

West Point *City*



Annual Budget

Fiscal Year
2012-2013

Table of Contents

INTRODUCTION

City Manager’s Message	iv
Summary of Changes for FY 2012	v
Summary of Changes for FY 2013	vi

BUDGET NARRATIVE

West Point City History	1
Guiding Budgetary Principles	3
Revenues and Taxation Policy	3
Debt Policy and Current Position	4
Budget Roles and Responsibilities	5
City Mission and Values	5
Budget Process Calendar	6
Community Profile and Statistics	8
Performance Measures/Benchmarking	10
Mayor and City Council	13
Council Goals & Objectives for 2013	14
Financial State of the City	16
National Economic Forecast and Building Growth in West Point City	17
Anatomy of the Budget	17
Accounting for Revenues and Expenditures	19
Amending the Budget	19
An Analysis of Expenditures in West Point	19
General Fund Revenue Analysis and Projections for 2013	21
General Fund Taxes	22
Sales Tax	23
Property Tax	23
The 2013 General Fund	25
Revenue Overview	25
Expenditures	25
FY 2012 Amended Budget	26
Unfunded Requirements	26

The 2013 Special Revenue Fund	27
Revenue Overview	27
Storm System	28
Parks and Trails	29
Culinary Water System	29
Sanitary Sewer System	30
Road System	30
Road Expenditure History	31
The 2013 Capital Projects Fund	32
Discussion of Fund Balance	32
The 2013 Waste Fund	33
Green Waste Recycling	33
General Curbside Recycling	33
The 2013 Water Fund	34
2012 & 2013 Water Fund Significant One-Time & Ongoing Expenditures	34
The 2013 Storm Water Fund	35
The 2013 Debt Service Fund	35
Organization, Staffing, & Compensation Plan for 2013	36
Structure	36
Organizational Chart	37
Staffing Policy	37
Compensation Philosophy	37
Wages and Salaries	38
Evolution	38
Staffing Impacts in a Recession	38
Compensation and Personnel Modifications	39
Pay Plan FY2013	41
Employee Cost Allocation	42
Definitions of Budgetary Terms	43

FINANCIAL HEALTH INDICATORS	
Financial Health Indicators	45
Revenues per Capita	46
Restricted Revenues	47
Revenue Shortfalls or Surpluses	48
Expenditures per Capita	49
Employees per Capita	50
Liquidity	51
Long-term Debt	52

FUND SHEETS

General Fund	53
Special Revenue Fund	57
Capital Projects Fund	58
Waste Water Fund	59
Water Fund	60
Storm Water Fund	61
Capital Projects Matrix	62
Project Descriptions	63
Debt Service Fund	65
Community Development & Renewal Agency	66
Fee Schedule	67
Schedule A - Commercial Impact Fees	77

DEPARTMENTS

Administration	78
Finance	79
Public Works & Parks	80
Community Development	81
Recreation	82



Office of the City Manager

The Honorable Erik Craythorne, Mayor
Members of the City Council

Dear Mayor and City Council:

In accordance with Utah State Code Section 10-6-110, I am pleased to present to you the West Point City Budget for Fiscal Year 2012-2013. It is the culmination of the joint efforts of elected officials and City staff to keep West Point City as financially stable in the future as it has been in the past, and represents the Council's policy implementation plan for the upcoming year. In addition, it demonstrates the forward thinking of the City Council to cover our capital needs for the upcoming five year period.

In the pages that follow, you'll find that there are few significant changes. This may not always be the case, but in challenging economic times we are keeping funds steady. Just as we strive to keep our fund balances steady, we also do what we can to keep spending down so that our citizens don't have to support any additional financial burdens. We have been able to maintain the City's property tax rate at 0.001008, the second-lowest individual tax rate in Davis County.

This budget is a comprehensive guide for the services provided to the residents of West Point City. City Management appreciates the efforts of all involved in the budgeting process, including Staff, Department Heads, and the City Council. We look forward to another financially successful year for West Point City.

Respectfully submitted,

Gary Hill
City Manager

Summary of Changes for FY 2012

	General Fund	Waste Fund	Water Fund	Storm Water	Net Cost/Savings to Other Funds	Total Cost/Savings
Personnel						
1 Intern	\$10,000					\$10,000
Subtotal	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Administration						
2 Miss West Point Pageant	1000					\$1,000
3 City Recorder Training	\$385					\$385
Subtotal	\$1,385	\$0	\$0	\$0	\$0	\$1,385
Public Works, Emergency Management, and Parks						
4 Fleet Lease	\$0					\$0
5 Water Purchase (Weber Basin)			\$7,137		\$7,137	\$7,137
6 Secondary Water			\$30,000	\$0	\$30,000	\$30,000
Subtotal	\$0	\$0	\$37,137	\$0	\$37,137	\$37,137
Recreation						
7 Football Program	\$3,000					\$3,000
8 Soccer Program	\$1,412					\$1,412
Subtotal	\$4,412	\$0	\$0	\$0	\$0	\$4,412
Transfers and Other						
9 Class C Transfer to Special Revenue	\$250,000					\$250,000
Subtotal	\$250,000	\$0	\$0	\$0	\$0	\$250,000
	Net Change to General Fund	Waste Fund	Water Fund	Storm Water	Net Change to All Other Funds	Total Cost/Savings
Grand Total	\$265,797	\$0	\$37,137	\$0	\$37,137	\$292,934
Grand Total (less Class C)	\$15,797	\$0	\$37,137	\$0	\$37,137	\$42,934

Summary of General Fund Changes Including Revenues

General Fund Changes (FY 2011-FY 2012 Adj)		Excluding Class C
2012 General Fund Revenue Original Budget	\$2,020,580	\$2,020,580
Change in GF Revenues	\$295,000	\$45,000
Amended 2012 GF Revenue Budget	\$2,315,580	\$2,065,580
2012 General Fund Expenditure Original Budget	\$2,023,507	\$2,023,507
2012 GF Increases	\$264,797	\$14,797
2012 GF Reductions/Offsets	\$0	
Change in GF Expenditures	\$265,797	\$14,797
Total General Fund Expenditures	\$2,289,304	\$2,038,304
Total Shortfall/Overage	\$26,276	\$27,276

Summary of Changes for FY 2013

	General Fund	Waste Fund	Water Fund	Storm Water	Net Cost/Savings to Other Funds	Total Cost/Savings
Personnel						
1 Employee Healthcare Benefits	\$0	\$0	\$0	\$0	\$0	\$0
2 Retirement, Workers Comp, etc.	\$13,075	\$4,004	\$4,004	\$493	\$8,501	\$21,576
3 Mayor Retirement	\$2,025					\$2,025
4 Pay Plan Off-year Market Adjustment (2%)	\$12,721	\$2,297	\$2,297	\$842	\$5,436	\$18,157
5 Intern	\$10,000					\$10,000
Subtotal	\$37,821	\$6,301	\$6,301	\$1,335	\$13,937	\$51,758
Administration						
6 City Recorder Training	\$385					\$385
7 IT	\$60		\$1,500		\$1,500	\$1,560
8 Miss West Point Pageant	\$1,000					\$1,000
9 City Celebrations & Events (4th of July)	\$8,000					\$8,000
10 Education Reimbursement	\$2,000					\$2,000
Subtotal	\$11,445	\$0	\$1,500	\$0	\$1,500	\$12,945
General Government						
11 Council Education & Training	\$2,800					\$2,800
Subtotal	\$2,800	\$0	\$0	\$0	\$0	\$2,800
Public Safety						
12 Narcotics Strike Force	\$3,000					\$3,000
13 Police Contract (3.5%)	\$3,750					\$3,750
Subtotal	\$6,750	\$0	\$0	\$0	\$0	\$6,750
Public Works, Emergency Management, and Parks						
14 Fleet Lease	\$0					\$0
15 Water Purchase (Weber Basin)			\$7,137		\$7,137	\$7,137
16 Secondary Water			\$30,000	(\$2,000)	\$28,000	\$28,000
Subtotal	\$0	\$0	\$37,137	(\$2,000)	\$35,137	\$35,137
Recreation						
17 Football Program	\$1,000					\$1,000
18 Soccer Program	\$1,212					\$1,212
19 Baseball/Softball Programs	\$677					\$677
20 Basketball Program	\$600					\$600
Subtotal	\$3,489	\$0	\$0	\$0	\$0	\$3,489
Transfers and Other						
21 Class C Transfer to Special Revenue	\$250,000					\$250,000
22 Debt Service on City Hall	(\$2,246)					(\$2,246)
Subtotal	\$247,754	\$0	\$0	\$0	\$0	\$247,754
	Net Change to General Fund	Waste Fund	Water Fund	Storm Water	Net Change to All Other Funds	Total Cost/Savings
Grand Total	\$310,059	\$6,301	\$44,938	(\$665)	\$50,574	\$360,633
Grand Total (less Class C)	\$60,059	\$6,301	\$44,938	(\$665)	\$50,574	\$110,633

Summary of General Fund Changes Including Revenues

		Excluding Class C
General Fund Changes (FY 2012-FY 2013)		
2012 General Fund Revenue Budget	\$2,020,580	\$2,020,580
Change in GF Revenues	\$313,920	\$63,920
2013 General Fund Revenue Budget	\$2,334,500	\$2,084,500
2012 General Fund Expenditure Budget	\$2,023,507	\$2,023,507
2013 GF Increases	\$312,253	\$62,253
2013 GF Reductions/Offsets	(\$2,246)	(\$2,246)
Change in GF Expenditures	\$310,059	\$60,007
Subtotal	\$2,333,566	\$2,083,514
Total Shortfall/Overage	\$934	\$986

West Point City



The 2013 Budget Year

We present to you the FY2013 Annual Budget for the City of West Point. This is the primary policy statement of the City 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 FY2013 budget year.

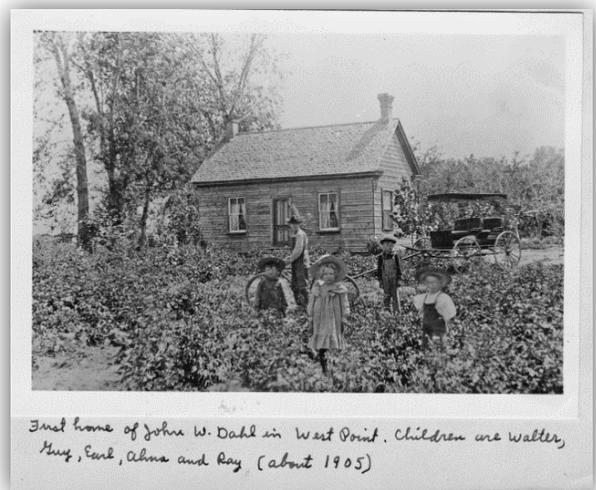
West Point History and Important Facts

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 the family of Levi Hammon in 1866. The new agricultural hamlet attracted other settlers to what was then known as "South Hooper."

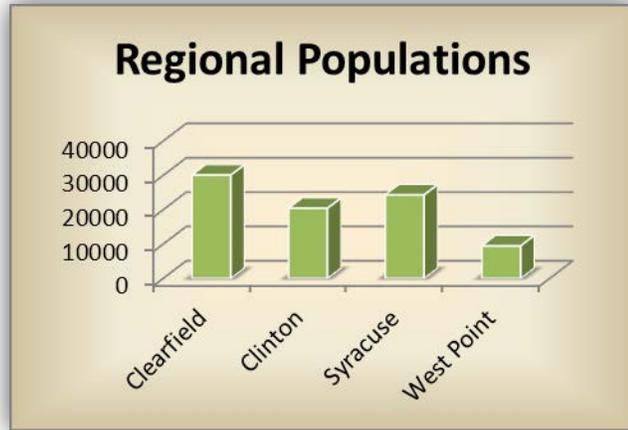
In 1877 Hooper was divided. The city continued to bridge Weber and Davis Counties while South Hooper was placed entirely in Davis County. The area continued



First home of John W. Dahl in West Point. Children are Walter, Guy, Carl, Alma and Ray (about 1905)

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).



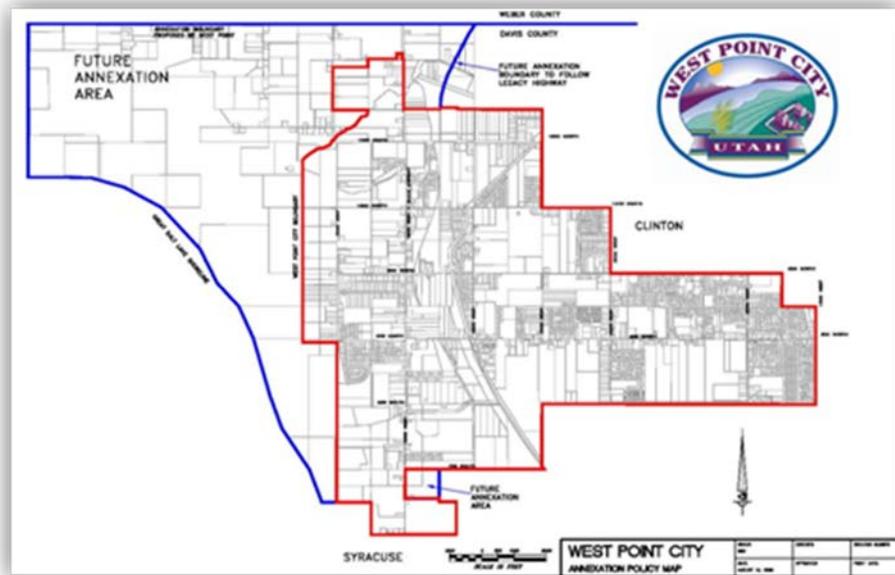
On May 29, 1910, Erastus Fisher suggested changing the name of South Hooper to West Point because it was located at the westernmost point of Davis County. Although the name was adopted, it wasn't until September 3, 1935 that West Point City was incorporated. At that time, a mere 87 families lived within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

**MAJOR
TRANSPORTATION
CORRIDORS**

- U.S. Interstate 15
- State Route 107
- State Route 108
- State Route 110
- State Route 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.



Guiding Budgetary Principles

West Point City exists 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, as much as possible, 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:

- To provide funding for capital projects.
- To provide a cushion to absorb emergencies such as floods, earthquakes, etc.
- 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 a \$1.57 million excise tax revenue bond. In April 2011 the City restructured the debt to take advantage of current low interest rates. The rate was lowered from 5.4% to 4.3%, saving the City approx. \$20,000/year over the remaining life of the bonds, which will be retired in FY 2022. As of May 1, 2012 the City has an outstanding obligation of \$870,000 in principal and \$200,253 in interest.

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, 2012, there remains an obligation of \$404,358 (principal and interest). 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 and should oversee the budget process as the City's Budget Officer, making sure the budget is balanced and that expenditures are within projected revenues. The City Manager should also 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

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 resident.

- *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.*

FY 2013 Budget Process Calendar

<u>Date</u>	<u>Task</u>	<u>Responsible</u>
December 5	Budget Calendar Completed	City Manager/ACM
December 23	2013 Budget Worksheet created 2013 Personnel Worksheet created CIP Matrix updated with carry-forward	ACM/City Manager
December 30	Budget Request Worksheets completed CIP project request forms completed (include CIP Matrix) Budget Instructions completed	ACM/City Manager
January 3	Budget Instructions/Worksheets delivered to departments CIP project forms delivered to departments	ACM
January 3-20	Begin analysis of IT money across all funds Catalog items from "Budget Issues" folder	ACM
January 20	Operating Budget Requests Due FY 2013 Fund spreadsheets created & ticked	Departments ACM
Jan. 20 – Feb. 3	Enter budget options into Budget Worksheet Enter personnel options in to Personnel Worksheet	ACM
January 27	Computer replacement schedule completed IT funds analysis completed Vehicle replacement schedule completed	Community Dev. Director ACM PW Superintendent
February 3	CIP Requests Due First revenue projections completed Budget Worksheet Completed	Departments City Manager/ACM ACM
February 8-10	Meetings with Departments to Review Requests	ACM/City Manager/ Departments

February 10-17	CIP Matrix Updated with new requests Budget Option Worksheet updated (semi-final) Personnel Worksheet updated	City Manager/ACM
February 22-24	CIP Prioritization Committee meets	ACM/City Manager/ Community Dev. Director/ PW Superintendent
March 9	CIP, Operating, and Personnel options finalized 2013 Budget Document Started Begin Financial Health Indicator and BMark update	City Manager ACM ACM
March 16-23	Worksheets balanced, fund sheets updated	ACM
April 6	Budget Narrative draft completed for City Manager's review Fee Schedule Reviewed for changes Budget Calendar for Recorder Completed Financial Health Indicators and BMarks finished	ACM ACM City Manager ACM
April 13	Tentative Budget Document completed	City Manager/ACM
April 20	Tentative Budget Doc. copied and printed	ACM & Staff
April 24	Tentative Budget delivered to Council	ACM
May 1	Tentative Budget Hearing	Council
May 15	Tentative Budget Hearing	Council
June 5	Tentative Budget Hearing and Adoption	Council
June 19	Final Budget Hearing and Adoption	Council
July 13	State Budget Audit Completed	ACM/Treasurer
August 31	Budget Document printed and available	ACM

Community Profile and Statistics

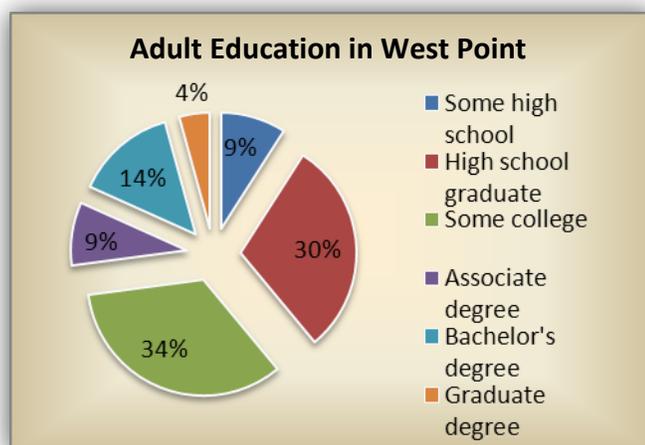
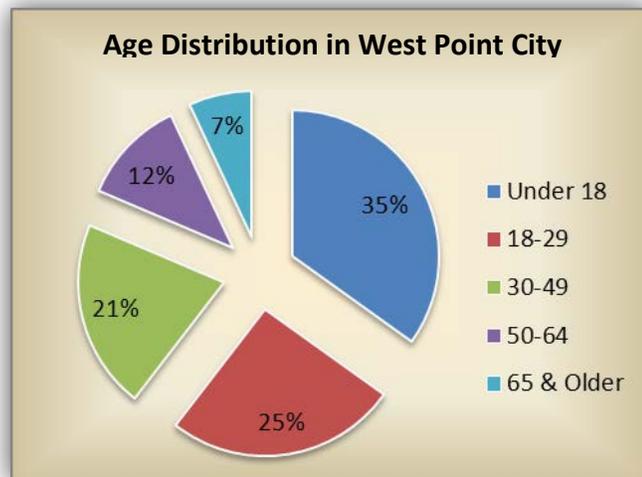
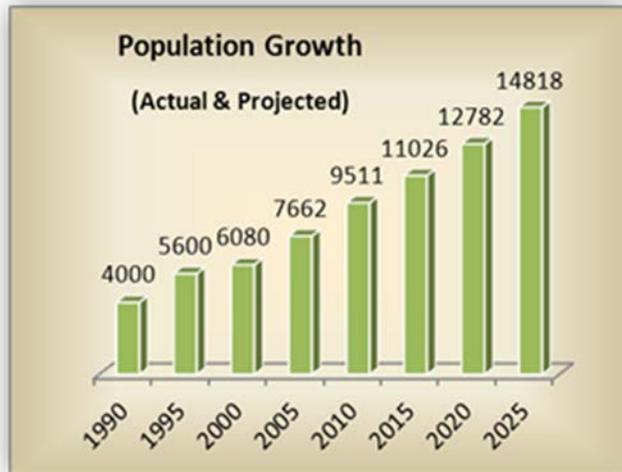
According to 2010 Census data, West Point City is a community of more than 9,500 citizens. West Point City is situated on the Northeastern shore of The Great Salt Lake in Davis County, Utah. The City lies approximately 15 miles south of Ogden and 25 miles north of Salt Lake City. Annual growth rate has recently been faster than most Utah communities.

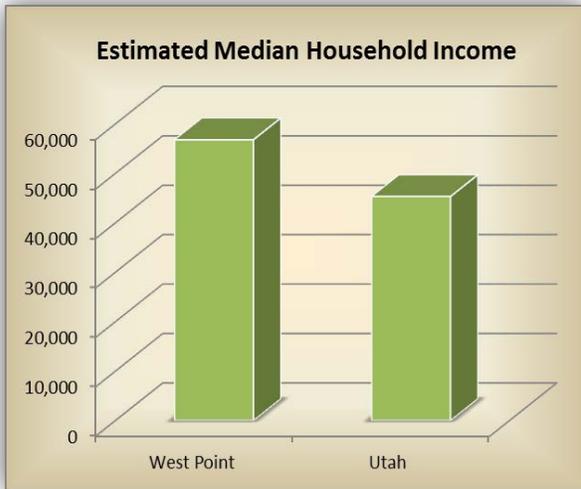
The current economic housing slump has effectively slowed this growth rate dramatically, but a recent study by the Wasatch Front Regional Council still projects West Point to be the fastest growing community in Davis County with an estimated population of 24,000 by 2040.

The original build-out population of West Point City was approximately 26,500 residents. A factor which will likely 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 consists of people under 18 years old. The average age for West Point City is 26 years of age. Over half of the City's residents are under the 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%.



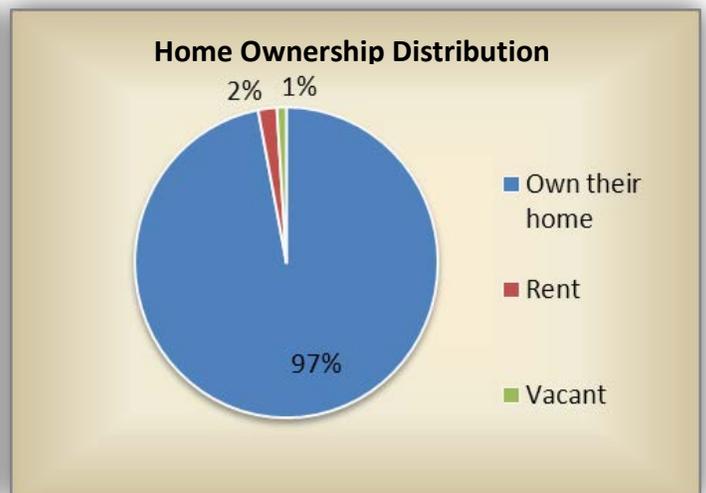
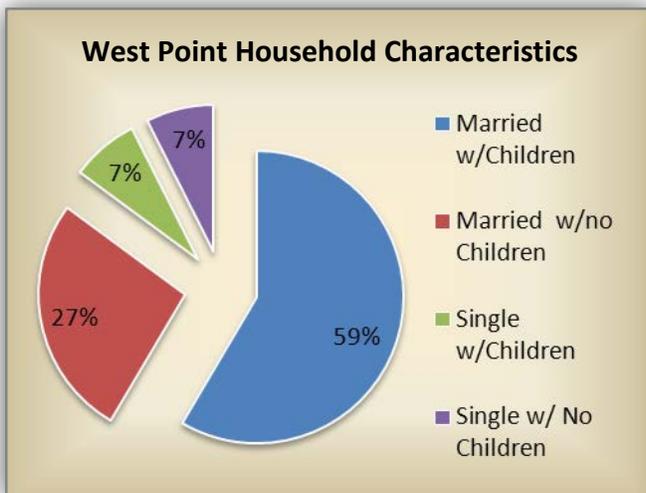


West Point City’s median annual household income of nearly \$57,000 continues to be nearly twice the national average. This places West Point City in the 78th income percentile in Utah and in the 81st percentile nationally. This placement is the result of 56% of West Point adults being employed in professional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



Performance Measures and Benchmarking

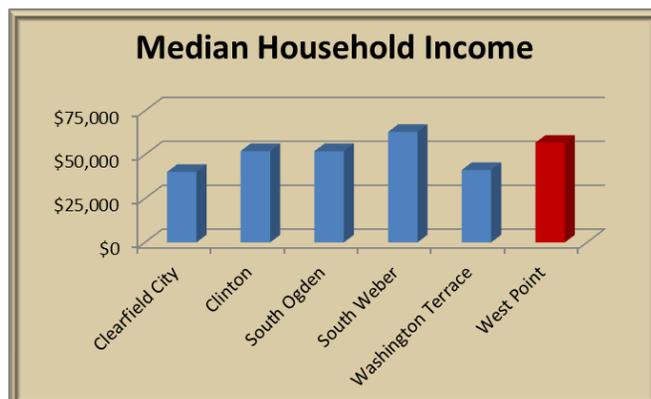
Toward the latter part of 2006 and into 2007, West Point City began participating with 28 other Utah cities in a statewide benchmarking study. Data relative to a number of performance related variables was provided to students and faculty from three universities; Utah State University, Brigham Young University and University of Utah. For the FY2011, there were 46 participating cities.



For our purposes here we have selected 5 other cities to benchmark against: Clearfield, Clinton, South Ogden, South Weber, and Washington Terrace.

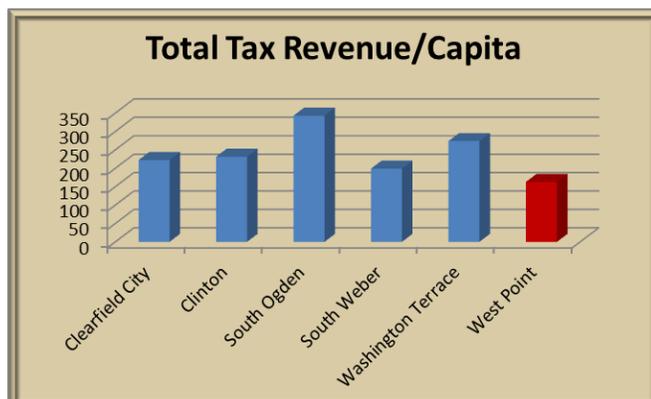
Additionally, we have chosen the following six areas to highlight and briefly discuss (**all data is from FY2010-11**):

- Median Household Income
- Total Tax Revenue per Capita
- Total Debt per Capita
- General Fund Operating Expenditures per Capita
- Road Expenditures per Mile
- Developed Park Acres per 1,000 Residents

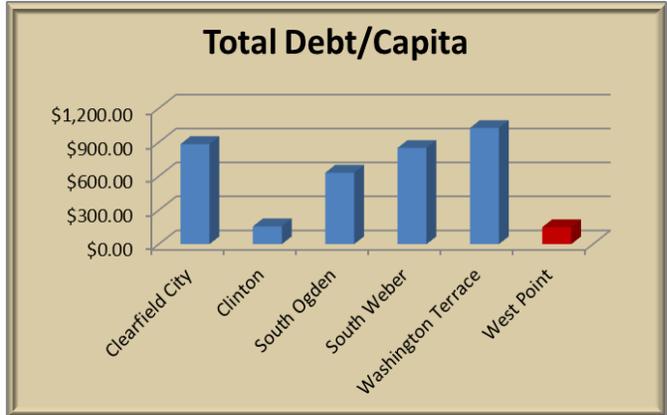


Among the six cities we benchmarked with, West Point residents in 2010-2011 are among the top in Household income, with a median household income of around \$57,000 per year.

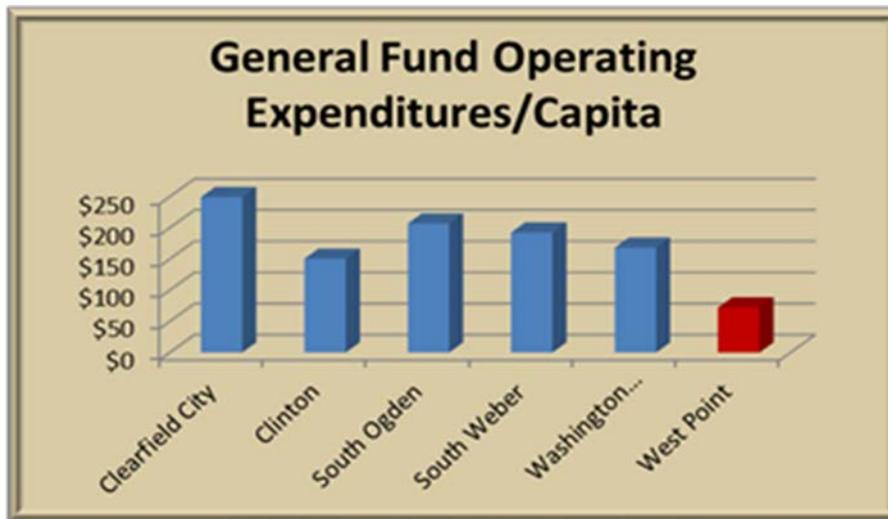
West Point City ranks at the bottom in total tax revenue received per capita. We expect this to a large degree because our property tax rate is among the lowest in Davis County (see page 20) and we generate very little point-of-sale sales tax (see pages 19-22 for more information on our tax revenues).



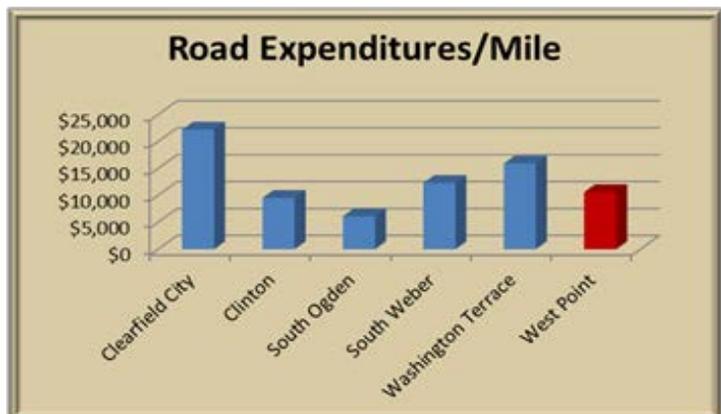
As we look at total debt per capita, West Point looks really good, especially compared to our benchmark group. Our debt consists of the purchase of Blair Dahl Park and the Excise Tax Bond on City Hall.



The chart below shows how much we spend in General Fund Operating Expenditures per person. As can be seen, we spend less per person than any of the other cities in our group. It is important to note that operating expenditures are all general fund expenditures less personnel costs (i.e. salaries & wages, and benefits).



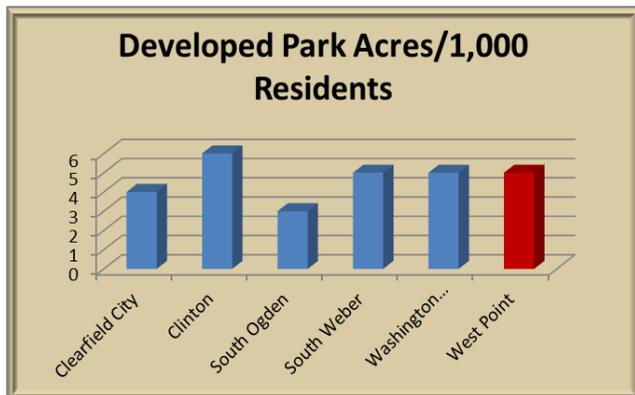
With road expenditures at near \$10,000 per mile, we are in the middle of the pack. Clinton and South Ogden are the only two cities in our group who spend less on roads per mile than we do. With the recent audit of our streets, we plan to continue to keep our streets in good repair.





West Point, South Weber, and Washington Terrace all have about the same number of park acres per 1,000 residents. Clinton edges us out by about one more acre per thousand. West Point really takes pride in the way our parks look. We have also been proactive in looking at the future growth of the city by purchasing Blair Dahl Park, which will be developed as needed and more importantly when funding is available.

We have selected only six areas to highlight this year in our budget document. The data actually contains over 125 areas in which we can compare to other cities. We plan to use this section of the budget document each year to highlight how we compare to other cities in various areas of city government.



Loy Blake is one of three parks in West Point City.



West Point City Council



Gary Peterson
Mayor Pro-Tem



Roger Woodward



Jerry Chatterton



Andy Dawson



Kent Henderson

Mayor Erik Craythorne was re-elected 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 I

- 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
- Active Emergency Preparedness

Council Goals & Objectives for 2013

Each January, the Mayor, City Council and staff meet over the course of one or 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 priorities for the upcoming fiscal year.
- Plan for future needs

Highlights of this year's retreat include:

Policy Priority Review: The Council first reviewed the Policy Priorities set at the retreat in 2009. 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 Policy Priority document has become the baseline to determine if an activity or project will be encouraged, promoted, or denied.

Future Needs Discussion: A major part of the retreat was a discussion on the future needs of the City. Below is a list of some of the items discussed:

- City Hall Repairs & Maintenance (10 years old)
 - Improve Building Security
 - Paint, carpet, blinds
 - Furniture and fixtures
 - Air conditioning, heating, roof repairs
- City Cemetery
- Road Maintenance
 - Maintenance for the next 15 years
 - Class C Road Funds
- Other Maintenance
 - New Road Construction
 - Parking lots, Trails, Sidewalks
- Existing Parks Maintenance & Improvements
 - Loy Blake Park
 - Parking, Restrooms, Playground Equipment, Tennis Courts, Boweries
 - East Park
 - Power for Boweries
 - Storage
 - Water Park
 - Bingham Park

- Parking lot, Trail, Softball Fields
- Blair Dahl Park
 - Three more years of payments
 - Amenities will determine cost
 - Utilities, Parking & Roads, Trails, Fields, Playgrounds, Boweries, etc.
 - Two additional Parks employees
- Recreation Programs
- Vehicles & Equipment
 - Vehicle Replacement Schedule
 - Parks & Public Works Equipment

As can be seen there are a lot of needs forthcoming and because funding is limited, it is important these items are discussed to determine priority levels. Project priority levels can be found in the Capital Projects Matrix on page 59.

Recycling: The Council and staff discussed the feasibility of implementing a general recycling program this spring. An analysis of the Waste Fund was presented as well a recommended rate to charge per can.



Council provided specific direction on the program which included the following:

- Ability for existing residents to opt-out
- Mandatory participation after opt-out period
- 40% minimum participation required
- Recovery of city costs
- A service term with the hauler that would coincide with the current contract
- Public information and education efforts including newsletter articles, fliers, use of the city marquee, etc.



The decision was made to implement the recycling program and to deliver cans in early April.

The Financial State of the City

Overall, West Point City remains fiscally sound and liquid. The unassigned fund balance as of June 30, 2011 for the General Fund was \$310,570. 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) three years ago and by another \$140,000 two years ago. Last year we saw a slight increase in revenues, although needs still exceed resources. This year's general fund budget projections indicate another slight increase to revenues; however, the budget will continue with limited increases to service levels.

Each year the City transfers any surplus from General Fund revenue (above the 18% fund balance allowed by state law) 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 \$224,000 in General Fund contributions for 2011. It is expected that the 2012 General Fund will yield a similar surplus. Unfortunately there will still be projects left undone.

Similar to the General Fund, most other funds are in a tight but stable position. Recent fee increases for water and trash services have improved operating needs, but capital replacement and improvements continue to be of special concern. The Special Revenue Fund (impact fees and other restricted funds) shows \$279,070 in revenues at the close of 2011. This is a significant decrease from the previous year. 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 \$5.9 million. The current budget proposes an increase in the number of future projects, with the recommendation to begin projects that were previously delayed due to the 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 2011 by \$24,778,888. Total net assets increased by 2.5%.
- At the close of the last year, the City's governmental funds reported combined ending fund balance of \$2,850,637, an increase of \$187,399.
- The City's total debt decreased by \$285,801 during the last year. The City also renegotiated the interest rate on the Excise Tax Revenue Bond and reduced the rate from 5.4% to 4.3% over the remaining life of the bond.
- Business-type activities total assets increased by \$246,873 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 25. This is consistent with the previous year. In order to not over anticipate building permits, the proposed 2013 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.

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 at historic lows, and 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 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:

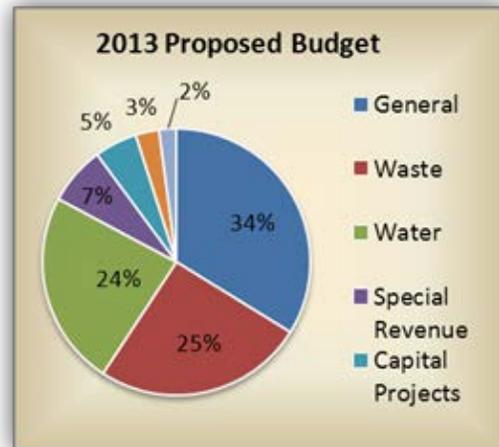
- General Fund
- Special Revenue Fund
- Capital Projects Fund
- Waste Fund
- Water Fund
- Storm Water Fund
- Debt Service Fund

2013 Proposed Budget

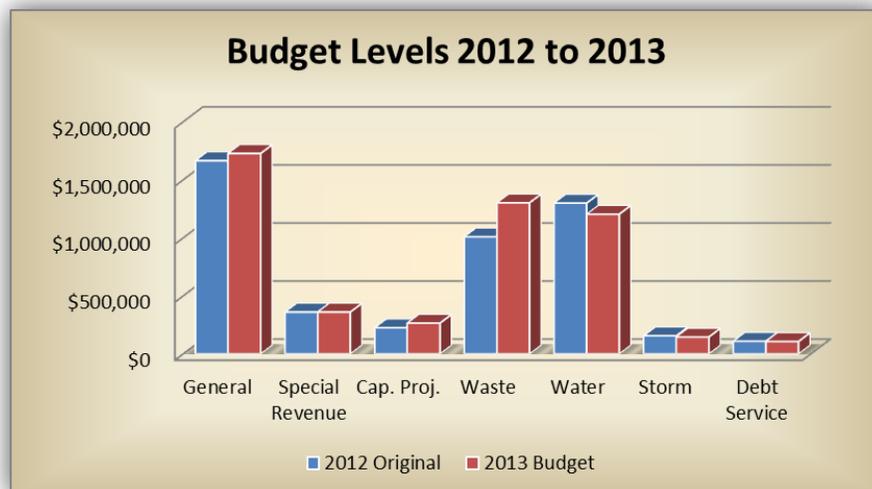
	Revenue	Transfers In	Expenditures	Transfers Out	% of Total
General Fund	\$2,034,500	\$50,000	\$1,726,630	\$356,884	34%
Special Revenue Fund	\$110,320	\$250,000	\$360,320	\$0	7%
Capital Projects Fund	\$265,000	\$0	\$265,000	\$0	5%
Waste Fund	\$1,322,000	\$0	\$1,301,732	\$20,000	25%
Water Fund	\$1,258,339	\$0	\$1,203,266	\$55,000	24%
Storm Water Fund	\$148,400	\$0	\$145,480	\$0	3%
Debt Service Fund	\$0	\$106,884	\$106,884	\$0	2%
Total	\$5,138,559	\$406,884	\$5,109,312	\$431,884	100%

The charts below illustrate the distribution of fiscal resources among these funds:

For the next fiscal year, it is proposed that the City allocate \$5,109,312 with the greatest share of these funds appropriated from the General Fund (34%). The Waste Fund will budget 25%, the Water Fund 24%, the Special Revenue Fund 7%, the Capital Projects Fund 5%, the Storm Fund 3%, and the Debt Service Fund 2% of total expenditures.



All funds combined, the budget is proposed to increase by \$286,884. This is mostly due to increases in capital project spending in the Waste Fund and other enterprise funds but also includes a proposed 4% increase in General Fund spending. The chart to the right illustrates 2012 levels with those proposed for 2013.



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 or ordinance.

An Analysis of Expenditures in West Point

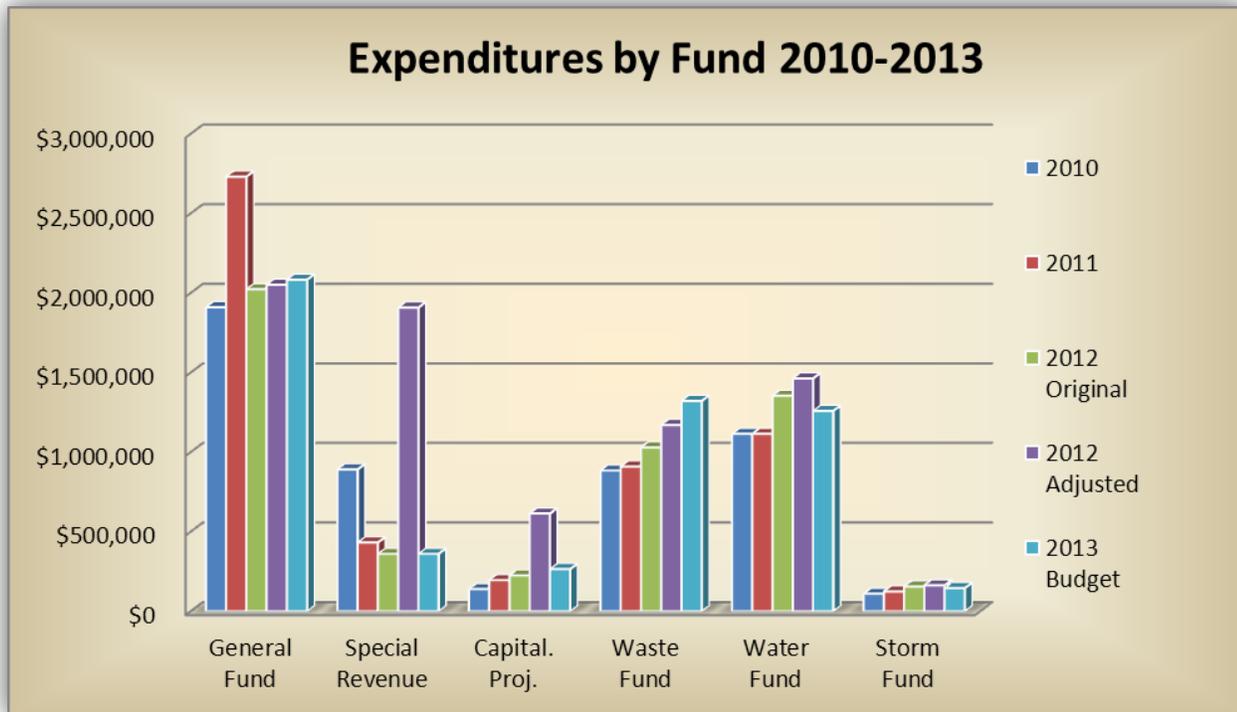
West Point’s budgeted expenditures can generally be categorized into four broad categories:

- 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, recreation programs, legal services, etc.



Enterprises are quasi-businesses that governments operate to deliver utility services to residents. West Point City provides garbage collection and disposal, sanitary sewer, storm water mitigation and culinary & secondary 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 above provides a graphic breakdown and comparison of expenditures since 2010 and the proposed budget.

General Fund Revenue Analysis and Projections for 2013

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.

Note that since 2006, revenue from licenses and permits have steadily declined. This is clearly a result of the poor housing market. It is also interesting to note that the City saw its first decreases in overall tax revenue in 2009 and 2010. The tax revenue for 2011 saw an increase and we hope 2012 will bring us back up near where we were in 2008.

The revenues categorized within each area: Taxes

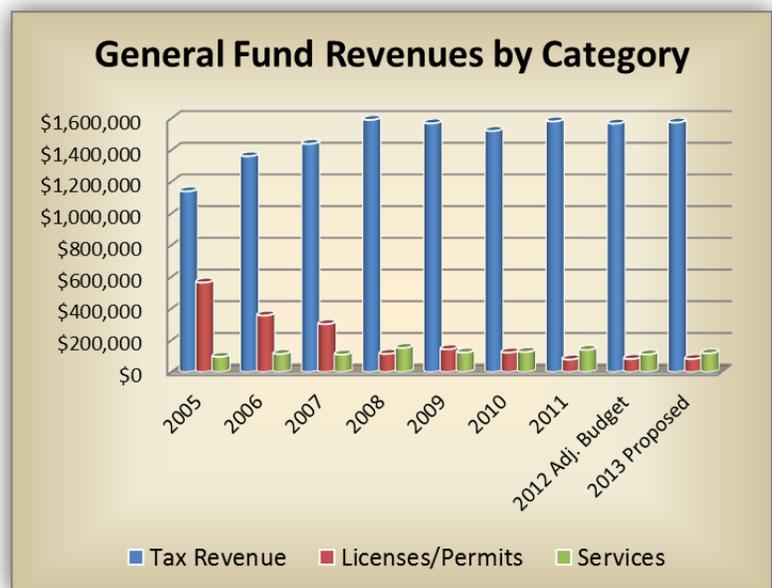
- Sales tax
- Property tax
- Vehicle tax
- Franchise and telecommunications taxes (i.e. – cable TV, energy, and natural gas)

Licenses and Permits

- Business licenses
- Building permits

Charges for Services

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

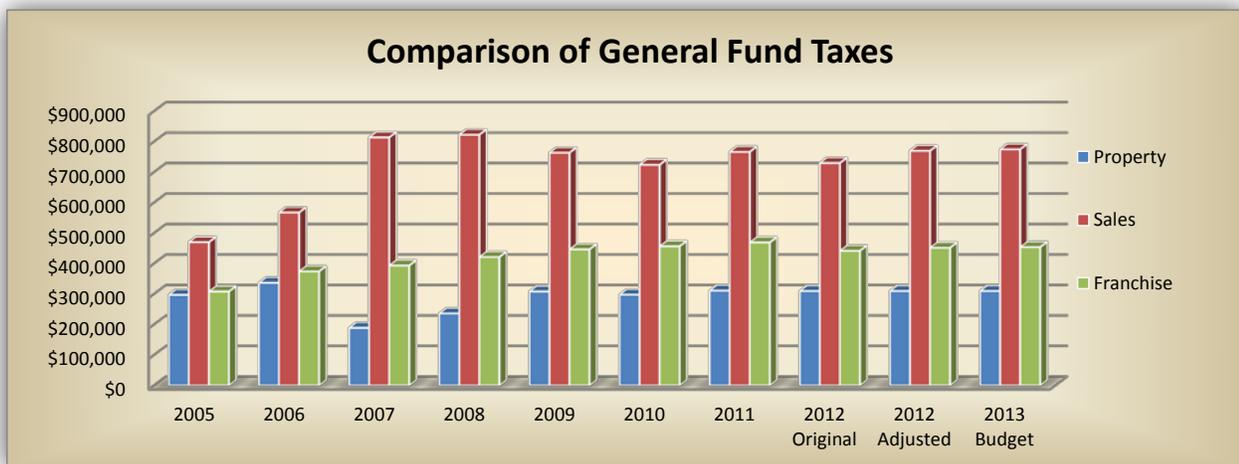


In addition to the major groupings, the General Fund also receives revenues in the form of Intergovernmental Revenue and Contributions & Transfers.

GENERAL FUND TAXES

As typified by the revenue chart on the previous page, 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 community. 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 above illustrates West Point City’s relative stability. Note that as recently as 2005 West Point’s three tax sources were somewhat more balanced than in 2013. But as sales tax has grown, the City has relied less and less on property tax. This is not without its reasons. It is difficult to justify an increase in property tax when other taxes are growing naturally. Nevertheless, by 2007 there was a significant gap in revenue sources. The City may want to consider a property tax increase at some point in time to help restore the balance and close the gap created by the loss of sales tax revenue.

SALES TAX

Sales tax collections this year have been higher than last year and consistently higher than the previous Three Year Average. This is a good sign that we might be collecting near the same levels as 2008, which was our highest collection year. As of March 2012, the City has collected 10% more than last year. The FY 2013 Budget shows a 6% increase from the FY 2012 original budget, which was purposefully very conservative.

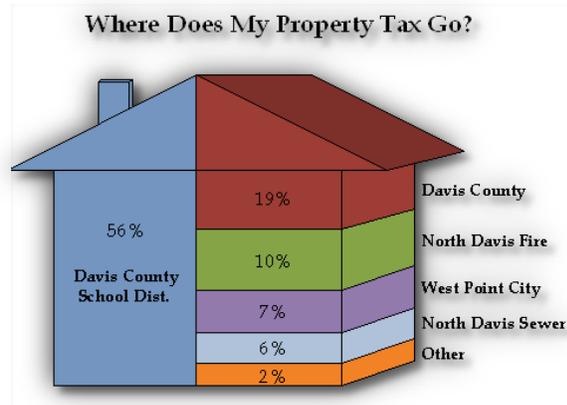


PROPERTY TAX

The Property Tax, while perhaps the most progressive and stable of the three City taxes, is also the least understood and most disliked of all the 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 re-estimation 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, does not allow a city to collect any additional property tax revenue (other than through new growth) unless it takes formal action through a public notice and hearing. Thus the revenue source does not grow with inflation. The Truth in Taxation process can make a city reluctant to increase property 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 0.001008 is the second-lowest individual tax rate in Davis County, as illustrated in the following chart:

	2010	2011
<u>City</u>	<u>Individual Rate</u>	<u>Individual Rate</u>
Sunset	0.002138	0.002297
Farmington	0.002109	0.002283
Fruit Heights	0.002006	0.002071
Layton	0.001933	0.002068
West Bountiful	0.001366	0.001997
Clinton	0.001752	0.001866
Syracuse	0.001631	0.001821
Clearfield	0.001548	0.001800
North Salt Lake	0.001520	0.001637
Centerville	0.001102	0.001173
Bountiful	0.001037	0.001093
Woods Cross	0.000840	0.001049
Kaysville	0.000987	0.001035
West Point	0.000936	0.001008
South Weber	0.000827	0.000927

**Tax rates for 2012 were not available prior to printing.*

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 0.015642 ranks in the top three 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 2013 General Fund

The General Fund provides the City with most of the means necessary to address fundamental municipal services. The bulk of the City's personnel costs and the entirety of its debt obligation are 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 feel the effects of the slow economy and revenue growth is minimal. This year sales tax has been conservatively projected to increase from \$730,000 to \$775,000. This will be the second year of positive growth in sales tax in three years. As the economy begins to recover, it is anticipated that sales tax revenue will continue to grow very slowly.

Licenses and permits are not forecasted to increase and will remain at \$82,000 in 2013. This is in part due to stagnation 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 increase slightly due to increased participation in the programs. All other fees are projected conservatively and are in alignment with previous years' experience.

Consistent with Council budgetary policy, the City will consider maintaining the property tax rate if assessed values increase (which is unlikely), but the budget does not otherwise include a property tax increase other than through new growth.

Other revenues that are forecasted to increase include cable TV tax, energy sales and use tax, and charges for services.

(It is worth noting here that Class C revenues will be received into the General Fund. These will subsequently be transferred to the Special Revenue Fund where they will be largely reserved for road maintenance and construction.)

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:

- Increase in Utah State Retirement Contribution: **\$12,442**
- Increase in Health Insurance Benefits: **\$14,606**
- Contract cost increases for Davis County Sheriff: **\$3,750**

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

- 2% off-year market adjustment for personnel: **\$12,721.**
- Increase to the Recreation Budget:
 - Soccer **\$1,212**
 - Football **\$1,000**
 - Baseball/Softball **\$677**
 - Basketball **\$600**
- City Recorder Training: **\$385**
- Education Reimbursement: **\$2,000**
- Addition of a summer intern: **\$10,000** (\$5,000 will be offset by a grant from UCMA)
- City Council Education & Training: **\$2,800**

FY 2012 AMENDED BUDGET

There are very few recommended changes to the 2012 Amended Budget. Additions consist of adding \$3,000 for football and \$1,412 for soccer due to increased participation in the programs this year, \$385 for City Recorder Training, and \$10,000 to hire a summer intern (\$5,000 will be offset by a grant received from UCMA, Utah City/County Managers Association).

UNFUNDED REQUIREMENTS

Perhaps most telling of all is the list of items that will not be funded until revenues increase:

- After 2013's payment, the City will still owe \$270,000 on Blair Dahl Park (\$135,000 x 2 years). In two years we will have this \$135,000 available each year to help fund other projects, but until then we have to reserve the money for this payment.
- Little funding has been put in place for necessary capital replacement of City vehicles:
 - Estimated annual need: \$125,000/year
 - Average Fleet Age – 13 Years Old (1999)
 - 3 of 4 utility trucks are 11 years old (2001)
 - 2 of 3 snow plows are 17 years old (1995)
 - 3 of 4 Parks trucks are 20 years old or older (1992)
 - This also does not include equipment such as back hoes, mowers, skid steers, etc.
- No funding for needed Capital Improvement Projects:
 - 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 2013 strikes a balance between trimming down to necessities and staying healthy enough to meet future needs.

The 2013 Special Revenue Fund

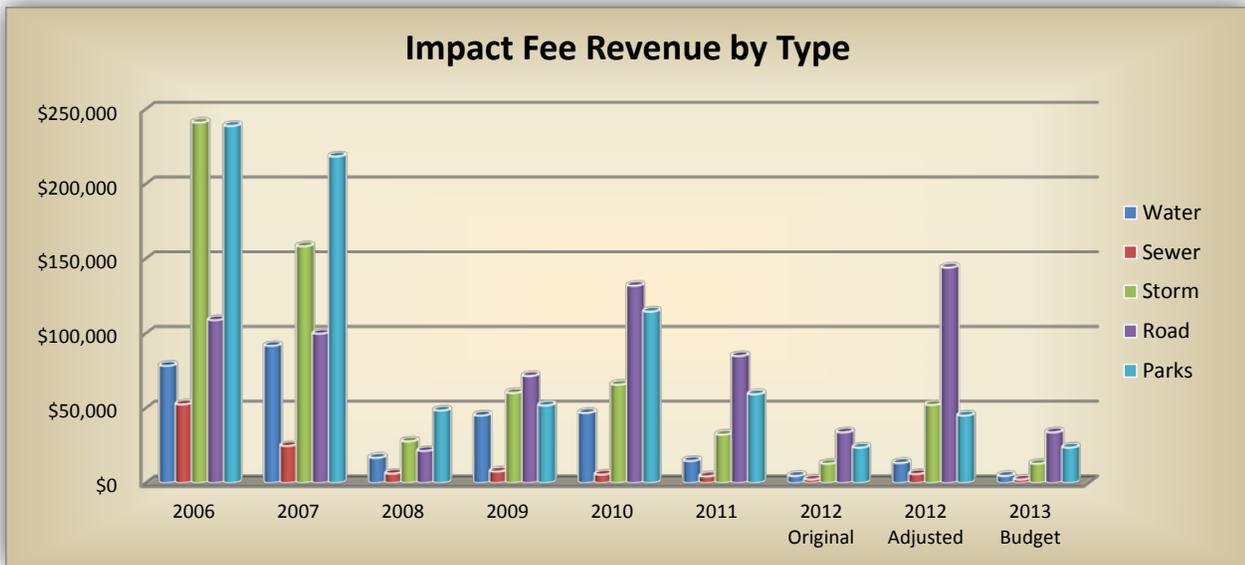
The Special Revenue Fund is the primary budgetary vehicle to capture and expend restricted funds. Revenue is generally related to impact fees, grants and other similar revenues. Expenditures are budgeted in accordance with new infrastructure needs in the following categories:

- 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.



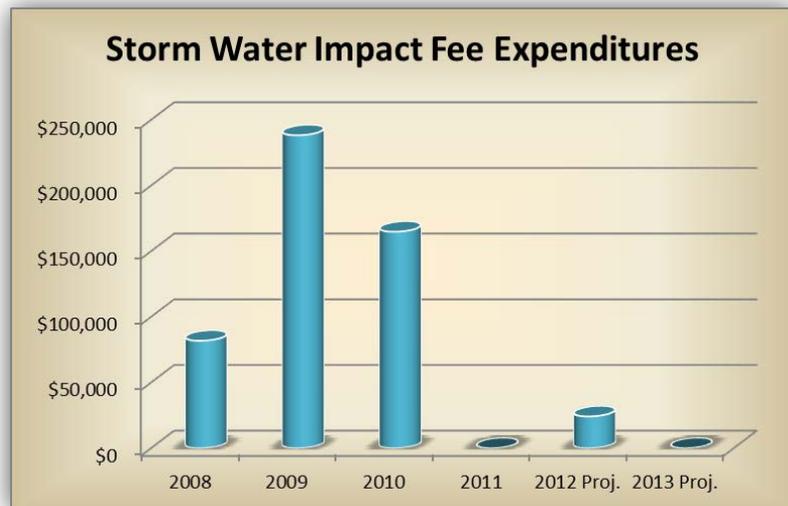
The chart above shows a history of Special Revenue Fund sources by category.

Due to the recent 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 2013 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.



PARKS AND TRAILS

There has been a marked downturn in the Parks projects that were able to be funded recently due to the lack of impact fee money from building permits. However, we have been 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. Last spring the final touches were added to include benches, bleachers, and sod.

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. The 2013 budget includes the following park projects:

- Use park impact fees collected to date and make a payment on Blair Dahl Park
- Supplying power to the East Park addition

Future needs in the parks system would include:

- Matching funds for trail grants
- Construction funds for East Park restroom
- Funds to construct the walking path at East Park

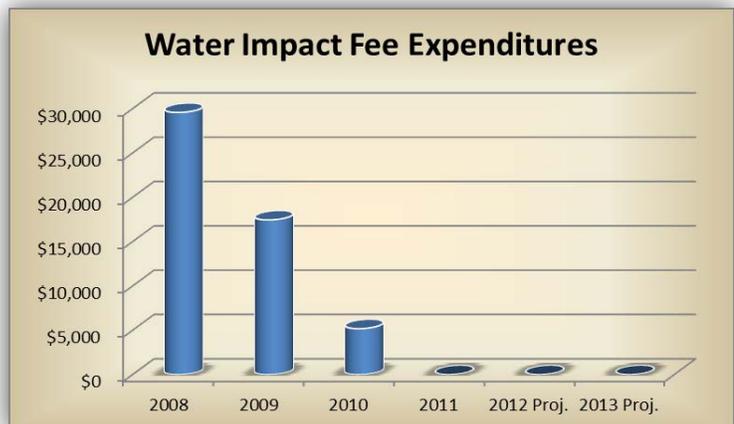
CULINARY WATER SYSTEM

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.

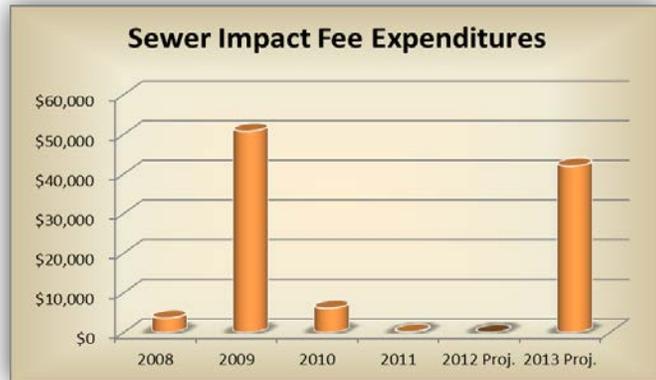
This "new" provision will create a "lumpy" effect in the impact fee schedule, with large fluctuations depending upon which projects fall into the six year window.

The FY2013 budget does not include any water impact fee projects.



SANITARY SEWER SYSTEM

The FY2013 budget includes about \$30,000 to conduct the design phase of the 4500 West Sewer project. The project will run from 1650 N to 1800 N and is impact fee eligible. The design phase is funded but the construction phase is unfunded at this time.



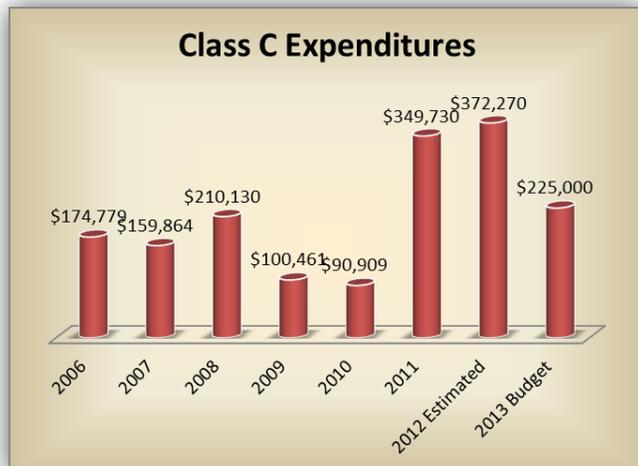
ROAD SYSTEM

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. The street impact fee balance is not currently sufficient to begin any of the impact fee-eligible projects. About \$60,000 of the funds will be used as a match for the City’s portion of the 800 North widening project with Clinton.

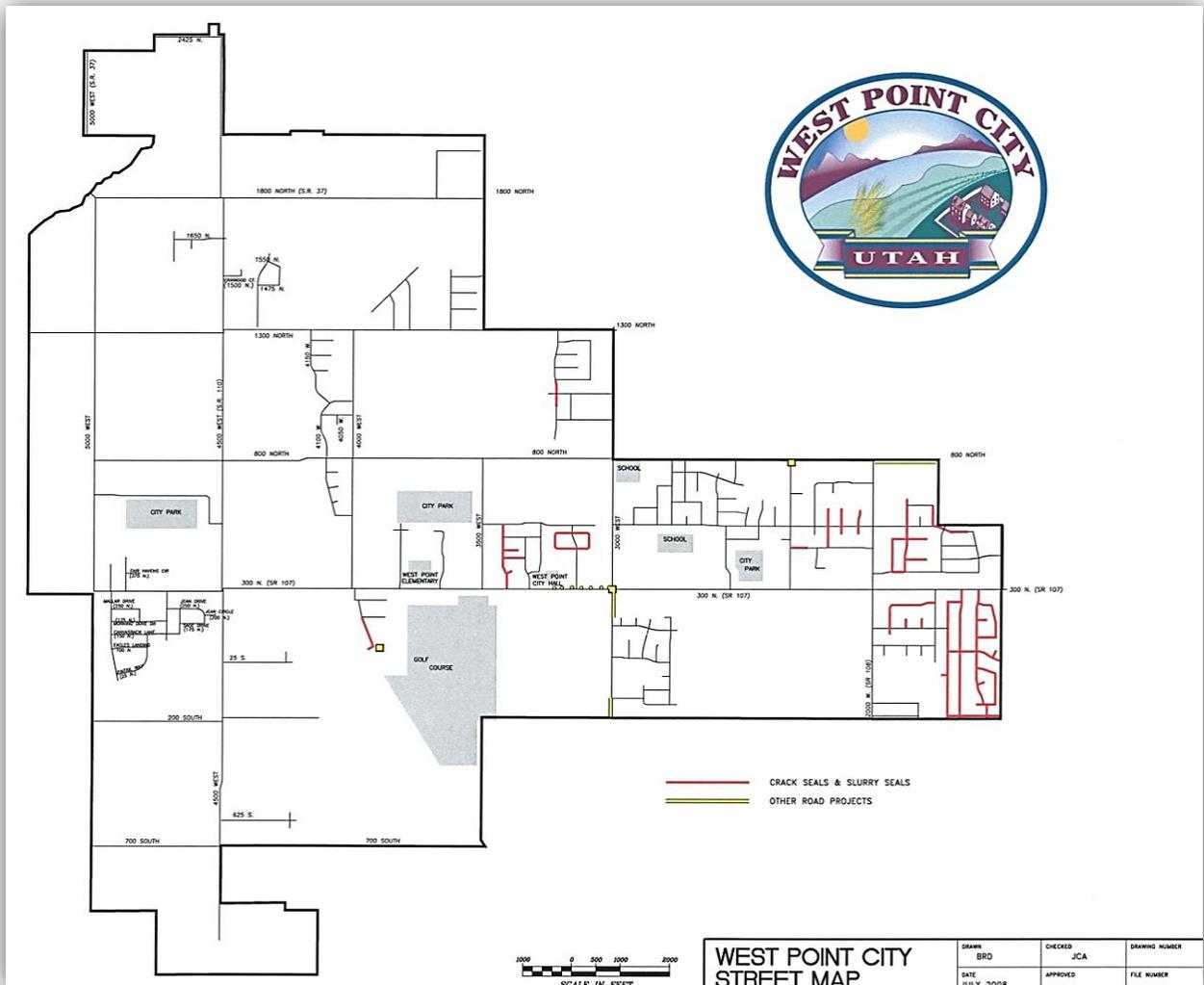


Class C Projects - We plan to continue to primarily use Class C funding to maintain and replace roads over the course of the next few summers. We have conducted an audit of all City roads to determine what roads are in the greatest need of repair. The resulting 15-year plan will be discussed in greater detail as part of the budget process in May and June.



ROAD EXPENDITURE HISTORY

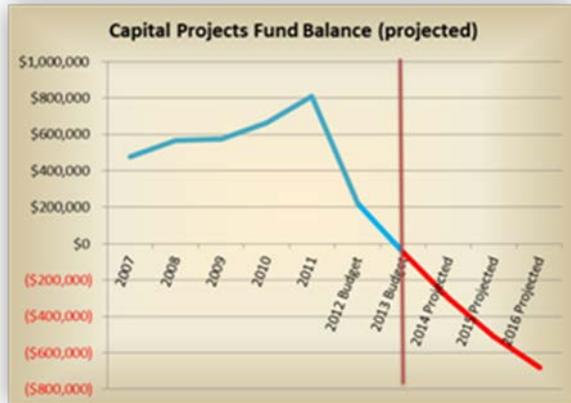
Several years ago we undertook a significant crack filling and slurry seal maintenance project. We found that the products we were using were not sufficient for our harsh weather conditions. Last year we did a chip seal project that should last much longer than the slurry coat that was used in the past.



The 2013 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 earlier, 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, 2012, the City has identified over \$2.3 million for projects to be funded with this "surplus" revenue. The Capital Projects Fund received a total of \$224,000 in General Fund contributions for 2011.

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 for several years. The FY2012 Adjusted Budget includes carryforward for several projects. Other 2012 adjustments include:

- \$21,000 for Equipment Replacement
- \$120,000 for Loy Blake Park Restroom Replacement
- \$50,000 for SR 193 landscaping
- \$50,000 for City Hall Maintenance & Repair

As previously mentioned, this year's payment for Blair Dahl Park of \$135,000 will be paid with impact fees, freeing up general fund surplus to pay for those projects. The FY2013 Budget includes only the following new appropriations:

- Blair Dahl Park: \$135,000
- City Hall Maintenance & Repair: \$50,000
- 3000 W Match: \$50,000
- Vehicle Replacement: \$30,000

The City should closely monitor fund balance. With two years of payments for Blair Dahl Park left on the books, this obligation must take first priority over any new projects.

The 2013 Waste Fund

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



North Davis Sewer District

Most revenue supporting this fund can be classified as either residential sewer fees or garbage collection fees. Garbage revenues have flattened over the past 5 years, but Council began to take corrective action last spring when it realigned costs (in conjunction with the new green waste recycling program- discussed below) and increased rates for both primary and secondary cans. Sewer revenue is the product of the increase in residents. Waste Fund expenditures, meanwhile, support the delivery of solid waste collection and removal.

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 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.

GREEN WASTE RECYCLING

At the Council Retreat in January 2011 the City Council directed staff to implement a new curbside recycling program for green waste. The program is intended to provide residents with a means to dispose of yard trimmings and garden waste that will also benefit the landfill and energy recovery facility (burn plant). As of April 15th, about 53% of West Point residents are participating in this program.



GENERAL CURBSIDE RECYCLING

For the last year the City Council has been considering the implementation of general curbside recycling. At the Council Retreat in January 2012, Council made the decision to move forward with this program. General recycling includes papers, plastics, cardboard, and some metals. The blue recycle cans were delivered in April and billing will start in May. As of April 15th, about 51% of West Point residents are participating in this program. With the implementation of general recycling this year, West Point City is now one of only two cities in Davis County to offer both green waste and general recycling.



The FY2013 Waste Fund budget includes projected revenues and expenses related to the program. While careful analysis and consideration was applied to the rates for this program, the actual cost to the fund will not be known for several months.

The 2013 Water Fund

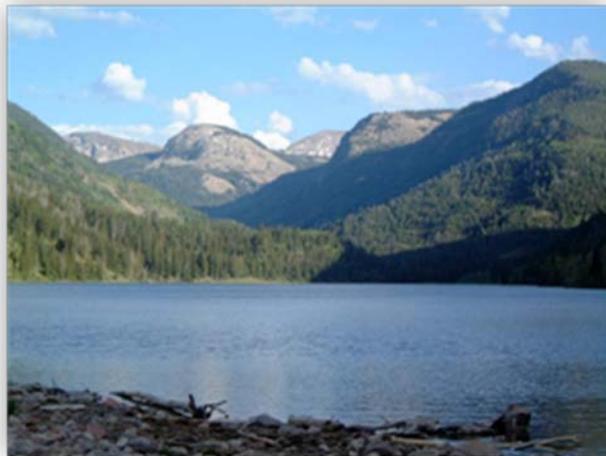
A report was generated in March 2006 illustrating the City's declining ability to meet its fiscal responsibilities with regard to water service. Exacerbating this situation was the City's aggressive and yet very necessary commitment to significant water projects in FY 2006, including a new 1 million gallon reservoir at 800 North/1500 West. These projects had 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 various other services. 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 to \$17 in 2006, yet there was still a concern that the fund was not self-sufficient; particularly with regards to capital replacement.

A couple years ago, the City completed a comprehensive study of water-related needs in town, including both operating and capital replacement. Significant projects included in the study include:

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



Watershed for culinary water

The result was a new fee schedule that included an "increasing block rate structure" that would not only increase revenues but also provide an incentive for conservation by heavy users. This fee, which will adjust each year on July 1st until 2013, was adopted by City Council in the fall of 2010.

2012 & 2013 WATER FUND SIGNIFICANT ONE-TIME AND ONGOING EXPENDITURES

The following are changes to the 2012 & 2013 Water Fund:

- Salaries & Wages: \$2,297
- Increased Employee Benefits: \$6,397
- Secondary Water Increase: \$60,000
- Culinary Water Purchase: \$14,000
- IT Support & Contracts: \$1,500
- Water Meter Replacement: \$10,000
- Various Capital Projects: \$214,60

The 2013 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.

There are virtually no changes to the Storm Water Fund this next year. Changes to expenses in the Storm Water Fund include the following:

- Increased employee benefits: \$1,270
- Increased salaries & wages: \$842

The Storm Maintenance and Construction Fee will generate approx. \$140,000 in Budget Year 2013.

The 2013 Debt Service Fund

The Debt Service Fund is entirely dedicated to the excise revenue bond for City Hall. Current debt service is borne by the General Fund and is transferred to the Debt Service Fund, as per state statutory requirements. State Law limits the indebtedness of cities to four percent of the taxable property within city limits. The aggregate of taxable property values in West Point for 2012 was \$307,451,275. Consequently, our total debt limit is \$12,298,051. As of May 1, 2012, our total debt was \$1,474,611, so we are only utilizing about 12% of our authorized total debt.

As discussed previously, the city hall debt was refinanced in April 2011, effectively lowering the annual payment by roughly \$20,000 per year. The original debt was \$1,570,000 and is now \$870,000. In 2013 the City will pay \$106,884 as we enter the 11th year of our obligation.



West Point City's Organization, Staffing, & Compensation Plan for 2013

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.

STRUCTURE

The current structure of the City consists primarily of five departments: Administration, Finance, Public Works, Community Development, and Recreation.

Administration – The City Manager serves as the Administration Department Head. Major functions within this department include city administration, economic development, public relations, legal services, contract administration, Recorder's Office/elections, human resource management, public safety, special events, and overall departmental supervision.

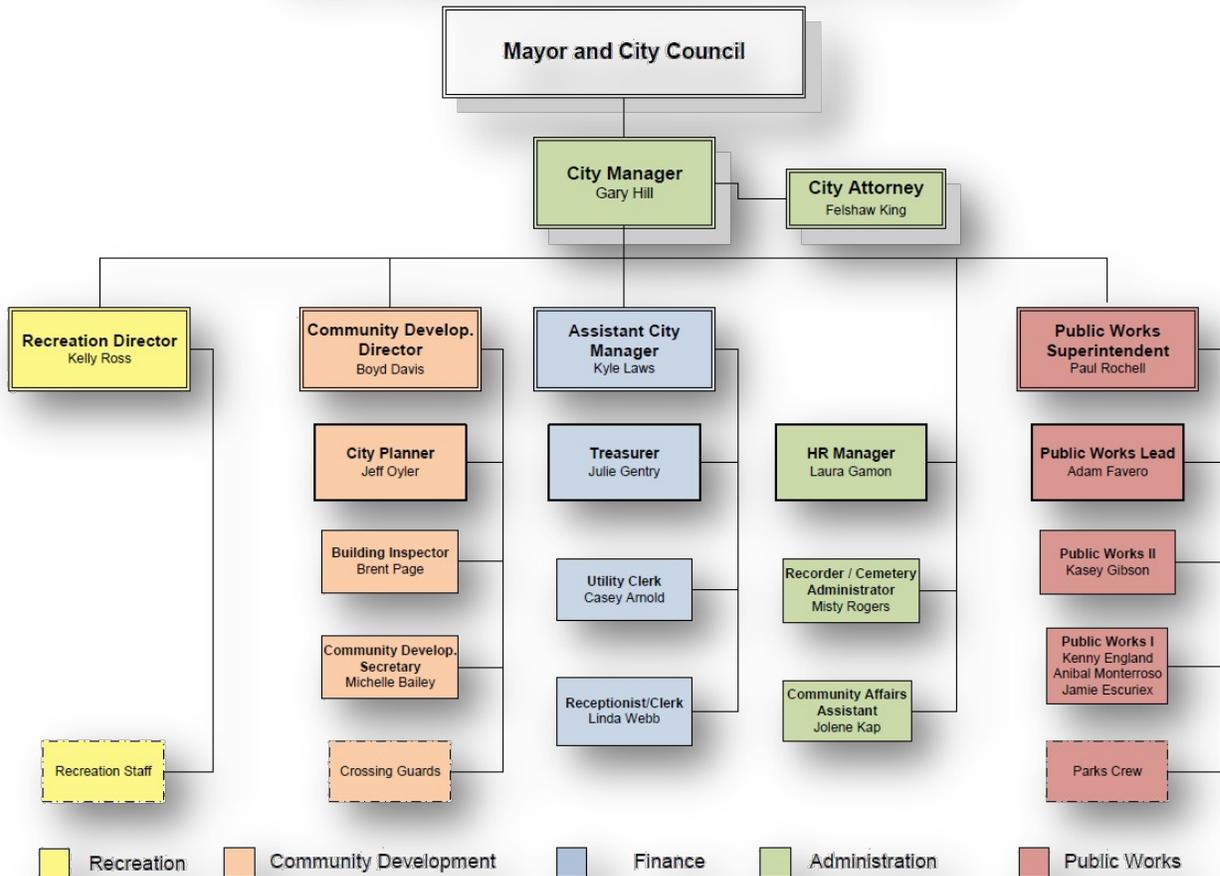
Finance – New to the City last year is the Finance Department. The Assistant City Manager oversees this department which includes finance and accounting, City Treasurer, risk management, utility billing, purchasing, accounts payable, and accounts receivable.

Public Works – The Public Works Superintendent administers this department under the direction of the City Manager who functions as Department Director. Major functions of this department include road development and maintenance, infrastructure improvements and repairs, enterprise services delivery, fleet management, and emergency preparedness. Public Works also oversees the City's Parks Division which 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 – The Recreation Department is supervised 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.

West Point City Organizational Chart (FY 2013)



While more than 30 individuals work in some capacity for West Point City, a total of 23.93 full-time equivalents occupy all positions. The total compensation associated with proposed and existing positions is \$1,402,092.

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 and Weber 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 has reviewed the Pay Plan under the direction of the Human Resource Manager, and last year several positions were moved to be in line with the market. Moving all positions to “market pay” will likely take a few years, but remains a priority for city staff and the City Council.

Increases in staffing at West Point City are 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

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

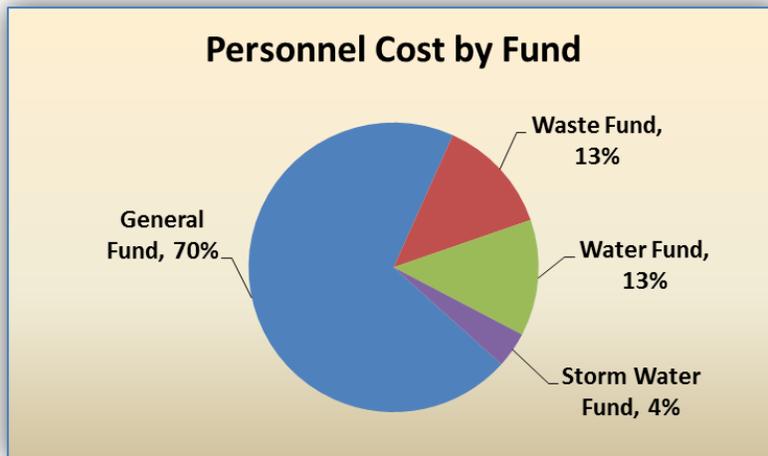
The practice of reducing pay should be avoided. In addition to having an instant negative impact on morale, it often leads to a long-term feeling by employees that the organization “owes” them and will never be able to catch up.

West Point City implemented Steps 1, 2, and 3 over the course of the last two years, and is not adding any additional staff, with the exception of one summer intern and seasonal recreation positions.

2013 COMPENSATION AND PERSONNEL MODIFICATIONS

The vast majority of staffing costs (70%) are funded through 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.

	FY2011	FY2012	FY2013	FY13 %
General Fund	17.87	18.53	18.83	78%
Waste Fund	2.35	2.21	2.21	9%
Water Fund	2.35	2.21	2.21	9%
Storm Water Fund	0.98	0.98	0.98	4%
TOTAL	23.55	23.93	24.23	100%



The following chart shows the distribution of staffing costs between the various City funds:

Two main factors influenced this year’s recommended personnel budget. The first is an increase in the cost of health benefits. The second is an effort to keep pay ranges competitive with the City’s market (see page 33 for a definition). Each of these is

discussed in more detail below:

Insurance and Retirement - Last year United Healthcare required a 12% increase. This year staff has assumed an additional 10% increase. Considering the fact that two years ago the city avoided an 18% increase, we are still ahead of where we would have been had we not switched providers.

In addition to insurance, Utah State Retirement Systems has required another increase in the City's contribution. These increases will continue for each of the next few years, and the City should take measures to prepare.

Salary and Benefits by Fund FY 2013					
	Salary	Benefits	Total		
General Fund	\$ 697,197	\$ 286,808	\$ 984,004	70%	
Waste Fund	\$ 117,127	\$ 63,768	\$ 180,894	13%	
Water Fund	\$ 117,127	\$ 63,768	\$ 180,894	13%	
Storm Water Fund	\$ 42,927	\$ 13,373	\$ 56,300	4%	
Total	\$ 974,377	\$ 427,715	\$ 1,402,092	100%	

The net cost of increases to retirement and benefits is \$28,032 to the General Fund and \$42,097 for all funds.

Employee Pay Plan – As explained above, West Point has a market-based pay philosophy, which is that compensation for employee positions should be competitive with cities in our market.

Off-year Market Adjustment - As mentioned on page 33, moving all positions to “market pay” will take several years. We have also mentioned that last year several positions were moved to be in line with the market. In order for the City to keep up with market pay (or at least to keep from falling further behind), it is proposed that all positions be moved 2% in the FY2013 budget.

Position vs. Employee - There is an important distinction between compensation budgeted for a position and pay for an employee. The market study only determines a pay range for a position; an employee's performance determines his or her actual pay within that pay range. A market adjustment for a position does not guarantee increased pay for an individual. A performance evaluation must precede any pay increase after a market adjustment of a pay range. Thus any increase due to market influences is really a merit-type increase also.

In 2013, salaries are proposed at \$974,377 and benefits at \$427,715 for a total cost of \$1,402,092. This amounts to approximately 29% of the total budget of \$4,809,978 and a 5.2% increase over 2012.

Pay Plan FY2013

Exempt			Range	
<u>Grade</u>	<u>Position</u>	<u>Department</u>	<u>Minimum</u>	<u>Maximum</u>
12	City Manager	Administration	\$ 86,700	\$ 94,350
11	No Positions		\$ 78,540	\$ 87,720
10	Assist. City Manager/Finance Director	Finance	\$ 69,360	\$ 80,580
	Community Development Director	Community Dev		
9	No Positions		\$ 65,000	\$ 72,420
8	Public Works Superintendant	Public Works	\$ 58,650	\$ 65,280
7	No Positions		\$ 53,550	\$ 59,160
6	City Planner	Community Dev	\$ 46,665	\$ 53,550
	Human Resources Manager	Administration		
5	Treasurer	Administration	\$ 42,330	\$ 48,960
	Recreation Director	Recreation		

Non-Exempt			Range	
<u>Grade</u>	<u>Position</u>	<u>Department</u>	<u>Minimum</u>	<u>Maximum</u>
11	No Positions		\$ 21.42	\$ 24.43
10	Public Works Lead	Public Works	\$ 18.87	\$ 22.44
9	Building & Safety Inspector	Community Dev	\$ 16.32	\$ 20.66
	Public Works III	Public Works		
8	City Recorder	Administration	\$ 15.30	\$ 18.72
7	Public Works II	Public Works	\$ 14.28	\$ 17.17
6	No Positions		\$ 13.26	\$ 15.97
5	Utility Billing Clerk	Public Works	\$ 12.24	\$ 14.72
	Public Works I	Public Works		

Part-time/Seasonal/Temporary			Range	
<u>Grade</u>	<u>Position</u>	<u>Department</u>	<u>Minimum</u>	<u>Maximum</u>
12	Code Enforcement Officer	Community Dev	\$ 16.32	\$ 18.51
11	No Positions		\$ 14.54	\$ 16.95
10	Intern	Administration	\$ 13.26	\$ 15.45
9	Community Affairs Asst.	Administration	\$ 11.22	\$ 14.14
	Planning Secretary	Community Dev		
	Parks Worker III	Parks		
8	Public Works I	Public Works	\$ 10.71	\$ 13.05
	Receptionist	Administration		
7	Parks Worker II	Parks	\$ 8.67	\$ 12.24
6	Recreation Worker II	Recreation	\$ 8.16	\$ 10.20
	Parks Worker I	Public Works		
5	Crossing Guard	Public Safety	\$ 7.40	\$ 8.16
	Recreation Worker I	Recreation		

Elected and Appointed Officials				
	<u>Position</u>	<u>Department</u>	<u>Pay</u>	
E-1	Mayor	General Government	\$ 12,600.00	per year
E-2	City Council Members	General Government	\$ 5,400.00	per year
A-1	Planning Commission Chair	Community Development	\$ 35.00	per meeting
A-2	Planning Commission Members	Community Development	\$ 25.00	per meeting

Employee Cost Allocation

Salary and Benefits by Fund FY 2013				
	Salary	Benefits	Total	%
General Fund	697,197	274,856	972,053	70%
Waste Fund	117,127	61,374	178,501	13%
Water Fund	117,127	61,374	178,501	13%
Storm Water Fund	42,927	12,596	55,523	4%
Total	974,377	410,200	1,384,577	100%

FTEs by Fund			
	FY 2012	FY 2013	%
General Fund	18.53	18.83	78%
Waste Fund	2.21	2.21	9%
Water Fund	2.21	2.21	9%
Storm Water Fund	0.98	0.98	4%
Total	23.93	24.23	100%

Salary and Benefits by Department and Fund - FY 2012						
		FTE	Salary	Benefits	Total	% Total
General Government	General	0.00	\$39,600.00	\$6,028.40	\$45,628.40	100.0%
	Waste	0.00	\$0.00	\$0.00	\$0.00	0.0%
	Water	0.00	\$0.00	\$0.00	\$0.00	0.0%
	Storm	0.00	\$0.00	\$0.00	\$0.00	0.0%
	Total	0.00	\$39,600.00	\$6,028.40	\$45,628.40	
Administration	General	3.50	\$147,259.00	\$59,090.00	\$206,349.00	83.4%
	Waste	0.15	\$14,152.50	\$6,412.50	\$20,565.00	8.3%
	Water	0.15	\$14,152.50	\$6,412.50	\$20,565.00	8.3%
	Storm	0.00	\$0.00	\$0.00	\$0.00	0.0%
	Total	3.80	\$175,564.00	\$71,915.00	\$247,479.00	
Finance	General	2.61	\$97,147.70	\$47,183.70	\$144,331.40	60.6%
	Waste	0.41	\$30,606.65	\$16,334.65	\$46,941.30	19.7%
	Water	0.41	\$30,606.65	\$16,334.65	\$46,941.30	19.7%
	Storm	0.00	\$0.00	\$0.00	\$0.00	0.0%
	Total	3.43	\$158,361.00	\$79,853.00	\$238,214.00	
Recreation	General	3.08	\$91,637.00	\$32,166.00	\$123,803.00	100.0%
	Total	3.08	\$91,637.00	\$32,166.00	\$123,803.00	
Community Development	General	1.95	\$94,426.15	\$36,813.25	\$131,239.40	56.2%
	Waste	0.35	\$23,600.95	\$10,431.25	\$34,032.20	14.6%
	Water	0.35	\$23,600.95	\$10,431.25	\$34,032.20	14.6%
	Storm	0.35	\$23,600.95	\$10,431.25	\$34,032.20	14.6%
	Total	3.00	\$165,229.00	\$68,107.00	\$233,336.00	
Public Safety	General	1.35	\$22,848.00	\$2,494.00	\$25,342.00	100.0%
	Total	1.35	\$22,848.00	\$2,494.00	\$25,342.00	
Public Works	General	3.90	\$146,299.20	\$84,587.40	\$230,886.60	60.0%
	Waste	1.30	\$48,766.40	\$28,195.80	\$76,962.20	20.0%
	Water	1.30	\$48,766.40	\$28,195.80	\$76,962.20	20.0%
	Storm	0.00	\$0.00	\$0.00	\$0.00	0.0%
	Total	6.50	\$243,832.00	\$140,979.00	\$384,811.00	
Parks and Cemetery	General	2.45	\$57,979.50	\$6,493.50	\$64,473.00	75.0%
	Waste	0.00	\$0.00	\$0.00	\$0.00	0.0%
	Water	0.00	\$0.00	\$0.00	\$0.00	0.0%
	Storm	0.63	\$19,326.50	\$2,164.50	\$21,491.00	25.0%
	Total	3.07	\$77,306.00	\$8,658.00	\$85,964.00	
Total		24.23	974,377.00	410,200.40	1,384,577.40	

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.

CAPITAL EXPENDITURES – Expenditures on major equipment or facilities that have a useful life of more than one year and a cost in excess of \$1,000.

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.

West Point City Financial Health Indicators

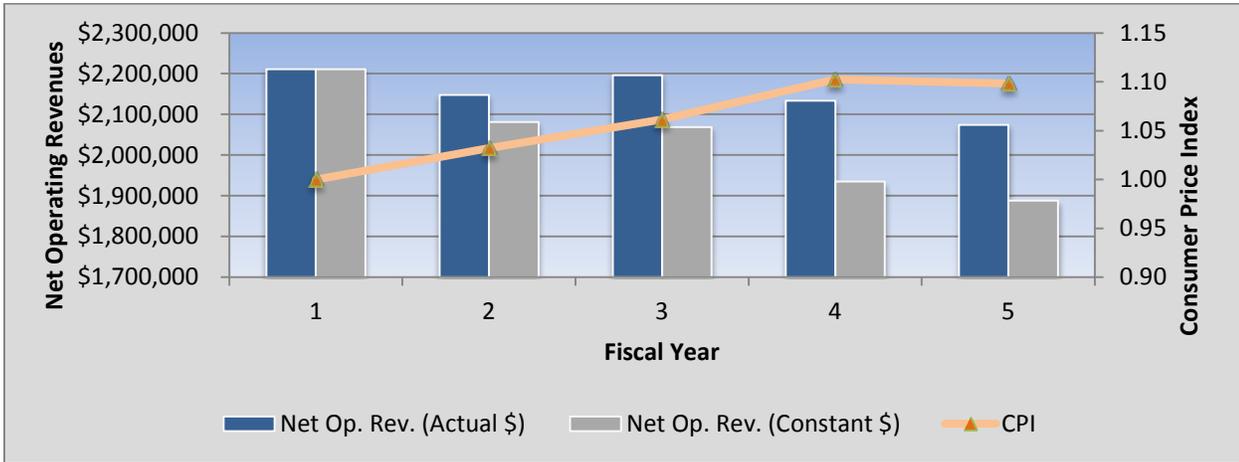
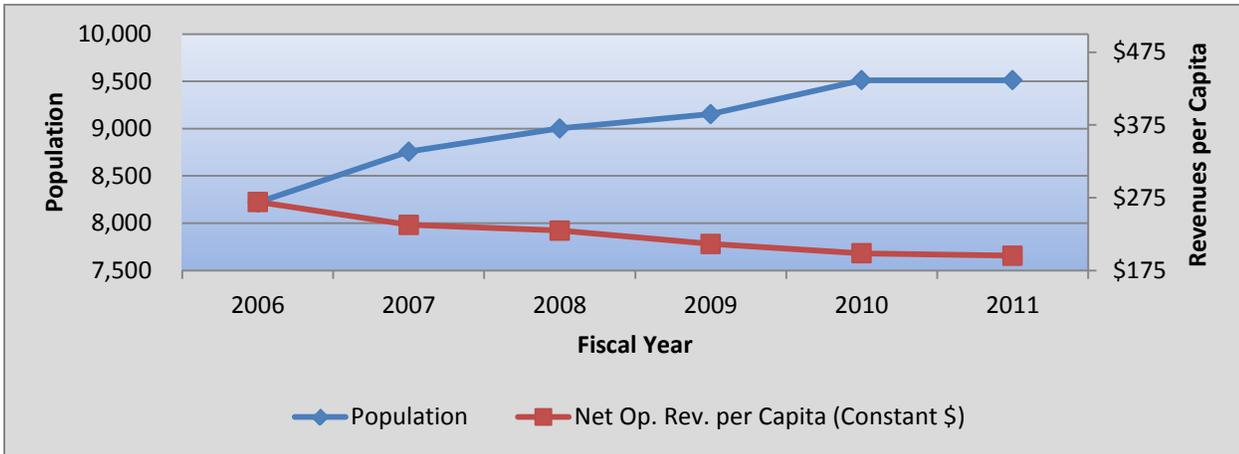
The International City/County Management Association (ICMA) produces a manual entitled “Evaluating Financial Condition: A Handbook for Local Government.” Within this manual, various indicators and methods for analysis are outlined and recommended. According to the ICMA, the financial condition of a municipality can be defined as “...a government’s ability in the long run to pay all the costs of doing business, including expenditures that normally appear in each annual budget, as well as those that will appear only in the years in which they must be paid.” By recording the necessary data and observing these indicators, certain warning trends can be seen and remedied before it becomes a problem for the City.

The following indicators were chosen to measure the financial health of West Point City:

- Revenues per Capita
- Restricted Revenues
- Revenue Shortfalls & Surpluses
- Expenditures per Capita
- Employees per Capita
- Liquidity
- Long-term Debt

Revenues per Capita

Description	2006	2007	2008	2009	2010	2011
Net Op. Rev. (Actual \$)	\$2,211,283	\$2,148,319	\$2,196,073	\$2,133,625	\$2,074,389	\$2,125,753
CPI	1.00	1.03	1.06	1.10	1.10	1.14
Net Op. Rev. (Constant \$)	\$2,211,283	\$2,081,184	\$2,068,949	\$1,935,425	\$1,888,709	\$1,857,537
Population	8,217	8,756	9,001	9,153	9,511	9,511
Net Op. Rev. per Capita (Constant \$)	\$269	\$238	\$230	\$211	\$199	\$195

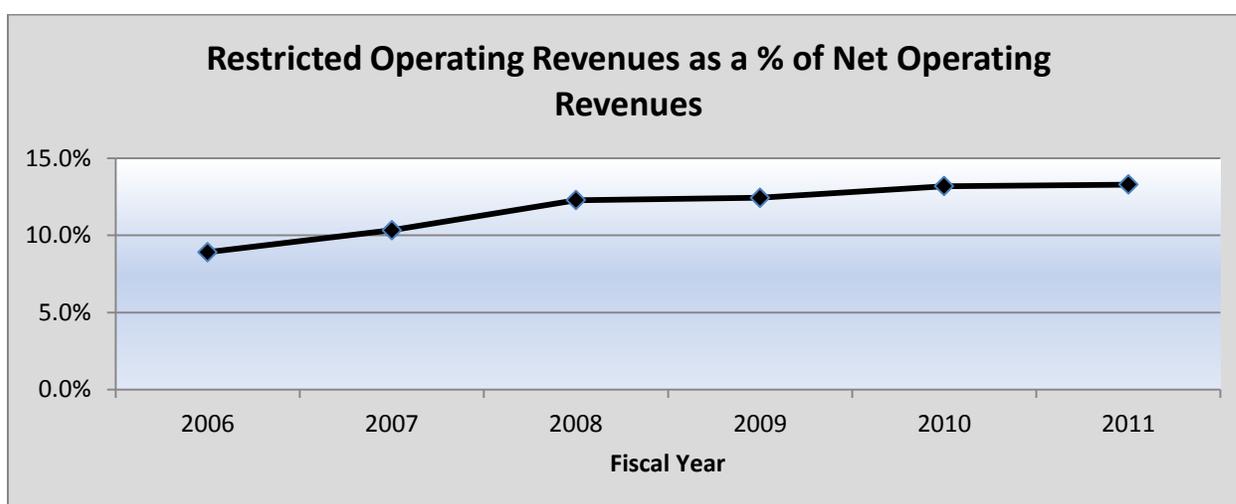


Analysis

Total operating revenues include the General Fund and Class C Road Funds. Examining per capita revenues shows changes in revenues relative to change in population size. The consumer price index (CPI) is used to convert current total operating revenues to constant total operating revenues to account for inflation and display a more accurate picture of accrued revenues. **WARNING TREND: Decreasing net operating revenues per capita as the population rises.**

Restricted Revenues

Description	2006	2007	2008	2009	2010	2011
Restricted operating revenues (Class C Road Fund)	\$197,087	\$221,926	\$269,825	\$265,421	\$273,764	\$282,593
Net operating revenues	\$2,211,283	\$2,148,319	\$2,196,073	\$2,133,625	\$2,074,389	\$2,125,753
Restricted operating revenues as a percentage of net operating revenues	8.9%	10.3%	12.3%	12.4%	13.2%	13.3%

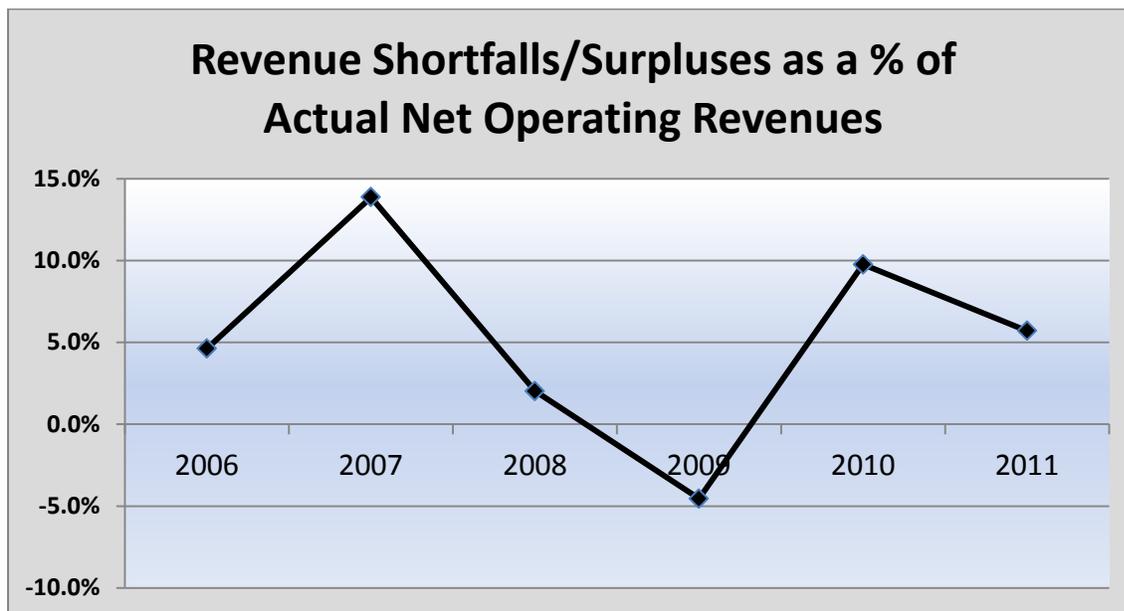


Analysis

Restricted revenues include Class C Road Funds. As the percentage of restricted revenues increases, a local government loses its ability to respond to changing conditions and to citizens' needs and demands. Increases in restricted revenues may also indicate overdependence on external revenues and signal future inability to maintain service levels. **WARNING TREND: Increasing amount of restricted operating revenues as a percentage of net operating revenues.**

Revenue Shortfalls or Surpluses

Description	2006	2007	2008	2009	2010	2011
Actual net operating revenues (General Fund and Class C Road Fund)	\$2,211,283	\$2,148,319	\$2,196,073	\$2,133,625	\$2,074,389	\$2,125,753
Budgeted net operating revenues	\$2,109,093	\$1,850,230	\$2,151,500	\$2,230,605	\$1,871,980	\$2,004,380
Revenue shortfalls or surpluses	\$102,190	\$298,089	\$44,573	(\$96,980)	\$202,409	\$121,373
Revenue shortfalls or surpluses as a percentage of actual net operating revenues	4.6%	13.9%	2.0%	-4.5%	9.8%	5.7%

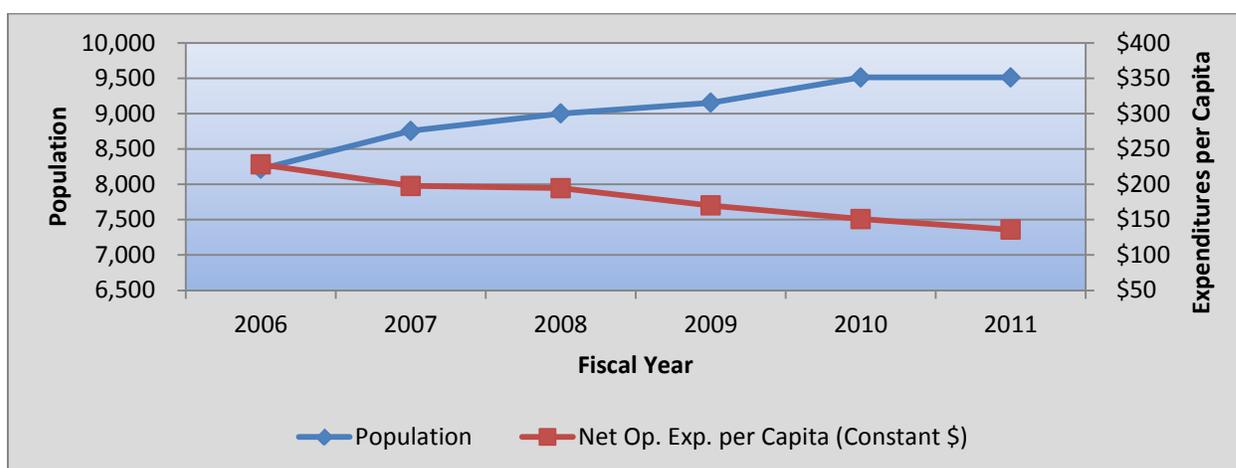


Analysis

Net operating revenues include the General Fund and Class C Road Fund. This indicator examines the differences between revenue estimates and revenues actually received during the fiscal year. A shortfall or surplus could be due to the local government not amending its revenue budget during the course of the year when new programs are implemented or other major operational changes take place. Major discrepancies that continue year after year can indicate a changing economy or inaccurate estimating techniques. Shortfalls may indicate inefficient collection procedures, or that high revenue estimates are being made to accommodate political pressures. If revenue shortfalls are increasing in frequency or size, a detailed analysis of each revenue should be made to pinpoint the source. **WARNING TREND: Increase in revenue shortfalls or surpluses as a percentage of actual net operating revenues.**

Expenditures per Capita

Description	2006	2007	2008	2009	2010	2011
Net operating expenditures. (General Fund and Class C Fund only)	\$1,873,470	\$1,787,172	\$1,859,153	\$1,714,574	\$1,576,509	\$1,477,736
CPI	1.00	1.03	1.06	1.10	1.10	1.14
Net operating expenditures in CPI base-year dollars	\$1,873,470	\$1,731,323	\$1,751,532	\$1,555,301	\$1,435,395	\$1,291,283
Population	8,217	8,756	9,001	9,153	9,511	9,511
Net Op. Exp. per Capita (Constant \$)	\$228	\$198	\$195	\$170	\$151	\$136
Net Op. Exp. per Capita (Actual \$)	\$228	\$204	\$207	\$187	\$166	\$155

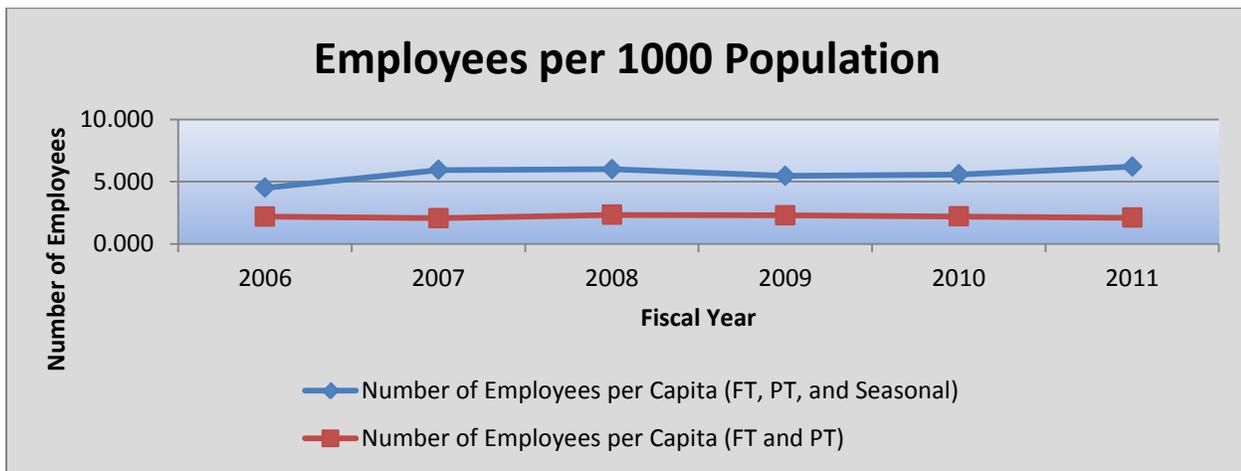


Analysis

Total operating expenditures include the General Fund and Class C Road Fund. Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the residents' collective personal income. If the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity - that the government is spending more real dollars to support the same level of services. **WARNING TREND: Increasing net operating expenditures per capita.**

Employees per Capita

Description	2006	2007	2008	2009	2010	2011
Number of municipal employees (full-time, part-time, and seasonal)	37	52	54	50	53	59
Number of municipal employees (full-time and part-time) (excludes seasonal)	18	18	21	21	21	20
Population	8,217	8,756	9,001	9,153	9,511	9,511
Per 1000 Population	8.217	8.756	9.001	9.153	9.511	9.511
Number of Employees per Capita (FT, PT, and Seasonal)	4.503	5.939	5.999	5.463	5.572	6.203
Number of Employees per Capita (FT and PT)	2.191	2.056	2.333	2.294	2.208	2.103

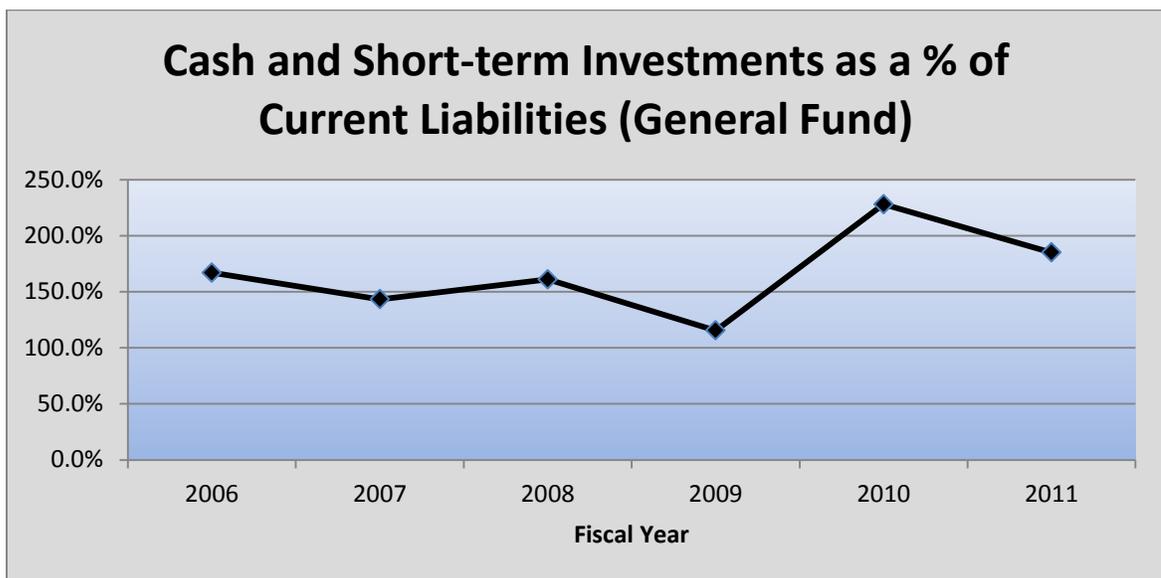


Analysis

Because personnel costs are a major portion of a local government's operating budget, plotting changes in the number of employees per capita is a good way to measure changes in expenditures. An increase in employees per capita might indicate that expenditures are rising faster than revenues, that the government is becoming more labor intensive, or that personnel productivity is declining. **WARNING TREND: Increasing number of municipal employees per capita.**

Liquidity

Description	2006	2007	2008	2009	2010	2011
Cash and Short-term Investments	\$344,051	\$889,749	\$1,140,012	\$619,417	\$1,281,605	\$745,771
Current Liabilities	\$206,049	\$620,686	\$708,111	\$536,562	\$562,187	\$403,241
Cash and Short-term Investments as a % of Current Liabilities (General Fund)	167.0%	143.3%	161.0%	115.4%	228.0%	184.9%

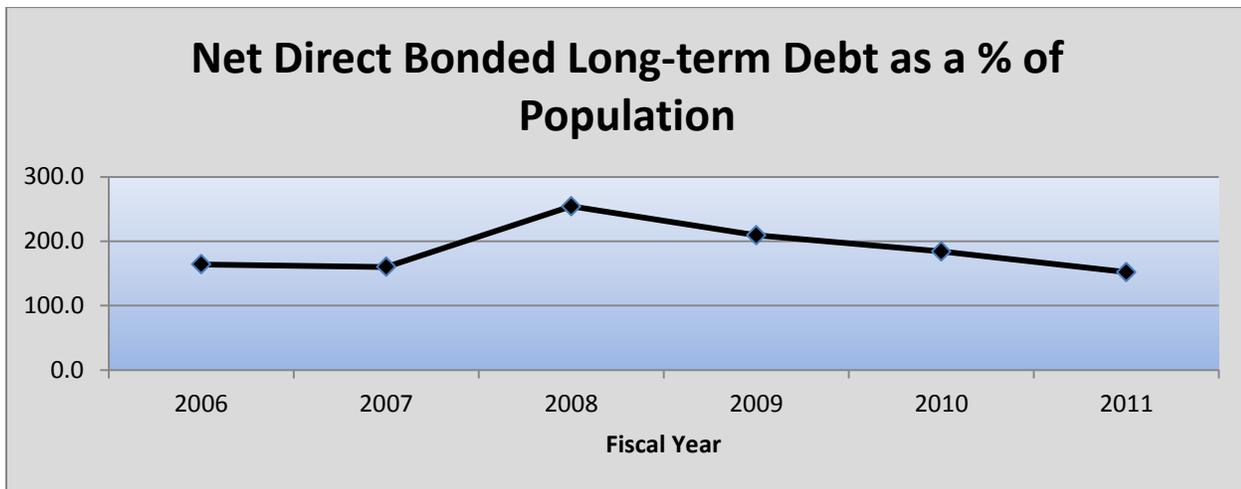


Analysis

A good measure of a local government's short-run financial condition is its cash position. Cash position, which includes cash on hand and in the bank, as well as other assets that can be easily converted to cash, determines a government's ability to pay its short-term obligations. If this ratio is less than one to one (or less than 100 percent), the entity is considered to be facing liquidity problems. **WARNING TREND: Decreasing amount of cash and short-term investments as a percentage of current liabilities.**

Long-term Debt

Description	2006	2007	2008	2009	2010	2011
Population	8,217	8,756	9,001	9,153	9,511	9,511
Net Direct Bonded Long-term Debt	\$1,347,797	\$1,401,965	\$2,289,694	\$1,916,569	\$1,751,044	\$1,445,548
Net Direct Bonded Long-term Debt as a % of Population	164.0	160.1	254.4	209.4	184.1	152.0



Analysis

An increase in net direct bonded long-term debt as a percentage of population can mean that the government's ability to repay is diminishing assuming that the government depends on the property tax to pay its debts. Long-term debt should not exceed the local government's resources for paying the debt. If this does occur, the local government may have difficulty obtaining additional capital funds, may have to pay a higher rate of interest for them, and may have difficulty repaying existing debt. **WARNING TREND: Increasing net direct bonded long-term debt as a percentage of population.**

General Fund (FY 2012-2013)

Fund 10

	SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
FINANCING SOURCES						
TAXES						
3110	Property Taxes	\$ 298,065	\$ 311,433	\$ 310,000	\$ 310,000	\$ 310,000
3125	Fee in Lieu of Property Taxes - Vehicle	41,641	33,840	40,000	35,000	35,000
3130	General Sales and Use Taxes	724,100	766,722	730,000	770,000	775,000
3140	Cable TV	17,653	18,277	17,000	17,000	19,000
3150	Energy Sales and Use	312,671	332,570	310,000	320,000	320,000
3160	Telecommunications	126,459	118,499	115,000	115,000	115,000
	TOTAL TAXES	1,520,589	1,581,341	1,522,000	1,567,000	1,574,000
LICENSES AND PERMITS						
3210	Business Licenses and Permits	\$ 10,427	\$ 11,401	\$ 12,000	\$ 12,000	\$ 12,000
3215	Building Permit Bond	-	-	-	-	-
3221	Building Permits	111,582	67,514	70,000	70,000	70,000
3224	Cemetery - Burial Permits	-	-	-	-	-
3225	Public Safety Fees	600	-	-	-	-
	TOTAL LICENSES AND PERMITS	122,609	78,915	82,000	82,000	82,000
INTERGOVERNMENTAL REVENUE						
3356	Class C Roads	\$ 267,146	\$ 277,627	\$ 250,000	\$ 250,000	\$ 250,000
3358	State Liquor Allotment	6,619	4,641	4,500	4,500	4,500
3360	Grant (Trust Protective Clothing Grant)	-	325	-	-	-
3390	Miscellaneous	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	273,765	282,593	254,500	254,500	254,500
CHARGES FOR SERVICES						
3410	Zoning and Subdivision Fees	\$ 3,074	\$ 13,117	\$ 2,000	\$ 2,000	\$ 2,000
3415	Engineering Permits	-	-	-	-	-
3460	Recreation Fees	78,460	77,228	79,080	79,080	84,000
3478	Parks and City Hall Reservations	2,189	4,711	2,000	2,000	2,000
3479	City Celebrations and Sponsorships	11,670	13,892	10,000	10,000	12,000
3482	Internments and Perpetual Care	6,900	7,144	3,000	3,000	3,000
3490	Miscellaneous Income and Concessions	24,216	23,451	15,000	15,000	15,000
	TOTAL CHARGES FOR SERVICES	126,508	139,541	111,080	111,080	118,000
MISCELLANEOUS REVENUE						
3610	Interest Earnings	\$ 918	\$ 3,386	\$ 1,000	\$ 1,000	\$ 1,000
3620	Donations	-	9,976	-	-	-
3690	Miscellaneous	-	-	-	-	5,000
	TOTAL MISCELLANEOUS REVENUE	918	13,362	1,000	1,000	6,000
CONTRIBUTIONS AND TRANSFERS						
3910	Surplus General Fund/Class C	\$ -	\$ -	\$ -	\$ -	\$ -
3940	Transfer from other Funds	-	-	-	-	-
3950	Fleet Contribution - Waste Fund	15,000	15,000	20,000	20,000	20,000
3955	Fleet Contribution - Water Fund	15,000	15,000	30,000	30,000	30,000
3960	Capital Projects Transfer	445,308	52,000	-	-	-
	TOTAL CONTRIBUTIONS AND TRANSFERS	475,308	82,000	50,000	50,000	50,000
	Total General Fund Financing Sources	2,519,698	2,177,752	2,020,580	2,065,580	2,084,500

SUMMARY		2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
FINANCING USES						
GENERAL GOVERNMENT						
4110	Council and Mayor Wages	\$ 39,600	\$ 39,600	\$ 39,600	\$ 39,600	\$ 39,600
4111	Executive	66,831	68,454	-	-	-
4113	Employee Benefits	32,627	32,211	6,990	6,990	9,031
4133	Training and Education	9,985	1,773	5,200	5,200	8,000
4135	Community Service Contracts	800	-	1,000	1,000	1,000
TOTAL GENERAL GOVERNMENT		149,844	142,038	52,790	52,790	57,631
FINANCE						
4411	Salaries & Wages	\$ -	\$ -	\$ 95,243	\$ 95,243	\$ 97,148
4413	Employee Benefits	-	-	39,908	39,908	46,282
4420	Mileage Reimbursement	-	-	100	100	100
4421	Books, Subscriptions & Memberships	-	-	1,000	1,000	1,000
4424	Postage	-	-	5,000	5,000	5,000
4425	Equipment & Supplies	-	-	1,000	1,000	1,000
4426	Equipment Lease & Maintenance	-	-	16,500	16,500	16,500
4433	Training & Education	-	-	3,000	3,000	3,000
4438	Auditor and Accounting Support	-	-	25,000	25,000	25,000
4440	Accounting Software Support	-	-	3,500	3,500	3,500
4462	Miscellaneous	-	-	-	-	-
4463	IT Support & Contracts	-	-	1,000	1,000	2,000
4469	Office Supplies & Expense	-	-	3,500	3,500	4,000
4475	Risk Management	-	-	56,000	56,000	56,000
4495	Credit Card Fees	-	-	470	470	470
TOTAL FINANCE		-	-	251,221	251,221	261,000
PUBLIC WORKS						
4811	Salaries and Wages	\$ 185,241	\$ 179,344	\$ 143,430	\$ 143,430	\$ 146,300
4813	Employee Benefits and Retirement	95,261	89,842	83,388	83,388	84,583
4820	Overtime	8,122	10,017	13,000	13,000	13,000
4823	Training and Education	5,776	444	360	360	360
4825	Equipment Supplies and Maintenance	4,910	7,639	9,000	9,000	9,000
4826	Municipal Buildings Operations and Maintenance	16,024	18,720	19,560	19,560	19,560
4854	Protective Clothing and Equipment	1,631	2,058	2,000	2,000	2,000
4863	IT Support & Contracts	-	-	-	-	-
4865	Fleet Operations and Maintenance	12,197	12,073	10,000	10,000	10,000
4867	Fleet Fuel	21,181	25,948	24,000	24,000	30,115
4868	Fleet Additions and Replacements	-	-	-	-	-
4869	Office Supplies & Expense	-	-	-	-	1,300
4870	Fleet Leases	-	-	-	10,000	10,000
4872	IT Support and Maintenance	1,197	250	1,500	1,500	-
4873	Office Supplies and Expense	121	195	800	800	-
4875	Crosswalk Power	678	628	900	900	900
4877	Public Facilities Heating	4,526	6,167	5,000	5,000	5,000
4880	Data and Telephone Systems	8,694	8,764	13,615	13,615	-
4882	Public Facilities Power	14,028	15,011	14,000	14,000	14,000
4884	Street Lighting Power and Maintenance	50,606	49,430	52,000	52,000	52,000
TOTAL PUBLIC WORKS		430,194	426,529	392,553	402,553	398,118

	SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
	ADMINISTRATION					
4911	Salaries and Wages	\$ 79,421	\$ 81,499	\$ 135,533	\$ 144,549	\$ 147,260
4913	Employee Benefits	28,693	27,535	55,608	56,592	59,088
4920	Mileage Reimbursements	362	274	400	400	400
4921	Books, Subscriptions, and Memberships	1,856	2,508	1,000	1,000	1,250
4923	Travel and Education	2,945	4,454	3,000	3,000	3,000
4924	Postage	3,477	4,334	320	320	320
4925	New Equipment Purchase	-	734	2,190	2,190	9,000
4926	Equipment Lease and Maintenance	17,552	21,657	-	-	-
4937	Attorney	26,831	26,400	32,500	32,500	32,500
4938	Auditor and Accounting Support	26,524	27,593	-	-	-
4940	Accounting Software Support	2,475	-	-	-	-
4962	Miscellaneous	1,246	-	-	-	-
4963	IT Support & Contracts	13,793	8,291	18,500	18,500	17,250
4964	Citizen Recognitions	-	-	-	-	-
4965	Employee Awards, Recognitions, and Events	8,821	11,689	7,000	7,000	7,000
4966	Education Reimbursement Program	2,058	-	-	-	2,000
4967	Employee Benefits and Bonus Program	54	79	13,000	13,000	13,000
4968	Wellness Program	284	165	1,000	1,000	1,000
4969	Office Supplies and Expense	7,345	8,057	3,500	3,500	4,500
4970	Cellular and Radio Services and Equipment	14,112	14,423	17,000	17,000	17,000
4972	Legal Advertising	5,295	2,871	5,700	5,700	5,700
4975	Risk Management	44,075	42,213	-	-	-
4980	Utah League Membership	3,040	6,569	3,600	3,600	3,600
4982	City Newsletter	2,680	-	3,500	3,500	3,500
4983	Economic Development	2,009	-	-	-	-
4985	Volunteerism Program	35	-	1,000	1,000	1,000
4988	Recorders Office	6,274	2,739	6,615	7,000	8,000
4990	City Celebrations and Events	47,514	53,250	53,500	53,500	61,500
4991	Youth Council	4,706	4,918	6,000	6,000	6,000
4992	Miss West Point Pageant	9,129	8,815	8,815	9,815	9,815
4993	Senior Program	2,696	2,427	2,500	2,500	2,500
4995	Credit Card Fees	4,908	201	-	-	-
	TOTAL ADMINISTRATION	370,210	363,692	381,781	393,166	416,183
	COMMUNITY DEVELOPMENT					
5211	Salaries and Wages	\$ 94,239	\$ 61,365	\$ 92,575	\$ 92,575	\$ 94,426
5213	Employee Benefits and Retirement	31,201	19,956	34,909	34,909	36,812
5221	Books, Subscriptions, and Memberships	814	568	400	400	400
5223	Travel, Education, and Certifications	420	1,053	1,500	1,500	1,500
5225	Equipment & Supplies	-	-	6,500	6,500	6,500
5251	GIS	-	-	1,500	1,500	1,500
5261	Miscellaneous Supplies	309	568	500	500	500
5262	Contract Planning & Insp. Services (formerly 105263)	-	-	-	-	2,000
5263	IT Support & Contracts	270	350	2,000	2,000	-
5265	State Building Surcharge	771	500	1,000	1,000	1,000
5267	IT	1,022	1,611	2,000	2,000	-
5268	Planning Commission/Board of Adjustments Expenses	3,577	2,579	4,500	4,500	4,500
5269	Office Supplies & Expense	-	-	-	-	500
	TOTAL COMMUNITY DEVELOPMENT	132,624	88,550	147,384	147,384	149,638
	PUBLIC SAFETY AND EMERGENCY PLAN					
5411	Crossing Guards	\$ 21,874	\$ 15,746	\$ 22,400	\$ 22,400	\$ 22,848
5413	Employee Benefits and Retirement	2,379	1,653	2,437	2,437	2,495
5415	Crossing Guard Supplies and Equipment	247	248	650	650	650
5460	Animal Control	20,908	22,943	24,000	24,000	24,000
5462	Police Services	68,318	70,709	74,245	74,245	77,995
5465	Narcotics Strike Force	4,000	4,000	4,500	4,500	7,500
5475	Hometown Security (EPRT)	5,293	13,827	4,000	4,000	4,000
5478	Davis County Channel 17	1,500	-	-	-	-
	TOTAL PUBLIC SAFETY AND EMERGENCY PLAN	124,519	129,127	132,232	132,232	139,488

	SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
	ENGINEERING AND BUILDING					
5811	Salaries and Wages	\$ 20,327	\$ 20,643	\$ -	\$ -	\$ -
5813	Employee Benefits and Retirement	5,016	5,179	-	-	-
5823	GIS	-	-	-	-	-
5827	Engineering Support, Supplies and Equipment	2,991	3,176	-	-	-
	TOTAL ENGINEERING AND BUILDING	28,335	28,998	-	-	-
	HIGHWAYS AND PUBLIC IMPROVEMENTS					
6140	Class C Roads	\$ 90,908	\$ -	\$ -	\$ -	\$ -
	TOTAL HIGHWAYS AND PUBLIC IMPROVEMENTS	90,908	-	-	-	-
	PARKS AND CEMETERY					
7011	Salaries and Wages	\$ 44,296	\$ 39,997	\$ 56,842	\$ 56,842	\$ 57,981
7013	Employee Benefits and Retirement	4,728	4,780	6,183	6,183	6,492
7020	Uniforms	-	-	600	600	600
7025	Equipment and Supplies	8,642	23,037	24,000	14,000	14,000
7026	Building and Grounds	29,744	20,505	29,000	29,000	29,000
7029	Park and Cemetery Lights	3,512	3,678	3,400	3,400	3,400
7061	Miscellaneous Services and Supplies	438	426	1,200	1,200	1,200
7063	IT Support & Contracts	-	-	-	-	-
7069	Offices Supplies & Expense	-	-	-	-	500
7070	Gateways and Public Properties	966	1,439	4,000	4,000	4,000
	TOTAL PARKS AND CEMETERY	92,326	93,863	125,225	115,225	117,173
	RECREATION					
7111	Salaries and Wages	\$ 70,537	\$ 68,535	\$ 89,840	\$ 89,840	\$ 91,637
7113	Employee Benefits and Retirement	10,639	24,884	31,440	31,440	32,164
7115	Recreation Support/Program Coordination	3,979	-	-	-	-
7120	Recreation Program Marketing	-	-	1,000	1,000	1,000
7126	Building and Grounds	1,962	1,304	2,300	2,300	2,300
7160	Soccer	6,949	10,189	9,288	10,700	10,500
7163	IT Support & Contracts	-	-	-	-	-
7167	Basketball	21,484	19,482	13,000	13,000	13,600
7168	Football (formerly 107169)	-	-	-	-	23,000
7169	Office Supplies & Expense (formerly Football)	18,082	18,664	22,000	25,000	250
7171	Baseball/Softball	14,401	12,491	12,323	12,323	13,000
	TOTAL RECREATION	148,033	155,549	181,191	185,603	187,451
	TRANSFERS, CONTRIBUTIONS, AND OTHER USES					
9001	Contingency	\$ 9,517	\$ 49,388	\$ -	\$ -	\$ -
9063	Class C Transfer to Special Revenue	-	899,576	250,000	250,000	250,000
9065	Transfer to Capital Projects Fund	205,641	224,000	-	-	-
9070	Transfer to Debt Service Fund - City Hall	127,775	129,130	109,130	109,130	106,884
	TOTAL OTHER USES	342,933	1,302,094	359,130	359,130	356,884
	Total General Fund Financing Uses	1,909,927	2,730,441	2,023,507	2,039,304	2,083,566
	EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	609,771	(552,689)	(2,927)	26,276	934
	Beginning Fund Balance	285,447	895,218	1,367,226	342,530	368,806
	Ending Fund Balance	895,218	342,530	1,364,299	368,806	369,740

Special Revenue Fund (FY 2012-2013)						
Fund 45						
	SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
Financing Sources						
DEVELOPMENT FEES						
3015	Water Impact Fees	\$ 47,000	\$ 14,870	\$ 4,870	\$ 14,989	\$ 4,870
3028	Sewer Impact Fees	5,750	4,581	2,420	7,073	2,420
3029	Storm Water Impact Fees	65,900	32,500	13,000	56,258	13,000
3057	Road Impact Fees	132,083	85,083	34,030	154,454	34,030
3070	Parks and Trails Impact Fees	114,786	59,522	23,810	52,360	23,810
3075	North Davis Sewer Impact Fees	156,000	73,500	30,000	69,100	30,000
3080	North Davis Fire Impact Fees	15,474	7,357	2,190	9,237	2,190
3090	Class C Road Revenue (Transfer from GF)	-	-	250,000	237,568	250,000
3099	Beginning Balance	-	-	-	1,394,865	-
	TOTAL DEVELOPMENT FEES	536,992	277,412	360,320	1,995,904	360,320
OTHER FINANCING SOURCES						
3347	Grants	9,353	-	-	-	36,000
3348	Grant (Trails & Pathways Federal Funding)	-	-	-	-	-
3349	Grant (Community Development Block)	-	-	-	-	-
3350	Interjurisdictional Cooperation	-	-	-	-	-
3375	Interest	2,596	1,657	-	-	-
3390	Transfer from Other Funds	-	899,576	-	-	-
3395	Transfer of Class C from General Fund	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	11,948	901,233	-	-	36,000
	Total All Financing Sources	548,941	1,178,646	360,320	1,995,904	396,320
	Beginning Fund Balance	1,158,864	816,256	1,480,391	1,563,050	1,563,050
	Total Funds Available for Appropriation	1,707,805	1,994,902	1,840,711	3,558,954	1,959,370
	SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
Financing Uses						
SPECIAL FUND PROJECTS						
5110	Storm System Impact Fee Projects	\$ 164,841	\$ -	\$ 13,000	\$ 289,009	\$ 13,000
5115	Parks and Trails Development Impact Fee Projects	-	634	23,810	208,609	23,810
5120	Water System Impact Fee Projects	5,191	152	4,870	149,960	4,870
5130	Sewer Impact Fee Projects	6,129	157	2,420	94,459	2,420
5171	Roads and Pedestrian Walkways Impact Fee Projects	-	5	34,030	376,087	34,030
5175	Community Development Block Grant Project	-	-	-	-	-
5179	Building	-	-	-	-	-
5180	North Davis Sewer Impact Fees	149,000	70,020	30,000	47,259	30,000
5185	North Davis Fire Impact Fees	14,905	7,063	2,190	6,340	2,190
5190	Parks and Trail Projects	106,175	4,396	-	36,766	-
5195	Class C Road Expenditures	-	349,730	250,000	787,415	250,000
5197	Road & Sidewalk Grant Projects	-	-	-	-	36,000
	TOTAL SPECIAL FUND PROJECTS	446,240	431,852	360,320	1,995,904	396,320
TRANSFERS, CONTRIBUTIONS, AND OTHER USES						
9050	Transfer to Other Funds	\$ 445,308	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER USES	445,308	-	-	-	-
	Total Financing Uses	891,548	431,852	360,320	1,995,904	396,320
	Ending Fund Balance	816,256	1,563,050	1,480,391	1,563,050	1,563,050

Capital Projects Fund (FY 2012-2013)						
Fund 48						
	SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
Financing Sources						
REVENUES						
3015	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
3020	Sale of Bonds	-	-	-	-	-
3025	Sale of Land	-	-	-	-	-
3028	Sale of Equipment	-	-	-	11,153	-
3030	Misc. Fees from Developers	-	-	-	-	-
3035	Sundry Revenue	7,293	98,858	-	-	-
3040	Grants	-	-	-	-	-
3045	Cemetery Perpetual Care	14,150	16,420	6,000	13,870	-
3090	Beginning Balance	-	-	219,000	588,794	265,000
	TOTAL REVENUES	21,443	115,278	225,000	613,817	265,000
OTHER FINANCING SOURCES						
3310	Transfer from General Fund	\$ -	\$ 224,000	\$ -	\$ -	\$ -
3320	Proceeds from Bonds	-	-	-	-	-
3325	Grants	-	-	-	-	-
3330	Interjurisdictional Cooperation	-	-	-	-	-
3335	Interest	1,040	1,019	-	-	-
3340	Transfer from Reserves	205,641	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	206,681	225,019	-	-	-
	Total All Financing Sources	228,123	340,297	225,000	613,817	265,000
	Beginning Fund Balance	576,354	665,727	574,764	810,451	810,451
	Total Funds Available for Appropriation	804,477	1,006,024	799,764	1,424,268	1,075,451
	SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
Financing Uses						
CAPITAL PROJECT FUND FINANCING USES						
5110	Land	\$ -	\$ -	\$ -	\$ -	\$ -
5115	Buildings	-	-	-	50,000	50,000
5120	Road Projects	-	7,723	60,000	191,847	50,000
5125	Park Improvement Projects	2,373	782	15,000	156,846	-
5130	Water Projects	-	-	-	-	-
5136	Debt Service Principal	100,763	105,801	111,091	-	116,646
5137	Debt Service Interest	34,237	29,199	23,909	-	18,354
5140	Facilities and Equipment	-	-	-	-	-
5143	Capital Equipment Replacement	-	-	15,000	36,000	-
5144	Vehicle Replacement	-	-	-	70,000	30,000
5150	Transfer to General Fund	-	52,000	-	-	-
5155	Misc. Projects (CDBG)	-	-	-	-	-
5170	Cemetery Perpetual Care	1,377	70	-	109,124	-
	Total Financing Uses	138,750	195,574	225,000	613,817	265,000
	Ending Fund Balance	665,727	810,451	574,764	810,451	810,451

Waste Fund (FY 2012-2013)**Fund 51**

SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
Financing Sources					
OPERATING REVENUE					
3711 Metered Water Sales	\$ -	\$ -	\$ -	\$ -	\$ -
3717 Penalties	11,996	6,207	12,000	20,000	20,000
3726 Sewer Fees	463,416	453,974	446,000	446,000	446,000
3750 Garbage Collection Fees	459,236	469,114	480,000	480,000	462,500
3760 Greenwaste Collection Fees	-	12	60,000	80,000	80,000
3770 Curbside Recycling Fees	-	-	-	10,000	95,000
TOTAL WASTE OPERATING REVENUE	934,649	929,306	998,000	1,036,000	1,103,500
OTHER FINANCING SOURCES					
3810 Utility Deposits	\$ -	\$ 2,200	\$ -	\$ -	\$ -
3815 Can Purchase	4,475	2,205	3,000	3,000	3,000
3875 Fund Reserves	-	-	13,000	13,000	13,000
3877 Water Loan Payment	-	-	-	-	-
3880 Interest Earnings	707	603	500	500	500
3891 Developer Contributions	45,515	6,450	-	-	-
3995 Beginning Fund Balance	-	-	15,000	119,000	202,000
TOTAL OTHER FINANCING SOURCES	50,697	11,458	31,500	135,500	218,500
Total All Financing Sources	985,346	940,764	1,029,500	1,171,500	1,322,000
Financing Uses					
PRIMARY OPERATING EXPENSES					
8111 Salaries and Wages	\$ 108,570	\$ 105,163	114,830	114,830	117,127
8112 Compensated Absences Expense	\$ 421	\$ 1,494	-	-	-
8113 Benefits and Bonus	50,190	46,167	57,068	57,068	61,072
8115 On Call Pay	7,320	7,200	8,500	8,500	8,500
8127 Lift Station Pumps	2,446	2,135	2,400	2,400	2,400
8145 Garbage Collection	131,411	142,418	187,760	225,000	283,500
8146 Burn Plant	246,144	251,029	267,020	267,020	267,020
8149 Sewer Collection and Disposal	224,618	228,709	223,245	223,245	223,245
8155 Sewer Maintenance and Repair	28,702	21,582	27,000	27,000	32,200
8163 IT Support & Contracts	-	-	-	-	16,000
8165 Utility Refunds	-	-	1,500	1,500	1,500
TOTAL OPERATING EXPENSES	799,822	805,896	889,323	926,563	1,012,564
MATERIALS AND SUPPLIES					
8224 Utility Bills - Postage and Equipment	\$ 11,049	\$ 11,100	\$ 11,000	\$ 11,000	\$ 11,000
8247 Can Purchase	7,700	7,700	14,500	14,500	14,500
8260 Travel and Training	-	245	1,500	1,500	1,500
8261 Miscellaneous Supplies and Deposit Slips	880	62	1,000	1,000	1,000
TOTAL MATERIALS AND SUPPLIES	19,629	19,108	28,000	28,000	28,000
OTHER EXPENSES					
8430 Depreciation	\$ 45,333	\$ 45,301	\$ 50,200	\$ 50,200	\$ 45,000
8435 Credit Card Fees	\$ 4,316	\$ 6,849	5,775	5,775	5,775
8444 Vehicle Replacement	\$ -	\$ -	15,000	15,000	15,000
8481 IT	64	15,915	20,000	20,000	4,000
8483 Capital Improvements	-	-	-	104,088	188,000
8484 Blue Stakes	301	807	1,000	1,000	1,000
8490 Fleet Contribution	15,000	15,000	20,000	20,000	20,000
8495 Contingency	-	-	-	-	-
TOTAL OTHER EXPENSES	65,014	83,872	111,975	216,063	278,775
Total Waste Fund Financing Uses	884,465	908,876	1,029,298	1,170,626	1,319,339
EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	100,882	31,888	202	874	2,661
Beginning Total Net Assets	2,481,566	2,582,448	2,547,945	2,614,335	2,615,209
Ending Total Net Assets	2,582,448	2,614,335	2,548,147	2,615,209	2,617,870

Water Fund (FY 2012-2013)					
Fund 55					
SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
Financing Sources					
OPERATING REVENUE					
3711 Metered Water Sales	\$ 451,362	\$ 536,761	\$ 496,000	\$ 496,000	\$ 496,000
3713 Secondary Water Sales	670,302	704,909	680,000	710,000	710,000
3714 Connection Fees - Water	16,450	7,056	6,000	6,000	6,000
3717 Penalties	-	-	-	12,600	12,600
TOTAL WATER FUND OPERATING REVENUE	1,138,114	1,248,727	1,182,000	1,224,600	1,224,600
OTHER FINANCING SOURCES					
3810 Water Deposits Revenue	-	2,437	-	-	-
3880 Interest Earnings	477	490	-	-	-
3891 Developer Contributions	56,309	9,325	-	-	-
3895 Fund Reserves	-	-	188,000	238,146	33,739
TOTAL OTHER FINANCING SOURCES	56,786	12,252	188,000	238,146	33,739
Total All Financing Sources	1,194,900	1,260,979	1,370,000	1,462,746	1,258,339
Financing Uses					
PRIMARY OPERATING EXPENSES					
8111 Salaries and Wages	\$ 108,570	\$ 105,162	\$ 114,830	\$ 114,830	\$ 117,127
8112 Compensated Absences Expense	421	1,494	-	-	-
8113 Benefits and Bonus	45,954	41,918	57,068	57,068	61,072
8128 Wells and Water Tank Power	6,535	7,491	1,500	1,500	1,500
8135 Hooper Water District	3,562	1,625	1,500	1,500	1,500
8141 Water Maintenance	15,141	14,798	16,000	16,000	16,000
8142 Water Sample Testing	3,628	1,585	2,000	2,000	2,000
8143 Secondary Water	688,584	692,113	652,553	682,553	682,553
8145 Registration and Other Expenses	955	880	1,000	1,000	1,000
8160 Travel and Training	-	1,041	4,140	4,140	4,140
8163 IT Support & Contracts	-	-	-	-	11,500
TOTAL OPERATING EXPENSES	873,348	868,108	850,591	880,591	898,392
WATER FUND - MATERIALS AND SUPPLIES					
8224 Utility Bills - Postage and Equipment	\$ 4,463	\$ 6,746	\$ 8,250	\$ 8,250	\$ 8,250
8247 Miscellaneous Supplies and Deposit Slips	631	33	750	750	750
8250 Water Meters	9,887	9,583	20,000	20,000	20,000
TOTAL MATERIALS AND SUPPLIES	14,981	16,362	29,000	29,000	29,000
WATER FUND - OTHER EXPENSES					
8430 Depreciation	\$ 76,953	\$ 72,434	\$ 75,000	\$ 75,000	\$ 75,000
8433 Capital Projects and Expenditures	-	1,785	153,000	224,601	10,000
8435 Credit Card Fees	4,854	6,849	7,488	7,488	7,488
8440 Water Purchase - Weber Basin	125,356	125,356	125,356	132,493	132,493
8444 Vehicle Replacement	-	-	25,000	25,000	25,000
8482 Blue Stakes	1,193	534	1,500	1,500	1,500
8483 IT	2,770	7,875	12,000	12,000	2,000
8485 Engineering Studies and Planning	-	-	20,000	20,000	20,000
8490 Fleet Contribution	15,000	15,000	30,000	30,000	30,000
8493 Debt Payment to Waste Fund (Radio Read Meters)	-	-	25,000	25,000	25,000
8495 Contingency	-	-	-	-	-
8496 Interest Expense	-	-	-	-	-
TOTAL OTHER EXPENSES	226,126	229,833	474,344	553,082	328,481
Total Water Fund Financing Uses	1,114,456	1,114,303	1,353,935	1,462,673	1,255,873
EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	80,444	146,676	16,065	73	2,466
Beginning Total Net Assets	2,488,361	2,568,805	2,320,480	2,715,481	2,715,554
Ending Total Net Assets	2,568,805	2,715,481	2,336,545	2,715,554	2,718,020

Storm Water Fund (FY 2012-2013)

Fund 58

SUMMARY		2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
Financing Sources						
OPERATING REVENUE						
3711	Storm System Maintenance and Construction Fees	\$ 115,070	\$ 140,982	\$ 140,000	\$ 140,000	\$ 140,000
3713	Miscellaneous Revenue	-	-	-	-	-
3714	Grant	-	-	-	-	-
3716	Interjurisdictional Cooperation	-	-	-	-	-
3717	Penalties	-	-	-	8,400	8,400
3790	Fund Balance	-	-	15,500	15,500	-
TOTAL ENTERPRISE OPERATING REVENUE		115,070	140,982	155,500	163,900	148,400
OTHER FINANCING SOURCES						
3870	Interest Earnings	578	530	-	-	-
3891	Developer Contributions	257,372	50,595	-	-	-
TOTAL OTHER FINANCING SOURCES		257,950	51,125	-	-	-
Total All Financing Sources		373,020	192,107	155,500	163,900	148,400
SUMMARY		2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
Financing Uses						
PRIMARY OPERATING EXPENSES						
8111	Salaries and Wages	\$ 22,692	\$ 22,743	\$ 42,085	\$ 42,085	\$ 42,927
8112	Compensated Absences Expenses	- 196	636	-	-	-
8113	Benefits	7,093	7,055	11,911	11,911	12,404
8127	Storm System Maintenance and Repair	11,231	18,875	18,000	13,000	11,000
8128	Construction	7,516	6,500	10,000	10,000	10,000
8134	Credit Card Fees	4,339	6,884	1,872	1,872	1,872
8140	Sweeping and Preventative Care	5,280	5,558	12,000	12,000	12,000
8142	Storm System Maintenance and Phase II Compliance	1,474	2,274	2,500	2,500	2,500
8143	Secondary Water	-	-	-	5,000	5,000
TOTAL OPERATING EXPENSES		59,428	70,525	98,368	98,368	97,703
STORM WATER UTILITY - OTHER EXPENSES						
8430	Depreciation	\$ 49,839	\$ 53,273	\$ 42,000	\$ 42,000	\$ 42,000
8444	Vehicle Replacement	-	-	10,000	10,000	-
8479	Capital Reserves	-	-	-	-	-
8483	Capital Projects	-	-	5,000	12,467	5,000
8495	Contingency	-	-	-	-	-
TOTAL OTHER EXPENSES		49,839	53,273	57,000	64,467	47,000
Total Storm System Utility Fund Financing Uses		109,268	123,798	155,368	162,835	144,703
EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES		263,753	68,309	132	1,065	3,697
Beginning Total Net Assets		2,684,362	2,948,115	2,639,264	3,016,424	3,017,489
Ending Total Net Assets		2,948,115	3,016,424	2,639,396	3,017,489	3,021,186

Capital Project Matrix

Project No.	PROJECT DESCRIPTION	Priority	Project Type	Project Budget	Fund	GL Code	Revenue	Project Code	FY2012 Amended	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Unfunded
003	East Park Softball Field	1	Parks	\$210,000	SR	45-51-90	Grant	003-45-08	\$36,767						
005	Property Acquisition (Blair Dahl Park)	1	Parks	\$135,000	Cap. Proj.	48-51-36	GF Surplus	005-48-10	\$0	\$116,646	\$122,478	\$127,960			
005	Property Acquisition (Blair Dahl Park)	1	Parks	\$135,000	Cap. Proj.	48-51-37	GF Surplus	005-48-10	\$0	\$18,354	\$12,522	\$6,398			
005	Property Acquisition (Blair Dahl Park)	1	Parks	\$135,000	SR	45-51-15	Park-Trail Impact Fee	005-45-05	\$111,091						
005	Property Acquisition (Blair Dahl Park)	1	Parks	\$135,000	SR	45-51-15	Park-Trail Impact Fee	005-45-05	\$23,909						
006	Power Installation East Park & Bingham Park	4	Parks	\$10,000	Cap. Proj.	48-51-25	GF Surplus	006-48-10	\$0						\$10,000
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	\$6,847	\$0	\$30,000				
012	Street Maintenance	1	Street	\$80,000	SR	45-51-95	Class C	012-45-11	\$212,078	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	
013	Sidewalk Maintenance	1	Street	\$10,000	SR	45-51-95	Class C	013-45-11	\$16,023						
014	Street Vehicle Maintenance	1	Street	\$5,000	SR	45-51-95	Class C	014-45-11	\$30,636	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
015	Salt and Street Materials	1	Street	\$35,000	SR	45-51-95	Class C	015-45-11	\$33,533	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
016	Street Vehicle Equipment	3	Street	\$50,000	SR	45-51-95	Class C	016-45-11	\$50,000						
017	Well #3 Motor Starter	3	Water	\$20,000	Water	55-84-33	Water Fees	017-55-14	\$20,000						
018	Fire Hydrants	2	Water	\$10,000	Water	55-84-33	Water Fees	018-55-14	\$9,601						
019	SCADA System Upgrades	2	Sewer	\$32,000	Waste	51-84-81	Sewer Fees	019-51-12	\$4,085						
019	SCADA System Upgrades	2	Water	\$30,000	Water	55-84-33	Water Fees	019-55-14	\$0	\$30,000					
021	Sewer Master Plan/Impact Fee Analysis	1	Sewer	\$37,000	SR	45-51-30	Sewer Impact Fee	021-45-02	\$0						
023	Parcel Maintenance and Protection	2	Parks	\$10,000	Cap. Proj.	48-51-25	GF Surplus	023-48-10	\$21,846						
025	4500 West Sewer Phase I (1000 N - 1300 N)	1	Storm Sys	\$100,000	Storm Water	58-84-83	Beg. Balance	025-58-09	\$7,467						
025	4500 West Sewer Phase I (1000 N - 1300 N)	1	Sewer	\$100,000	Waste	51-84-83	Beg. Balance	025-51-09	\$104,088						
026	4500 West Sewer Phase II (1300 N to 1550 N)	1	Sewer	\$200,000	SR	45-51-30	Sewer Impact Fee	026-45-02	\$0	\$12,000					
026	4500 West Sewer Phase II (1300 N to 1550 N)	1	Sewer	\$200,000	Waste	51-84-83	Beg. Balance	026-51-09	\$0	\$188,000					
027	4500 West Sewer Phase III (1650 N to 1800 N)	3	Sewer	\$150,000	SR	45-51-30	Sewer Impact Fee	027-45-02	\$0	\$30,000					\$120,000
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	\$24,235						
030	Water Master Plan, Impact Fee Analysis and Rate Study	4	Water	\$20,000	SR	45-51-20	Water Impact Fee	030-45-01	\$0						
030	Water Master Plan, Impact Fee Analysis and Rate Study	4	Water	\$20,000	Water	55-84-33	Water Fees	030-55-14	\$0						
031	Source Protection Plan	4	Water	\$0	Water	55-84-34	Water Fees	031-55-14	\$0						
032	2000 West 12" Water Line (800 N to 200 S)	1	Water	\$1,264,000	Water	55-84-33	Water Fees	032-55-14	\$0			\$200,000		\$200,000	
032	2000 West 12" Water Line (800 N to 200 S)	1	Water	\$1,264,000	SR	45-51-20	Water Impact Fee	032-45-01	\$0			\$800,000		\$800,000	
032	2000 West 8", 10", 12" Sewer Line (800 N to 300 N)	1	Sewer	\$1,264,000	Waste	51-84-83	Beg. Balance	032-51-09	\$0					\$258,200	
032	2000 West 8", 10", 12" Sewer Line (800 N to 300 N)	1	Sewer	\$1,264,000	SR	45-51-30	Sewer Impact Fee	032-45-02	\$0					\$5,800	
033	300 North (1750 W - 1500 W) 3" Abandonment and Laterals	2	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)	2	Water	\$300,000	Water	55-84-33	Water Fees	034-55-14	\$0		\$150,000				
034	1300 North 10" Water Line Upgrade (3200 W - 3600 W)	2	Water	\$300,000	SR	45-51-20	Water Impact Fee	034-45-01	\$0		\$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	\$0						\$250,000
036	Blair Dahl Park Master Plan	4	Parks	\$5,000	Cap. Proj.	48-51-25	GF Surplus	036-48-10	\$0						\$5,000
038	East Park Restroom #2 and Storage	4	Parks	\$130,000	SR	45-51-15	Park-Trail Impact Fee	038-45-05	\$0						\$130,000
039	Bingham Park Tree and Trail Replacement	2	Parks	\$15,000	Cap. Proj.	48-51-25	GF Surplus	039-48-10	\$15,000						
040	East Park Trail	5	Parks	\$100,000	Cap. Proj.	48-51-25	GF Surplus	040-48-10	\$0						\$100,000
041	East Park Water Park	5	Parks	\$350,000	Cap. Proj.	48-51-25	GF Surplus	041-48-10	\$0						\$350,000
043	Cemetery Perpetual Care	1	Parks	\$6,000	Cap. Proj.	48-51-70	Beg. Balance	043-48-09	\$95,254						
044	800 North Widening with Clinton (1750 W to 2000 W)	1	Street	\$60,000	Cap. Proj.	48-51-20	GF Surplus	044-48-10	\$0						
044	800 North Widening with Clinton (1750 W to 2000 W)	1	Street	\$60,000	SR	45-51-71	Road Impact Fee	044-45-03	\$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	\$0						\$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	\$0						\$185,000
047	4000 West Canal Bypass (1350 N to Clinton Drain)	4	Storm Sys	\$200,000	SR	45-51-10	Storm Water Impact Fee	047-45-04	\$0						\$200,000
048	Loy Blake Park Bathroom Replacement	2	Parks	\$120,000	Cap. Proj.	48-51-25	GF Surplus	048-48-10	\$120,000						\$120,000
049	800 North Sidewalk Gap (2525 W to 2700 W)	2	Street	\$27,000	Cap. Proj.	48-51-20	GF Surplus	049-48-10	\$0		\$27,000				
050	3000 West Widening (300 N to 1300 N)	1	Street	\$3,300,000	SR	45-51-97	Grant	050-45-08	\$0				\$3,000,000		
050	3000 West Widening (300 N to 1300 N)	1	Street	\$3,300,000	Cap. Proj.	48-51-20	GF Surplus	050-48-10	\$85,000	\$50,000	\$50,000	\$50,000			
051	650 North Sewer & Storm Drain (5000 W to 4750 W)	3	Sewer	\$503,000	Waste	51-84-83	Beg. Balance	051-51-09	\$0				\$166,000		
051	650 North Sewer & Storm Drain (5000 W to 4750 W)	3	Storm Sys	\$503,000	Storm Water	58-84-83	Beg. Balance	051-58-09	\$0				\$217,000		
051	650 North Sewer & Storm Drain (5000 W to 4750 W)	3	Street	\$503,000	Cap. Proj.	48-51-20	GF Surplus	051-48-10	\$0				\$120,000		
052	Detention Pond Improvements	1	Storm Sys	\$5,000	Storm Water	58-84-83	Beg. Balance	052-58-09	\$5,000						
053	3000 West Storm Drain (1100 North)	3	Storm Sys	\$20,000	Storm Water	58-84-83	Beg. Balance	053-58-09	\$0		\$20,000				
055	Pedestrian Trail Light (800 N 4200 W)	2	Street	\$10,000	Cap. Proj.	48-51-20	GF Surplus	055-48-10	\$0		\$10,000				
056	Backup Generator	2	Water	\$25,000	Water	55-84-33	Water Fees	056-55-14	\$25,000						
057	Rebuild PRV's	1	Water	\$15,000	Water	55-84-33	Water Fees	057-55-14	\$15,000						
058	SR 193 Landscaping and Pedestrian Improvements	2	Street	\$100,000	Cap. Proj.	48-51-20	GF Surplus	058-48-10	\$85,000						\$50,000
059	Vehicle Replacement	1	Street	\$177,000	Cap. Proj.	48-51-44	GF Surplus	059-48-10	\$70,000	\$30,000	\$33,000				
059	Vehicle Replacement	1	Water	\$177,000	Water	55-84-44	Water Fees	059-55-14	\$25,000	\$25,000	\$14,000				
059	Vehicle Replacement	1	Sewer	\$177,000	Waste	51-84-44	Beg. Balance	059-51-09	\$15,000	\$15,000	\$6,000				
059	Vehicle Replacement	1	Storm Sys	\$177,000	Storm Water	58-84-44	Beg. Balance	059-58-09	\$10,000	\$0	\$25,500				
059	Vehicle Replacement	1	Special Rev.	\$150,000	SR	45-51-95	Class C	059-45-11	\$0	\$0	\$150,000				
060	Equipment Replacement	1	Parks	\$36,000	Cap. Proj.	48-51-43	GF Surplus	060-48-10	\$36,000						
061	1300 North 8" Water Line (4000 W to 4100 W)	4	Water	\$45,900	Water	55-84-33	Water Fees	061-55-14	\$0						\$45,900
062	Hooper Water Emergency Connection	3	Water	\$30,000	Water	55-84-33	Water Fees	062-55-14	\$0	\$10,000					\$20,000
063	200 South Water Line	1	Water	\$55,000	Water	55-84-33	Water Fees	063-55-14	\$55,000						
064	300 North 8" Water Line (4000 W to 4100 W)	3	Water	\$45,900	Water	55-84-33	Water Fees	064-55-14	\$0		\$45,900				
065	800 North 16" Water Line (2000 W to 2525 W)	2	Water	\$433,000	Water	55-84-33	Water Fees	065-55-14	\$0						\$336,100
065	800 North 16" Water Line (2000 W to 2525 W)	2	Water	\$433,000	SR	45-51-20	Water Impact Fee	065-45-01	\$0						\$96,900
066	1300 North 24" Storm Drain Line (4200 W to 4250 W)	2	Storm Sys	\$50,000	Storm Water	58-84-83	Beg. Balance	066-58-09	\$0						\$15,000
066	1300 North 24" Storm Drain Line (4200 W to 4250 W)	2	Storm Sys	\$50,000	SR	45-51-10	Storm Water Impact Fee	066-45-04	\$0						\$35,000
067	4000 West 1300 North 48" Storm Drain Line (1300 N to 1350 N)	3	Storm Sys	\$100,000	Storm Water	58-84-83	Beg. Balance	067-58-09	\$0						\$20,000
067	4000 West 1300 North 48" Storm Drain Line (1300 N to 1350 N)	3	Storm Sys	\$100,000	SR	45-51-10	Storm Water Impact Fee	067-45-04	\$0						\$80,000
068	City Hall Maintenance & Repair	1	General	\$100,000	Cap. Proj.	48-51-15	GF Surplus	068-48-10	\$50,000	\$50,000					
069	Marquee Replacement	4	General	\$13,000	Cap. Proj.	48-51-25	GF Surplus	069-48-10	\$0						\$13,000
070	300 North Sidewalk Improvements	1	General	\$48,000	SR	45-51-97	Grant	070-45-08	\$36,000						
070	300 North Sidewalk Improvements	1	General	\$48,000	Cap. Proj.	48-51-20	GF Surplus	070-48-10	\$15,000						
	TOTALS			\$20,268,800					\$1,659,459	\$770,000	\$1,074,400	\$1,436,358	\$3,778,000	\$2,072,000	\$1,798,900

* Only projects with budgets in Fiscal Years 2012 and 2013 are actually funded. All other project years are subject to City Council approval in the appropriate fiscal year.

Capital Projects and Descriptions

Project Number	Project	Priority	Project Description
3	East Park Softball Field	1	Grant used for power installation through Jeff Brimhall's property and other softball field improvements.
5	Property Acquisition (Dahl Properties)	1	Blair Dahl Park payment.
6	Power Installation East Park & Bingham Park	4	Install a power supply into the boweries at East Park and Bingham Park.
10	2300 W 800 N Intersection Improvements	3	widen the intersection and provide curb and gutter at the radius'. Pipe a longer section of the open ditch to prevent vehicles from driving into the ditch.
11	300 N Street Lights (2800 W to 3200 W)	3	Install the remaining 6 street lights along 300 N. This will take the lights all the way to the church at 2840 West. Phase II is to add remaining street lights from 3000 W to 2800 W.
12	Street Maintenance	1	Evaluate the streets and make appropriate repairs to cracks and slurry needs.
13	Sidewalk Maintenance	1	Evaluate the City for dangerous cement and make appropriate repairs.
14	Street Vehicle Maintenance	1	Used for repair and maintenance for Class C rotated vehicles.
15	Salt and Street Materials	1	Materials used for repairing roads and shoulders and salt used for snow removal.
16	Street Vehicle Equipment	3	Replace plows, sanders, salters and other equipment related to street maintenance and snow removal.
17	Well #3 Motor Starter	3	Replace the old motor starter with a variable speed drive to provide more efficient pumping capabilities.
18	Fire Hydrants	2	Evaluate fire hydrants and make repairs and replace old and obsolete hydrants.
19	SCADA System Upgrades	2	Add components to the SCADA system and make adjustments as necessary.
21	Sewer Master Plan/Impact Fee Analysis	1	Complete the sewer capital facilities plan and the impact fee analysis to be in compliance with state code. To be re-evaluated approximately every 5 years.
23	Parcel Maintenance and Protection	2	Clean up and maintain city-owned property within the City. Including fencing around Pheasant Creek property.
25	4500 West Sewer Phase I (1000 N - 1300 N)	1	Install approx. 700' of 8" gravity sewer line and connect to the new ND sewer trunk line. Also eliminate lift station number 3.
26	4500 West Sewer Phase II (1300 N to 1550 N)	1	Install approx. 1000' of 8" gravity sewer line and connect to the new ND sewer trunk line. Also eliminate lift station number 4.
27	4500 West Sewer Phase III (1650 N to 1800 N)	3	Install approx. 1000' of 8" gravity sewer line to extend the sewer line to 1800 N.
29	Storm Drain Master Plan and Impact Fee Analysis	1	Update the storm drain capital facilities plan and the impact fee analysis. To be re-evaluated approximately every 5 years.
30	Water Master Plan, Impact Fee Analysis and Rate Study	4	Update water capital facilities plan and impact fee analysis and rate study. To be re-evaluated approximately every 5 years.
31	Source Protection Plan	4	Update the source protection plan and submit to the Division of Drinking Water as required by State Code. To be re-evaluated every 5 years.
32	2000 West 12" Water Line (800 N to 200 S) 2000 West 8", 10", 12" Sewer Line (800 N to 300 N)	1	Install a new 12" waterline and abandon the existing 6" line that is beginning to fail. Upgrade existing pipes. Project must coincide with the road widening project.
33	300 North (1750 W - 1500 W) 3" Abandonment and Laterals	2	Connect all houses on the north side of the street to the 10" water line on the south side and abandon the 3" line on the north side.
34	1300 North 10" Water Line Upgrade (3200 W - 3600 W)	2	Replace a section of asbestos cement waterline.
35	Design Sewer Trunk Line for Future Annexation Area	4	Design the trunk line and lift station along 5000 W from 1300 N to 1800 N that will serve the newly annexed area.
36	Blair Dahl Park Master Plan	4	Develop a master plan for Blair Dahl Park.
38	East Park Restroom #2 and Storage	4	Build a Restroom near the East parking lot that will accommodate storage.
39	Bingham Park Tree and Trail Replacement	2	Remove the poplar trees at Bingham Park and replace with new trees. Replace hazardous asphalt at the park.

Capital Projects and Descriptions

Project Number	Project	Priority	Project Description
40	East Park Trail	5	Create a trail that will loop around the new area and connect to the existing trail.
41	East Park Water Park	5	Create a zero-depth water "squirt" park at East Park.
43	Cemetery Perpetual care	1	Continue working to improve the Cemetery and make contributions to Capital Project fund for the Cemetery.
44	800 North Widening with Clinton (1750 W to 2000 W)	1	Pay a portion of the design (1/8 of the local share) and construction (1/8 of the local share) costs to Clinton City for widening the road and installing curb and gutter along 800 N from 1750 W to 2000 W.
45	520 North Loop Completion (3830 W to 3650 W)	4	Parking lot roadway at Loy Blake Park.
46	300 North Widening Project (1500 W to 2000 W)	4	\$185,000 represents the City's match for the \$2.6 million project.
47	4000 West Storm Drain (15500 N to Clinton Drain)	4	On 4000 West from the existing line at 1550 North to the Clinton Drain.
48	Loy Blake Park Bathroom Replacement	2	Replace old metal bathroom at Loy Blake Park
49	800 North Sidewalk Gap (2525 W to 2700 W)	2	Install sidewalk on 800 North in the gap East of West Point Elementary.
50	3000 West Widening (300N to 1300 N)	1	Received \$3M grant to reconstruct and widen 3000 W. The City is required to match 10% of that funding for the City's portion of the road, approx \$225,000-\$300,000. This also includes the environmental impact study.
51	650 North Sewer & Storm Drain (5000 W to 4750 W)	3	Raise sewer line to prevent back-ups. (5000 W to 4750 W). Install new Storm Drain line to eliminate flooding issues. Includes 200,000 Road Reconstruction, \$80,000 of which is split between Waste and Storm Water.
52	Detention Ponds Improvements	1	Install missing orifice plates at detention ponds
53	3000 West Storm Drain (1100 North)	3	Connect West Point storm drain to Clinton storm drain and eliminate flooding at bubble up box on 3050 W
55	Pedestrian Trail Light (800 N 4200 W)	2	Install pedestrian activated crosswalk lights at 800 N 4200 W Trail Crossing
56	Backup Generator	2	Install backup generator at Public Works Facility
57	Rebuild PRV's	1	Rebuild PRVs at 300 N 2700 W, 550 N 3000 W, and 800 N 3000 W
58	SR 193 Landscaping & Pedestrian Improvements	2	Landscaping & Pedestrian Improvements on SR 193
59	Vehicle Replacement	1	Replace Capital Equipment and Fleet
60	Capital Equipment Replacement	1	Replace equipment for maintenance and operations of the City's parks and infrastructure. Lease for the backhoe and mini excavator.
61	1300 North 8" Water Line (4000 W to 4100 W)	4	Complete the gap in the line. This may help with the connection to Hooper Water.
62	Hooper Water Emergency Connection	3	Connect to Hooper Water System in case of emergencies.
63	200 South Water Line	1	Complete the Gap in the line east of 2000 W. Near new SR193.
64	300 North 8" Water Line (4000 W to 4100 W)	3	Replace the existing 4" line.
65	800 North 16" Water Line (2000 W to 2525 W)	2	This will complete the gap in the 16" trunk line from the tanks.
66	1300 North 24" Storm Drain Line (4200 W to 4250 W)	2	Complete gap in storm drain and eliminate retention pond at Glendale subdivision. This line will go under the Hooper Canal.
67	4000 West 1300 North 48" Storm Drain Line	3	Divert the storm drain to the existing 48" pipe running north. Cross under the Layton Canal.
68	City Hall Maintenance & Repair	1	Needed Maintenance and Repairs to City Hall
69	Marquee Replacement	4	Replace existing Marquee. Parts and technology are becoming obsolete.

Debt Service Fund (FY 2012-2013)						
Fund 70						
	SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
	Financing Sources					
	Revenues					
3610	Interest Earnings	\$ 1,492	\$ 1,060	\$ -	\$ -	\$ -
3920	General Fund Transfer	127,775	129,130	109,130	109,130	106,884
	Total All Financing Sources	129,267	130,190	109,130	109,130	106,884
	SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 Budget
	Financing Uses					
	Expenditures					
8410	Debt Service - City Hall	\$ 65,000	\$ 180,000	\$ 50,000	\$ 80,000	\$ 71,000
8411	Professional Fees	-	25,000			
8415	Interest on Bonds	62,775	76,620	59,130	29,130	35,884
	Total All Financing Uses	127,775	281,620	109,130	109,130	106,884

West Point City Community Development and Renewal Agency (FY 2012-2013)						
	SUMMARY	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 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	2010 Actual	2011 Actual	2012 Original Budget	2012 Adjusted Budget	2013 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 2013**

Effective July 1, 2012

DESCRIPTION	Fiscal Year 2013
ADMINISTRATIVE and BUSINESS LICENSE FEES	
Election Filing Fee	\$25
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
Sexually Oriented Business applications and businesses - nonrefundable initial application and investigation fee (all applications)	\$100
Home Occupation - all	\$50
Contractors - General	\$50
Contractors - Sub Contractors	\$50
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
<u>Disproportionate Fees:</u>	
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
COPIES & PUBLICATIONS	
Photocopies	\$.10 each copy
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
BUILDING RENTAL	
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 \$150 if notices must be sent out
Permanent Sign Permit	\$75

Temporary Sign Permit	\$10/sign
Recording	\$50 to City and applicable fees to Davis County Recorder
Rezone application	\$250
Annexation application	\$300
Subdivision Plat Amendment	\$50
Agricultural Protection Zone application	\$450 (\$100 refunded if protection zone is not approved)
Telecommunications Right of Way Application	\$500
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
Final Site Plan Review Fee (Commercial)	\$600/site plan
CODE VIOLATION FEES	
Code Violations	<u>See West Point City Code</u>
CEMETERY	
<u>Resident</u>	
Adult Burial Plot	\$450
Adult Interment Fee	\$300
Perpetual care - Adult	\$100 if lot purchased before 9/1990
Child Burial Plot	\$450
Child Interment Fee	\$300
Perpetual care - Child	\$100 if lot purchased before 9/1990
Infant/Urn – Burial Plot (½ plot)	\$225
Infant/Urn – Internment Fee	\$200
Perpetual care – Infant (½ plot)	\$50 if lot purchased before 9/1990
Dis-interment	\$300

Transfer lot fee	\$15
After Business Hours Fee	\$100
<u>Non-Resident</u>	
Adult Burial Plot	\$1,000
Adult Interment Fee	\$300
Perpetual care - Adult	\$300 if lot purchased before 9/1990
Child Burial Plot	\$1,000
Child Interment Fee	\$300
Perpetual care - Child	\$250 if lot purchased before 9/1990
Infant/Urn – Burial Plot (½ plot)	\$500
Infant/Urn – Internment Fee	\$200
Perpetual care – Infant (½ plot)	\$250 before 9/1990
Disinterment	\$400
Transfer lot fee	\$15
After Business Hours Fee	\$100
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)
RECREATION	
<u>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	\$50 resident \$60 non-resident
Basketball - 7 th Grade and older	\$60 resident \$70 non-resident
Football	\$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)	
West Point City Impact Fees:	
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
Storm Drain Impact Fee	\$1300
Sewer Impact Fee (Single Family)	\$241.72
Sewer Impact Fee (Multi-Family)	166.79
Water Impact Fee	See Schedule A
Non-City Impact Fees:	
North Davis Sewer Impact Fee (Residential)	\$3,000
North Davis Fire District Impact Fee (Single Family)	\$294.29
North Davis Fire District Impact Fee (Multi-Family)	\$287.80
DEVELOPMENT IMPACT FEES (Commercial)	
West Point City Impact Fees:	
Road Impact Fees	\$3,578 per 1,000 sq. ft of building space
Water Impact Fees	See Schedule A –attached
Storm Water Impact Fees	See Schedule A – attached

Sewer Impact Fees	\$241.72/ERU
Non-City Impact Fees:	
North Davis Fire District Impact Fee (Commercial)	Determined by North Davis Fire District
North Davis Sewer Impact Fee (Commercial)	Determined by North Davis Sewer District
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.
CONNECTION FEES	
Water Connection Fees:	
Meter installation/water connection (residential)	\$350 - 3/4 inch \$450 - 1 inch
Meter installation/water connection (commercial)	\$450 - 1 inch \$500 - 1.5 inch \$700 - 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
City stock of culinary water	\$3,800/acre foot.
Sewer Connection Fees:	
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
UTILITIES	
Garbage Can – New & Replacement (new can fee is charged with Building Permit)	\$85
Garbage can (monthly - 1 st can)	\$11.50
Garbage (monthly – additional can)	\$9.00
Green Waste can (monthly)	\$6.00
Green Waste (monthly – additional can)	\$6.00
Green Waste Can – New & Replacement (new can fee is charged with Building Permit)	\$85
Green Waste Service Cancellation Fee	\$12.00
General Curbside Recycling Replacement can	\$85
General Curbside Recycling can (monthly)	\$4.75
General Recycling (monthly-additional can)	\$4.75
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)	\$14.70
Sewer (multi-family)	\$14.70 per unit
Water (monthly base: 6,000 gallons)	\$22.50
6,001 – 10,000 gallons	\$1.35/1,000 gallons
10,000 gallons +	\$1.60/1,000 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.

Utility deposit	\$60 utility deposit, refundable upon moving. (New hookups on or after July 1, 2001.)
Meter tampering penalty	\$50 first occurrence, \$100 per occurrence thereafter
Utility Billing Shut-off Fee	\$25 first occurrence, \$45 per occurrence thereafter
Utility Billing Late Fee	\$15
Returned check fee	\$20
Commercial Garbage Collection 40+ gallon can (monthly)	\$30

Schedule A

West Point City Commercial Impact Fees

(Other jurisdictional impact fees may be additional)

Storm Water Impact Fees

Basis: Per 1 Acre

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

Water Impact Fees

Basis: Connection Size (per connection)

Connection (inch)	Impact Fee
3/4" (13 gpm or less)	\$487
3/4" (13 to 25 gpm)	\$937
1" (40 gpm)	\$1,500
1 1/2" (50 gpm)	\$1,874
2" (100 gpm)	\$3,749
3" (350 gpm)	\$13,121

General Fund, Administration

Administration

Department Description: City Administration is responsible for making sure that the priorities and goals of the City Council are actualized. They oversee and collaborate with all other departments to do so. The City Manager serves as the Administration Department Head. Administration also includes the City Recorder, Human Resources, and Community Affairs and Events.

Primary Activities:

- City Administration
- Economic Development
- Public Relations
- Legal Services
- Contract Administration
- Recorder's Office/Elections
- Human Resource Management
- Public Safety
- Special Events
- Overall Departmental Supervision

General Fund, Finance

Finance

Department Description: The Finance Department has the fiduciary responsibility for providing policy and program direction to safeguard the City's financial assets and manages its financial resources in accordance with the goals of the City Council, and in compliance with applicable laws and generally accepted accounting and financial management principles. The department interacts with and supports all departments and agencies of the City by providing comprehensive financial services. The Assistant City Manager oversees this department.

Primary Activities:

- Finance
- Budgeting
- Accounting
- City Treasurer
- Risk Management
- Utility Billing
- Purchasing
- Accounts Payable
- Accounts Receivable

General Fund, Public Works

Public Works

Department Description: The Public Works Superintendent functions as Department Director and administers this department under the direction of the City Manager. The Public Works department is responsible for the design, construction, and maintenance of city facilities, roads, and other infrastructure. This department is responsible for waste disposal. Public Works also oversees the City's Parks Division.

Primary Activities:

- Road Development
- Road Maintenance
- Infrastructure Improvements
- Infrastructure Repairs
- Enterprise Services Delivery
- Fleet Management
- Emergency Preparedness
- Development, Operations, and Maintenance for:
 - Parks
 - Trails
 - Cemetery
 - Other Public Properties

General Fund, Community Development

Community Development

Department Description: This department is administered by the Community Development Director. The director also serves as the City Engineer. This department oversees all planning and zoning functions of the City. This includes working directly with the Planning Commission on issues related to land use and development.

Primary Activities:

- Provide Engineering Support
- Capital Facilities Planning
- GIS and Mapping Services
- Planning
- Zoning Administration
- Business Licensing
- Building Permits
- Building Inspections
- Plan Reviews
- Street Cut Permits
- Code Enforcement
- School Safety

Performance Measures:

- Turn-around time on plan reviews
- Meeting minutes completed before the next meeting
- Turn-around time on subdivision plan reviews

General Fund, Recreation

Recreation

Department Description: The Recreation Department is supervised 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.

Primary Activities:

- Spring Soccer
- Baseball
- Softball
- Football
- Fall Soccer
- Jr. Jazz Basketball

Performance Measures:

For each program we are measuring the cost per player.

- | | | |
|-----------------------|------------------|-----------------|
| • Spring Soccer | 288 Participants | \$54.34/person |
| • Baseball/ Softball | 520 Participants | \$58.56/person |
| • Football | 217 Participants | \$140.34/person |
| • Fall Soccer | 202 Participants | \$61.83/person |
| • Jr. Jazz Basketball | 440 Participants | \$104.20/person |

These figures are further broken down into the following categories: Equipment, Uniforms, Trophies, Director, Staff, Benefits/Retirement, Jr. High Rental, Referees.