

WEST POINT CITY

Annual Budget



Fiscal Year 2013-2014



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MESSAGE FROM 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 2013-2014. 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 0.001111.

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,

Kyle Laws
City Manager

COMMUNITY

This section contains a brief history of West Point City, as well as statistical information about the population and some benchmarking information comparing West Point with similar cities in the region.

History of West Point City

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 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.

Profile & Statistics

Major Transportation Corridors

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

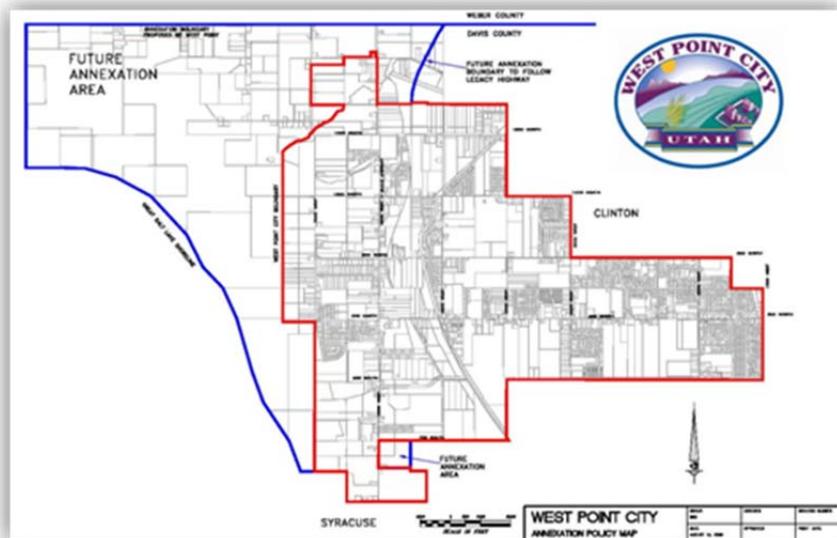
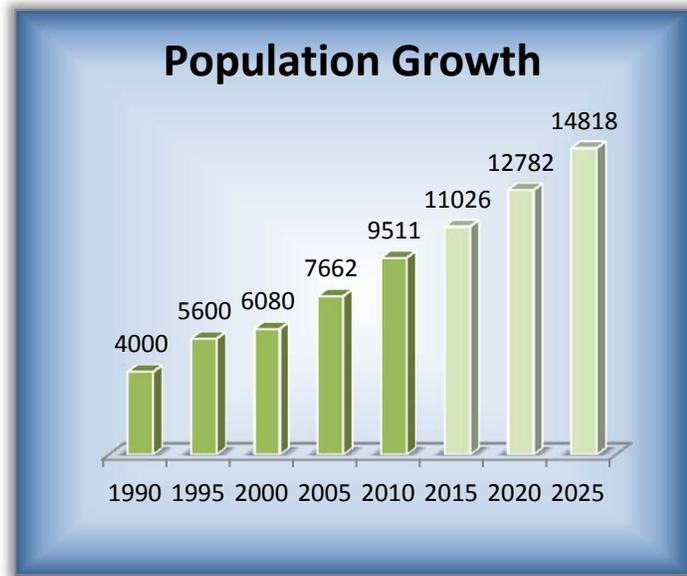
Total Incorporated Area

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.

Community

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. The annual growth rate has been higher than most Utah communities. The current economic housing slump has slowed this growth rate dramatically, but building activity seems to be on the rise.

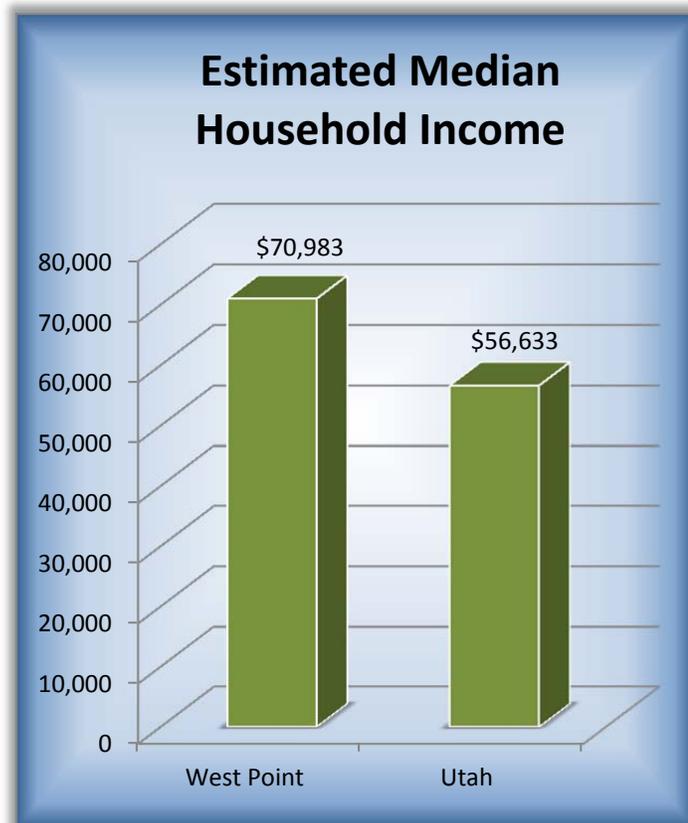
The current build-out population of West Point City is approximately 26,500 residents. A factor which will likely increase this number is the possibility of the City annexing another three square miles of unincorporated Davis County situated northwest of and contiguous to West Point City. Such an acquisition would enable the City to add another 15,000 residents.

Like many communities in Utah, West Point City's largest age group consists of residents under the age of 18. 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.

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. So far, these results have allowed us to boast a crime rate that is significantly lower than the Davis County average.

GOVERNMENT

This section introduces the Mayor and City Council. It also covers their goals and objectives for FY2014.

Mayor & City Council

Mayor

Growing up in West Point City, **Mayor Erik Craythorne** attended many City Council meetings with his father who previously served on the West Point City Council. Erik graduated from Clearfield High in 1992 before obtaining his Bachelor's Degree in Business Management from the University of Utah. He has been employed most of his life by Craythorne Construction, a family-owned business. Erik and his wife Jil have six children, and as such, are great supporters of all the recreation programs West Point City has to offer. As a past member of the West Point City Council, and as the current West Point City Mayor, Erik has tried to make sure that the decisions that he and the City Council make allow West Point City to continue to be a great place to live, while at the same time keeping a tight hold of West Point's remarkable heritage. In addition to serving as Mayor, Erik serves as the West Point Liaison for the Council of Governments, the North Davis Fire District Board and the Wasatch Integrated Waste Management Board.

City Council

Gary Petersen (Mayor Pro-Tempore) was raised in the Clinton and West Point area and graduated from Clearfield High before receiving his accounting degree from Weber State University. Gary is one of the founding partners of Adams & Petersen CPAs, LLC in Clearfield. From his CPA experience, Gary has gained abundant knowledge of many different industries and many levels of government. In the past, Gary served as the Chair of the Board of Directors of the Davis Chamber of Commerce and he recently

concluded four years of service as the Chamber's Transportation Committee Chairman. Currently, Gary serves on the West Point City Council where his council assignments include Mayor Pro-tem, West Point City Liaison to the Youth Council, and Chairman of the Board for the North Davis Fire District.

Jerry Chatterton, his wife Teri, and their five children have been a part of the West Point community since March of 1977. Three of their five children and spouses and 10 of their 16 grandchildren still call West Point "home." Jerry has worked in the construction industry since 1977, is owner of Mountain View Construction, Inc. and has been a General Contractor since 1996. Currently, Jerry serves as the City Council liaison on the School Safety Committee, is President of the Mosquito Abatement District, and serves on The North Davis Fire District Board.

Andy Dawson lived in Morgan and Uintah before he and his wife moved to West Point in 1995, where they have chosen to raise their two daughters. Andy is currently employed with the Davis Hospital and Medical Center as the Director of Medical Imaging. He is also working on his Master's Degree in Business Administration with an emphasis in healthcare. Andy served on the West Point City Planning Commission for seven years, where he gained considerable knowledge which he felt could be beneficial to the West Point City Council. Andy has been appointed as the West Point City Liaison for the North Davis Sewer District.

Kent Henderson was born in Preston, Idaho. He moved to Utah and spent most of his formative years in Clearfield. He graduated from Davis High School and Weber State College earning a B.S. in Accounting. He retired from Hill Air Force Base in 2009 after 39 years of service with approximately 30 of those years in financial management. He also retired from the Utah National Guard in 2002 after 37 years of service. He married his wonderful wife Ruth Ann in 1968 and moved to West Point where they raised their three children. Currently, their two daughters and seven of their 13 grandchildren reside in West Point. Kent served two years on the West Point City Planning Commission. In 2009, he was elected to the West Point City Council. He currently serves on the 4th of July celebration committee and is the liaison between the City Council and the Planning Commission.

Roger Woodward was raised in Corinne, Utah and attended Box Elder High School before moving on to Dixie College and Weber State University. Roger and his wife Cindy have lived in West Point City for the past 29 years, where they raised three

children. Roger currently works in the transportation industry as Fleet Manager for Thomas Petroleum in North Salt Lake. Roger served on the West Point City Planning Commission for approximately a year and a half and is currently serving his 12th year on the West Point City Council. Roger is the West Point City Liaison for the Davis County Library Board, serves on the West Point City 4th of July Celebration Committee, and is the West Point City Emergency Preparedness Liaison.

Council Priorities for 2014

Each January, the Mayor, City Council and staff meet over the course of one or two days to accomplish 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

Policy Priority

Council and Staff use the West Point City Policy Priorities to guide decision making and the prioritization of resources. These priorities are 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.

Long-range Projects and Priorities

A major part of the retreat was a discussion regarding future City projects. Below is a list of some of the items discussed. Project priority levels can be found in the Capital Projects Matrix in Section Four.

- 3000 West Widening
 - From 300 North to 1300 North
 - To include curb, gutter, and sidewalk
- State Road 193 Trail and Landscaping
 - UDOT is constructing a trail in connection with SR 193 construction.
 - UDOT is also providing funding for landscaping in connection with the SR 193 road and trail project.
 - Maintenance of the landscaping will be provided by West Point, Syracuse, and Clearfield Cities.
- Junior High/Recreation Center
 - New Junior High School scheduled to be built in 2016/2017 at 700 S. 4000 W. in West Point.

- The City has had discussions with Davis County School District about jointly constructing a recreation center in connection with school construction.
- Trail Extensions
 - Funding has been secured for construction of a trail along the Davis County drainage channel from 2000 West to the Emigrant Trail. This section will be the final piece connecting the D&RG Rail Trail to the Emigrant Trail.
 - An additional trail extension connecting the Emigrant Trail in West Point with the Emigrant Trail in Hooper has been discussed. Funding for this project has not yet been secured.
- 2000 West Waterline Replacement
 - Replacement is needed due to major leaking and insufficient flows.
 - 200 South to 300 North – Staff recommends doing this section sooner rather than later. The cost for this project is estimated at \$500,000.
 - 300 North to 800 North – Staff recommends waiting to complete this section until the road is widened. The cost for this project is estimated at \$500,000.
- Sewer
 - Installation of a new sewer line on 4500 West from 1300 North to 1800 North.
- Water
 - Elimination of an old waterline on 300 North from 1500 West to 1750 West.
 - Installation of a new waterline on 200 South from 1700 West to 1875 West.
- Streets
 - 3000 West widening.
 - Connecting 550 North from 3000 West to 3150 West.
 - Intersection improvements at 2300 West and 800 North.
 - Streetlight installation on 300 North from 2800 West to 3000 West.
- Storm Drain
 - Storm Drain Impact Fee Analysis.
 - Future storm drain projects located at 650 North/4500 West and 1300 North/4000 West.
- Parks
 - Blair Dahl Park will be fully paid off in June 2015. The next steps include master planning, road access, and construction.

- A new restroom facility will be installed at Loy Blake Park.
- Cemetery
 - Current vacant plots are expected to be sold out within the next 8 years. Multiple expansion alternatives are being considered.
- Recreation
 - Equipment replacement.
 - New volleyball program is being planned.
 - 3-on-3 Basketball Tournament will be sponsored by the City in the future.
- Vehicle Replacement
 - 1995 GMC 10-wheeler. Anticipated replacement cost is \$200,000. The purchase will be made using Class C road money.
 - 2001 Dodge 3500 Dump Truck. Anticipated replacement cost is \$60,000. The cost will be shared between the Waste, Water, and Storm Water Funds.
- Veterans Committee
 - The committee intends to be involved in future Independence Day celebrations.
 - The committee is in the process of planning and fundraising for a West Point Veterans Memorial.

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This section covers the City’s mission and goals, as well as budget-related principles and policies. This section also contains an overview of the financial state of the City, including financial health indicators and a discussion of current City debt. The budget process is also explained here, followed by the organization and compensation plan for FY2014.

MISSION, PRIORITIES, & PRINCIPLES

This section contains information on what guides the City in its actions. The mission and values of the organization are presented, as well as organizational goals. Also included are the principles and policies that guide budgetary and administrative decision making.

Mission Statement

“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.”

Organizational Values

- *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 professionals available in their respective fields.*
- *We value our community’s rural and agricultural roots and seek to preserve this heritage through responsible planning and the preservation of open space.*

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

Priorities

Summary of Organizational Priorities

The City Council has established two tiers of policy priorities. These priorities guide the entire budgeting process and are listed below.

Tier 1

Fiscal Balance and Accountability

Develop, Plan, and Maintain Infrastructure

Community-Compatible Economic Development

Sustainable Growth through Vision and Planning

Quality Recreation Programs and Regionally Coordinated Infrastructure and Facilities

Tier 2

Community Celebrations and Events

Parks, Trails, and Open Spaces

Open and Responsive Government

Regional Cooperation, Coordination, and Involvement by Council and Staff

Active Emergency Preparedness

Principles

Budgetary Principles

West Point City's guiding budgetary principles are as follows:

- West Point City exists to serve the needs of its citizens. Since these needs are continually 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:
 1. To provide funding for capital projects.
 2. To provide a cushion to absorb emergencies such as floods, earthquakes, etc.
 3. To provide for unavoidable shortfalls in revenues.

Revenues & 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

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.

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.

STATE OF THE CITY

This section is an overview of the financial health of the City. Here you'll find our financial health indicators consisting of revenues per capita, revenue shortfalls or surpluses, restricted revenues, expenditures per capita, employees per capita, liquidity, and long-term debt. Also included is information on our current debt, legal limits of debt, and our debt structure. Lastly, an economic forecast is included.

Overall, West Point City remains fiscally sound and liquid. The unassigned fund balance, as of June 30, 2012, for the General Fund, was \$361,772. 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 has been tight following the economic downturn. However, General Fund revenues increased by 5% in Fiscal Year 2012. While we have not yet reached Fiscal Year 2010 revenue levels, the trend is moving upward. As revenues increase, the City will be better positioned to pursue its capital improvement and maintenance plans.

Each year the City transfers surplus General Fund revenue to the Capital Projects Fund. This is a key source of revenue for most of the City's capital improvement projects, including parks, sidewalks, and trails. The Capital Projects Fund received a total of \$329,315 in General Fund contributions for 2012. Because State code now allows a larger surplus to remain in the General Fund, future transfers will likely be smaller.

Like the General Fund, other funds are in a stable position. The Special Revenue Fund (impact fees and other restricted funds) totals \$355,027 in revenues at the close of 2012. This is a 27% increase over the previous year, but still well below 2010 levels. West Point City continues to address infrastructure needs as stated in the City's Capital Improvement Plan. The current budget provides funding for some of the highest priority projects in the Capital Improvement Plan.

Other financial highlights include:

- The assets of the City exceed its liabilities at the end of 2012 by \$25,883,082. Total net assets increased by 4.46%.
- At the close of the last year, the City's governmental funds reported combined ending fund balance of \$3,514,485, an increase of \$663,848.
- The City's total debt decreased by \$191,091 during the last year.
- Business-type activities total assets increased by \$419,702 during the last year.

Financial Health Indicators

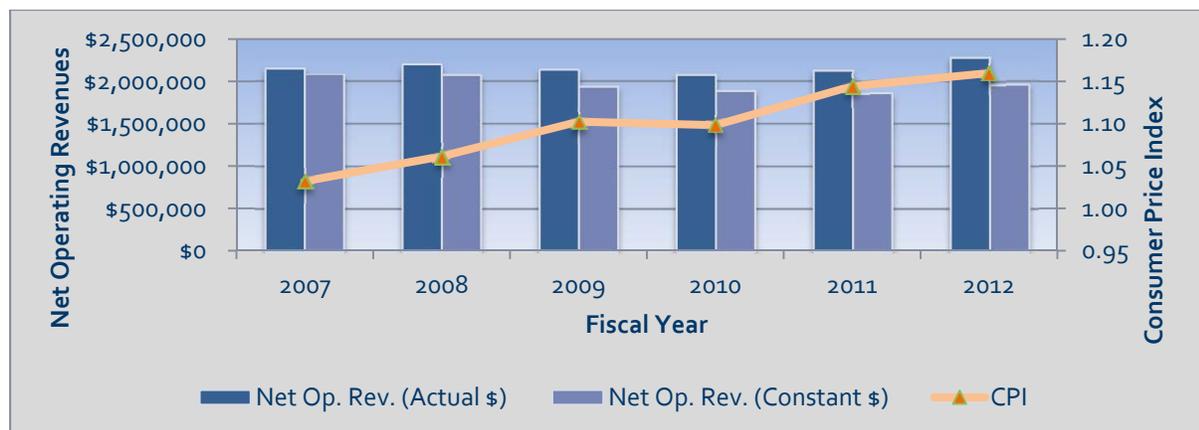
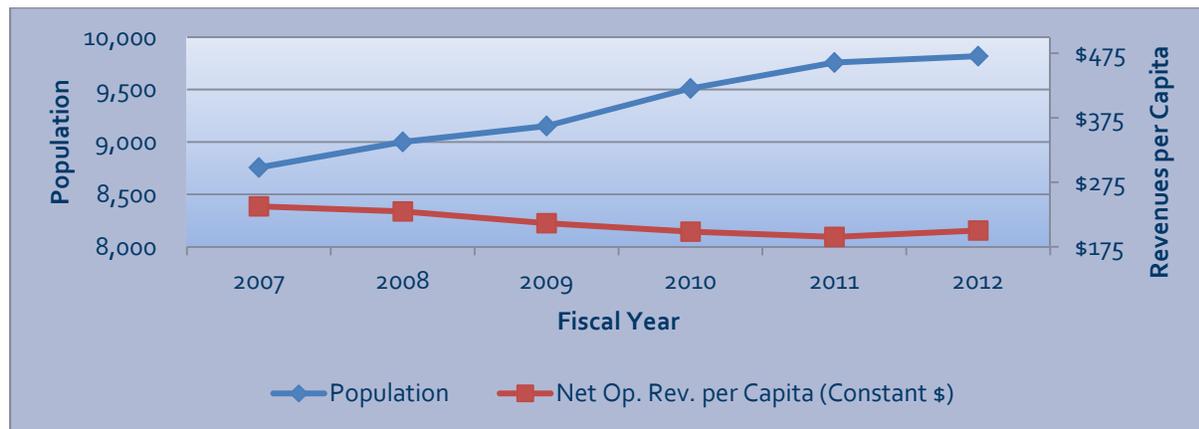
The International City/County Management Association (ICMA) produces a manual entitled "Evaluating Financial Condition: A Handbook for Local Government." Within this manual, various indicators and methods for analysis are outlined and recommended. According to the ICMA, the financial condition of a municipality 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

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.

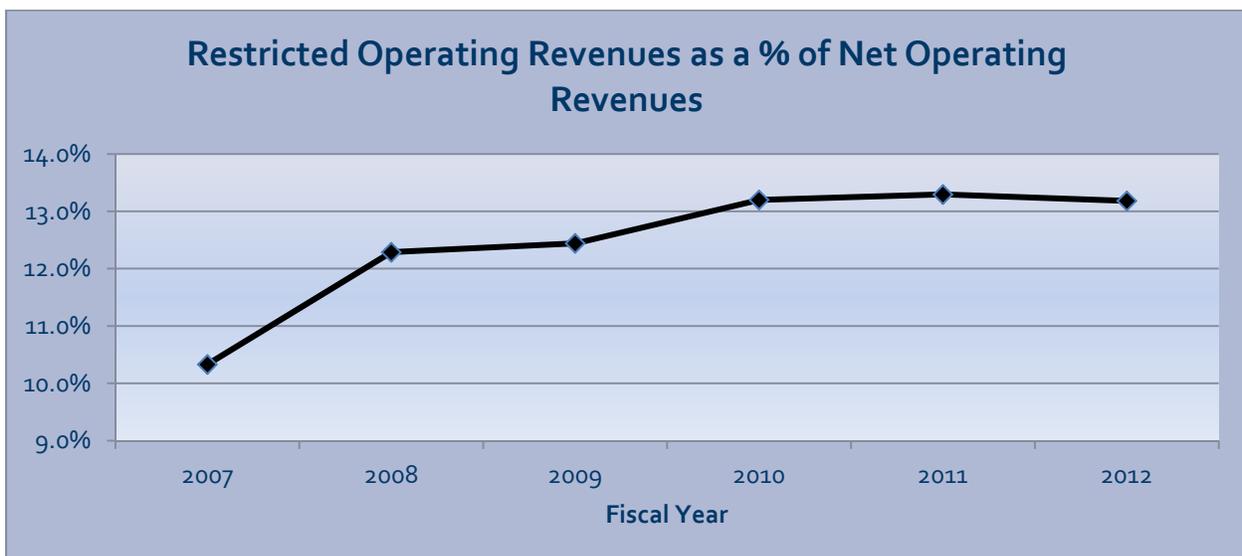
Description	2007	2008	2009	2010	2011	2012
Net Op. Rev. (Actual \$)	\$2,148,319	\$2,196,073	\$2,133,625	\$2,074,389	\$2,125,753	\$2,280,481
CPI	1.03	1.06	1.10	1.10	1.14	1.16
Net Op. Rev. (Constant \$)	\$2,081,184	\$2,068,949	\$1,935,425	\$1,888,709	\$1,857,537	\$1,966,349
Population	8,756	9,001	9,153	9,511	9,758	9,819
Net Op. Rev. per Capita (Constant \$)	\$238	\$230	\$211	\$199	\$190	\$200



Restricted Revenues

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.

Description	2007	2008	2009	2010	2011	2012
Restricted operating revenues (Class C Road Fund)	\$221,926	\$269,825	\$265,421	\$273,764	\$282,593	\$300,602
Net operating revenues	\$2,148,319	\$2,196,073	\$2,133,625	\$2,074,389	\$2,125,753	\$2,280,481
Restricted operating revenues as a percentage of net operating revenues	10.3%	12.3%	12.4%	13.2%	13.3%	13.2%



Revenue Shortfalls or Surpluses

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.

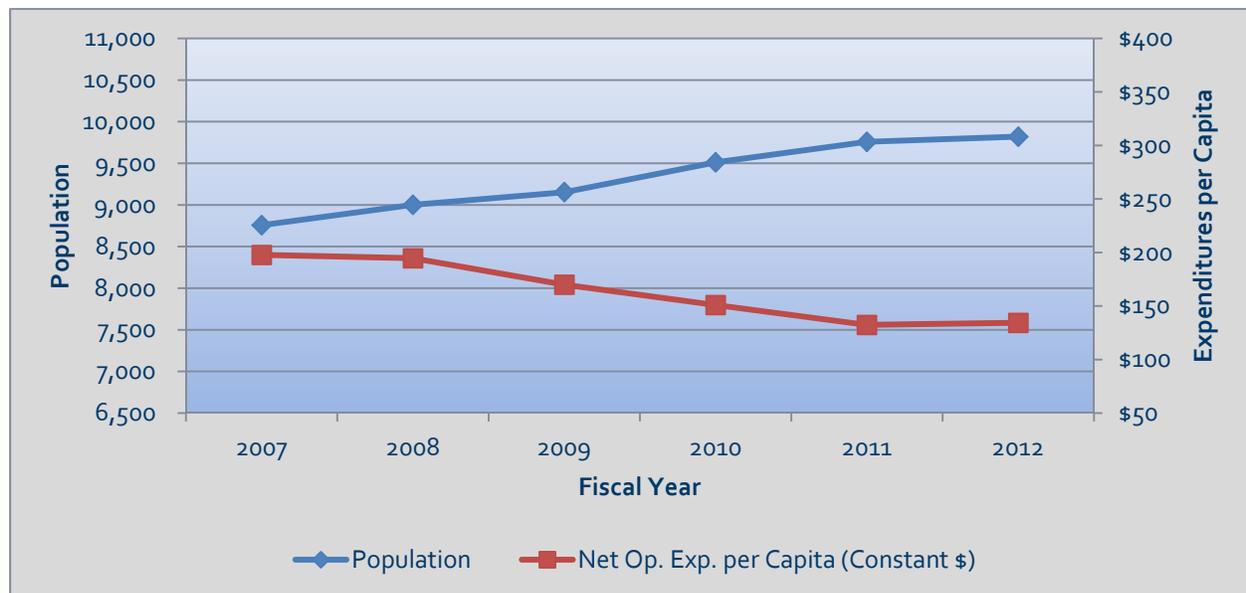
	2007	2008	2009	2010	2011	2012
Actual net operating revenues (General Fund and Class C Road Fund)	\$2,148,319	\$2,196,073	\$2,133,625	\$2,074,389	\$2,125,753	\$2,280,481
Budgeted net operating revenues	\$1,850,230	\$2,151,500	\$2,230,605	\$1,871,980	\$2,004,380	\$2,065,580
Revenue shortfalls or surpluses	\$298,089	\$44,573	(\$96,980)	\$202,409	\$121,373	\$214,901
Revenue shortfalls or surpluses as a percentage of actual net operating revenues	13.9%	2.0%	-4.5%	9.8%	5.7%	9.4%



Expenditures Per Capita

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.

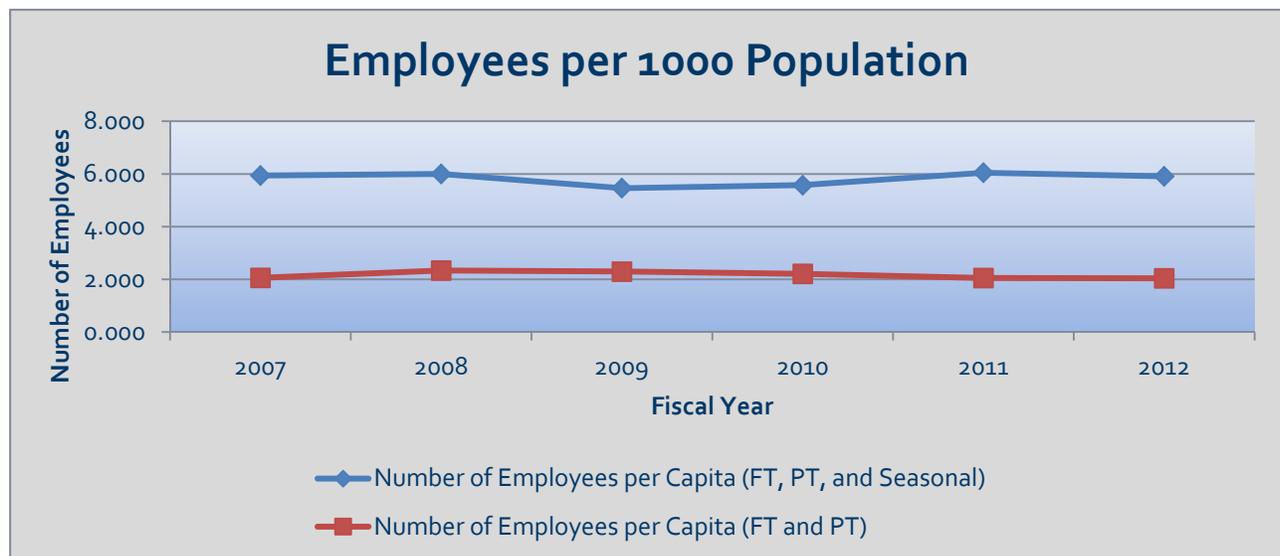
Description	2007	2008	2009	2010	2011	2012
Net operating expenditures. (General Fund and Class C only)	\$1,787,172	\$1,859,153	\$1,714,574	\$1,576,509	\$1,477,736	\$1,528,874
CPI	1.03	1.06	1.10	1.10	1.14	1.16
Net operating expenditures in CPI base-year dollars	\$1,731,323	\$1,751,532	\$1,555,301	\$1,435,395	\$1,291,283	\$1,318,274
Population	8,756	9,001	9,153	9,511	9,758	9,819
Net Op. Exp. per Capita (Constant \$)	\$198	\$195	\$170	\$151	\$132	\$134
Net Op. Exp. per Capita (Actual \$)	\$204	\$207	\$187	\$166	\$151	\$156



Employees Per Capita

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.

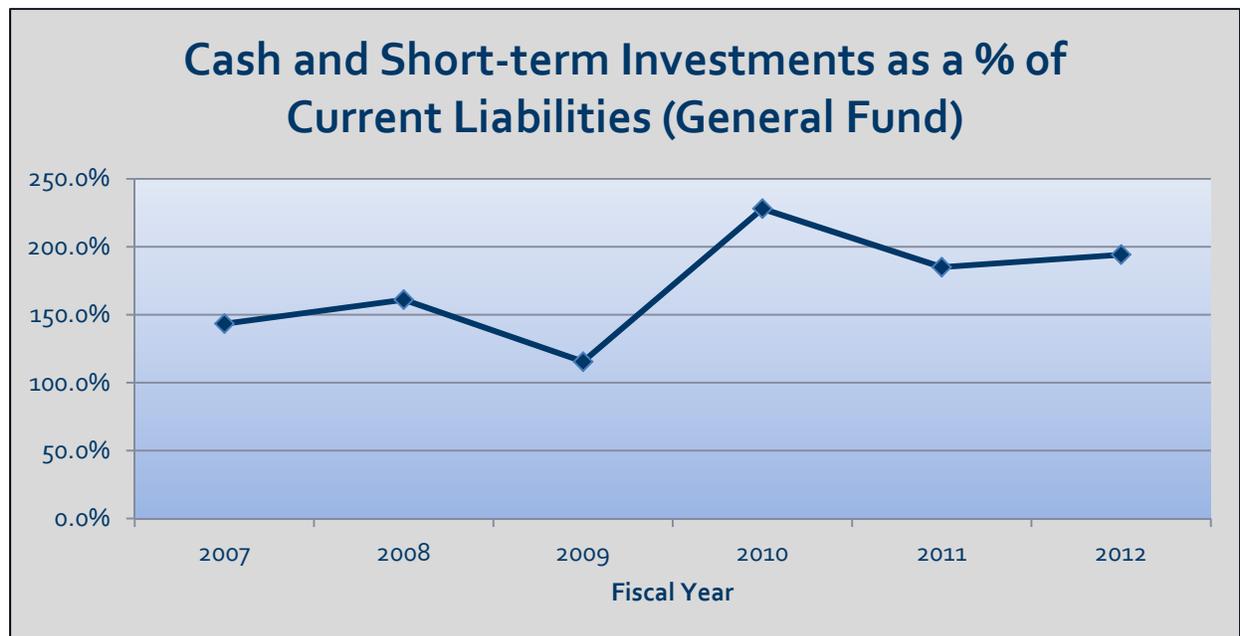
Description	2007	2008	2009	2010	2011	2012
Number of municipal employees (full-time, part-time, and seasonal)	52	54	50	53	59	58
Number of municipal employees (full-time and part-time) (excludes seasonal)	18	21	21	21	20	20
Population	8,756	9,001	9,153	9,511	9,758	9,819
Per 1000 Population	8.756	9.001	9.153	9.511	9.758	9.819
Number of Employees per Capita (FT, PT, and Seasonal)	5.939	5.999	5.463	5.572	6.046	5.907
Number of Employees per Capita (FT and PT)	2.056	2.333	2.294	2.208	2.050	2.037



Liquidity

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.

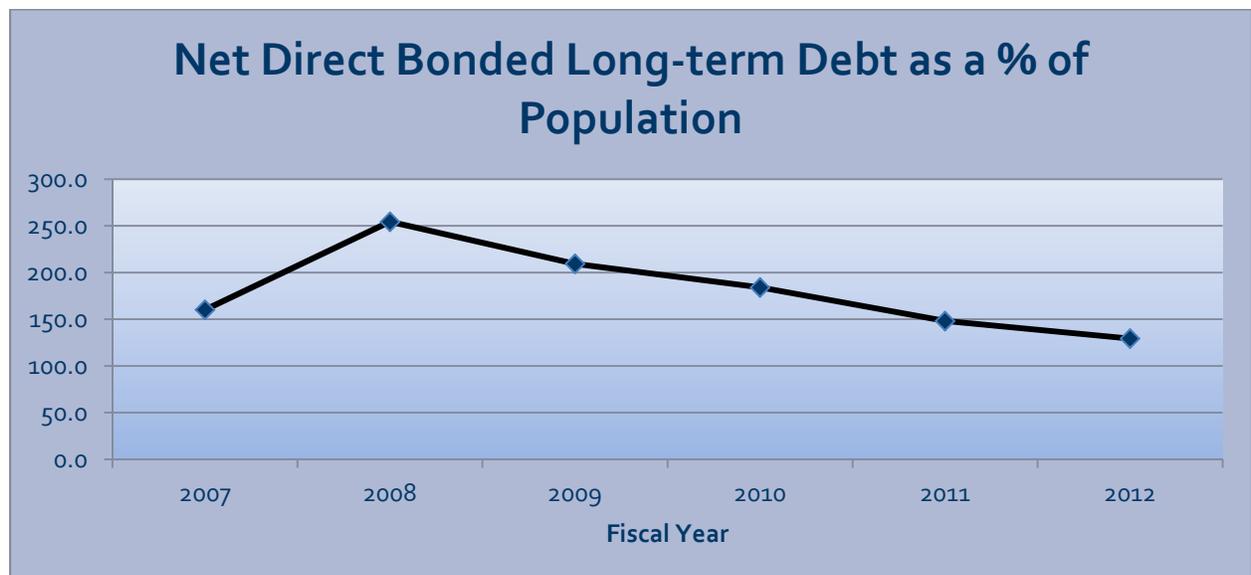
Description	2007	2008	2009	2010	2011	2012
Cash and Short-term Investments	\$889,749	\$1,140,012	\$619,417	\$1,281,605	\$745,771	\$767,474
Current Liabilities	\$620,686	\$708,111	\$536,562	\$562,187	\$403,241	\$395,342
Cash and Short-term Investments as a % of Current Liabilities (General Fund)	143.3%	161.0%	115.4%	228.0%	184.9%	194.1%



Long-term Debt

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.

Description	2007	2008	2009	2010	2011	2012
Population	8,756	9,001	9,153	9,511	9,758	9,819
Net Direct Bonded Long-term Debt	\$1,401,965	\$2,289,694	\$1,916,569	\$1,751,044	\$1,445,548	\$1,270,008
Net Direct Bonded Long-term Debt as a % of Population	160.1	254.4	209.4	184.1	148.1	129.3



Current Position on Debt

West Point City's debt obligations are associated with the following two projects:

City Municipal Center (City Hall). This facility 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 June 30, 2012 the City has an outstanding obligation of \$870,000 in principal and \$200,253 in interest. The Debt Service Fund was established to receive transfers from the General Fund and to make payments on the debt associated with this bond.

Blair Dahl Park Land Purchase. This debt is for the purchase of approximately 21 acres of farmland, from the Blair Dahl Family, for future park space. The land was purchased for \$1.28 million through a trust deed note using operating surplus as the funding source. As of June 30, 2012, there remains an obligation of \$404,358 (principal and interest). The note will be paid off in FY 2015. Debt payments for the park are made out of the Capital Projects Fund.

Legal Limits & Our Standing

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 2013 was \$330,052,755. Consequently, our total debt limit is \$13,202,110. As of June 30, 2013, our total debt was \$1,232,727, which is 9.3% of our maximum allowable debt.

Economic Forecast

Most economic indicators point to a continued slow recovery from the recession. New single-family housing permits in West Point City increased by 60% in 2012 compared to 2011. While development is still lagging behind 2010 levels, development in West Point seems to be on the rise.

BUDGETARY PROCESS

This section describes the roles and responsibilities of various people involved in the budgeting process. It also includes a condensed version of the budget calendar, brief descriptions of various parts of the city budget, a brief explanation of accounting practices, and an explanation of the process by which the budget is amended.

Roles & Responsibilities

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

The City Council provides policy direction to the City Manager. They also facilitate citizen input by holding public hearings on the tentatively adopted budget. The Council also approves fiscal policies and certified tax rates.

The City Manager prepares and presents a tentative budget to the Mayor and City Council for their review, consideration, and adoption. He oversees the budget process as the City's Budget Officer and ensures that proposed expenditures do not exceed projected revenues. The City Manager also holds departments accountable for expenditures, ensuring they are within departmental budget appropriations.

Department Heads prepare budgets based on allocated revenues and policy direction. They are also responsible for ensuring departmental expenditures are within budget appropriations.

Budget Calendar – FY2014

<u>Date</u>	<u>Task</u>	<u>Responsible</u>
December 11	Budget Calendar Completed	Finance Director
December 14	Budget Request Worksheets completed	Finance Director
	CIP project request forms completed (include CIP Matrix)	Finance Dir
	Budget Instructions completed	Finance Dir
December 17	CIP Matrix updated with carry-forward	Finance Dir /CM
	Budget Instructions/Worksheets delivered to departments	Finance Dir

	CIP project forms delivered to departments	Finance Dir
December 21	2014 Budget Worksheet created 2014 Personnel Worksheet created First revenue projections completed	Finance Dir/Intern Finance Dir/Intern Finance Dir/CM
December 28	FY 2014 Fund spreadsheets created & ticked	Treasurer/Intern
January 2	Operating Budget Requests Due Catalog items from "Budget Issues" folder	Departments Finance Dir
January 3	Enter budget options into Budget Worksheet Enter personnel options into Personnel Worksheet Computer replacement schedule completed Vehicle replacement schedule completed Road Replacement Schedule Updated	Finance Dir Finance Dir Comm Dev Dir Public Works Dir Comm Dev Dir
January 7-8	Meetings with Depts to Review Requests Budget Option Worksheet updated (semi-final) Personnel Worksheet updated CIP Requests Due	Fin Dir/CM/Depts Finance Dir Finance Dir Departments
January 9	CIP Prioritization Committee CIP Matrix Updated with new requests	CIP Committee Finance Dir
January 11	CIP, Operating, and Personnel options finalized	Finance Dir
January 31	Fee Schedule sent around for Changes	CIP Committee
February 11-15	Begin Financial Health Indicator and BMark update	Finance Dir
February 25	2013 Budget Document Started	Finance Dir
March 8	Financial Health Indicators and BMarks finished	Finance Dir
March 22	Worksheets balanced; fund sheets updated	Finance Dir/CM
April 5	Budget Narrative draft completed Fee Schedule Updated Budget Calendar for Recorder Completed	Finance Dir Finance Dir Finance Dir

April 19	Tentative Budget Document completed	Finance Dir
April 26	Tentative Budget Doc. copied and printed (12 copies)	Staff
April 30	Tentative Budget delivered to Council	Finance Dir
May 7	Tentative Budget Hearing	Council
May 21	Tentative Budget Hearing	Council
June 4	Tentative Budget Hearing and Adoption	Council
June 18	Final Budget Hearing and Adoption	Council
July 12	State Budget Audit Completed	Finance Dir/Julie
August 30	Budget Document printed and available	Finance Dir

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." The budget is the blueprint for implementing the City Council's policies 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

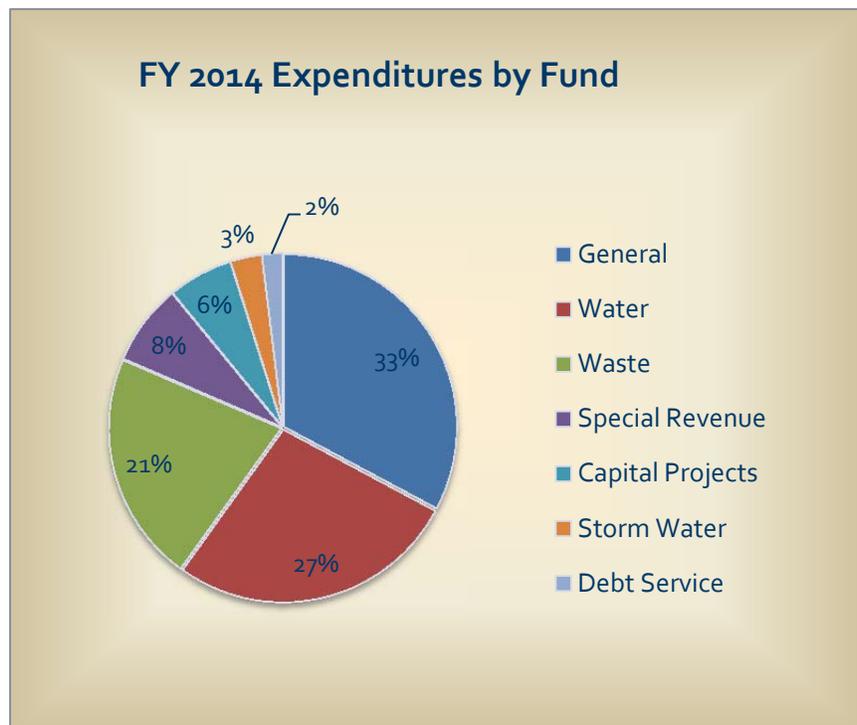
2014 Proposed Budget

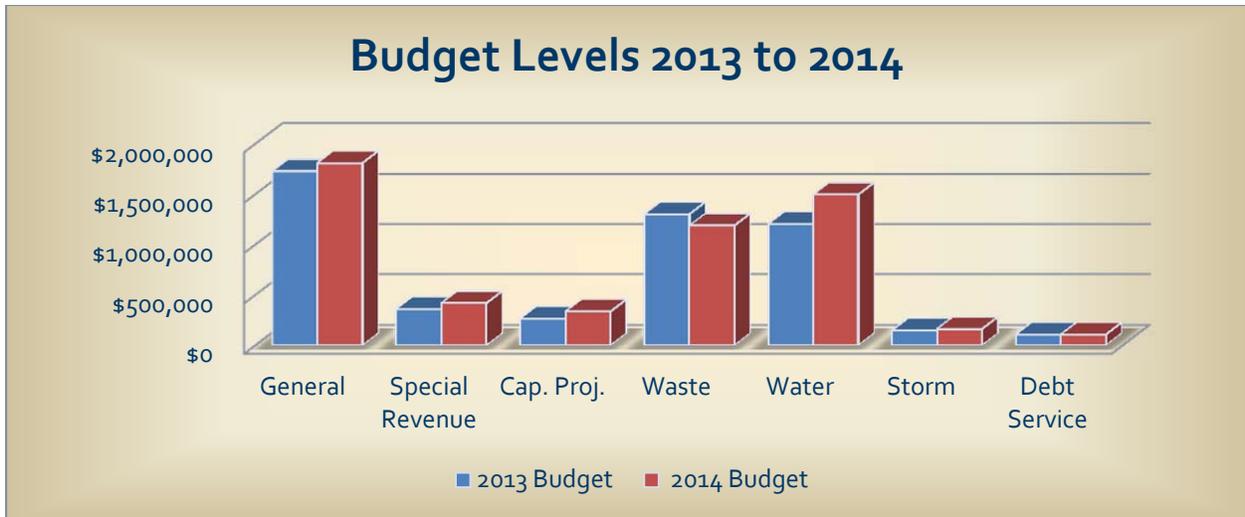
	Revenue	Transfers In	Expenditures	Transfers Out	% of Total
General Fund	\$2,117,970	\$50,000	\$1,809,398	\$356,766	33%
Special Revenue Fund	\$168,320	\$250,000	\$418,320	\$0	8%
Capital Projects Fund	\$368,000	\$0	\$335,000	\$33,000	6%
Waste Fund	\$1,137,000	\$72,500	\$1,188,393	\$20,000	22%
Water Fund	\$1,565,339	\$0	\$1,495,327	\$69,000	27%
Storm Water Fund	\$188,400	\$0	\$162,253	\$25,500	3%
Debt Service Fund	\$0	\$106,766	\$106,766	\$0	2%
Total	\$5,545,029	\$479,266	\$5,515,457	\$504,266	100%

In Fiscal Year 2014, it is proposed that the City expend \$5,515,457. Budgetary appropriations are shown in the table above and illustrated in the chart at the right.

All funds combined, the budget is proposed to increase by \$406,145. The largest portion of this increase is due to planned capital project spending in the Water Fund. Increases are also budgeted in other funds, including the

General Fund (5%), Special Revenue Fund (16%), Capital Projects Fund (26%), and Storm Water Fund (12%). The chart below compares fund budgets from fiscal years 2013 and 2014.





Accounting for Revenues & 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 in governmental funds. 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 also reflects this approach.

At the conclusion of the auditing process, the auditor presents the City Manager and the City Council with the audited Annual Financial Statements. This report provides statements of City assets, liabilities, expenditures, and revenues for the fiscal year, with auditor concurrence that the statements are fairly presented in accordance with Generally Accepted Accounting 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 or circumstances. The process of amending the budget begins with the City Manager’s evaluation of need. He then presents proposed amendments to the Council and provides explanation of the

proposed amendments. The Council is required to hold a public hearing prior to considering approval of amendments to the budget.

Amendments to the Fiscal Year 2013 Budget

Amendments to the Fiscal Year 2013 Budget include increases to General Fund revenues, Recreation expenditures, development fee revenues, impact fee project expenditures, capital projects expenditures, Waste Fund revenues, Water Fund revenues, and vehicle replacement expenditures.

ORGANIZATION & COMPENSATION PLAN – 2014

This section includes an introduction to the organization, a visual representation of the organization as well as a description of its structure by department. Also covered in this section are descriptions of our compensation philosophy, salaries and wages, justification for any compensation or personnel modifications, the 2014 Pay Plan and employee cost allocations.

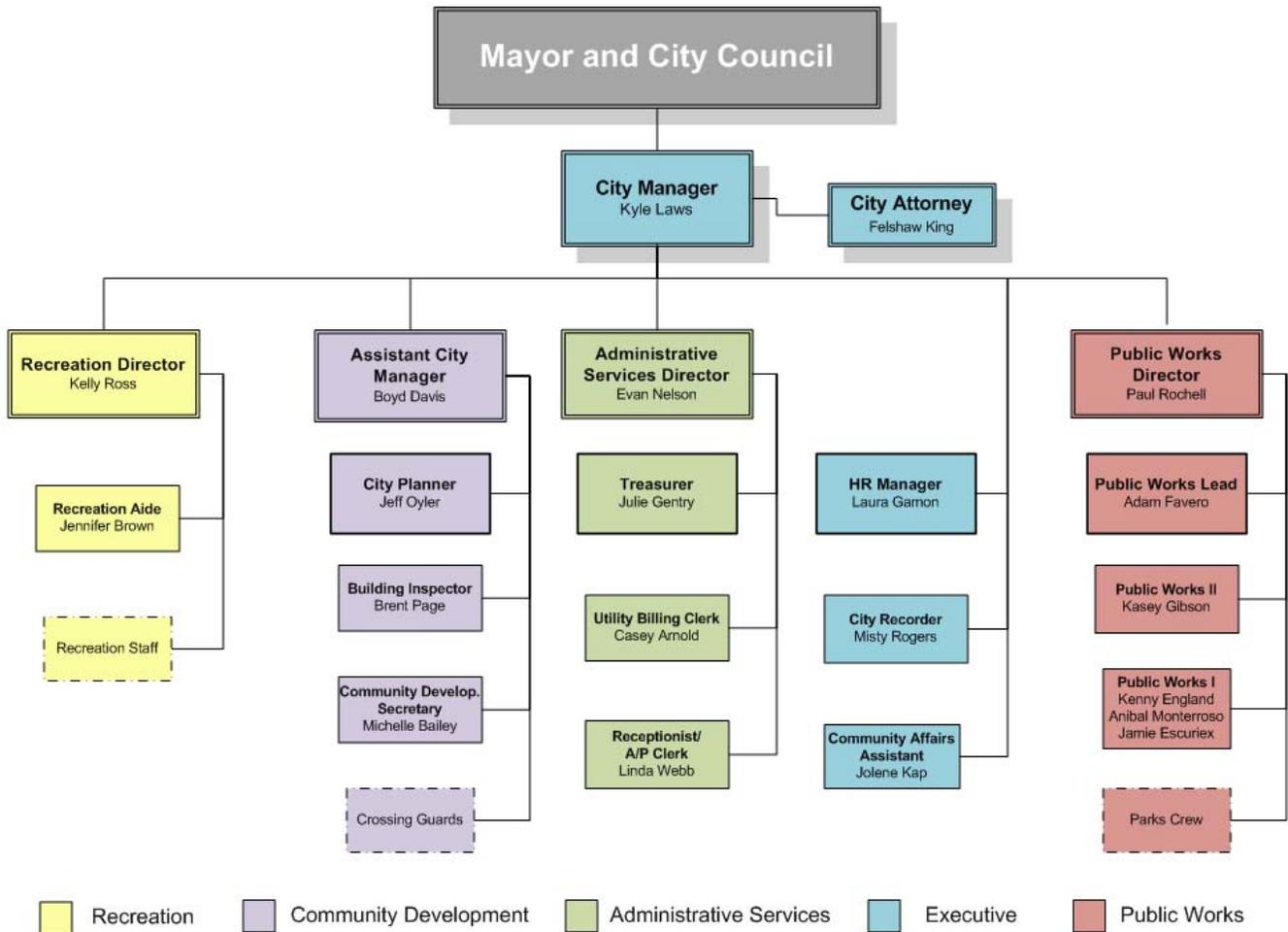
Introduction

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.

Organizational Chart

West Point City Organizational Chart (FY 2014)



Structure

The structure of the City consists primarily of five departments: Executive, Administrative Services, Public Works, Community Development, and Recreation.

Executive

The City Manager serves as the Executive Department Head. Major functions within this department include city administration, economic development, public relations, legal services, contract administration, City meetings, elections, human resource management, public safety, special events, and overall department supervision.

Administrative Services

The Administrative Services Director oversees this department which includes finance, accounting, utility billing, accounts payable, payroll, and risk management.

Public Works

The Public Works Director administers this department. Major functions of this department include road development and maintenance, infrastructure improvements and repairs, enterprise services delivery, fleet management, and emergency preparedness. The department also oversees the operations and maintenance of city parks, trails, cemetery, and other public properties.

Community Development

This department is administered by the Assistant City Manager who also serves as the City Engineer. The department's primary functions include engineering, building services, planning and zoning, business licensing, code enforcement, and school safety.

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 which include soccer, baseball, softball, basketball, football, and volleyball.

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.

Salaries & Wages

Appointed full-time and part-time employees are paid within ranges specified for each position. Employees receive insurance, retirement, and other benefits as summarized in the annual budget and as approved 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.

The Pay Plan in 2014 has been adjusted based on the market study conducted in early 2013. Providing compensation and benefits that align with the market remains a priority for city staff and the City Council. Compensation is structured in a way that appropriately incentivizes employees on both a long-term and short-term basis, thus encouraging continued, consistent, and high-quality service to the City. Employee salaries consist of the following:

Salary – Amount of pay agreed upon, within an approved range.

Bonus – Additional amount of pay provided annually based on completion of goals.

Merit Increase – Increase to salary or wage, within approved range, based on performance. A 2% merit increase is proposed to be allowed each year, subject to approved in the annual budget.

Cost-of-living Adjustment (COLA) – An adjustment to salary ranges and employee pay due to increases in the cost of living and the employment market. A 2% COLA is proposed to be provided every two years, subject to positive employee performance and approval in the annual budget.

Staffing levels are set by the City Council to meet the current and future needs of the City. These levels are determined by the following factors:

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

The vast majority of staffing costs (70%) are funded through the General Fund. The Waste, Water, and Storm Water Funds also share the staffing costs as shown in the tables at the right. The second table shows the numbers of full-time equivalent positions by fund. Total staffing costs increased in FY 2014 by 3.1% or \$43,649. This increase is primarily a result of (1) Increased insurance and retirement costs and (2) Adjustments based on the salary market study.

Salary and Benefits by Fund FY 2014				
	Salary ¹	Benefits	Total	%
General Fund	726,076	301,297	1,027,373	70%
Waste Fund	122,787	66,841	189,628	13%
Water Fund	122,787	66,841	189,628	13%
Storm Water Fund	44,396	13,485	57,881	4%
Total	1,016,046	448,464	1,464,510	100%

FTEs by Fund			
	FY 2013	FY 2014	%
General Fund	18.83	19.14	78%
Waste Fund	2.21	2.21	9%
Water Fund	2.21	2.21	9%
Storm Water Fund	0.98	0.98	4%
Total	24.23	24.54	100%

¹ Salary amounts exclude on-call and overtime budgets.

FY2014 Pay Scale

Exempt Positions		Range		
Position	Department	Minimum	Midpoint	Maximum
City Manager	Executive	\$ 86,700	\$ 97,095	\$ 107,490
Assistant City Manager	Community Development	\$ 69,360	\$ 79,748	\$ 90,135
Administrative Services Director	Administrative Services	\$ 63,360	\$ 72,026	\$ 80,691
Public Works Director	Public Works	\$ 58,650	\$ 67,270	\$ 75,889
Human Resources Manager	Executive	\$ 46,665	\$ 54,367	\$ 62,068
City Planner	Community Dev	\$ 46,665	\$ 54,367	\$ 62,068
Recreation Director	Recreation	\$ 42,330	\$ 49,370	\$ 56,410

Non-Exempt Positions		Range		
Position	Department	Minimum	Midpoint	Maximum
City Treasurer	Administrative Services	\$ 20.35	\$ 23.74	\$ 27.12
City Recorder	Executive	\$ 18.24	\$ 22.68	\$ 27.12
Public Works Lead	Public Works	\$ 18.87	\$ 22.37	\$ 25.87
Building & Safety Inspector	Community Dev	\$ 17.53	\$ 20.76	\$ 23.99
Public Works III	Public Works	\$ 16.32	\$ 19.95	\$ 23.57
Public Works II	Public Works	\$ 14.28	\$ 17.78	\$ 21.27
Public Works I	Public Works	\$ 13.10	\$ 15.76	\$ 18.42
Utility Billing Clerk	Administrative Services	\$ 13.10	\$ 15.76	\$ 18.42

Part-time/Seasonal Positions		Range		
Position	Department	Minimum	Midpoint	Maximum
Code Enforcement Officer	Community Dev	\$ 16.32	\$ 17.42	\$ 18.51
Community Affairs Assistant	Executive	\$ 13.26	\$ 15.84	\$ 18.41
Planning Secretary	Community Dev	\$ 13.55	\$ 15.11	\$ 16.66
Receptionist	Administrative Services	\$ 12.92	\$ 14.04	\$ 15.15
Intern	Executive	\$ 12.50	\$ 13.48	\$ 14.45
Parks Worker III	Parks	\$ 11.22	\$ 12.68	\$ 14.14
Public Works Seasonal	Public Works	\$ 10.71	\$ 12.22	\$ 13.73
Parks Worker II	Parks	\$ 8.67	\$ 10.46	\$ 12.24
Recreation Worker II	Recreation	\$ 8.16	\$ 9.18	\$ 10.20
Parks Worker I	Public Works	\$ 8.16	\$ 9.18	\$ 10.20
Crossing Guard	Public Safety	\$ 7.40	\$ 8.32	\$ 9.23
Recreation Worker I	Recreation	\$ 7.40	\$ 7.78	\$ 8.16

Elected & Appointed Officials			
Position	Department	Pay	
Mayor	General Government	\$ 12,600.00	per year
City Council Members	General Government	\$ 5,400.00	per year
Planning Commission Chair	Community Development	\$ 35.00	per meeting
Planning Commission Members	Community Development	\$ 25.00	per meeting

SECTION THREE – FUND BUDGETS

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The City’s finances are organized by fund, in accordance with Generally Accepted Accounting Principles (GAAP). Revenue estimates and expenditure appropriations are approved in the annual budget. This section contains summary information about the revenues and expenditures in each fund.

GENERAL FUND

The General Fund is used to track revenues and expenditures related to general government services that are not included in utility funds or special revenue funds. Costs associated with recreation programs, public safety, and maintenance of parks and trails are supported by the General Fund. A large portion of City personnel costs are also supported by the General Fund.

General Fund Revenues

Property tax revenues have been increasing slightly over the last few years. In 2013, the City Council voted to maintain the current property tax rate which should boost revenues in the coming years. In Fiscal Year 2014, property tax revenues are estimated at \$337,970. Consistent with Council budgetary policy, the City will consider maintaining the property tax rate if assessed values increase.

Sales tax revenues have also been increasing as the national and state economies have shown signs of recovery. Revenues in Fiscal Year 2013 increased by 5.8% over the previous year. While continued growth in sales tax revenue is expected, the City budgets conservatively because of the volatility of the sales tax revenue stream.

Licenses and Permits revenue has not shown the same strong recovery as sales tax. Construction activity has fluctuated significantly over the past several years, therefore budgeted revenues are conservatively estimated. The housing construction market seems to be slowly improving.



Recreation revenues are expected to increase slightly due to the addition of a youth volleyball program.

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

General Fund 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: **\$9,533**
- Increase in Health Insurance Benefits: **\$17,470**

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

- Market Study salary adjustments : **\$51,709**
- Elections: **\$1,300**
- Utah League of Cities and Towns: **\$400**
- Miss West Point Pageant: **\$935**
- IT Support and Contracts, MS Exchange 365: **\$2,400**
- IT Support and Contracts, Budgeting Software: **\$5,000**
- Community Development, GPS: **\$1,200**
- Risk Management: **\$2,000**
- Public Safety, Police Contract: **\$2,005**
- Water Purchase, Weber Basin: **\$5,000**
- Summer intern: **\$10,000**
- Increase to the Recreation Budget:
 - Football **\$7,000**
 - Baseball/Softball **\$2,500**
 - Basketball **\$3,000**
 - Volleyball: **\$5,000**

Capital Improvement Plan

Because financial resources are limited and because the City has an ever evolving list of priorities, proposed projects are tracked and planned for in a capital improvement plan. This plan lists the upcoming capital needs of the City with associated cost estimates, anticipated revenue sources, and expected timeframes, projected out five years. The

City Council and Staff work together to prioritize, plan, and implement the objectives of the Capital Improvement Plan. Projects are selected for funding through the annual budget process. A few of the current priorities are highlighted below.

- Blair Dahl Park. After 2013's payment, the City will still owe \$270,000 on Blair Dahl Park (\$135,000 x 2 years). When this debt is paid, the \$135,000 will be available each year to help fund other projects.
- The City has implemented a vehicle replacement plan which is included in the Capital Improvement Program. Money is contributed from various funds for the replacement and maintenance of the City vehicle fleet.
- Plans are underway for the widening of 3000 West from 300 N. to 1300 N. This project will be completed through a transportation grant as well as local matching funds.
- Money has been earmarked to install a new 12" waterline along 2000 West, from 200 South to 800 North. This project will be completed in two segments and will replace an older, smaller, deteriorated waterline.

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

Special Revenue Fund Revenues

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.

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.

The Special Revenue Fund is also used to track Class C Road Revenues. These revenues are received into the General Fund and then transferred to the Special Revenue Fund.

Special Revenue Fund Expenditures

Impact Fee revenues in the Special Revenue Fund are expended only on impact fee-eligible projects in accordance with State regulations and the City-approved Capital Improvement Plan.

Class C Road funds are used for upkeep and maintenance of the City's road system in accordance with State guidelines.

CAPITAL PROJECTS FUND

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 25%.

Accordingly, at the end of each fiscal year the City transfers excess fund balance from the General Fund to the Capital Projects Fund, to be utilized in the Capital Improvement Program. This revenue is critical for capital replacement, park and trail development, and innumerable other city requirements. Any



revenues not utilized during the fiscal year are carried forward for use in the following year.

The FY2014 Capital Projects Fund Budget includes allocations for several projects including:

- \$193,475 for the Loy Blake Park Restroom Replacement
- \$20,000 for SR 193 landscaping
- \$57,586 for City Hall Maintenance & Repair
- \$135,000 for the Blair Dahl Park property acquisition.

WASTE FUND

The Waste Fund is the fiscal mechanism by which sewage disposal and refuse collection are provided to residents of West Point City. The City provides sewage collection and disposal in concert with the North Davis Sewer District. Refuse collection is provided to residents in three program areas:

- Garbage – household refuse
- Green waste – yard trimmings and garden waste
- Recycling – paper, plastic, cardboard, and some metal

Waste Fund revenues come, primarily, in the form of monthly sewer and refuse utility fees. Residential fees are assessed on a per can- and per sewer connection-basis. Commercial fees are based on usage. Major expenditures in the Waste Fund include the following:

- North Davis Sewer District – sewage collection and treatment.
- Econo Waste – Refuse collection
- Wasatch Integrated Waste Management – Landfill and recycling
- Personnel



WATER FUND

The Water Fund is used to account for all financial activity related to providing West Point residents with culinary and secondary water services. Primary expenditures in the Water Fund include the following:

- Maintenance and expansion of infrastructure
- Davis and Weber Canal Company - Purchase of secondary water
- Weber Basin Water - Purchase of culinary water
- Personnel costs.

The City collects fees for culinary water based on the number of gallons used. Secondary water rates are based on lot acreage.

Several years ago, the City completed a comprehensive study of water-related needs in town, including both operating and capital replacement. Significant projects considered 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

The result was a new fee schedule that included an "increasing block rate structure" that would not only increase revenues over a three-year period as well as provide an incentive for conservation. The final rate increase was implemented on July 1, 2013.



STORM WATER FUND

The Storm Water Fund is used to track financial activity related to the City's storm water drainage system. This system is mandated and regulated by the EPA. The City has developed a storm drain master plan to address issues related to the City's high water table and proximity to the Great Salt Lake.

Storm Water Fund revenues come from the City's Storm System Maintenance and Construction Fee. Expenses in the fund include the following:

- Compliance with new EPA regulations pertaining to the City's lawful discharge of storm water into the Great Salt Lake
- System construction
- Maintenance of infrastructure and drainage basins
- Annual street sweeping

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 in accordance with 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 2013 was \$330,052,755. Consequently, the total debt limit is \$13,202,110. As of June 30, 2013 the City's total debt was \$1,232,727, which is 9.3% of total allowable debt.

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 \$799,000. In 2014 the City will pay \$106,766, with nine years remaining on the obligation.



SECTION FOUR – BUDGET DETAIL

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All fund sheets are presented in this section. For an explanation of any of these funds, please see the corresponding fund in section three of the budget.

GENERAL FUND

General Fund (FY 2013-2014)						
Fund 10						
SUMMARY	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget	
FINANCING SOURCES						
SOURCE 30						
3025	-	10,108	-			
	-	10,108	-	-		-
TAXES						
3110	\$ 311,433	316,215	\$ 310,000	\$ 313,495	\$ 337,970	
3125	33,840	35,758	35,000	35,000	35,000	
3130	766,722	847,515	775,000	775,000	815,000	
3140	18,277	18,737	19,000	19,000	19,000	
3150	332,570	329,158	320,000	320,000	321,000	
3160	118,499	123,647	115,000	115,000	115,000	
	1,581,341	1,671,029	1,574,000	1,577,495	1,642,970	
LICENSES AND PERMITS						
3210	\$ 11,401	14,645	\$ 12,000	\$ 12,000	\$ 12,000	
3215	-	-	-	-	-	
3221	67,514	103,868	70,000	70,000	70,000	
3224	-	-	-	-	-	
3225	-	-	-	-	-	
	78,915	118,513	82,000	82,000	82,000	
INTERGOVERNMENTAL REVENUE						
3356	\$ 277,627	293,668	\$ 250,000	\$ 250,000	\$ 250,000	
3358	4,641	5,502	4,500	4,500	4,500	
3360	325	1,432	-		-	
3390	-	-	-	-	-	
	282,593	300,602	254,500	254,500	254,500	
CHARGES FOR SERVICES						
3410	\$ 13,117	3,534	\$ 2,000	\$ 2,000	\$ 2,000	
3460	77,228	83,524	84,000	87,000	99,000	
3478	4,711	4,716	2,000	3,000	3,500	
3479	13,892	9,996	12,000	12,000	12,000	
3482	7,144	9,400	3,000	6,000	6,000	
3490	23,451	23,096	15,000	15,000	15,000	
	139,541	134,265	118,000	125,000	137,500	
MISCELLANEOUS REVENUE						
3610	\$ 3,386	1,734	\$1,000	\$1,000	\$1,000	
3620	9,976	4,335	-		-	
3690	-	-	5,000	5,000	-	
	13,362	6,069	6,000	6,000	1,000	

CONTRIBUTIONS AND TRANSFERS						
3910	Surplus General Fund/Class C	\$ -	-	\$ -	\$ -	\$ -
3940	Transfer from other Funds	-	-	-	-	-
3950	Fleet Contribution - Waste Fund	15,000	20,000	20,000	20,000	20,000
3955	Fleet Contribution - Water Fund	15,000	30,000	30,000	30,000	30,000
3960	Capital Projects Transfer	52,000	-	-	-	-
TOTAL CONTRIBUTIONS AND TRANSFERS		82,000	50,000	50,000	50,000	50,000
Total General Fund Financing Sources		2,177,752	2,290,586	2,084,500	2,094,995	2,167,970
FINANCING USES						
GENERAL GOVERNMENT						
4110	Council and Mayor Wages	\$ 39,600	39,600	\$ 39,600	\$ 39,600	\$ 39,600
4114	Executive	68,454	-	-	-	-
4113	Employee Benefits	32,211	4,098	9,031	9,031	9,189
4133	Training and Education	1,773	4,208	8,000	8,000	8,000
4135	Community Service Contracts	-	500	1,000	1,000	1,000
TOTAL GENERAL GOVERNMENT		142,038	48,405	57,631	57,631	57,789
ADMINISTRATIVE SERVICES						
4411	Salaries & Wages	\$ -	94,958	\$ 97,148	\$ 97,148	\$ 99,342
4413	Employee Benefits	-	34,583	46,282	46,282	50,175
4420	Mileage Reimbursement	-	113	100	100	100
4421	Books, Subscriptions & Memberships	-	670	1,000	1,000	1,000
4424	Postage	-	2,920	5,000	5,000	5,000
4425	Equipment & Supplies	-	188	1,000	1,000	1,000
4426	Equipment Lease & Maintenance	-	17,581	16,500	16,500	16,500
4433	Training & Education	-	1,870	3,000	3,000	3,000
4438	Auditor and Accounting Support	-	22,913	25,000	25,000	25,000
4440	Accounting Software Support	-	2,010	3,500	3,500	3,500
4462	Miscellaneous	-	-	-	-	-
4463	IT Support & Contracts	-	1,935	2,000	2,000	4,750
4469	Office Supplies & Expense	-	2,312	4,000	4,000	4,000
4475	Risk Management	-	61,977	56,000	56,000	58,000
4495	Credit Card Fees	-	1,598	470	470	470
4498	Bank Service Charges	-	-	-	1,200	500
TOTAL ADMINISTRATIVE SERVICES		-	245,626	261,000	262,200	272,337
PUBLIC WORKS						
4811	Salaries and Wages	\$ 179,344	134,255	\$ 146,300	\$ 146,300	\$ 157,227
4813	Employee Benefits and Retirement	89,842	76,566	84,583	84,583	93,393
4820	Overtime	10,017	16,687	13,000	13,000	15,000
4823	Training and Education	444	565	360	360	360
4825	Equipment Supplies and Maintenance	7,639	4,067	9,000	9,000	9,000
4826	Municipal Buildings Operations and Maintenance	18,720	18,706	19,560	19,560	19,560
4854	Protective Clothing and Equipment	2,058	1,353	2,000	2,000	2,000
4863	IT Support & Contracts	-	-	-	-	-
4865	Fleet Operations and Maintenance	12,073	13,487	10,000	10,000	10,000
4867	Fleet Fuel	25,948	28,666	30,115	30,115	30,115
4869	Office Supplies & Expense	-	-	1,300	1,300	1,300
4870	Fleet Leases	-	-	10,000	10,000	10,000
4872	IT Support and Maintenance	250	193	-	-	-
4873	Office Supplies and Expense	195	226	-	-	-
4875	Crosswalk Power	628	762	900	900	900
4877	Public Facilities Heating	6,167	4,409	5,000	5,000	5,000
4880	Data and Telephone Systems	8,764	8,937	-	-	-
4882	Public Facilities Power	15,011	14,717	14,000	14,000	14,000
4884	Street Lighting Power and Maintenance	49,430	46,782	52,000	52,000	52,000
TOTAL PUBLIC WORKS		426,529	370,378	398,118	398,118	419,855

	EXECUTIVE					
4911	Salaries and Wages	\$ 81,499	125,589	\$ 147,260	\$ 147,260	\$ 151,564
4913	Employee Benefits	27,535	66,325	59,088	59,089	63,991
4920	Mileage Reimbursements	274	203	400	400	500
4921	Books, Subscriptions, and Memberships	2,508	2,319	1,250	1,250	2,250
4923	Travel and Education	4,454	4,864	3,000	3,000	6,000
4924	Postage	4,334	-	320	320	320
4925	New Equipment Purchase	734	-	9,000	9,000	9,000
4926	Equipment Lease and Maintenance	21,657	-	-	-	-
4937	Attorney	26,400	26,498	32,500	32,500	33,000
4938	Auditor and Accounting Support	27,593	-	-	-	-
4962	Miscellaneous	-	-	-	-	-
4963	IT Support & Contracts	8,291	18,361	17,250	17,250	17,250
4965	Employee Awards, Recognitions, and Events	11,689	8,591	7,000	7,000	10,000
4966	Education Reimbursement Program	-	-	2,000	2,000	2,000
4967	Employee Benefits and Bonus Program	79	59	13,000	13,000	13,000
4968	Wellness Program	165	398	1,000	1,000	1,000
4969	Office Supplies and Expense	8,057	7,449	4,500	4,500	5,000
4970	Cellular and Radio Services and Equipment	14,423	12,579	17,000	17,000	12,000
4972	Legal Advertising	2,871	4,254	5,700	5,700	5,700
4975	Risk Management	42,213	-	-	-	-
4980	Utah League Membership	6,569	-	3,600	3,600	4,000
4982	City Newsletter	-	167	3,500	3,500	750
4983	Economic Development	-	290	-	-	-
4985	Volunteerism Program	-	402	1,000	1,000	1,000
4988	Recorders Office	2,739	7,397	8,000	8,000	9,300
4990	City Celebrations and Events	53,250	54,611	61,500	61,500	61,500
4991	Youth Council	4,918	4,197	6,000	6,000	6,000
4992	Miss West Point Pageant	8,815	10,257	9,815	10,750	10,750
4993	Senior Program	2,427	2,509	2,500	2,500	2,500
4995	Credit Card Fees	201	-	-	-	-
	TOTAL EXECUTIVE	363,692	357,318	416,183	417,119	428,375
	COMMUNITY DEVELOPMENT					
5211	Salaries and Wages	\$ 61,365	80,238	\$ 94,426	\$ 94,426	\$ 97,988
5213	Employee Benefits and Retirement	19,956	28,343	36,812	36,812	40,043
5221	Books, Subscriptions, and Memberships	568	150	400	400	750
5223	Travel, Education, and Certifications	1,053	691	1,500	1,500	2,500
5225	Equipment & Supplies	-	3,852	6,500	6,500	6,500
5251	GIS	-	-	1,500	1,500	1,500
5261	Miscellaneous Supplies	568	383	500	500	500
5262	Contract Planning & Insp. Services (formerly 105263)	-	-	2,000	2,000	2,000
5263	IT Support & Contracts	350	5,029	-	-	400
5265	State Building Surcharge	500	649	1,000	1,000	1,000
5267	IT	1,611	2,175	-	-	-
5268	Planning Commission/Board of Adjustments Expenses	2,579	4,603	4,500	4,500	5,000
5269	Office Supplies & Expense	-	-	500	500	500
	TOTAL COMMUNITY DEVELOPMENT	88,550	126,112	149,638	149,638	158,681
	PUBLIC SAFETY AND EMERGENCY PLAN					
5411	Crossing Guards	\$ 15,746	16,132	\$ 22,848	\$ 22,848	\$ 25,820
5413	Employee Benefits and Retirement	1,653	1,685	2,495	2,495	2,821
5415	Crossing Guard Supplies and Equipment	248	373	650	650	650
5460	Animal Control	22,943	21,142	24,000	24,000	24,000
5462	Police Services	70,709	73,184	77,995	77,995	80,000
5465	Narcotics Strike Force	4,000	4,000	7,500	7,500	7,500
5475	Hometown Security (EPRT)	13,827	1,695	4,000	4,000	4,000
5478	Davis County Channel 17	-	-	-	-	-
	TOTAL PUBLIC SAFETY AND EMERGENCY PLAN	129,127	118,210	139,488	139,488	144,791

	ENGINEERING AND BUILDING					
5811	-Salaries and Wages	\$ 20,643	-	\$ -	\$ -	\$ -
5813	-Employee Benefits and Retirement	5,179	-	-	-	-
5823	-GIS	-	-	-	-	-
5827	-Engineering Support, Supplies and Equipment	3,176	-	-	-	-
	TOTAL ENGINEERING AND BUILDING	28,998	-	-	-	-
	HIGHWAYS AND PUBLIC IMPROVEMENTS					
6140	Class C Roads	\$ -		\$ -	\$ -	\$ -
	TOTAL HIGHWAYS AND PUBLIC IMPROVEMENTS	-		-	-	-
	PARKS AND CEMETERY					
7011	Salaries and Wages	\$ 39,997	30,942	\$ 57,981	\$ 57,981	\$ 57,981
7013	Employee Benefits and Retirement	4,780	3,191	6,492	6,492	6,492
7020	Uniforms	-	524	600	600	600
7025	Equipment and Supplies	23,037	28,803	14,000	14,000	14,000
7026	Building and Grounds	20,505	26,039	29,000	29,000	29,000
7029	Park and Cemetery Lights	3,678	4,394	3,400	3,400	3,400
7061	Miscellaneous Services and Supplies	426	308	1,200	1,200	1,200
7063	IT Support & Contracts	-	-	-	-	-
7069	Offices Supplies & Expense	-	-	500	500	500
7070	Gateways and Public Properties	1,439	2,611	4,000	4,000	4,000
	TOTAL PARKS AND CEMETERY	93,863	96,811	117,173	117,173	117,173
	RECREATION					
7111	Salaries and Wages	\$ 68,535	71,081	\$ 91,637	\$ 91,637	\$ 96,554
7113	Employee Benefits and Retirement	24,884	27,053	32,164	32,164	35,193
7115	Recreation Support/Program Coordination	-	-	-	-	-
7120	Recreation Program Marketing	-	1,050	1,000	1,000	1,000
7126	Building and Grounds	1,304	2,319	2,300	2,300	2,300
7160	Soccer	10,189	13,164	10,500	10,500	10,500
7163	IT Support & Contracts	-	-	-	-	-
7167	Basketball	19,482	13,033	13,600	16,600	16,600
7168	Football (formerly 107169)	-	-	23,000	26,000	30,000
7169	Office Supplies & Expense (formerly Football)	18,664	22,464	250	250	250
7171	Baseball/Softball	12,491	15,844	13,000	15,500	13,000
7173	Volleyball	-	-	-	-	5,000
	TOTAL RECREATION	155,549	166,010	187,451	195,951	210,397
	TRANSFERS, CONTRIBUTIONS, AND OTHER USES					
9001	Contingency	\$ 49,388	-	\$ -	\$ -	\$ -
9063	Class C Transfer to Special Revenue	899,576	293,668	250,000	250,000	250,000
9065	Transfer to Capital Projects Fund	224,000	329,315	-	-	-
9070	Transfer to Debt Service Fund - City Hall	129,130	109,130	106,884	106,884	106,766
	TOTAL OTHER USES	1,302,094	732,113	356,884	356,884	356,766
	Total General Fund Financing Uses	2,730,441	2,260,984	2,083,566	2,094,202	2,166,164
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(552,689)	29,601	934	793	1,806

SPECIAL REVENUE

Special Revenue Fund (FY 2013-2014)						
Fund 45						
	SUMMARY	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget
Financing Sources						
DEVELOPMENT FEES						
3015	Water Impact Fees	\$ 14,870	\$ 14,502	\$ 4,870	\$ 17,045	\$ 4,870
3028	Sewer Impact Fees	4,581	6,832	2,420	11,412	2,420
3029	Storm Water Impact Fees	32,500	54,958	13,000	66,300	13,000
3057	Road Impact Fees	85,083	151,051	34,030	164,378	34,030
3070	Parks and Trails Impact Fees	59,522	49,979	23,810	116,023	23,810
3075	North Davis Sewer Impact Fees	73,500	66,100	30,000	153,350	30,000
3080	North Davis Fire Impact Fees	7,357	8,942	2,190	14,950	2,190
3090	Class C Road Revenue (Transfer from GF)	-	-	250,000	293,668	250,000
3099	Beginning Balance	-	-	-	1,544,200	-
TOTAL DEVELOPMENT FEES		277,412	352,363	360,320	2,381,327	360,320
OTHER FINANCING SOURCES						
3347	Grants	-	-	36,000	36,000	58,000
3375	Interest	1,657	2,663	-	-	-
3390	Transfer from Other Funds	899,576	293,668	-	-	-
TOTAL OTHER FINANCING SOURCES		901,233	296,331	36,000	36,000	58,000
Total All Financing Sources		1,178,646	648,694	396,320	2,417,327	418,320
Beginning Fund Balance		816,256	1,480,391	1,480,391	1,563,050	1,563,050
Total Funds Available for Appropriation		1,994,902	2,129,085	1,876,711	3,980,377	1,981,370
Financing Uses						
SPECIAL FUND PROJECTS						
5110	Storm System Impact Fee Projects	\$ -	\$ -	\$ 13,000	\$ 382,776	\$ 13,000
5115	Parks and Trails Development Impact Fee Projects	634	135,000	23,810	192,592	23,810
5120	Water System Impact Fee Projects	-	-	4,870	180,483	4,870
5130	Sewer Impact Fee Projects	157	-	2,420	118,275	2,420
5171	Roads and Pedestrian Walkways Impact Fee Projects	5	-	34,030	589,510	34,030
5180	North Davis Sewer Impact Fees	70,020	87,720	30,000	121,190	30,000
5185	North Davis Fire Impact Fees	7,063	9,531	2,190	13,773	2,190
5190	Parks and Trail Projects	4,396	6,314	-	30,453	-
5195	Class C Road Expenditures	349,730	92,240	250,000	751,275	250,000
5197	Road & Sidewalk Grant Projects	-	-	36,000	36,000	58,000
5198	Bank Service Charges	-	-	-	1,000	-
TOTAL SPECIAL FUND PROJECTS		431,852	330,805	396,320	2,417,327	418,320
TRANSFERS, CONTRIBUTIONS, AND OTHER USES						
9050	Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER USES		-	-	-	-	-
Total Financing Uses		431,852	330,805	396,320	2,417,327	418,320
Ending Fund Balance		1,563,050	1,798,280	1,480,391	1,563,050	1,563,050

CAPITAL PROJECTS

Capital Projects Fund (FY 2013-2014)					
Fund 48					
SUMMARY	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget
Financing Sources					
REVENUES					
3015	Operating Transfers	\$ -	\$ -	\$ -	\$ -
3020	Sale of Bonds	-	-	-	-
3025	Sale of Land	-	-	-	-
3028	Sale of Equipment	-	-	-	-
3030	Misc. Fees from Developers	-	-	-	-
3035	Sundry Revenue	98,858	-	-	-
3040	Grants	-	-	-	-
3045	Cemetery Perpetual Care	16,420	46,075	-	151,924
3090	Beginning Balance	-	-	265,000	713,318
	TOTAL REVENUES	115,278	46,075	265,000	865,242
OTHER FINANCING SOURCES					
3310	Transfer from General Fund	\$ 224,000	\$ 329,315	\$ -	\$ -
3320	Proceeds from Bonds	-	-	-	-
3325	Grants	-	-	-	-
3330	Interjurisdictional Cooperation	-	-	-	-
3335	Interest	1,019	2,574	-	-
3351	Transfer from Waste Fund	-	-	-	-
3355	Transfer from Water Fund	-	-	-	-
3358	Transfer from Storm Water Fund	-	-	-	-
3340	Transfer from Reserves	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	225,019	331,889	-	-
	Total All Financing Sources	340,297	377,964	265,000	865,242
	Beginning Fund Balance	665,727	485,391	574,764	810,451
	Total Funds Available for Appropriation	1,006,024	863,355	839,764	1,178,451

	SUMMARY	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget
Financing Uses						
CAPITAL PROJECT FUND FINANCING USES						
5110	Land	\$ -	\$ -	\$ -	\$ -	\$ -
5115	Buildings	-	-	50,000	100,000	-
5120	Road Projects	7,723	-	50,000	52,847	65,000
5125	Park Improvement Projects	782	566	-	353,279	80,000
5130	Water Projects	-	-	-	-	-
5136	Debt Service Principal	105,801	-	116,646	116,646	122,478
5137	Debt Service Interest	29,199	-	18,354	18,354	12,522
5140	Facilities and Equipment	-	-	-	-	-
5143	Capital Equipment Replacement	-	-	-	36,000	-
5144	Vehicle Replacement	-	63,808	30,000	36,192	-
5150	Transfer to General Fund	52,000	-	-	-	-
5153	Five Year CIP	-	-	-	-	55,000
5155	Misc. Projects (CDBG)	-	-	-	-	-
5170	Cemetery Perpetual Care	70	-	-	151,924	-
TOTAL CAPITAL PROJECT FUND FINANCING USES		195,574	64,374	265,000	865,242	335,000
TRANSFERS, CONTRIBUTIONS, AND OTHER USES						
9010	Transfer to General Fund	-	-	-	-	-
9051	Transfer to Waste Fund	-	-	-	-	33,000
9055	Transfer to Water Fund	-	-	-	-	-
9058	Transfer to Storm Water Fund	-	-	-	-	-
TOTAL TRANSFERS, CONTRIB., AND OTHER USES		-	-	-	-	33,000
Total Financing Uses		195,574	64,374	265,000	865,242	368,000
Ending Fund Balance		810,451	798,981	574,764	810,451	810,451

WASTE FUND

Waste Fund (FY 2013-2014)						
Fund 51						
		2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget
Financing Sources						
SOURCE 30						
3025	Gain/Loss Sale of Fixed Assets	\$ -	\$ 1,045	\$ -	\$ -	\$ -
TOTAL SOURCE 30		-	1,045	-	-	-
OPERATING REVENUE						
3717	Penalties	6,207	42,249	20,000	20,000	20,000
3726	Sewer Fees	453,974	454,589	446,000	470,000	475,000
3750	Garbage Collection Fees	469,114	464,618	462,500	462,500	462,500
3760	Greenwaste Collection Fees	12	105,687	80,000	90,000	90,000
3770	Curbside Recycling Fees	-	14,195	95,000	85,000	85,000
TOTAL WASTE OPERATING REVENUE		929,306	1,081,338	1,103,500	1,127,500	1,132,500
OTHER FINANCING SOURCES						
3810	Utility Deposits	\$ 2,200	\$ -	\$ -	\$ -	\$ -
3815	Can Purchase	2,205	1,955	3,000	2,000	2,000
3848	Transfer from Capital Projects Fund	-	-	-	-	33,000
3855	Transfer from Water Fund	-	-	-	-	14,000
3858	Transfer from Storm Water Fund	-	-	-	-	25,500
3875	Fund Reserves	-	-	13,000	-	-
3877	Water Loan Payment	-	-	-	-	-
3880	Interest Earnings	603	1,196	500	500	500
3891	Developer Contributions	6,450	56,253	-	-	-
3995	Beginning Fund Balance	-	-	202,000	208,000	2,000
TOTAL OTHER FINANCING SOURCES		11,458	59,404	218,500	210,500	77,000
Total All Financing Sources		940,764	1,141,787	1,322,000	1,338,000	1,209,500

	SUMMARY	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget
Financing Uses						
PRIMARY OPERATING EXPENSES						
8111	Salaries and Wages	\$ 105,163	111,819	117,127	117,127	122,787
8112	Compensated Absences Expense	\$ 1,494	591	-	-	-
8113	Benefits and Bonus	46,167	50,754	61,072	61,072	66,841
8115	On Call Pay	7,200	7,320	8,500	8,500	8,500
8127	Lift Station Pumps	2,135	2,237	2,400	2,400	2,400
8145	Garbage Collection	142,418	231,052	283,500	283,500	283,500
8146	Bum Plant	251,029	258,374	267,020	267,020	267,020
8149	Sewer Collection and Disposal	228,709	231,400	223,245	223,245	223,245
8155	Sewer Maintenance and Repair	21,582	29,577	32,200	32,200	32,200
8163	IT Support & Contracts	-	-	16,000	17,750	18,125
8165	Utility Refunds	-	23	1,500	1,500	1,500
TOTAL OPERATING EXPENSES		805,896	923,146	1,012,564	1,014,314	1,026,118
MATERIALS AND SUPPLIES						
8224	Utility Bills - Postage and Equipment	\$ 11,100	\$ 9,047	\$ 11,000	\$ 11,000	\$ 11,000
8247	Can Purchase	7,700	-	14,500	14,500	14,500
8260	Travel and Training	245	997	1,500	1,500	1,500
8261	Miscellaneous Supplies and Deposit Slips	62	-	1,000	1,000	1,000
TOTAL MATERIALS AND SUPPLIES		19,108	10,044	28,000	28,000	28,000
OTHER EXPENSES						
8430	Depreciation	\$ 45,301	\$ 59,004	\$ 45,000	\$ 45,000	\$ 45,000
8435	Credit Card Fees	\$ 6,849	6,115	5,775	5,775	5,775
8444	Vehicle Replacement	\$ -	1,731	15,000	28,269	78,500
8481	IT	15,915	1,775	4,000	4,000	4,000
8483	Capital Improvements	-	1,003	188,000	190,310	-
8484	Blue Stakes	807	818	1,000	1,000	1,000
8490	Fleet Contribution	15,000	20,000	20,000	20,000	20,000
8495	Contingency	-	-	-	-	-
TOTAL OTHER EXPENSES		83,872	90,445	278,775	294,354	154,275
TRANSFERS, CONTRIBUTIONS, AND OTHER USES						
9010	Transfer to General Fund	-	-	-	-	-
9048	Transfer to Capital Projects Fund	-	-	-	-	-
9055	Transfer to Water Fund	-	-	-	-	-
9058	Transfer to Storm Water Fund	-	-	-	-	-
TOTAL TRANSFERS, CONTRIB., AND OTHER USES		-	-	-	-	-
Total Waste Fund Financing Uses		908,876	1,023,636	1,319,339	1,336,668	1,208,393
EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES		31,888	118,151	2,661	1,332	1,107
Beginning Total Net Assets		2,582,448	2,614,335	2,547,945	2,614,335	2,615,667
Ending Total Net Assets		2,614,335	2,732,487	2,550,606	2,615,667	2,616,774

WATER FUND

Water Fund (FY 2013-2014)						
Fund 55						
	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget	
Financing Sources						
OPERATING REVENUE						
3711	\$ 536,761	\$ 612,335	\$ 496,000	\$ 525,000	\$ 525,000	
3713	704,909	716,027	710,000	710,000	710,000	
3714	7,056	11,170	6,000	9,000	9,000	
3717	-	-	12,600	12,600	12,600	
TOTAL WATER FUND OPERATING REVENUE	1,248,727	1,339,531	1,224,600	1,256,600	1,256,600	
OTHER FINANCING SOURCES						
3810	2,437	-	-	-	-	
3848	-	-	-	-	-	
3851	-	-	-	-	-	
3858	-	-	-	-	-	
3880	490	1,467	-	-	-	
3891	9,325	50,291	-	-	-	
3895	-	-	33,739	245,739	308,739	
TOTAL OTHER FINANCING SOURCES	12,252	51,758	33,739	245,739	308,739	
Total All Financing Sources						
	1,260,979	1,391,289	1,258,339	1,502,339	1,565,339	

	SUMMARY	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget
Financing Uses						
PRIMARY OPERATING EXPENSES						
8111	Salaries and Wages	\$ 105,162	\$ 111,819	\$ 117,127	\$ 117,127	\$ 122,787
8112	Compensated Absences Expense	1,494	591	-	-	-
8113	Benefits and Bonus	41,918	46,869	61,072	61,072	66,841
8128	Wells and Water Tank Power	7,491	9,282	1,500	1,500	1,500
8135	Hooper Water District	1,625	1,140	1,500	1,500	1,500
8141	Water Maintenance	19,039	19,039	16,000	16,000	16,000
8142	Water Sample Testing	1,590	1,590	2,000	2,000	2,000
8143	Secondary Water	714,276	714,276	682,553	682,553	682,553
8145	Registration and Other Expenses	-	-	1,000	1,000	1,000
8160	Travel and Training	1,041	2,484	4,140	4,140	4,140
8163	IT Support & Contracts	-	-	11,500	13,250	13,625
	TOTAL OPERATING EXPENSES	893,638	907,090	898,392	900,142	911,946
WATER FUND - MATERIALS AND SUPPLIES						
8224	Utility Bills - Postage and Equipment	\$ 6,746	\$ 6,233	\$ 8,250	\$ 8,250	\$ 8,250
8247	Miscellaneous Supplies and Deposit Slips	33	-	750	750	750
8250	Water Meters	9,583	19,190	20,000	20,000	20,000
	TOTAL MATERIALS AND SUPPLIES	16,362	25,423	29,000	29,000	29,000
WATER FUND - OTHER EXPENSES						
8430	Depreciation	\$ 72,434	\$ 68,000	\$ 75,000	\$ 75,000	\$ 75,000
8433	Capital Projects and Expenditures	1,785	7,698	10,000	228,551	310,900
8435	Credit Card Fees	6,849	6,115	7,488	7,488	7,488
8440	Water Purchase - Weber Basin	125,356	127,566	132,493	132,493	137,493
8444	Vehicle Replacement	-	169	25,000	49,831	-
8482	Blue Stakes	534	990	1,500	1,500	1,500
8483	IT	7,875	10,884	2,000	2,000	2,000
8485	Engineering Studies and Planning	-	-	20,000	20,000	20,000
8490	Fleet Contribution	15,000	30,000	30,000	30,000	30,000
8493	Debt Payment to Waste Fund (Radio Read Meters)	-	-	25,000	25,000	25,000
8495	Contingency	-	-	-	-	-
	TOTAL OTHER EXPENSES	229,833	251,422	328,481	571,863	609,381
TRANSFERS, CONTRIBUTIONS, AND OTHER USES						
9010	Transfer to General Fund	-	-	-	-	-
9048	Transfer to Capital Projects Fund	-	-	-	-	-
9051	Transfer to Waste Fund	-	-	-	-	14,000
9058	Transfer to Storm Water Fund	-	-	-	-	-
	TOTAL TRANSFERS, CONTRIB., AND OTHER USES	-	-	-	-	14,000
	Total Water Fund Financing Uses	1,139,832	1,183,936	1,255,873	1,501,005	1,564,327
EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES						
		121,147	207,354	2,466	1,334	1,012
	Beginning Total Net Assets	2,568,805	2,689,952	2,897,305	2,899,771	2,901,105
	Ending Total Net Assets	2,689,952	2,897,305	2,899,771	2,901,105	2,902,117

STORM WATER FUND

Storm Water Fund (FY 2013-2014)						
Fund 58						
	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget	
OPERATING REVENUE						
3711	Storm System Maintenance and Construction Fees	\$ 140,982	\$ 143,224	\$ 140,000	\$ 140,000	\$ 140,000
3713	Miscellaneous Revenue	-	-	-	-	-
3714	Grant	-	-	-	-	-
3716	Interjurisdictional Cooperation	-	-	-	-	-
3717	Penalties	-	-	8,400	8,400	8,400
3790	Fund Balance	-	-	-	5,000	40,000
TOTAL ENTERPRISE OPERATING REVENUE		140,982	143,224	148,400	153,400	188,400
OTHER FINANCING SOURCES						
3848	Transfer from Capital Projects Fund	-	-	-	-	-
3851	Transfer from Waste Fund	-	-	-	-	-
3855	Transfer from Water Fund	-	-	-	-	-
3870	Interest Earnings	530	1,018	-	-	-
3891	Developer Contributions	50,595	91,550	-	-	-
TOTAL OTHER FINANCING SOURCES		51,125	92,568	-	-	-
Total All Financing Sources		192,107	235,792	148,400	153,400	188,400

	SUMMARY	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget
	PRIMARY OPERATING EXPENSES					
8111	Salaries and Wages	\$ 22,743	\$ 31,485	\$ 42,927	\$ 42,927	\$ 44,396
8112	Compensated Absences Expenses	636	372	-	-	-
8113	Benefits	7,055	8,480	12,404	12,404	13,485
8127	Storm System Maintenance and Repair	18,875	14,722	11,000	11,000	11,000
8128	Construction	6,500	-	10,000	10,000	10,000
8134	Credit Card Fees	6,884	6,104	1,872	1,872	1,872
8140	Sweeping and Preventative Care	5,558	7,207	12,000	12,000	12,000
8142	Storm System Maintenance and Phase II Compliance	2,274	1,815	2,500	2,500	2,500
8143	Secondary Water	-	4,593	5,000	5,000	5,000
	TOTAL OPERATING EXPENSES	70,525	74,778	97,703	97,703	100,253
	STORM WATER UTILITY - OTHER EXPENSES					
8430	Depreciation	\$ 53,273	\$ 56,950	\$ 42,000	\$ 42,000	\$ 42,000
8444	Vehicle Replacement	-	2,400	-	7,600	-
8479	Capital Reserves	-	-	-	-	-
8483	Capital Projects	-	7,466	5,000	5,000	20,000
8495	Contingency	-	-	-	-	-
	TOTAL OTHER EXPENSES	53,273	66,816	47,000	54,600	62,000
	TRANSFERS, CONTRIBUTIONS, AND OTHER USES					
9010	Transfer to General Fund	-	-	-	-	-
9048	Transfer to Capital Projects Fund	-	-	-	-	-
9051	Transfer to Waste Fund	-	-	-	-	25,500
9055	Transfer to Water Fund	-	-	-	-	-
	TOTAL TRANSFERS, CONTRIB., AND OTHER USES	-	-	-	-	25,500
	Total Storm System Utility Fund Financing Uses	123,798	141,594	144,703	152,303	187,753
	EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES	68,309	94,198	3,697	1,097	647
	Beginning Total Net Assets	2,948,115	3,016,424	3,110,621	3,114,318	3,115,415
	Ending Total Net Assets	3,016,424	3,110,621	3,114,318	3,115,415	3,116,062

CAPITAL PROJECTS MATRIX

Project No.	PROJECT DESCRIPTION	Priority	Project Type	Project Budget	Fund	GL Code	Revenue	Project Code	FY2013 Carryforward	FY 2014 Original	FY 2015	FY 2016	FY 2017	FY 2018	Unfunded
003	East Park Softball Field	1	Parks	\$210,000	SR	45-51-90	Grant	003-45-08	\$22,906						
005	Property Acquisition (Blair Dahl Park)	1	Parks	\$135,000	Cap. Proj.	48-51-36	GF Surplus	005-48-10	\$0	\$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	\$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	\$0						
005	Property Acquisition (Blair Dahl Park)	1	Parks	\$135,000	SR	45-51-15	Park-Trail Impact Fee	005-45-05	\$0						
006	Power Installation East Park & Bingham Park	5	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	\$29,160						
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	\$30,000					
012	Street Maintenance	1	Street	\$80,000	SR	45-51-95	Class C	012-45-11	\$176,647	\$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	\$10,545						
014	Street Vehicle Maintenance	1	Street	\$5,000	SR	45-51-95	Class C	014-45-11	\$30,784	\$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	\$7,360	\$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	\$3,807						
018	Fire Hydrants	2	Water	\$10,000	Water	55-84-33	Water Fees	018-55-14	\$4,219						
019	SCADA System Upgrades	2	Sewer	\$32,000	Waste	51-84-83	Sewer Fees	019-51-12	-\$1,419						
019	SCADA System Upgrades	2	Water	\$30,000	Water	55-84-33	Water Fees	019-55-14	-\$2,833	\$30,000					
021	Sewer Master Plan/Impact Fee Analysis	5	Sewer	\$37,000	SR	45-51-30	Sewer Impact Fee	021-45-02	\$0						
023	Parcel Maintenance and Protection	3	Parks	\$10,000	Cap. Proj.	48-51-25	GF Surplus	023-48-10	\$8,523						
025	4500 West Sewer Phase I (1000 N - 1300 N)	0	Storm Sys	\$100,000	Storm Water	58-84-83	Beg. Balance	025-58-09	\$1						
025	4500 West Sewer Phase I (1000 N - 1300 N)	0	Sewer	\$100,000	Waste	51-84-83	Beg. Balance	025-51-09	\$0						
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	\$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	\$181,880						
027	4500 West Sewer Phase III (1650 N to 1800 N)	2	Sewer	\$150,000	SR	45-51-30	Sewer Impact Fee	027-45-02	\$21,115						\$120,000
029	Storm Drain Master Plan and Impact Fee Analysis	5	Storm Sys	\$40,000	SR	45-51-10	Storm Water Impact Fee	029-45-04	\$19,735						
030	Water Master Plan, Impact Fee Analysis and Rate Study	5	Water	\$20,000	SR	45-51-20	Water Impact Fee	030-45-01	\$0						
030	Water Master Plan, Impact Fee Analysis and Rate Study	5	Water	\$20,000	Water	55-84-33	Water Fees	030-55-14	\$0						
031	Source Protection Plan	5	Water	\$0	Water	55-84-33	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	\$280,900	\$255,000		\$510,000		
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	\$49,000	\$45,000		\$90,000		
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	1	Water	\$100,000	Water	55-84-33	Water Fees	033-55-14	\$69,881						
034	1300 North 10" Water Line Upgrade (3200 W - 3600 W)	4	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)	4	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	5	Sewer	\$250,000	SR	45-51-30	Sewer Impact Fee	035-45-02	\$0						\$250,000
036	Blair Dahl Park Master Plan	5	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	1	Parks	\$15,000	Cap. Proj.	48-51-25	GF Surplus	039-48-10	\$1,580						
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	\$32,204						
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 with Clearfield (1000 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	\$113,475	\$80,000					
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	SR	45-51-71	Road Impact Fee	050-45-03	\$17,242	\$100,000	\$100,000	\$10,000			
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	\$3,695						
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					

DEBT SERVICE

Debt Service Fund (FY 2013-2014)						
Fund 70						
SUMMARY		2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget
Financing Sources						
Revenues						
3610	Interest Earnings	\$ 1,060	\$ 286	\$ -	\$ -	\$ -
3920	General Fund Transfer	129,130	109,130	106,884	106,884	106,766
Total All Financing Sources		130,190	109,416	106,884	106,884	106,766
Financing Uses						
Expenditures						
8410	Debt Service - City Hall	\$ 180,000	\$ 80,000	\$ 71,000	\$ 71,000	\$ 74,000
8411	Professional Fees	25,000	\$ -	\$ -	\$ -	\$ -
8415	Interest on Bonds	76,620	26,648	35,884	35,884	32,766
Total All Financing Uses		281,620	106,648	106,884	106,884	106,766
EXCESS (DEFICIENCY) OF FINANCING SOURCES OVER FINANCING USES		(151,430)	2,768	-	-	-

COMMUNITY DEVELOPMENT & RENEWAL AGENCY

West Point City Community Development and Renewal Agency (FY 2013-2014)						
SUMMARY						
	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget	
Financing Sources						
GENERAL REVENUES						
3015	\$ -	\$ -	\$ -	\$ -	\$ -	
3020	-	-	-	-	-	
INTERGOVERNMENTAL REVENUE						
3115	\$ -	\$ -	\$ -	\$ -	\$ -	
MISCELLANEOUS REVENUE						
3215	\$ -	\$ -	\$ -	\$ -	\$ -	
3220	-	-	-	-	-	
3225	-	-	-	-	-	
CONTRIBUTIONS AND TRANSFERS						
3320	\$ -	\$ -	\$ -	\$ -	\$ -	
3325	-	-	-	-	-	
3330	-	-	-	-	-	
Total All Financing Sources						
	\$ -	\$ -	\$ -	\$ -	\$ -	
SUMMARY						
	2011 Actual	2012 Actual	2013 Original Budget	2013 Adjusted Budget	2014 Budget	
Financing Uses						
GENERAL GOVERNMENT						
5110	\$ -	\$ -	\$ -	\$ -	\$ -	
5115	-	-	-	-	-	
5120	-	-	-	-	-	
5125	-	-	-	-	-	
5130	-	-	-	-	-	
5135	-	-	-	-	-	
5140	-	-	-	-	-	
5145	-	-	-	-	-	
5150	-	-	-	-	-	
REDEVELOPMENT ACTIVITIES						
5210	\$ -	\$ -	\$ -	\$ -	\$ -	
MISCELLANEOUS						
5310	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Financing Uses						
	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance						
	\$ -	\$ -	\$ -	\$ -	\$ -	

FEE SCHEDULE

West Point City Fee Schedule Fiscal Year 2014

Effective July 1, 2013

DESCRIPTION	Fiscal Year 2014
ADMINISTRATIVE and BUSINESS LICENSE FEES	
Election Filing Fee	\$25
Inflatable Toys Rental Fee	\$100 Bounce House \$200 Obstacle Course
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
Disproportionate Fees:	
Gas Station	\$250/Year
Grocery w/ Beer	\$350/Year
Bar/Private Club	\$300/year
Bowling with Alcohol	\$500/Year
Pawn Shop	\$900/Year
Arcade	\$350/Year
Entertainment/Theater	\$200/Year
Restaurant with Alcohol	\$200/Year
Hotel/Motel/Extended Stay/Inn/Bed & Breakfast	\$400/Year
Apartments	\$15/Unit/Year
Temporary Permits	\$250/Year
Sexually Oriented Business	\$250/Year
Warehouse	\$250/Year
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
Single Lot Plat (preliminary & final)	\$300
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 (full size 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	\$600
Adult Interment Fee	\$700
Perpetual care - Adult	\$300 if lot purchased before 9/1990
Child Burial Plot (full size plot)	\$600
Child Interment Fee	\$700
Perpetual care - Child	\$250 if lot purchased before 9/1990
Infant/Urn - Burial Plot (½ plot)	\$300
Infant/Urn - Internment Fee	\$400
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	\$115 \$150 Equipment Charge for unreturned equipment.
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	\$4,204 per acre
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	\$4,204 per acre
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.
Fire Hydrant Connection Fees:	
Fire Hydrant Meter Set-up Fee	\$50 + water usage fee
Short Term Meter Rental (3 days or less)	\$10 + water usage fee
Long Term Meter Rental (4 days or more)	\$40 per month + water usage fee
Water Usage Fee	\$1.60 per 1,000 gallons greater than 10,000 gal.
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	\$21.58
Secondary water (monthly 3/4 inch) Greater than one-third acre	\$23.58
Secondary water (monthly 1 inch) Greater than one-half acre	\$27.50
Secondary water (monthly 1 inch) Greater than three-quarters acre	\$30.05
Secondary Water (monthly) Greater than one acre	Determined by D&W Counties Canal Co.
Sewer (residential monthly)	\$16.20
Sewer (commercial monthly base)	\$16.20
10,000 gallons +	\$1.05/1,000 gallons
Sewer (multi-family)	\$16.20 per unit
Water (monthly base: 6,000 gallons)	\$23.75
6,001 – 10,000 gallons	\$1.40/1,000 gallons
10,000 gallons +	\$1.65/1,000 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)

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

SECTION FIVE – SUPPLEMENTAL INFORMATION

GLOSSARY

ACCRUAL BASIS OF ACCOUNTING

– A method of accounting in which revenues and expenditures are recognized at the time they are incurred, as opposed to when cash is received or spent.

AD VALOREM TAX – Taxes levied on both real and personal property according to the property’s valuation and the tax rate. Also known as Property Tax.

ADMINISTRATIVE FEES – Fees allocated to Special Revenue Funds and

Enterprise Funds to cover support costs incurred by General Fund divisions.

ADOPTED BUDGET – The annual budget approved by the City Council that establishes the legal authority for the expenditure of funds in the fiscal year.

ALLOCATION – The assignment of one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

APPROPRIATION – An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources.

ASSESSED VALUATION – A valuation set upon real estate or other property by the Davis County Assessor as a basis for levying property taxes.

AUDIT – A review performed by an independent certified public accountant to form an opinion regarding the legitimacy of transactions and internal controls.

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

BASIS OF BUDGETING – The City’s budget is based on the modified accrual basis of accounting for its governmental and proprietary funds. (See modified accrual basis of accounting).

BOND – A written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BOND PROCEEDS – Funds received from the sale or issuance of bonds.

BOND RATING – A methodology used to measure the fiscal health of the City. Generally, analyst firms such as Standard and Poor’s, Moody’s Investor Service, and Fitch Ratings provide bond ratings to municipalities. Bonds rated AAA/Aaa are judged to be the best quality and carry the smallest degree of risk and, together with AA/Aa bonds, comprise high grade bonds. Ratings including “++ or “1” designate the strongest bonds in the rating category. Generally, highly rated bonds result in lower interest rates.

BOND REFINANCING – The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.

BOND REFUNDING – The redemption of a bond with proceeds received from issuing lower-cost debt obligations.

BUDGET – A financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means of financing them.

BUDGETARY CONTROL – The control of management of a governmental unit or enterprise in accordance with an approved budget for the purpose of

keeping expenditures within the limitations of authorized appropriations and available revenues.

C.A.F.R. – (see Comprehensive Annual Financial Report).

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 ASSETS – Assets of significant value and having a useful life of several years.

CAPITAL CARRYOVERS – Any unspent appropriation for capital projects that are authorized by City Council to be reappropriated in the following year.

CAPITAL EQUIPMENT – Equipment with an expected life of more than one year, such as automobiles, computers, and furniture.

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.

CAPITAL IMPROVEMENT

PROGRAM – An annual, updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.), with estimated costs, sources of funding, and timing of work over a period of time.

CAPITAL OUTLAY – Expenditures which result in the acquisition of capital assets.

CAPITAL PROJECT – Projects involving the purchase or construction of capital assets.

C.D.B.G. – (see Community Development Block Grant).

CERTIFIED TAX RATE – The tax rate that would generate the same amount of revenue as the previous year plus any new growth.

CIP – (see Capital Improvement Program).

COMMUNITY DEVELOPMENT

BLOCK GRANT – A program sponsored and funded by the U.S. Department of Housing and Urban Development. The Housing and

Community Development Act of 1974 provides funds to cities and counties to develop urban communities and expand economic opportunities principally for low- and moderate-income persons.

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.

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.

CONSOLIDATED BUDGET – City budget that includes all funds – governmental and proprietary.

CONSUMER PRICE INDEX (CPI) – A statistical description of price levels provided by the United States Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

CONTINGENCY – An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.

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

CPI – (see Consumer Price Index).

DEBT SERVICE – The payment of principal, interest, and service charges related to longterm debt.

DEBT SERVICE FUND – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT – An excess of expenditures or expenses over revenues.

DEPARTMENT – A major administrative division of the City that indicates overall management responsibility for an operation or group of related operations within a functional area.

DEPRECIATION – Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

DESIGNATED FUND BALANCE – The portion of a fund balance that has been set aside for a specific purpose by the City Council.

DIVISION – A sub-section within a department that provides specific services.

ENCUMBRANCES – Obligations or commitments in the form of purchase orders or contracts, the expenditure/expense of which has not yet occurred.

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.

ENTERPRISE FUND – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – the services are predominantly self-supported by user fees and charges. Examples are water and sanitation.

EXPENDITURE – The actual spending of governmental funds set aside by an appropriation.

EXPENSE – The actual spending of proprietary funds set aside by an appropriation.

FISCAL YEAR – The twelve-month period of time to which a budget

applies. West Point City's fiscal year is July 1 through June 30.

FRANCHISE TAX – A tax levied at the state level against businesses and partnerships chartered within that state.

FTE – (see Full Time Equivalent).

FUND – A fiscal or accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities in accordance with clearly defined restrictions and/or limitations.

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 – The hourly equivalent of a full-time employee. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours equal 2,080 per year.

GAAP – (see Generally Accepted Accounting Principles).

GASB – (see Governmental Accounting Standards Board).

G.D.P. – see Gross Domestic Product.

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES – (GAAP) Uniform minimum standards for financial accounting and recording.

GENERAL OBLIGATION BOND – A bond used for various purposes and repaid by the regular revenue raising powers of the City.

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

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The group that develops standardized reporting for government entities.

GRANT – Contributions, gifts, or assets from another government entity to be used or expended for a specified purpose, activity, or facility.

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.

IMPACT FEES – Fees used to offset the additional burden on city infrastructure caused by new development within the city. The fees are collected and accounted for separately to be used for projects relating to the impact of the additional development.

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.

INTERFUND TRANSFERS – Monies transferred from one fund to another to either finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

INTERGOVERNMENTAL REVENUE – Money collected by one level of government and distributed to another level of government.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MATURITY – The date on which the principal or stated values of investments or debt obligations are due and may be reclaimed.

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.

MOTOR VEHICLE FEE – Fee imposed on passenger cars, light trucks, sport utility vehicles, vans, motorcycles, and recreational vehicles and due at the time of registration.

OPERATING EXPENDITURES – The cost for materials and equipment required for a department to perform its functions.

OPERATING REVENUES – Funds received by the City as income to pay for ongoing operations.

ORDINANCE – A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An ordinance has a higher legal standing than a resolution.

PROPERTY TAX – An ad valorem (according to value) tax based on the fair market value of real property (land and buildings) and personal property (business equipment). Fair market value

is determined by the county as of January 1 of each year.

RDA – (see Redevelopment Agency).

REDEVELOPMENT AGENCY – A separate entity established to revitalize blighted and economically depressed areas of a community and to promote economic growth.

RESERVE – A portion of a fund balance which has been legally segregated for a specific use and is, therefore, not available for further appropriation or expenditure.

RESOLUTION – A special order of the City Council that requires less legal formality and has a lower legal standing than an ordinance.

REVENUES – Sources of income such as taxes used to finance the operation of government.

SALES TAX – Tax imposed on the taxable sales of all final goods.

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

SPECIAL ASSESSMENT – A tax on property owners who receive a benefit not received by all other taxpayers.

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

SPECIAL IMPROVEMENT DISTRICT (SID) – An area of the city where the property owners come together and vote on incurring the costs of making special improvements to the area (such as putting in custom streetlights). A special improvement district is created and a bond is issued to pay for the project. Then the property owners within the district pay a special assessment in addition to their taxes in order to repay the bond.

SPECIAL REVENUE FUND – Fund used to account for specific revenue sources that are legally restricted to be spent for specified purposes. Examples are storm drain and risk management.

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

TAX BASE – The total taxable value of property within the local government’s legal boundaries.

TAX INCREMENT – Property tax that is

collected as a result of increased valuation within an RDA area.

TAX RATE – The amount of tax levied for each \$100 of assessed valuation.

TAXABLE VALUE – The assessed value of property less exemptions.

TAXES – Compulsory charges levied by a government for the purpose of financing services for the common benefit of the people.

TRANSFERS – Legally authorized intra-city transfers of appropriations from one City fund to another City fund. Revenues and expenditures are accounted for in both funds.

TRUTH IN TAXATION – Legal requirement for Utah cities to hold public hearings in the event the city chooses to adopt a tax rate higher than the certified tax rate.

UNDESIGNATED FUND BALANCE – A portion of a fund balance that has not been designated or reserved for any specific use.

USER FEES – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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.

