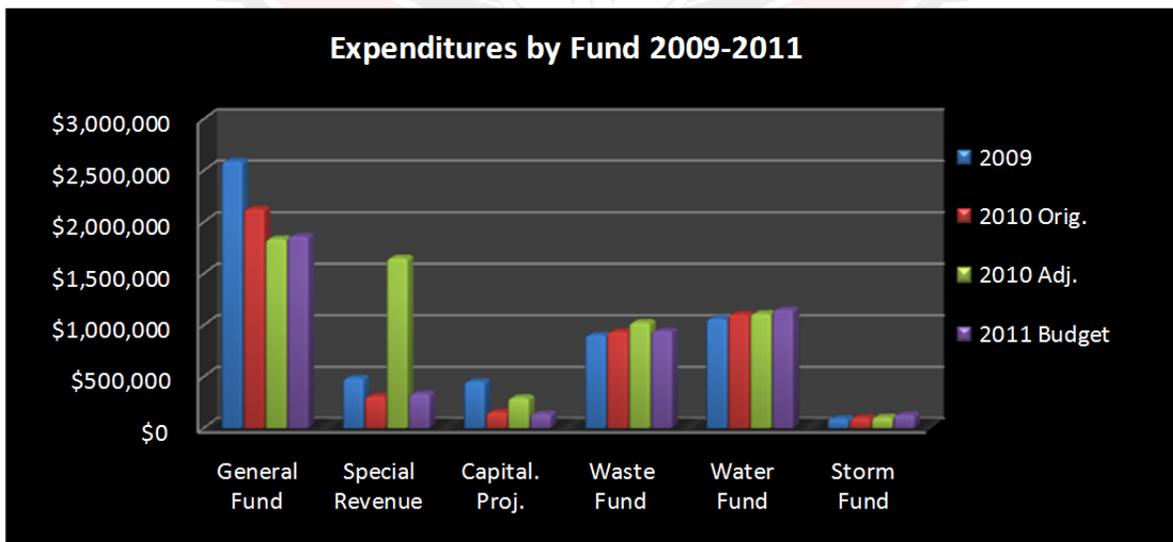
General operations pertain to those expenditures which sustain the operability of the City. This category includes employee compensation, office equipment and supplies, fleet operations and maintenance and general city services such as police, administration, planning, code

enforcement, engineering, public works, recreational programs, legal services, etc.

Enterprises are quasi-business that governments operate to deliver utility services to residents. West Point City 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, for which residents are then billed on a monthly basis. These activities should be self sustaining.

Finally, Debt Service applies to those expenditures annually budgeted to meet the City's debt obligations. Debt expenses are funded by an annual contribution from the General Fund to the Debt Service Fund. This funding provides budgeted amounts for both interest and principal payments.

The chart below provides a graphic breakdown and comparison of expenditures since 2009 and the proposed budget.



General Fund Revenue Analysis and Projections for 2011

Revenue projections are based partly on trend analysis/observation and partly on expert analysis/advice. The major General Fund revenues can be categorized into three areas:

- Taxes
- Licenses and Permits
- Charges for Services.

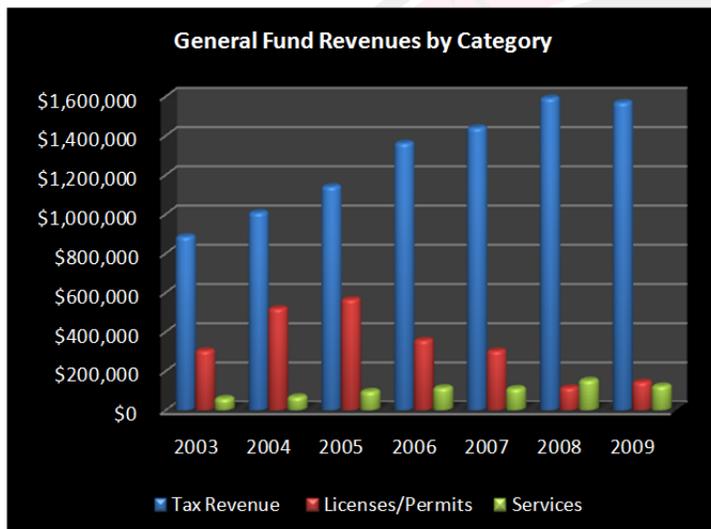
- Franchise and telecommunications taxes (i.e. – cable TV, energy (electric and natural gas))

Licenses and Permits

- Business licenses
- Building permits

Charges for Services

- Zoning and subdivision fees
- Engineering Permits
- Recreation Fees
- Interments
- Reservations, concessions, donations, etc.



In addition to the major groupings, the General Fund also receives revenues in the form of Intergovernmental Revenue and Contributions & Transfers.

GENERAL FUND TAXES

As typified by the revenue chart in the previous column, most cities rely heavily on taxes to fund services. In Utah, the three major tax revenue sources are (1) Sales Tax, (2) Property Tax, and (3) Franchise and Telecommunications Tax. These are often referred to as a “three legged stool” upon which a city relies to fund most services. The metaphor has more meaning if it is understood that in an ideal situation the three legs will be somewhat equal in length (revenue), providing balance for the organization. If any leg is relied upon too much, the stool could become unstable, leaving the city vulnerable to sudden changes in the economy.

The graph on the next page illustrates West Point City’s relative stability:

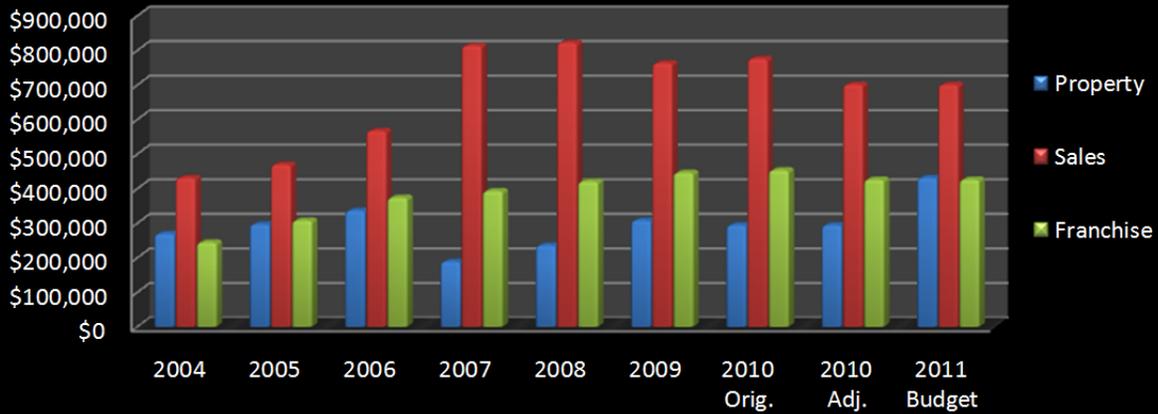
Note that until 2006, licenses and permits grew at roughly the same rate as taxes. The effects of the poor housing market has been apparent ever since. It is also interesting (but unfortunate) to see that the City saw its first decrease in overall tax revenue last year.

The revenues categorized within each area:

Taxes

- Sales tax
- Property tax
- Vehicle tax

Comparison of General Fund Taxes

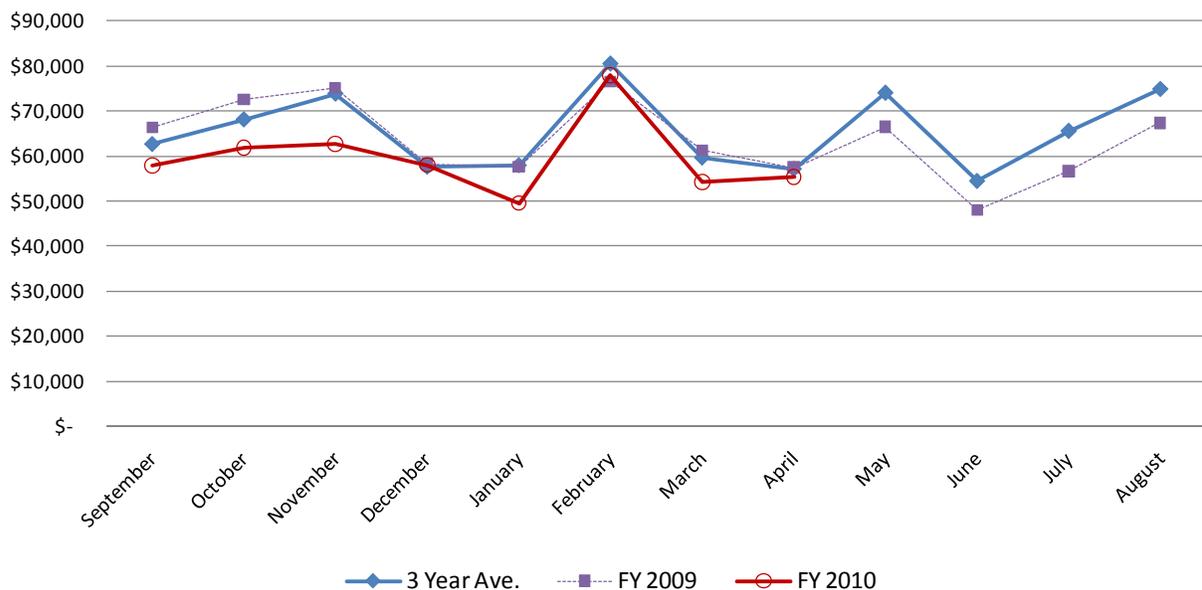


Note that as recently as 2004 West Point's three tax sources were relatively balanced. But as sales tax grew, the City relied less and less on property tax in particular. This is not without its reasons. It is difficult to justify an increase in property tax when other taxes are growing naturally. Nevertheless, by 2008 there was a significant gap in revenue sources. The proposed property tax increase in FY 2011 will help restore the balance and plug the hole created by the loss of sales tax revenue (discussed in the next section).

SALES TAX

Sales tax collections continue to lag behind prior years. FY 2010 ended roughly 8% below the prior year. As of April 30 of the current fiscal year, the City has collected 10% less than last year. Although the economy seems to be on the rebound, government revenues typically lag 18 to 24 months behind the private sector. As a result, the FY 2010 Adjusted Budget and the FY 2011 Budget both show a 10% reduction from the FY 2010 original budget.

Sales Tax Comparison



PROPERTY TAX

The Property Tax, while perhaps the most progressive and stable tax of the three, is also the least understood and most disliked of all the tax revenues available to local government. There are several possible reasons for this. First, unlike sales tax which is paid in small increments every time a purchase is made, the property tax is paid in a lump sum at the same time each year.

Second, according to the Constitution of the State of Utah, the tax is to be assessed upon a property's "market value," which requires regular reestimation of a property's worth.

This in turn leads to tax bills that can increase dramatically without having improved the property or listing it on the market.

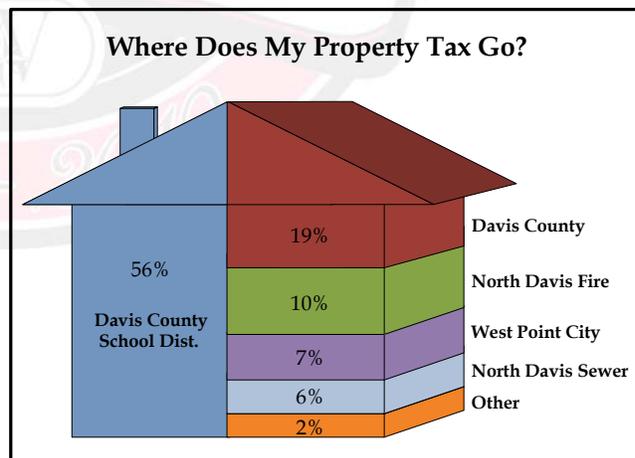
Third, Truth in Taxation, Utah's property tax law, requires a taxing entity to inform residents and hold a public hearing before it can collect any additional property tax revenue (other than through new growth). Thus the revenue source does not grow with inflation. The Truth in Taxation process can make a city reluctant to increase the tax, so many cities wait until it is absolutely necessary to do so, which usually means waiting until a very large increase is necessary.

West Point City has a particularly low property tax rate at the present time. The City's rate of 0.000876 is the third-lowest individual tax rate in Davis County, as illustrated in the following chart:

City	Individual Rate
Farmington	0.002051
Layton	0.001876
Fruit Heights	0.001845
Clinton	0.001729
Syracuse	0.001613
Clearfield	0.001548
Sunset	0.001483
North Salt Lake	0.001396
West Bountiful	0.001384
Centerville	0.000997
Bountiful	0.000948
Kaysville	0.000907
West Point	0.000876 ←
South Weber	0.000840
Woods Cross	0.000690

Yet due to West Point's inclusion in a number of service districts including the North Davis Fire District, the City's combined rate of 0.0012505 ranks in the top third in the County.

West Point collects only 7% of the property tax paid by a resident of the City.



The remaining 93% is paid to other agencies including the Davis School District (56%), Davis County (19%), North Davis Fire (10%), and North Davis Sewer and others (8%).

The 2011 General Fund

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 the fund in terms of revenue and expenditures.

REVENUE OVERVIEW

West Point City continues to experience decreases in both sales and franchise tax revenues. Overall, the City is facing a revenue shortfall of \$140,000. Sales tax has been conservatively projected for FY 2011 at \$701,500, a 10% decrease from last year. As the economy continues to struggle, it is anticipated that sales tax revenue will sputter at the same rate as in past couple of years.

Licenses and permits are forecasted to decrease from \$97,000 in 2010 to \$82,000 in 2011. This is in part due to a continued reduction in the number of business license renewals and as a result of the conservative estimation in building and construction activity.

Recreation revenues are expected to grow slightly as this budget proposes the implementation of an online registration program. All other fees are projected conservatively and are in alignment with previous years' experience.

In light of the otherwise bleak revenue outlook, the Tentative Budget includes a recommendation to increase property tax revenue from \$295,000 in 2010 to \$432,000 in 2011. This is a 45% increase to West Point's individual rate and a 3.1% increase to the total property tax rate. This size of increase would cost the average home about \$3.87 per month.

This increase will allow the City to continue to provide basic services in key areas with few noticeable impacts. Because a number of costs are increasing along with the \$140,000 revenue shortfall, staff is recommending a number of budget reductions as well. These are discussed in the next section.

EXPENDITURES

Each year the City faces increased costs due to inflation, prior agreements, or mandates from the State. This year, mandatory General Fund increases include:

- 17% for employee health and dental benefits: **\$27,861**
- 1.67% for the City's contribution to Utah State Retirement: **\$9,000**
- Power costs for city facilities and street lights: **\$14,700**
- Contract cost increases for Police, Animal Control, and the Narcotics Task Force: **\$8,000**
- Auditor and Accountant Support: **\$4,000**

In addition to these mandatory increases, the tentative budget also includes the following recommended increases to expenditures:

- Restoration of the public works equipment lease: **\$10,000.**
- Addition of a 4.2% contribution to full-time employees' retirement in lieu of social security: **\$16,535.**
 - This increase is discussed in more detail in the Personnel section on page 34.

FY 2011 REDUCTIONS

This year departments were again asked to identify an additional 5% reduction in General Fund expenditures over last year's reductions in anticipation of a continued sluggish economy. In some cases, more than 5% was actually removed from the budget. The goal is to offset, at a minimum, all increases related to personnel expenditures. Actual budget reductions are targeted to most closely align services with the City Council's Policy Priorities.

The reductions can be summarized thus:

Administration

- HR Position reduced from 40 hrs/week to 32 hrs/week **(-\$11,000)**
- Building maintenance and IT reduced by **(-\$2,325)**
- Election Budget removed **(-\$3,000)**
- Reduction of City Celebrations Budget **(-\$3,000)**
- Reduction to Youth Council Budget **(-\$500)**

Public Works, Parks, and Emergency Mgmt.

- Elim. of Parks III Position **(-\$12,900)**

- Reallocation of Parks costs to Storm Water Fund **(-\$12,992)**
- Reduce EPRT Budget from \$6,000 to \$4,000 **(-\$2,000)**
- Reduce Parks equipment and supplies from \$24,000 to \$20,000 **(-\$4,000)**
- Building and Grounds budget reduced from \$29,000 to \$27,000 **(-\$2,000)**

Engineering and Planning

- Contract Planning and inspection services reduced from \$3,000 to \$2,000 **(-\$1,000)**
- Engineering Supplies, Services, and Equipment reduced from \$7,000 to \$5,000 **(-\$2,000)**
- Elimination of Crossing Guard Position **(-\$3,538)**

Recreation

- Reduce Jr. Jazz Program by \$5,000 to reflect facility rental savings. **(-\$5,000)**



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 budget proposes -\$3,000 decrease in funding.

UNFUNDED REQUIREMENTS

Perhaps most telling of all is the list of items that will not be funded even with the proposed property tax increase.

- After 2011's payment, the City will still owe \$540,000 on Blair Dahl (\$135,000 x 4 years). At the end of FY 2011, provided there are no transfers of surplus from the General Fund, there will only remain \$154,985 in fund balance. **This will leave a buffer of only 1 year's payment.**
- There is very limited funding available for replacement of computers and related equipment.
- 2011 will be the second straight year with no pay increase for employees.
- No funding has been put in place for necessary capital replacement of City vehicles
 - Estimated annual need: \$125,000/year
 - Average Fleet Age – 1999 (11 Years Old)
 - 3 of 4 utility trucks are 9 years old (2001)
 - 2 of 3 snow plows are 15 years old (1995)
 - 3 of 4 Parks trucks are 17 years old or older (1992)
 - This also does not include equipment such as back hoes, mowers, skid steers, etc.
- No funding has been put aside for Building and Facility Improvements
 - City Hall
 - Public Works
 - Cemetery
- No funding for needed Capital Improvement Projects:
 - Power for boweries at East Park and Bingham Park
 - Restrooms at East Park and Loy Blake Park
 - Trail replacement at Bingham Park
 - Parking Lot at Loy Blake Park
 - Wider entrance to Loy Blake Park
- No funding for desired Capital Improvements
 - Walking trail at East Park
 - Legacy trail extensions
 - Shared Gym Facility with School District
 - Tennis Court and Basketball Court renovation
 - Sidewalk improvements

Delaying capital needs is a viable short-term strategy that should be employed. However, the day will come when many of these items will need to be funded. The budget as recommended for FY 2011 strikes a balance between trimming down to necessities and staying healthy enough to meet future needs.

The 2011 Special Revenue Fund

The Special Revenue Fund is the primary budgetary vehicle to capture and expend 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:

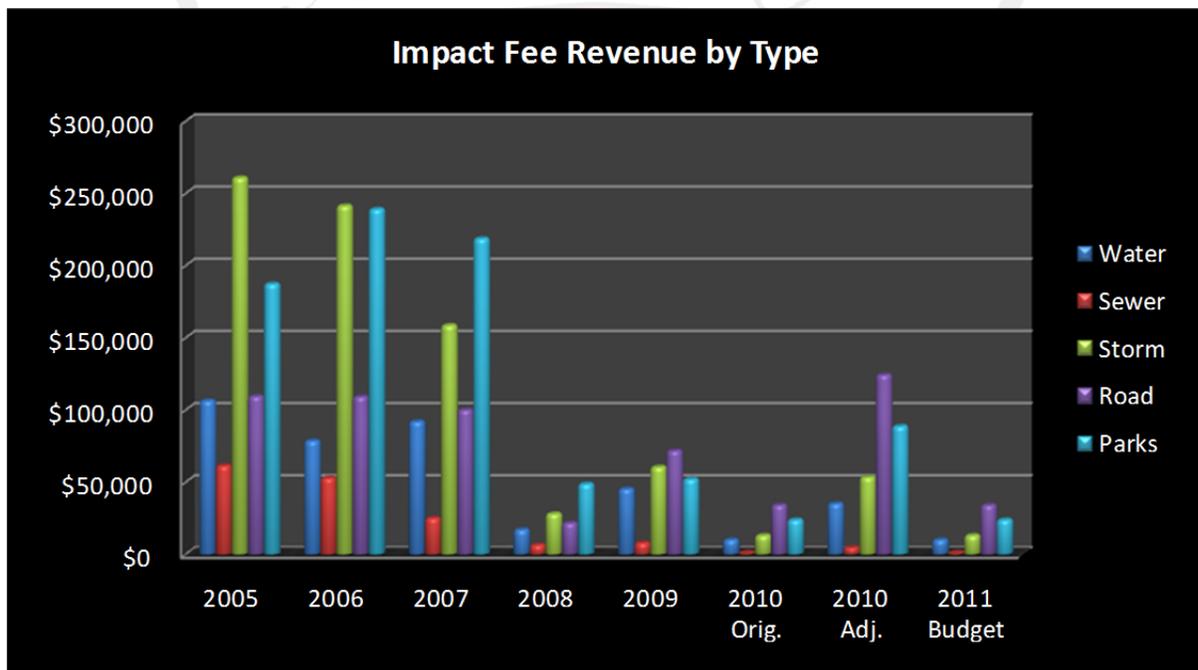
- Storm System
- Parks and Trails
- Water System
- Sewer System
- Roads

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 expenditures in the fund.

REVENUE OVERVIEW

Special Revenue Fund monies are primarily composed of impact fees associated with new developments. West Point city has completed capital project 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 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:



Due to the home building slump, impact fee revenues have sharply declined. The net result has forced the City to postpone some projects originally called for by the Capital Improvement Plan. Projections for 2011 do not indicate a speedy recovery in the home building industry.

STORM SYSTEM

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

The storm drain master plan concept is the result of discussion 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, it is critical to ensure that neighborhoods have proper drainage so that property is protected from potential flooding.



4000 West Storm Drain Project

PARKS AND TRAILS

There has been a marked downturn in the Parks projects that were able to be funded in 2010 due to the lack of impact fee money from building permits. However, we were able to stretch our resources and make the final draw on the Parks grant to help finish up the basic form of the East Park addition.

We were able to install the fencing, infield and drain system, install sprinklers and we were able to do the final grading and seeding of the new park area.

This year for the 2011 budget we are planning no additional park projects. 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. There are still planting needs at East Park however, at this time we are not perusing these projects due to lack of funding.

Future needs in the parks system would include:

- Matching funds for trail grants
- Planting of trees at East Park
- Construction funds for East Park restroom
- Construction funds for Loy Blake restroom
- Funds to construct the walking path at East Park.
- Power supply for the pavilions and ball diamond #1 at East Park.

CULINARY WATER SYSTEM



In an effort to fund future growth, capital replacement of the water system, and existing operations and maintenance we have updated our water impact fee study. This study includes an evaluation of the City's existing needs, future replacement, and a realistic understanding of what the system really costs to operate.

Recent legislation clarified how impact fees should be calculated including a provision that the fee could only incorporate project costs that would be spent or encumbered within six years. This "new" provision will create a "lumpy" effect in the impact fee schedule, with large fluctuations depending upon which projects fall into the six year window.

The net effect of this on our water impact fees is that the fee will be cut in half until the next update. Staff will discuss this issue in more detail when the impact fee study is presented to the City Council in May.

SANITARY SEWER SYSTEM

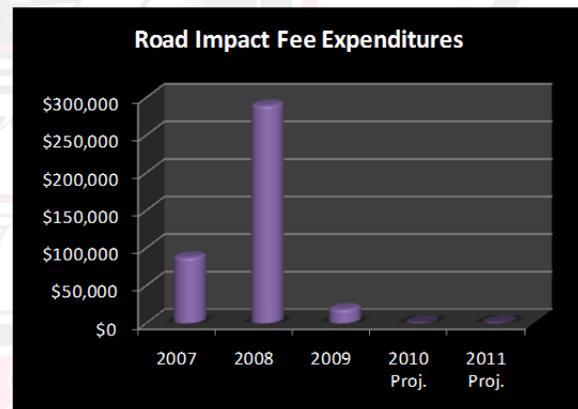
Staff is in the process of updating the sewer impact fee for the first time in several years. This updated fee should help ensure that new development continues to pay its own

way. There are no impact fee-funded projects scheduled for completion this year.

ROAD SYSTEM

Road repairs are funded with two different sources in the Special Revenue Fund: impact fees and Class C funding provided by the state from gas tax receipts.

Impact Fees – There are no anticipated street impact fee projects this year. Current street impact fee balance is approx. \$155,000, which is not sufficient to begin any of the impact fee-eligible projects. The only project presently included on the CIP using impact fees is a potential match for federal funds to widen 3000 West between 300 North and 550 North.



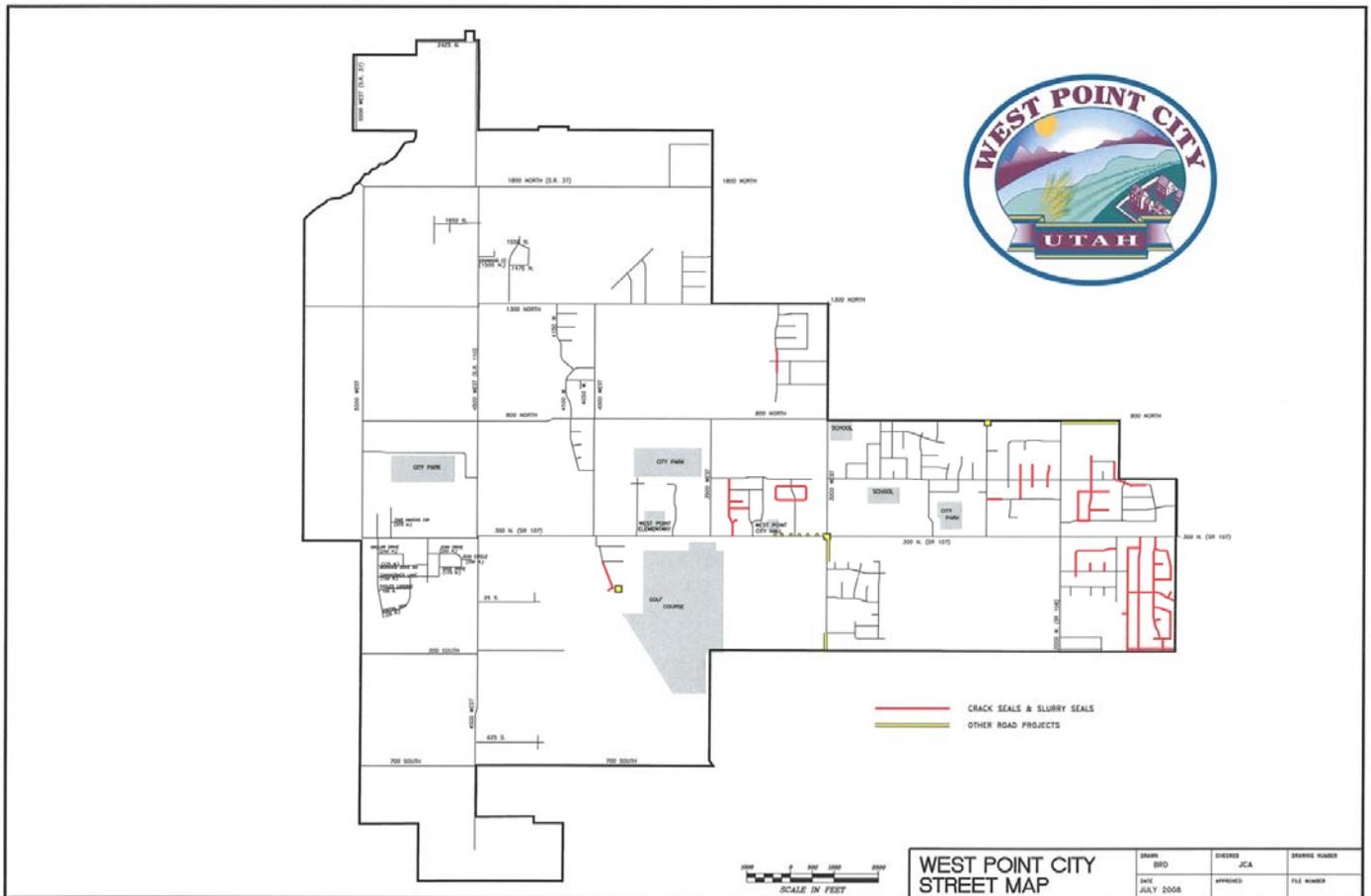
Class C Projects - This year the City will undertake significant steps in repairing roadways within the City. We have been banking three years of funds allocated for road repairs. Most of the repairs will be in the form of crack seal and slurry. However, there are some areas within the City that may require a total removal and replacement of the roadway.

We plan to combine 2009, 2010 and 2011 money to go towards road maintenance projects this summer. There will be an audit of all City roads to determine what roads are in the greatest need of repair.

doing a chip seal project that should last much longer than the slurry coat that was used in the past.

ROAD EXPENDITURE HISTORY

Three years ago we undertook a significant crack filling and slurry seal maintenance project. We found that the products we were using were not sufficient for our harsh weather conditions. This year we will be



The 2011 Capital Projects Fund

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, it is the policy of the City to budget 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 Fund. 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.

The Capital Projects Fund received a total of \$305,000 in General Fund contributions for 2009. Because of the tight financial situation the City is not anticipating a transfer of funds to Capital Projects this year.

As a Capital Fund, any revenues not utilized during the fiscal year are "carried forward" for use in the following year. Thus, General Fund surplus is typically budgeted as an

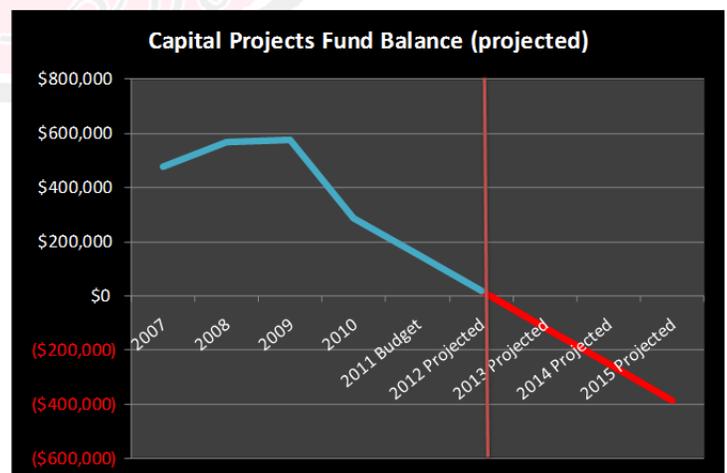
adjustment to the current year, although the actual expenditure might not take place until next year.

The FY 2010 Adjusted Budget includes carryforward for the Parcel Maintenance and 800 North Widening Projects. It also includes the creation of a Cemetery Perpetual Care project with an appropriation of \$68,000, the result of a generous resident donation.

The FY 2011 Budget includes only the following new appropriations:

- Blair Dahl Park Payment: \$135,000
- Cemetery Perpetual Care: \$6,000

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. The City's ability to pay for the Blair Dahl property depends entirely on General Funds Surplus.



The 2011 Waste Fund

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

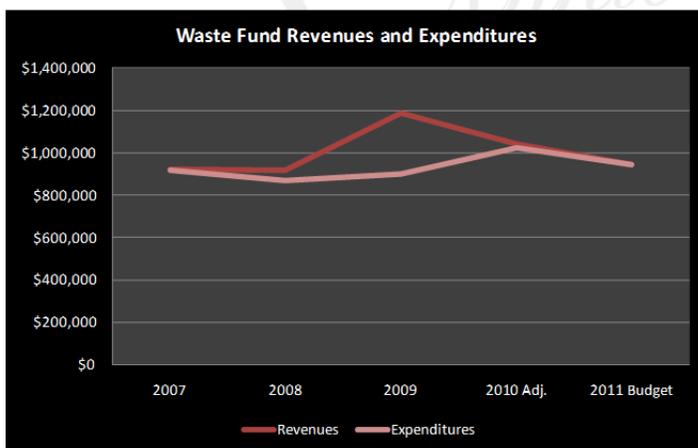
Most revenue supporting this fund can be classified as either residential sewer fees or garbage collection fees.

Specifically, garbage revenues have flattened over the past 5 years, mostly due to rate cuts implemented by City Council. Sewer revenue is the product of the increase in residents. Waste Fund expenditures, meanwhile, support the delivery of solid waste collection and removal. A history of expenditures and revenues is shown below:

this fund. In addition, as the City's inventory of critical infrastructure has expanded over the past few years, depreciation expense has 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 replace that system. If the City fails to fully account for depreciation, that expense is exacted from the fund's net assets at the end of the year.



North Davis Sewer District



WASTE FUND SIGNIFICANT ONE-TIME AND ONGOING EXPENDITURES

Changes to the 2010 Adjusted and 2011 Waste Fund include:

- \$100,000 from fund balance to eliminate a lift station on 4500 West in FY 2010
- Reduction of sewer maintenance and repair to \$23,000 in 2010 and \$22,000 in 2011
- Reduction of the can purchase line item to \$12,500 and \$14,500 in FY 2010 and FY 2011, respectively.

WASTE FUND EXPENSE HISTORY

The Waste Fund supports more in terms of total City support than waste collection and disposal. Some of the City's compensation (mostly for Public Works) is supported by

The 2011 Water Fund



Watershed for culinary water

A report was generated in March 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 million 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, the City only collects fees for secondary service. Increased revenue pertaining to culinary water is the product of rate increases in recent years and some population growth.

The City Council responded, in the face of increasing water system costs, by increasing the monthly residential water fee. Two

years ago the water fees were raised by 6%, from \$16 to \$17. Even with this increase, expenditures 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 funded with impact fee revenue. Staff has identified three improvement projects for which impact fees will not be wholly available:

- 1300 North 10" water line upgrade: \$300,000
- 300 North 3" abandonment and laterals: \$100,000
- 2000 West 12" water line: \$1,000,000

Staff is currently working with a consultant to determine if the fund is self sustaining. The results of the study will be shared with the City Council in the upcoming fiscal year. No rate increase is recommended at this time.

2011 WATER FUND SIGNIFICANT ONE-TIME AND ONGOING EXPENDITURES

The following are changes to the 2010 & 2011 Water Fund:

- Increased cost of benefits: \$12,265
- Increased Depreciation: \$6,500
- Allocation of credit card charges \$10,000
- Increased park irrigation: \$1,550
- Water Source Protection Plan Update: \$20,000

The 2011 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 ability to construct new systems and 3) maintain the City's growing network of storm systems. The Storm Water Fund also supports annual street sweeping service.

Primary changes to expenses in the Storm Water Fund include the following:

- \$8,000 for increased retention basin irrigation costs.
- Increased depreciation in FY 2010 and FY 2011.
- Increased personnel (salary and benefits) costs due to:
 - Allocation of some Parks staff personnel from the General Fund to the Storm Water Fund: \$12,992.
 - Increased cost of benefits.

In order to meet these obligations, it is recommended that the storm water fee be increased by \$.75 to a new \$4.00 monthly rate. The storm Maintenance and Construction Fee will generate approx. \$134,070 in Budget Year 2011.

The 2011 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 the 2009 budget provided \$126,150. The 2010 budget called for \$127,775. Now in 2011 we will pay \$129,130 as we now enter the ninth 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 2012. 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 2011

INTRODUCTION

The City's investment in its employees represents its single greatest annual expenditure. Recruitment and retention of quality staff is paramount to West Point City's ability to provide quality services. Some of the key components of the City's staffing philosophy are listed below:

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

CURRENT STRUCTURE

The current structure of the City consists primarily of six departments: Administration, Public Works, Parks, Planning, Community Development, 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, 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 through the Field Operations Manager. The Parks Department is responsible for the development, operations, and maintenance of parks, trails, cemetery, and other public properties.

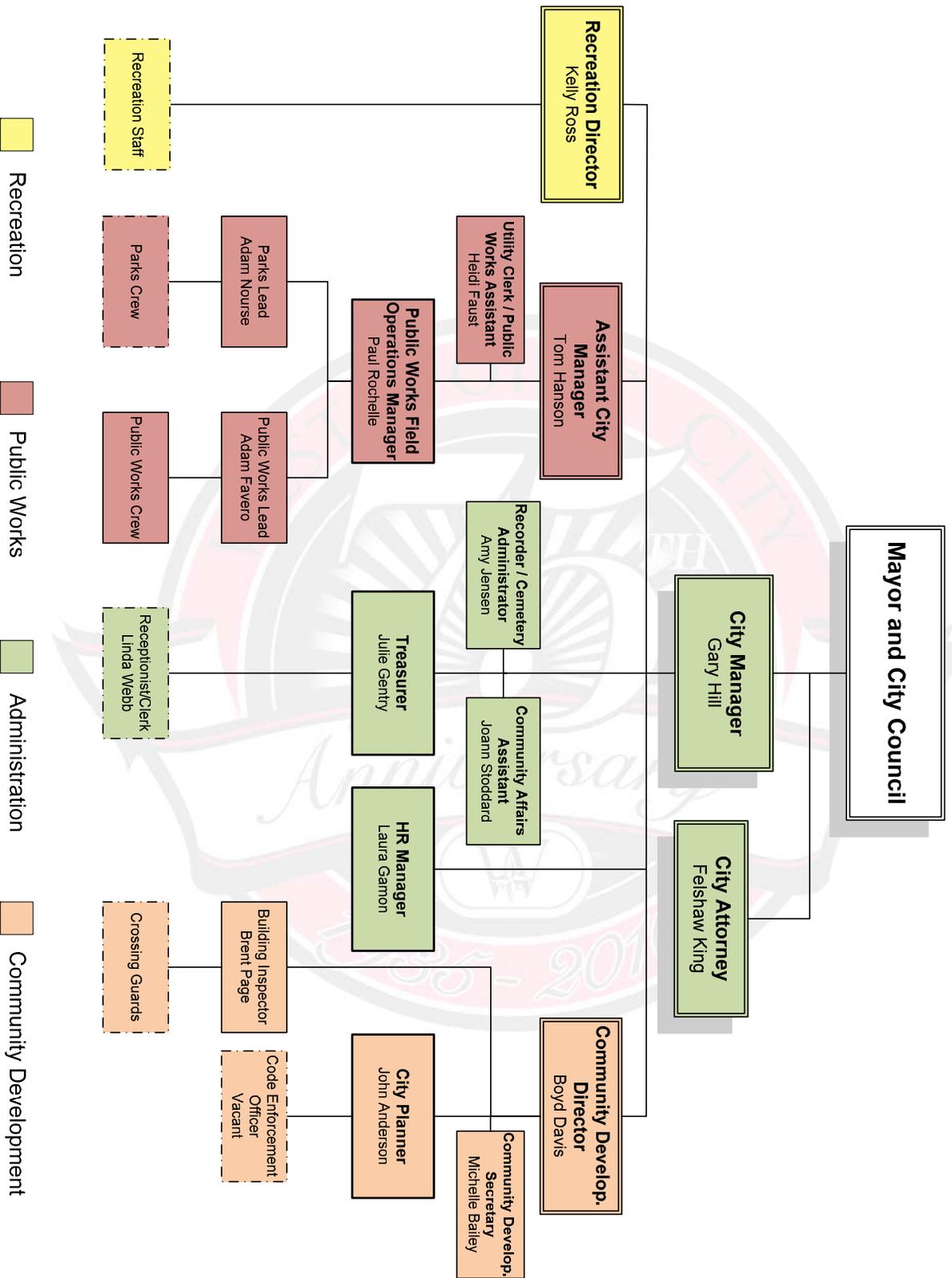
Community Development – This department is administered by the Community Development Director. This director also serves as the City Engineer. The department's primary functions are to provide engineering support, building services, school safety, planning, zoning administration, business licensing and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

While more than 30 individuals work in some capacity for West Point City, a total of 24.05 full-time equivalents occupy all positions.

As part of the Fiscal Year 2011 budget, the total compensation associated with proposed and existing positions is \$1,372,914. Total compensation (salaries and benefit costs) composes only 30% 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 City Council for certain positions), hires personnel necessary to carry out the duties and goals of the City within budget limitations as established by the City Council.

CURRENT COMPENSATION PHILOSOPHY

West Point City is committed to maintaining employee wage ranges which are competitive with other Wasatch Front and Davis County communities of comparable size and/or complexity. The City Council has selected the following communities to use as West Point's "market":

- Syracuse
- Clinton
- Clearfield
- Roy
- North Ogden
- Washington Terrace
- South Weber
- West Bountiful
- Cedar Hills
- Kaysville
- Farmington
- North Salt Lake

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 will 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 and 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 City 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.

EVOLUTION

The City Pay Plan Committee is reviewing the Pay Plan under the direction of the Human Resource Manager currently, but due to economic conditions, no change in salaries can be offered for the second straight year. Moving all positions to "market pay" will likely take a few years, but remains a priority for city staff and the City Council.

The full evolution of staffing at West Point City is expected to take many years. The City has developed an organizational plan which represents less of a schedule and more a road map. 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

2011 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 minimize impacts on the current level of service to the residents of West Point City. The following chart shows the distribution of staffing costs between the various City funds:

	FY 2010	FY 2011	%
General Fund	18.36	18.37	76%
Waste Fund	2.35	2.35	10%
Water Fund	2.35	2.35	10%
Storm Water Fund	0.35	0.98	4%
Total	23.41	24.05	100%

The 2010 budget authorized \$927,840 in salaries and \$352,737 in benefits. In 2011, salaries are proposed at \$939,212 and benefits at \$433,701 for a total cost of \$1,372,914. This amounts to approximately 30% of the total budget of \$4,457,054 and a 7% increase over 2010.

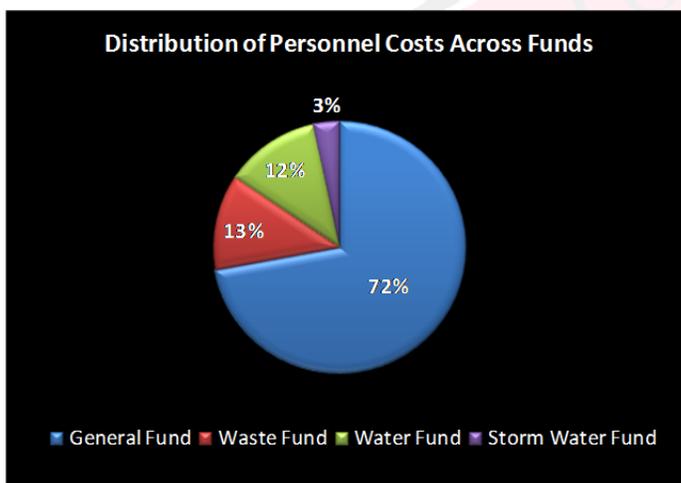
All increases affecting the General Fund have been offset by reductions in personnel or materials/supplies.

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 limitations and reductions:

- No cost-of-living adjustment or merit increase for FY 2011.
- Elimination of a Parks III position (-\$12,900)
- Elimination of a crossing guard position (-\$3,538)
- Reallocation of personnel costs to the Storm Water Fund (-\$12.922 to the General Fund)

While there are no increases in salary due to budget constraints, the tentative Budget



	Salary	Benefits	Total	%
General Fund	\$ 689,893	\$ 300,270	\$ 990,164	72%
Waste Fund	\$ 107,449	\$ 61,510	\$ 168,959	12%
Water Fund	\$ 107,449	\$ 61,510	\$ 168,959	12%
Storm Water Fund	\$ 34,421	\$ 10,411	\$ 44,832	3%
Total	\$ 939,212	\$ 433,701	\$ 1,372,914	100%

The vast majority of the staffing cost (72%) derives from 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:

includes a few other increases to the budget for personnel:

- A 17% increase in the cost of health insurance (\$41,217 all funds). Last year the City covered the cost of a 13% increase for employees. This year's budget does not include an offset, but does recommend the employee portion of the premium remain at 17.5%.
- Addition of 1.33 part-time FTEs to the Recreation Department (No budget impact as the positions are offset by reductions in the Recreation materials lines).
- A mandatory increase in the City's contribution to the Utah State Retirement System and the addition of 4.2% 401 retirement contribution for employees in lieu of Social Security. The overall cost of this option is \$38,545, with a General Fund impact of \$25,535 (before offsetting reductions). **This option is discussed in more detail below.**

All increases affecting the General Fund have been offset by reductions in personnel or materials and supplies line items.

SOCIAL SECURITY IN LIEU

West Point City is a Social Security exempt employer. The City opted out of the Social Security Program many years ago, meaning both the employer and the employee keep wages that would otherwise be paid to the Social Security Administration.

For all other employers (West Point is a very rare exception) the current contribution rate is 13.4%. Half of the amount is taken from an employee's gross wages and half of is paid directly by the employer.

When recent changes to the Utah State Retirement Program prompted staff to look closely at retirement benefits currently offered to West Point employees, it was noticed that employees receive a 2% contribution to a 401K program if they participate, leaving them 4.2% below contributions made by virtually every other employer. The Tentative Budget includes an increase in the 401 program for all full-time employees.

STAFFING IMPACTS IN A RECESSION

Because the largest budget driver for local government is the cost of personnel, staffing levels should be closely scrutinized in times of financial hardship. Best practices suggest the following steps should be taken (in order) to streamline staffing if necessary:

1. Impose a hiring freeze
2. Freeze pay
3. Eliminate vacant positions from the budget
4. Furloughs (if the organization is large enough)
5. Layoffs of part-time, seasonal, or contract employees
6. Layoffs of full-time employees

The practice of reducing pay should be avoided. In addition to having an instant negative impact on morale, it often leads to a long-term feeling by employees that the organization "owes" them and will never be able to catch up.

West Point City implemented Steps 1 and 2 last budget cycle. The Tentative Budget includes proposals to eliminate vacant positions this next year.

Definitions of Budgetary Terms

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

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 result 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 the 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 make possible improvements to the fixed assets of the City.

C.D.B.G. – Community Development Block Grant. A 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 Cities 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 – The City’s annual period between 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. GDP is considered 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, curbs, gutters, storm lines, sewer systems, 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.

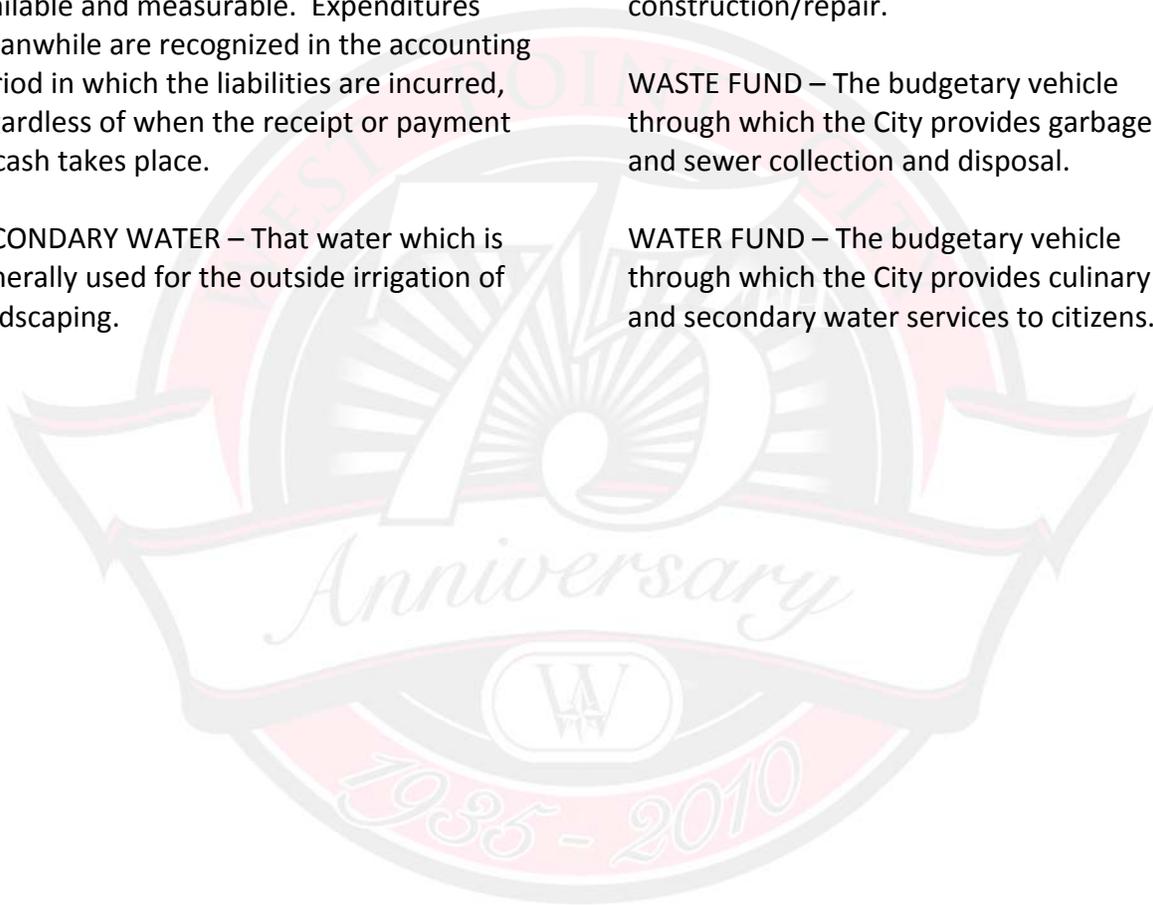
SECONDARY WATER – That water which is generally used for the outside irrigation of landscaping.

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 vehicle 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.



General Fund (FY 2010/2011)

Fund 10

SUMMARY		2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 Budget
FINANCING SOURCES						
TAXES						
3110	Property Taxes	\$ 236,374	\$ 308,535	\$ 295,000	\$ 295,000	\$ 300,000
3125	Fee in Lieu of Property Taxes - Vehicle	109,753	49,624	60,000	60,000	40,000
3130	General Sales and Use Taxes	822,916	763,695	776,500	711,500	701,500
3140	Cable TV	16,242	16,620	17,000	17,000	17,000
3150	Energy Sales and Use	287,173	301,169	312,000	312,000	300,000
3160	Telecommunications	118,133	128,879	125,000	125,000	110,000
	TOTAL TAXES	1,590,591	1,568,522	1,585,500	1,520,500	1,468,500
LICENSES AND PERMITS						
3210	Business Licenses and Permits	\$ 21,038	\$ 11,840	\$ 15,000	\$ 15,000	\$ 12,000
3215	Building Permit Bond	-	50	-	-	-
3221	Building Permits	80,656	104,013	70,000	85,000	70,000
3224	Cemetery - Burial Permits	6,815	21,315	7,000	7,000	-
3225	Public Safety Fees	5,450	5,800	-	-	-
	TOTAL LICENSES AND PERMITS	113,959	143,018	92,000	107,000	82,000
INTERGOVERNMENTAL REVENUE						
3356	Class C Roads	\$ 265,839	\$ 260,963	\$ -	\$ -	\$ -
3358	State Liquor Allotment	3,986	4,458	4,400	4,400	6,000
3360	Grant (Trust Protective Clothing Grant)	-	1,250	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	269,825	266,671	4,400	4,400	6,000
CHARGES FOR SERVICES						
3410	Zoning and Subdivision Fees	\$ 31,715	\$ 21,939	\$ 16,000	\$ 16,000	\$ 2,000
3415	Engineering Permits	-	1,290	-	-	-
3460	Recreation Fees	59,360	65,505	77,080	79,080	79,080
3478	Parks and City Hall Reservations	3,297	3,757	2,000	2,000	2,000
3479	City Celebrations and Sponsorships	14,640	17,075	10,000	10,000	10,000
3482	Internments and Perpetual Care	6,100	5,900	-	3,000	3,000
3490	Miscellaneous Income and Concessions	36,433	7,012	5,000	21,000	5,000
	TOTAL CHARGES FOR SERVICES	151,545	122,478	110,080	131,080	101,080
MISCELLANEOUS REVENUE						
3610	Interest Earnings	\$ 10,152	\$ 2,937	\$10,000	\$10,000	\$4,000
	TOTAL MISCELLANEOUS REVENUE	10,152	2,937	10,000	10,000	4,000
CONTRIBUTIONS AND TRANSFERS						
3910	Surplus General Fund/Class C	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 21,000
3940	Transfer from other Funds	72,802	-	-	-	-
3950	Fleet Contribution - Waste Fund	30,000	15,000	15,000	15,000	15,000
3955	Fleet Contribution - Water Fund	30,000	15,000	15,000	15,000	15,000
3960	Capital Projects Transfer	-	-	-	-	-
	TOTAL CONTRIBUTIONS AND TRANSFERS	132,802	30,000	70,000	70,000	51,000
	Total General Fund Financing Sources	2,268,874	2,133,626	1,871,980	1,842,980	1,712,580

	SUMMARY	2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 Budget
	FINANCING USES					
	GENERAL GOVERNMENT					
4110	Council and Mayor Wages	\$ 39,600	\$ 39,600	\$ 39,600	\$ 39,600	\$ 39,600
4111	Executive	72,482	56,955	64,750	64,750	64,750
4113	Employee Benefits	34,432	13,831	31,491	34,490	33,706
4133	Training and Education	8,000	11,640	5,200	12,000	5,200
4135	Community Service Contracts	-	-	1,500	1,500	-
	TOTAL GENERAL GOVERNMENT	154,514	122,026	142,541	152,340	143,256
	PUBLIC WORKS					
4811	Salaries and Wages	\$ 175,137	\$ 175,659	\$ 178,498	\$ 178,498	\$ 178,498
4813	Employee Benefits and Retirement	59,675	88,974	101,466	101,466	102,118
4820	Overtime	17,992	11,478	13,000	13,000	13,000
4823	Training and Education	6,049	2,882	6,000	6,000	360
4825	Equipment Supplies and Maintenance	8,787	8,120	9,000	9,000	9,000
4826	Municipal Buildings Operations and Maintenance	19,729	22,838	21,000	21,000	19,560
4854	Protective Clothing and Equipment	1,708	2,167	2,000	2,000	2,000
4865	Fleet Operations and Maintenance	47,216	16,687	10,000	10,000	10,000
4867	Fleet Fuel	2,820	17,096	24,000	24,000	24,000
4868	Fleet Additions and Replacements	50,719	-	-	-	-
4870	Fleet Leases	10,000	-	-	-	-
4872	IT Support and Maintenance	1,818	1,797	2,000	2,000	2,000
4873	Office Supplies and Expense		631	800	800	800
4875	Crosswalk Power		820	700	700	900
4877	Public Facilities Heating		4,797	4,000	4,000	5,000
4880	Data and Telephone Systems		12,843	14,500	14,500	13,615
4882	Public Facilities Power		14,837	12,500	12,500	14,000
4884	Street Lighting Power and Maintenance		51,854	40,000	40,000	52,000
	TOTAL PUBLIC WORKS	401,650	433,481	439,465	439,464	446,851
	ADMINISTRATION					
4911	Salaries and Wages	\$ 90,490	\$ 105,187	\$ 132,823	\$ 132,823	\$ 106,023
4913	Employee Benefits	23,291	35,928	52,391	52,391	31,404
4920	Mileage Reimbursements	274	169	500	500	500
4921	Books, Subscriptions, and Memberships	2,462	2,765	2,000	2,000	2,000
4923	Travel and Education	6,001	7,609	6,000	6,000	6,000
4924	Postage	1,990	5,639	5,320	5,320	5,320
4925	New Equipment Purchase	2,569	872	3,190	1,690	3,190
4926	Equipment Lease and Maintenance	13,000	16,473	15,870	14,870	16,500
4937	Attorney	31,610	31,101	32,500	32,500	32,500
4938	Auditor and Accounting Support	32,618	28,075	24,000	24,000	28,000
4940	Accounting Software Support	890	231	3,500	3,500	3,500
4962	Miscellaneous	1,989	2,262	1,000	1,000	-
4963	IT Support and Maintenance	16,341	28,901	14,000	14,000	14,000
4964	Citizen Recognitions	-	-	1,500	1,500	-
4965	Employee Awards, Recognitions, and Events	-	5,428	5,000	5,000	7,000
4966	Education Reimbursement Program	-	1,000	2,000	2,000	-
4967	Employee Benefits and Bonus Program	-	6,414	8,500	13,000	13,000
4968	Wellness Program	-	577	1,000	1,000	1,000
4969	Office Supplies and Expense	-	9,431	7,000	7,000	7,000
4970	Cellular and Radio Services and Equipment	-	13,972	17,000	17,000	17,000
4972	Legal Advertising	-	5,466	5,700	5,700	5,700
4975	Risk Management	-	54,997	56,000	56,000	56,000

4980	Utah League Membership	-	3,040	3,040	3,040	3,040
4982	City Newsletter	-	-	3,500	3,500	3,500
4983	Economic Development	-	2,470	2,000	2,000	-
4985	Volunteerism Program	-	172	1,000	1,000	1,000
4988	Recorders Office	-	2,982	6,115	6,115	3,115
4990	City Celebrations and Events	-	68,893	55,500	50,500	40,500
4991	Youth Council	-	5,811	6,000	6,433	6,000
4992	Miss West Point Pageant	-	9,151	8,815	8,815	8,815
4993	Senior Program	-	2,085	2,500	2,500	2,500
4995	Citizen Credit Card Use	1,058	2,500	2,500	2,500	470
	TOTAL ADMINISTRATION	224,583	459,600	487,764	485,197	424,577
	RECORDERS OFFICE					
5024	Office Expense and Postage	\$ 132	\$ -	\$ -	\$ -	\$ -
5062	Elections	2,561	-	-	-	-
5068	Recorder Training and Memberships	999	-	-	-	-
	TOTAL RECORDERS OFFICE	3,692	-	-	-	-
	NON DEPARTMENTAL					
5112	Awards, Recognitions, and Events	\$ 5,669	\$ -	\$ -	\$ -	\$ -
5113	Benefits, Bonus, and Education Program	10,804	-	-	-	-
5124	Office Equipment, Expense and Postage	13,566	-	-	-	-
5126	School Crosswalk Power	630	-	-	-	-
5127	Public Facilities Heating	5,004	-	-	-	-
5128	Data and Telephone Systems	13,802	-	-	-	-
5129	Public Facilities Power	11,945	-	-	-	-
5130	Street Lights	38,134	-	-	-	-
5131	Cellular and Radio Service and Equipment	17,567	-	-	-	-
5132	Advertising	4,059	-	-	-	-
5151	Risk Management	53,327	-	-	-	-
5161	Plat and Deed Recording	237	-	-	-	-
5162	Miscellaneous Services and Expenses	1,189	-	-	-	-
5163	IT	21,924	-	-	-	-
5164	Community Education	838	-	-	-	-
5165	Economic Development	1,500	-	-	-	-
5167	Citizen Communications	4,026	-	-	-	-
5170	Volunteer Program - West Pointers	7,503	-	-	-	-
	TOTAL NON DEPARTMENTAL	211,724	-	-	-	-
	PLANNING AND DEVELOPMENT					
5211	Salaries and Wages	\$ 99,804	\$ 107,479	\$ 114,479	\$ 114,479	\$ 92,873
5213	Employee Benefits and Retirement	26,692	31,666	35,674	35,674	31,602
5221	Books, Subscriptions, and Memberships	1,068	766	400	400	400
5223	Travel, Education, and Certifications	3,746	3,880	1,500	1,500	1,500
5261	Miscellaneous Supplies	441	396	500	500	500
5263	Contract Planning and Inspection Services	3,858	4,312	3,000	3,000	2,000
5265	State Building Surcharge	937	644	1,000	1,000	1,000
5267	IT	5,500	2,617	2,000	2,000	2,000
5268	Planning Commission/Board of Adjustments Expenses	4,093	4,028	4,500	4,500	4,500
	TOTAL PLANNING AND DEVELOPMENT	146,139	155,788	163,053	163,053	136,375

	PUBLIC SAFETY AND EMERGENCY PLANNING					
5411	Crossing Guards	\$ 28,658	\$ 27,980	\$ 25,600	\$ 25,600	\$ 22,400
5413	Employee Benefits and Retirement	2,831	2,860	2,870	2,870	2,366
5415	Crossing Guard Supplies and Equipment	525	556	650	650	650
5460	Animal Control	12,444	16,292	20,000	20,000	24,000
5462	Police Services	64,641	66,328	68,318	68,318	70,709
5465	Narcotics Strike Force	4,000	4,500	3,000	3,000	4,500
5475	Hometown Security (EPRT)		7,988	6,000	6,000	4,000
5478	Davis County Channel 17		3,000	1,500	1,500	-
	TOTAL PUBLIC SAFETY AND EMERG. PLAN.	113,099	129,504	127,938	127,938	128,625
	EMERGENCY PREPAREDNESS AND RESPONSE					
5775	Hometown Security (EPRT)	\$ 7,258	\$ -	\$ -	\$ -	\$ -
5778	Davis County Channel 17	3,000	-	-	-	-
	TOTAL FIRE SERVICES	10,258	-	-	-	-
	ENGINEERING AND BUILDING					
5811	Salaries and Wages	\$ 15,334	\$ 20,525	\$ 18,926	\$ 18,926	\$ 18,926
5813	Employee Benefits and Retirement	2,272	4,806	5,040	5,040	4,981
5820	Travel and Education	959	-	-	-	-
5823	GIS	4,485	4,800	3,000	3,000	1,500
5825	Surveying	7,500	-	-	-	-
5827	Engineering Support, Supplies and Equipment	6,098	7,439	7,000	7,000	6,500
	TOTAL BUILDING INSPECTION SERVICES	36,648	37,570	33,966	33,966	31,907
	HIGHWAYS AND PUBLIC IMPROVEMENTS					
6140	Class C Roads	\$ 210,130	\$ 100,461	\$ -	\$ -	\$ -
	TOTAL HIGHWAYS AND PUBLIC IMPROVEMENTS	210,130	100,461	-	-	-
	PARKS AND CEMETERY					
7011	Salaries and Wages	\$ 58,918	\$ 53,835	\$ 74,433	\$ 74,433	\$ 47,074
7013	Employee Benefits and Retirement	4,417	5,568	8,344	8,344	4,971
7020	Uniforms	-	-	600	600	600
7025	Equipment and Supplies	12,543	12,348	24,000	24,000	24,000
7026	Building and Grounds	41,980	24,358	29,000	29,000	29,000
7029	Park and Cemetery Lights	2,644	3,861	3,400	3,400	3,400
7061	Miscellaneous Services and Supplies	863	683	1,200	1,200	1,200
7070	Gateways and Public Properties	3,705	4,388	4,000	4,000	4,000
	TOTAL PARKS AND CEMETERY	125,070	105,039	144,977	144,977	114,245
	RECREATION					
7111	Salaries and Wages	\$ 46,153	\$ 51,021	\$ 41,163	\$ 67,403	\$ 67,403
7113	Employee Benefits and Retirement	6,657	8,304	9,638	12,410	26,736
7115	Recreation Support/Program Coordination	3,500	7,677	5,000	-	-
7120	Recreation Program Marketing	2,853	293	1,000	1,000	1,000
7125	Equipment and Supplies	12,463	16,997	-	-	-
7126	Building and Grounds	2,730	1,997	2,300	2,300	2,300
7160	Soccer	7,336	7,640	15,000	9,288	9,288

7162	Miscellaneous Services	-	-	-	-	-
7166	Swimming	2,902	-	-	-	-
7167	Basketball	33,258	33,885	35,000	24,500	19,500
7169	Football	13,195	11,700	20,000	20,000	20,000
7171	Baseball/Softball	13,903	15,134	17,123	11,323	11,323
7175	Youth Council	6,404	-	-	-	-
7178	Miss West Point Pageant	8,735	-	-	-	-
7180	Senior Programs	1,984	-	-	-	-
7190	City Celebrations and Decorations	44,972	-	-	-	-
	TOTAL RECREATION	207,045	154,647	146,224	148,224	157,550
	CEMETERY					
7711	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
7713	Employee Benefits and Retirement	-	-	-	-	-
7725	Equipment Supplies and Maintenance	1,774	-	-	-	-
7726	Building and Grounds	22	-	-	-	-
7727	Utilities	100	-	-	-	-
7761	Miscellaneous Supplies	-	-	-	-	-
7765	Cemetery Software and Support	-	-	-	-	-
	TOTAL CEMETERY	1,896	-	-	-	-
	TRANSFERS, CONTRIBUTIONS, AND OTHER USES					
9001	Contingency	\$ 12,708	\$ 16,459	\$ 23,000	\$ 16,200	\$ -
9065	Transfer to Capital Projects Fund	-	305,000	-	-	-
9070	Transfer to Debt Service Fund - City Hall	135,000	126,150	127,775	127,775	129,130
9075	Surplus General Fund	-	-	-	-	-
9090	Transfer Class C to Special Revenue Fund	-	445,049	-	-	-
	TOTAL OTHER USES	147,708	892,659	150,775	143,975	129,130
	Total General Fund Financing Uses	1,994,156	2,590,774	1,836,702	1,839,134	1,712,516
	EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	274,718	(457,148)	35,278	3,846	64
	Beginning Fund Balance	467,873	742,591	318,820	285,443	289,289
	Ending Fund Balance	742,591	285,443	354,098	289,289	289,353

Special Revenue Fund (FY 2010/2011)

Fund 45

SUMMARY		2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 Budget
Financing Sources						
DEVELOPMENT FEES						
3015	Water Impact Fees	\$ 17,000	\$ 45,204	\$ 10,000	\$ 44,000	\$ 10,000
3028	Sewer Impact Fees	6,395	7,807	1,000	5,450	1,000
3029	Storm Water Impact Fees	27,950	60,367	13,000	62,000	13,000
3057	Road Impact Fees	21,600	71,670	34,033	121,872	34,033
3070	Parks and Trails Impact Fees	48,600	52,009	23,809	107,643	23,809
3075	North Davis Sewer Impact Fees	73,500	97,305	30,000	147,000	30,000
3080	North Davis Fire Impact Fees	6,570	8,709	2,190	14,591	2,190
3090	Class C Road Revenue	-	-	225,000	211,098	225,000
3099	Beginning Balance	-	-	-	1,093,329	-
TOTAL DEVELOPMENT FEES		201,615	343,071	339,032	1,806,983	339,032
OTHER FINANCING SOURCES						
3300	Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
3347	Grants	-	191,167	-	-	-
3348	Grant (Trails & Pathways Federal Funding)	-	-	-	-	-
3349	Grant (Community Development Block)	-	-	-	-	-
3350	Interjurisdictional Cooperation	90,000	-	-	-	-
3375	Interest	41,500	8,605	35,000	-	-
3390	Transfer from Other Funds	-	-	-	-	-
3395	Transfer of Class C from General Fund	-	445,049	-	-	-
TOTAL OTHER FINANCING SOURCES		131,500	644,821	35,000	-	-
Total All Financing Sources		333,115	987,892	374,032	1,806,983	339,032
Beginning Fund Balance		1,320,802	656,672	1,004,899	1,158,868	1,158,868
Total Funds Available for Appropriation		1,653,917	1,644,564	1,378,931	2,965,851	1,497,900
Financing Uses						
SPECIAL FUND PROJECTS						
5110	Storm System Impact Fee Projects	\$ 81,830	\$ 238,286	\$ 40,000	\$ 371,592	\$ 13,000
5115	Parks and Trails Development Impact Fee Projects	416,429	2,036	-	109,299	23,809
5120	Water System Impact Fee Projects	29,578	17,455	13,000	126,188	10,000
5130	Sewer Impact Fee Projects	3,641	50,814	-	90,725	1,000
5171	Roads and Pedestrian Walkways Impact Fee Projects	289,486	18,714	-	153,572	34,033
5175	Community Development Block Grant Project	-	-	-	-	-
5179	Building	-	-	-	-	-
5180	North Davis Sewer Impact Fees	95,743	83,322	30,000	138,679	30,000
5185	North Davis Fire Impact Fees	7,736	8,406	2,190	13,185	2,190
5190	Parks and Trail Projects	-	66,663	-	147,337	-
5195	Class C Road Expenditures	-	-	225,000	656,406	225,000
TOTAL SPECIAL FUND PROJECTS		924,443	485,695	310,190	1,806,983	339,032
TRANSFERS, CONTRIBUTIONS, AND OTHER USES						
9050	Transfer to Other Funds	\$ 72,802	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER USES		72,802	-	-	-	-
Total Financing Uses		997,245	485,695	310,190	1,806,983	339,032
Ending Fund Balance		656,672	1,158,868	1,068,741	1,158,868	1,158,868

Capital Projects Fund (FY 2010/2011)

Fund 48

SUMMARY		2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 Budget
Financing Sources						
REVENUES						
3015	Operating Transfers	\$ -	\$ 305,000		\$ -	\$ -
3020	Sale of Bonds	-	-	-	-	-
3025	Sale of Land	359,590	-	-	-	-
3030	Misc. Fees from Developers	-	18,908	-	-	-
3035	Sundry Revenue	-	-	-	62,000	-
3040	Grants	-	-	-	-	-
3045	Cemetery Perpetual Care	-	-	6,000	12,750	6,000
3090	Beginning Balance				226,369	135,000
	TOTAL REVENUES	359,590	323,908	6,000	301,119	141,000
OTHER FINANCING SOURCES						
3320	Proceeds from Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
3325	Grants	-	138,462	-	-	-
3320	Interjurisdictional Cooperation	-	-	-	-	-
3335	Interest	8,944	671	3,000	-	-
3340	Transfer from Reserves	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	8,944	139,132	3,000	-	-
	Total All Financing Sources	368,534	463,040	9,000	301,119	141,000
	Beginning Fund Balance	475,538	566,502	357,752	576,355	576,355
	Total Funds Available for Appropriation	844,072	1,029,542	366,752	877,474	717,355
Financing Uses						
CAPITAL PROJECT FUND FINANCING USES						
5110	Land	\$ 339,668	\$ -	\$ 135,000	\$ -	\$ -
5115	Buildings	-	-	-	-	-
5120	Road Projects	-	73,232	-	66,768	-
5125	Park Improvement Projects	-	3,345	15,000	15,000	-
5130	Water Projects	-	5,399	-	9,601	105,801
5136	Debt Service Principal	-	295,261	-	100,763	29,199
5137	Debt Service Interest	-	75,950	-	34,237	-
5140	Facilities and Equipment	28,412	-	-	-	-
5150	Transfer to General Fund	-	-	-	-	-
5155	Misc. Projects (CDBG)	- 90,510	-	-	-	-
5170	Cemetery Perpetual Care	-	-	6,000	74,750	6,000
	Total Financing Uses	277,570	453,187	156,000	301,119	141,000
	Ending Fund Balance	566,502	576,355	210,752	576,355	576,355

Capital Project Matrix

Project No.	PROJECT DESCRIPTION	Priority	Project Type	Project Budget	Fund	GL Code	Revenue	Project Code	FY 2010 Amended	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Unfunded
001	4000 W. Storm Drain (Cemetery Road Trunk to 200 South)	1	Storm Sys	\$380,000	SR	45-51-10	Storm Water Impact Fee	001-45-04	\$155,000						
003	East Park Softball Field	1	Parks	\$210,000	SR	45-51-90	Grant	003-45-08	\$147,337						
005	Property Acquisition (Blair Dahl Park)	1	Parks	\$135,000	Cap. Proj.	48-51-36	Beg. Balance	005-48-09	\$100,763	\$105,801	\$111,091	\$116,646	\$122,478	\$127,960	
005	Property Acquisition (Blair Dahl Park)	1	Parks	\$135,000	Cap. Proj.	48-51-37	Beg. Balance	005-48-09	\$34,237	\$29,199	\$23,909	\$18,354	\$12,522	\$6,398	
006	Power Installation East Park & Bingham Park	4	Parks	\$10,000	Cap. Proj.	48-51-25	GF Surplus	006-48-10							\$10,000
008	300 N 3000 W Traffic Signal and Road Improvements	1	Street	\$31,000	SR	45-51-95	Class C	008-45-11	\$31,000						
009	3000 W (100 S to 200 S) Improvements on West Side	3	Street	\$55,000	SR	45-51-95	Class C	009-45-11	\$40,000						
010	2300 W 800 N Intersection Improvements	3	Street	\$30,000	SR	45-51-95	Class C	010-45-11	\$30,000						
011	300 N Street Lights (2800 W to 3200 W)	3	Street	\$136,000	Cap. Proj.	48-51-20	GF Surplus	011-48-10	\$6,769						\$35,000
012	Street Maintenance	1	Street	\$80,000	SR	45-51-95	Class C	012-45-11	\$180,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
013	Sidewalk Maintenance	3	Street	\$10,000	SR	45-51-95	Class C	013-45-11	\$10,000						
014	Street Vehicle Maintenance	3	Street	\$5,000	SR	45-51-95	Class C	014-45-11	\$25,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
015	Salt and Street Materials	1	Street	\$35,000	SR	45-51-95	Class C	015-45-11	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	
017	Well #3 Motor Starter	3	Water	\$10,000	Water	55-84-83	Water Fees	017-55-14			\$10,000				\$30,000
018	Fire Hydrants	2	Water	\$10,000	Cap. Proj.	48-51-30	GF Surplus	018-48-10	\$9,601						
019	SCADA System Upgrades	1	Sewer	\$32,000	Waste	54-84-81	Sewer Fees	019-51-12	\$20,000						
021	Sewer Master Plan/Impact Fee Analysis	1	Sewer	\$37,000	SR	45-51-30	Sewer Fees	021-45-12	\$12,400						
023	Parcel Maintenance	2	Parks	\$10,000	Cap. Proj.	48-51-25	GF Surplus	023-48-10	\$15,000						
024	300 N 300 W (175 N - 300 N) Sidewalk	1	Street	\$60,000	SR	45-51-95	Class C	024-45-11	\$28,000						
025	4500 West Sewer Phase I (1000 N - 1300 N)	1	Sewer	\$100,000	SR	45-51-30	Sewer Impact Fee	025-45-02	\$0						
025	4500 West Sewer Phase I (1000 N - 1300 N)	1	Sewer	\$100,000	Waste	51-84-83	Beg. Balance	025-51-09	\$100,000						
026	4500 West Sewer Phase II (1300 N to 1550 N)	3	Sewer	\$200,000	SR	45-51-30	Sewer Impact Fee	026-45-02							\$12,000
026	4500 West Sewer Phase II (1300 N to 1550 N)	3	Sewer	\$200,000	Waste	51-84-83	Sewer Fees	026-51-12							\$188,000
028	3000 W Widening Project (300 N - 550 N)	3	Street	\$157,000	SR	45-51-71	Road Impact Fee	028-45-03							\$157,000
029	Storm Drain Master Plan and Impact Fee Analysis	1	Storm Sys	\$40,000	SR	45-51-10	Storm Water Impact Fee	029-45-04	\$40,000						
030	Water Impact Fee Analysis and Rate Study	1	Water	\$20,000	SR	45-51-20	Water Impact Fee	030-45-01	\$13,000						
030	Water Impact Fee Analysis and Rate Study	1	Water	\$20,000	Water	55-84-33	Water Fees	030-55-14	\$7,000						
031	Source Protection Plan	1	Water	\$20,000	Water	55-84-33	Water Fees	031-55-14	\$20,000						
032	2000 West 12" Water Line	3	Water	\$1,000,000	Water	55-84-33	Water Fees	032-55-14							\$200,000
032	2000 West 12" Water Line	3	Water	\$1,000,000	SR	45-51-20	Water Impact Fee	032-45-01							\$800,000
033	300 North (1750 W - 1500 W) 3" Abandonment and Laterals	3	Water	\$100,000	Water	55-84-33	Water Fees	033-55-14			\$100,000				
034	1300 North 10" Water Line Upgrade (3200 W - 3600 W)	3	Water	\$300,000	Water	55-84-33	Water Fees	034-55-14					\$150,000		
034	1300 North 10" Water Line Upgrade (3200 W - 3600 W)	3	Water	\$300,000	SR	45-51-20	Water Impact Fee	034-45-01			\$150,000				
035	Design Sewer Trunk Line for Future Annexation Area	4	Sewer	\$250,000	SR	45-51-30	Sewer Impact Fee	035-45-02							\$250,000
036	Blair Dahl Park Master Plan	4	Parks	\$5,000	Cap. Proj.	48-51-25	GF Surplus	036-48-10							\$5,000
038	East Park Restroom and Storage	4	Parks	\$130,000	SR	45-51-15	Park-Trail Impact Fee	038-45-05							\$130,000
039	Bingham Park Tree and Trail Replacement	2	Parks	\$50,000	Cap. Proj.	48-51-25	GF Surplus	039-48-10							\$50,000
040	East Park Trail	5	Parks	\$100,000	Cap. Proj.	48-51-25	GF Surplus	040-48-10							\$100,000
041	East Park Water Park	5	Parks	\$350,000	Cap. Proj.	48-51-25	GF Surplus	041-48-10							\$350,000
043	Cemetery Perpetual Care	1	Parks	\$6,000	Cap. Proj.	48-51-37	Beg. Balance	043-48-09	\$68,000	\$6,000					
044	800 North Widening with Clinton	1	Street	\$30,000	Cap. Proj.	48-51-20	GF Surplus	044-48-10	\$60,000						
045	520 North Loop Completion (3830 West W to 3650 W)	4	Street	\$200,000	Cap. Proj.	48-51-20	GF Surplus	045-48-10							\$200,000
046	300 North Widening (1500 W to 2000 W)	4	Street	\$185,000	Cap. Proj.	48-51-20	GF Surplus	046-48-10							\$185,000
047	4000 West Canal Bypass (1300 N to Clinton Drain)	4	Storm Sys	\$200,000	SR	45-51-10	Storm Water Impact Fee	047-45-04							\$200,000
048	Loy Blake Park Bathroom Replacement	4	Parks	\$120,000	Cap. Proj.	48-51-25	GF Surplus	048-48-10							\$120,000
049	800 North Sidewalk Gap	5	Street	\$100,000	Cap. Proj.	48-51-25	GF Surplus	049-48-10							\$100,000
	TOTALS			\$6,694,000					\$1,168,107	\$258,000	\$512,000	\$252,000	\$402,000	\$251,358	\$3,122,000

* Only projects with budgets in Fiscal Years 2010 and 2011 are actually funded. All other project years are subject to City Council approval in the appropriate fiscal year.

KEY

	Parks Project
	Sewer Project
	Water Project
	Streets Project

Waste Fund (FY 2010/2011)						
Fund 51						
	SUMMARY	2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 Budget
Financing Sources						
OPERATING REVENUE						
3711	Metered Water Sales	\$ 2,000	\$ -	\$ -	\$ -	\$ -
3717	Penalties	7,746	12,161	8,000	12,000	12,000
3726	Sewer Fees	369,170	384,510	423,670	433,670	433,670
3750	Garbage Collection Fees	424,524	453,491	450,000	450,000	455,000
	TOTAL WASTE OPERATING REVENUE	803,440	850,162	881,670	895,670	900,670
OTHER FINANCING SOURCES						
3810	Utility Deposits	\$ -	\$ -	\$ -	\$ -	\$ -
3815	Can Purchase	1,350	2,025	3,000	3,000	3,000
3875	Fund Reserves	-	-	16,000	116,000	16,000
3877	Water Loan Payment	-	-	25,000	25,000	25,000
3880	Interest Earnings	13,284	4,181	12,500	500	500
3891	Developer Contributions	99,792	332,038	-	-	-
	TOTAL OTHER FINANCING SOURCES	114,426	338,244	56,500	144,500	44,500
	Total All Financing Sources	917,866	1,188,407	938,170	1,040,170	945,170
	SUMMARY	2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 Budget
Financing Uses						
PRIMARY OPERATING EXPENSES						
8111	Salaries and Wages	\$ 122,184	\$ 103,529	107,449	107,449	107,449
8112	Compensated Absences Expense	-\$ 3,263	\$ 4,478	-	-	-
8113	Benefits and Bonus	39,041	44,169	49,245	49,245	50,214
8115	On Call Pay	8,060	7,080	8,500	8,500	8,500
8127	Lift Station Pumps	1,939	2,292	2,400	2,400	2,400
8145	Garbage Collection	118,712	156,024	149,760	149,760	149,760
8146	Burn Plant	246,719	240,928	247,520	247,520	247,520
8149	Sewer Collection and Disposal	181,258	215,847	223,245	223,245	223,245
8155	Sewer Maintenance and Repair	15,041	22,811	30,000	23,000	22,000
8165	Utility Refunds	-	505	1,500	1,500	1,500
	TOTAL OPERATING EXPENSES	729,691	797,662	819,619	812,619	812,588
MATERIALS AND SUPPLIES						
8224	Utility Bills - Postage and Equipment	\$ 7,365	\$ 9,893	\$ 11,000	\$ 11,000	\$ 11,000
8247	Can Purchase	22,461	7,700	17,500	12,500	14,500
8160	Travel and Training	-	-	-	-	1,500
8261	Miscellaneous Supplies and Deposit Slips	1,436	1,688	1,000	1,000	1,000
	TOTAL MATERIALS AND SUPPLIES	31,262	19,281	29,500	24,500	28,000
OTHER EXPENSES						
8430	Depreciation	\$ 50,167	\$ 50,938	\$ 50,200	\$ 50,200	\$ 50,200
8435	Citizen Credit Card Usage	-	\$ 2,500	2,500	2,500	5,775
8481	IT	16,880	16,588	20,000	20,000	20,000
8483	Capital Improvements	-	-	-	100,000	-
8484	Blue Stakes	-	535	1,000	1,000	1,000
8490	Fleet Contribution	30,000	15,000	15,000	15,000	15,000
8492	Water Fund Transfer	-	-	-	-	-
8494	Interfund Loan	-	-	-	-	-
8495	Contingency	12,757	-	-	-	-
8496	Reserves	-	-	-	-	-
	TOTAL OTHER EXPENSES	109,804	85,561	88,700	188,700	91,975
	Total Waste Fund Financing Uses	870,757	902,504	937,819	1,025,819	932,563
	EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	47,109	285,902	351	14,351	12,607
	Beginning Total Net Assets	2,148,554	2,195,663	2,165,546	2,481,565	2,495,916
	Ending Total Net Assets	2,195,663	2,481,565	2,165,897	2,495,916	2,508,523

Water Fund (FY 2010/2011)						
Fund 55						
	SUMMARY	2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 Budget
	Financing Sources					
	OPERATING REVENUE					
3711	Metered Water Sales	\$ 403,738	\$ 429,202	\$ 437,370	\$ 445,000	\$ 446,000
3713	Secondary Water Sales	621,287	648,772	660,000	680,000	680,000
3714	Connection Fees - Water	6,050	9,750	6,000	6,000	6,000
	TOTAL WATER FUND OPERATING REVENUE	1,031,075	1,087,724	1,103,370	1,131,000	1,132,000
	OTHER FINANCING SOURCES					
3880	Interest Earnings	2,143	271	3,000	-	-
3891	Developer Contributions	202,467	241,147	-	-	-
3895	Fund Reserves	-	-	-	-	19,000
	TOTAL OTHER FINANCING SOURCES	204,610	241,418	3,000	-	19,000
	Total All Financing Sources	1,235,685	1,329,142	1,106,370	1,131,000	1,151,000
	SUMMARY	2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 Budget
	Financing Uses					
	PRIMARY OPERATING EXPENSES					
8111	Salaries and Wages	\$ 110,126	\$ 103,529	\$ 107,449	\$ 107,449	\$ 107,449
8112	Compensated Absences Expense	-	3,262	-	-	-
8113	Benefits and Bonus	31,945	39,979	49,245	49,245	50,214
8128	Wells and Water Tank Power	2,218	5,623	1,500	1,500	1,500
8135	Hooper Water District	1,500	2,727	1,500	1,500	1,500
8141	Water Maintenance	14,953	19,618	16,000	16,000	16,000
8142	Water Sample Testing	2,975	1,900	2,000	2,000	2,000
8143	Secondary Water	608,183	645,264	651,000	651,000	652,553
8145	Registration and Other Expenses	222	800	1,000	1,000	1,000
8160	Travel and Training	-	-	0	-	4,140
	TOTAL OPERATING EXPENSES	768,860	823,918	829,694	829,694	836,356
	WATER FUND - MATERIALS AND SUPPLIES					
8224	Utility Bills - Postage and Equipment	\$ 6,615	\$ 6,700	\$ 8,250	\$ 8,250	\$ 8,250
8247	Miscellaneous Supplies and Deposit Slips	299	686	750	750	750
8250	Water Meters	3,650	1,688	10,000	10,000	10,000
	TOTAL MATERIALS AND SUPPLIES	10,564	9,074	19,000	19,000	19,000
	WATER FUND - OTHER EXPENSES					
8430	Depreciation	\$ 68,492	\$ 73,026	\$ 68,500	\$ 75,000	\$ 75,000
8433	Capital Projects and Expenditures	10,186	-	7,000	7,000	7,000
8435	Citizen Card Usage Charges	4,793	3,171	2,500	2,500	7,488
8440	Water Purchase - Weber Basin	119,329	125,356	125,356	125,356	125,356
8482	Blue Stakes	-	568	1,500	1,500	1,500
8483	IT	-	9,404	12,000	12,000	12,000
8485	Engineering Studies and Planning	-	-	-	-	20,000
8490	Fleet Contribution	30,000	15,000	15,000	15,000	15,000
8493	Debt Payment to Waste Fund (Radio Read Meters)	-	-	25,000	25,000	25,000
8495	Contingency	2,624	-	-	-	-
8496	Interest Expense	6,000	3,600	-	-	-
	TOTAL OTHER EXPENSES	241,424	230,126	256,856	263,356	288,344
	Total Water Fund Financing Uses	1,020,848	1,063,118	1,105,550	1,112,050	1,143,700
	EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	214,837	266,024	820	18,950	7,300
	Beginning Total Net Assets	2,007,500	2,222,337	2,040,167	2,488,361	2,507,311
	Ending Total Net Assets	2,222,337	2,488,361	2,040,987	2,507,311	2,514,611

Storm Water Fund (FY 2010/2011)						
Fund 58						
	SUMMARY	2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 Budget
	Financing Sources					
	OPERATING REVENUE					
3711	Storm System Maintenance and Construction Fees	\$ 96,268	\$ 94,776	\$ 98,500	\$ 109,000	\$ 134,070
3713	Miscellaneous Revenue	-	-	-	-	-
3714	Grant	-	-	-	-	-
3716	Interjurisdictional Cooperation	-	-	-	-	-
	TOTAL ENTERPRISE OPERATING REVENUE	96,268	94,776	98,500	109,000	134,070
	OTHER FINANCING SOURCES					
3870	Interest Earnings	3,893	487	4,500	-	-
3891	Developer Contributions	286,228	642,166	-	-	-
	TOTAL OTHER FINANCING SOURCES	290,121	642,653	4,500	-	-
	Total All Financing Sources	386,389	737,430	103,000	109,000	134,070
	Financing Uses					
	PRIMARY OPERATING EXPENSES					
8111	Salaries and Wages	\$ 13,811	\$ 22,499	\$ 22,670	\$ 22,670	\$ 38,361
8112	Compensated Absences Expenses	593	1,597	-	-	-
8113	Benefits	3,588	6,796	7,144	7,144	8,586
8127	Storm System Maintenance and Repair	1,420	9,861	10,000	10,000	18,000
8128	Construction	8,173	1,998	10,000	10,000	10,000
8134	Citizen Credit Card	-	4,983	2,500	2,500	1,872
8140	Sweeping and Preventative Care	9,135	6,145	12,000	12,000	12,000
8142	Storm System Maintenance and Phase II Compliance	2,275	1,474	2,500	2,500	2,500
	TOTAL OPERATING EXPENSES	38,995	55,354	66,814	66,814	91,319
	STORM WATER UTILITY - OTHER EXPENSES					
8430	Depreciation	\$ 31,862	\$ 38,315	\$ 35,000	\$ 40,000	\$ 42,000
8479	Capital Reserves	-	-	-	-	-
8495	Contingency	-	-	-	-	-
	TOTAL OTHER EXPENSES	31,862	38,315	35,000	40,000	42,000
	Total Storm System Utility Fund Financing Uses	70,857	93,668	101,814	106,814	133,319
	EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	315,532	643,761	0	2,186	751
	Beginning Total Net Assets	1,725,069	2,040,601	1,752,777	2,684,362	2,686,548
	Ending Total Net Assets	2,040,601	2,684,362	1,752,777	2,686,548	2,687,299

Debt Service Fund (FY 2010/2011)

Fund 70

SUMMARY		2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 Budget
Financing Sources						
Revenues						
3610	Interest Earnings	\$ 9,908	\$ 4,654	\$ -	\$ -	\$ -
3920	General Fund Transfer	135,000	126,150	127,775	127,775	129,130
Total All Financing Sources		144,908	130,804	127,775	127,775	129,130
SUMMARY		2007 Actual	2008 Actual	2009 Original Budget	2009 Adjusted Budget	2010 Budget
Financing Uses						
Expenditures						
8410	Debt Service - City Hall	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 70,000
8415	Interest on Bonds	69,390	66,150	62,775	62,775	59,130
Total All Financing Uses		129,390	126,150	127,775	127,775	129,130

West Point City Community Development and Renewal Agency (FY 2010/2011)

SUMMARY					
	2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 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					
	2008 Actual	2009 Actual	2010 Original Budget	2010 Adjusted Budget	2011 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, infrastructure, et	\$ -	\$ -		\$ - \$ -
MISCELLANEOUS					
5310	Budgeted Increase in Fund Balance	\$ -	\$ -		\$ - \$ -
Total Financing Uses					
		\$ -	\$ -		\$ - \$ -
Ending Fund Balance					
		\$ -	\$ -		\$ - \$ -

West Point City Fee Schedule Fiscal Year 2011

Effective April 5, 2011

DESCRIPTION	Fiscal Year 2011
ADMINISTRATIVE and BUSINESS LICENSE FEES	
Beer licenses (Class A)	\$250
Beer licenses (Class B)	\$300
Beer licenses (Class C)	\$350
Business Regulatory Fee	\$35
Nurseries	\$85
Agriculture Equipment and Repair	\$85
Veterinary Services	\$85
Agriculture Supplies and Support	\$85
Landscaping Services and Supplies	\$85
Sporting Equipment and Supplies	\$85
Firearms	\$85
Construction Services and Supplies	\$85
Manufacturing Equipment and Supplies	\$85
Industrial	\$85
Industrial and Manufacturing Support	\$85
Trucking	\$85
Public Transportation	\$85
Telecommunication Services	\$85
Telephone	\$85
Power/Natural Gas	\$85
Auto Wash and Detail	\$85
Towing	\$85

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

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

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

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

Perpetual care - Infant	\$50 if lot purchased before 9/1990
Urn interment	\$150
Dis-interment	\$300
Transfer lot fee	\$15
<u>Cemetery Non-Resident</u>	
Adult - burial space	\$300
Urn and Infant Space	\$150
Adult - Interment	\$500
Perpetual care - Adult	\$300 if lot purchased before 9/1990
Child burial space (4-17)	\$300
Child Interment (4-17)	\$400
Perpetual care - Child	\$250 if lot purchased before 9/1990
Infant - burial space	\$300
Infant - Interment	\$150
Perpetual care - Infant	\$250 before 9/1990
Urn Interment	\$250
Disinterment	\$400
Transfer lot fee	\$15
PARKS	
Large pavilion (4 hour period)	\$15 (residents) \$25 (non-residents)
Small pavilions (4 hour period)	\$10 (residents) \$20 (non-residents)
Volleyball rental	\$20 (\$15 refund if returned next day @ noon)
<u>RECREATION Program Registration Fees:</u>	
Coed T-Ball	\$35 resident \$55 non-resident
Coed Machine Pitch 1 st – 2 nd Grade	\$35 resident \$55 non-resident
Boys Baseball 3 rd – 4 th Grade	\$45 resident \$55 non-resident
Boys Baseball 5 th – 6 th Grade	\$45 resident \$55 non-resident

Boys Baseball Jr. High	\$45 resident \$50 non-resident
Girls Elementary Softball	\$45 resident \$55 non-resident
Girls Junior High Softball	\$45 resident \$55 non-resident
Basketball - 6 th grade and younger	\$49.50 resident \$60 non-resident
Basketball - 7 th grade and older	\$60 resident \$70 non-resident
Football* *Fees effective January 1, 2011	\$105 resident with \$50 refundable deposit per family.
Soccer (Spring)	\$40 resident \$50 non-resident
Soccer (Fall)	\$40 resident \$50 non-resident
Football Camp	\$15
Basketball Camp	\$30
Recreation Late Fee	\$10
DEVELOPMENT IMPACT FEES (Residential)	
Park, Trails, and Recreation Impact Fee (Single Family)	\$2380
Park, Trails, and Recreation Impact Fee (Multi- Family)	\$1780
Road Impact Fee (Single Family)	\$3403
Road Impact Fee (Multi-Family)	\$2382
North Davis Fire District Impact Fee (Single Family)	\$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
Sewer Impact Fee	\$100
Development to Proposed System	\$655
Water Impact Fee	\$1000
DEVELOPMENT IMPACT FEES (Commercial)	
Commercial Shopping Center	See Schedule A
Office/Institutional	See Schedule A

Business Park	See Schedule A
Light Industrial	See Schedule A
Warehousing	See Schedule A
Manufacturing	See Schedule A
<u>Waste Water:</u>	
North Davis Sewer impact fee (Residential)	\$3,000
North Davis Sewer impact fee (Commercial)	Determined by North Davis Sewer District
North Davis Sewer subdivision connection review fee	\$250
North Davis Sewer subdivision construction inspection fee	\$375
North Davis Sewer service connection review fee	\$125
North Davis Sewer service connection construction inspection fee	\$240
SAFETY / INSPECTION FEES	
Building Permit Fee	Based on building valuation and square footage
Residential plan review and inspection fee	25% of permit fee
Re-inspection fee	\$47
Commercial plan review and inspection fee	60% of building permit fees.
Demolition Permit	\$150
Small Asphalt Excavation Permit (less than 360 sq. ft.)	\$3 per sq. ft. excavated and \$500 bond. Bond returned after asphalt is replaced and inspected.
Large Asphalt Excavation Permit (greater than 360 sq. ft.)	\$0.55 per sq. ft. and \$4.20 per sq. ft. bond. Upon positive inspection, bond returned 1 yr. after permit holder replaces asphalt.
New Street Excavation Permit (less than 2 years since last treatment) – in addition to other fees and applies only to large excavation permits	\$0.22 per sq. ft.
Curb, Gutter, or Sidewalk Excavation Permit	\$20.00 per ft. bond. Bond returned after concrete is replaced and inspected.

Water:	
Meter installation/water connect. (residential)	\$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)
Secondary water hook-up fee (3/4 inch)	Paid to D&W Canal Company
Secondary water hook-up fee (1 inch)	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.
City stock of culinary water	\$3,800/acre foot.
UTILITIES	
Garbage can	\$85
Garbage can (monthly - 1 st can)	\$11.50
Garbage can (monthly - 2 nd can)	\$9.00
Green Waste can	\$6.00
Secondary water (monthly 3/4 inch) Up to one-third acre	\$21.41
Secondary water (monthly 3/4 inch) Greater than one-third acre	\$23.08
Secondary water (monthly 1 inch) Greater than one-half acre	\$26.58
Secondary water (monthly 1 inch) Greater than three-quarters acre	\$29.08
Sewer (residential monthly)	\$13.70
Sewer (multi-family)	\$13.70 per unit
Water (monthly base: 6,000 gallons)	\$20.00 (\$1.30 per 1,000 gal. over 10,000 gal.)
6,001 – 10,000 gallons	\$1.25/1,000 gallons
10,000 gallons +	\$1.50/1,000 gallons
Storm System Maintenance and Construction Fee (Monthly Residential)	\$4.00
Storm System Maintenance and Construction Fee (Commercial)	Determined by residential equivalent (2,500 sq. ft.) of impervious area.

Garbage can replacement	\$85 with police report
Meter tampering penalty	\$50 first occurrence, \$100 per occurrence thereafter.
Utility billing late fee	\$20
Commercial Garbage Collection 40+ gallon can (monthly)	\$30
Telecommunications Right of Way Application	\$500