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# West Point City Annual Budget

For the Fiscal Year  
**July 1, 2015 – June 30, 2016**

**Erik Craythorne**

Mayor

**Gary Petersen**

Mayor Pro Tem

**Kent Henderson**

Council Member

**Jerry Chatterton**

Council Member

**Andy Dawson**

Council Member

**Jeff Turner**

Council Member

**Kyle Laws**

City Manager

## City Manager's Letter

The Honorable Erik Craythorne, Mayor

Members of the City Council

Dear Mayor and City Council:

We have had another great year in West Point City. The economy continues to grow. Several important capital improvement projects have been completed or are underway. And we are crossing the threshold into a new era of economic development in the City that will have lasting positive impacts for years to come. It is an exciting time to be involved in this important work!

This past fiscal year brought significant improvements for our city parks with the final payoff of the land for Blair Dahl Park and the new playground, tennis courts, and basketball courts at Loy Blake Park. These improvements have been well supported and well received by the community.

We have also seen an exciting expansion of the City's trail system with the near-completion of the 200 South trail between 2000 West and 4000 West. Another major improvement project is underway on 3000 West. Once complete, residents will enjoy smoother traffic flow and increased safety with a wider street, new sidewalks, and the addition of three round-a-bouts.

With a new budget year beginning, we are excited to continue providing the services that make West Point City a wonderful place to live and do business. This budget contains not only estimates and limitations on the use of City resources, but it also shares a vision, identifies priorities, and sets expectations for the work of the coming year. I appreciate the effort and contributions of all who have participated in the budget process, including residents, staff, and the City Council, and commit our best efforts to carrying out this budget plan.

We are very fortunate to live, work, and serve in this exceptional community. We recognize our responsibility to be honorable stewards for the public good. We look forward to another great year in West Point City!

Respectfully Submitted,

Kyle Laws

City Manager

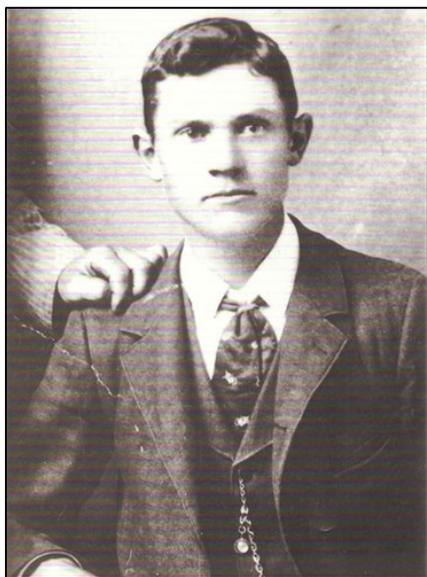
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## History of West Point City

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."



*Erastus Fisher as a young man*

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 19<sup>th</sup> 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.

# West Point City Statistics

**Council-Manager form of government**  
**Mayor and five-member City Council**  
**City Manager appointed by the City Council**

## Demographics

\*Source: Census.gov, 2010 Census, West Point, UT

### Population

\*Census Bureau Population Estimates

<b>1990</b>	3971	<b>2007</b>	8737
<b>2000</b>	6033	<b>2008</b>	8966
<b>2001</b>	6126	<b>2009</b>	9153
<b>2002</b>	6279	<b>2010</b>	9562
<b>2003</b>	6497	<b>2011</b>	9757
<b>2004</b>	7058	<b>2012</b>	9822
<b>2005</b>	7650	<b>2013</b>	9936
<b>2006</b>	8211	<b>2014</b>	10,204

Median age 29.5

### Number of households

Single family	2572
Multi-family	88

Median household income \$74,185

### Race composition

White	92.1%
Hispanic or Latino	5.8%
Two or more races	2.5%
Other Race	1.6%
Asian	1.9%
Native Hawaiian and other Pacific Islander	0.3%
African American	0.7%
American Indian, Alaskan native	0.7%

## Land Use

\*Source: West Point City Community Development Dept.

**Land area** 7.15 mi<sup>2</sup>

<b>Land use:</b>	<b>Percent</b>
Residential	22.85%
Commercial	0.24%
Vacant	60.70%
Roads	8.09 %
Parks/Public Land	4.34%
Recreational	2.78%
Schools	1.00%
	100.00%
<b>Land use (cont.):</b>	<b>Percent</b>
Developed	39.30%
Undeveloped	60.70%
	100.00%

## Economics

\*Source: West Point City Community Development & Finance Depts.

Commercial/Retail Space 64,011 ft<sup>2</sup>

General Sales and Use Tax FY 2015 \$988,140

Energy Sales and Use Tax FY 2015 \$366,765

Telecommunications Tax FY 2015 \$97,350

## Property Tax

Assessed Taxable Property Value 2015 \$363,560,561

Property tax rate 2015 0.001036

Property Tax Revenue Est. FY2016 \$376,649



### ***Total Incorporated Area***

The total incorporated area for West Point City is approximately 7 square miles. Another 3 square miles is 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 2014 population estimates, West Point City is a community of more than 10,000 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 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 approximately \$75,000 is nearly twice the national average. This places West Point City in the 78<sup>th</sup> income percentile in Utah and the 81<sup>st</sup> percentile nationally. Contributing to this statistic is the high percentage (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 point to neighborhood stability and safety as key factors. 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.

This emphasis is based on the premise that the more connected citizens become to their neighborhoods, 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.

# Strategic Goals and Priorities

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

The City Council has established two tiers of policy priorities that help to further the mission of West Point City. These priorities guide staff focus and resource allocation and represent the Council’s long-term strategy for future management and development of the City.

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## Tier 1

### Fiscal Balance and Accountability

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Develop, Plan, and Maintain Infrastructure

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Community-Compatible Economic Development

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Sustainable Growth through Vision and Planning

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Quality Recreation Programs and Regionally Coordinated Infrastructure and Facilities

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## Tier 2

### Community Celebrations and Events

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Parks, Trails, and Open Spaces

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Open and Responsive Government

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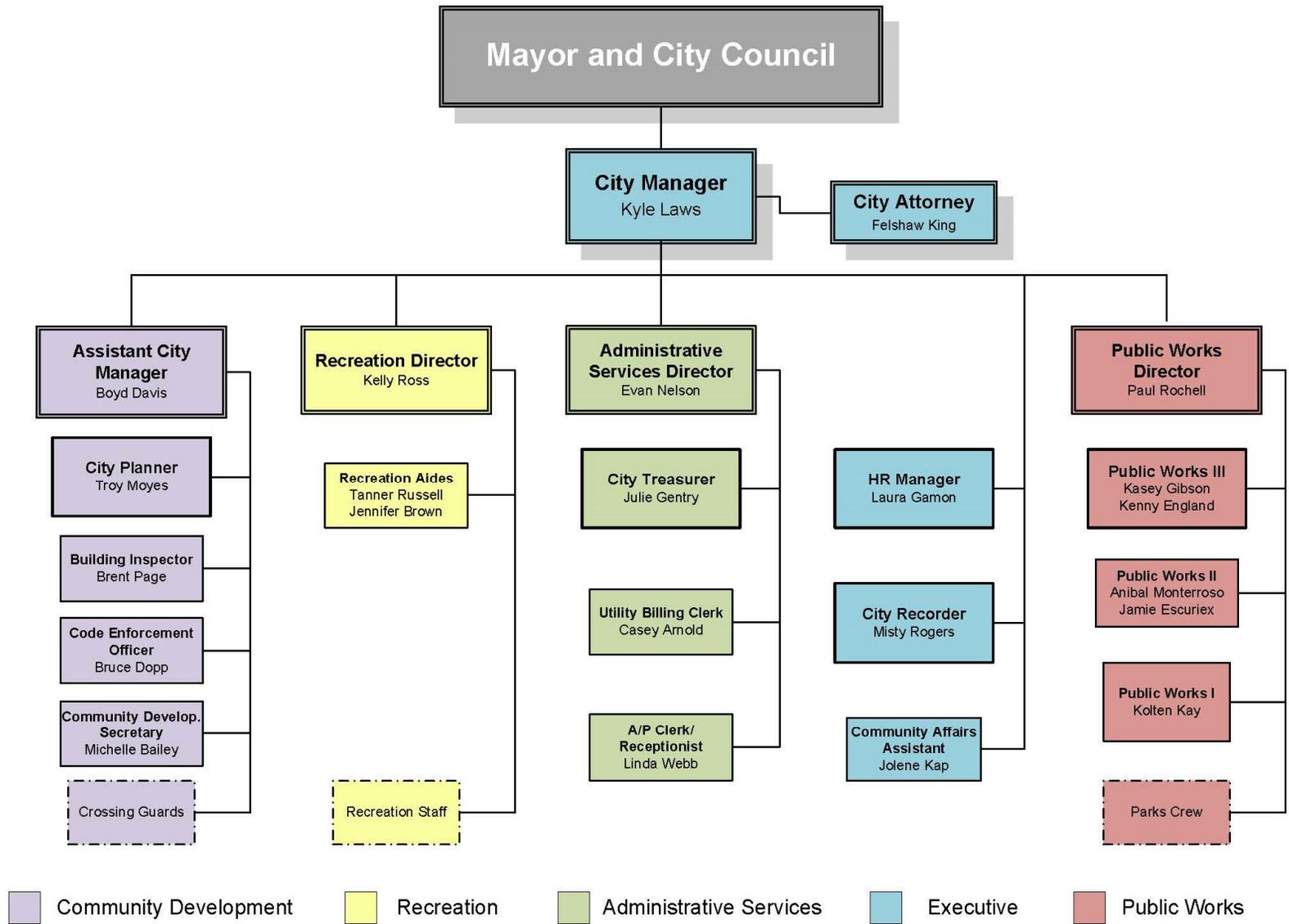
Regional Cooperation, Coordination, and Involvement by Council and Staff

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Active Emergency Preparedness

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# Organizational Chart



## City Departments

### **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.*

### **Department Descriptions**

The current 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, Recorder's Office/elections, human resource management, public safety, special events, and overall departmental supervision.

#### **Administrative Services**

The Administrative Services Director leads this department which includes finance and accounting, treasury, risk management, utility billing, purchasing, accounts payable, accounts receivable, and emergency management.

#### **Public Works**

The Public Works Director oversees this department. Major functions include road development and maintenance, infrastructure improvements and repairs, enterprise services delivery and fleet management. The Public Works Department is also responsible for the development, operations, and maintenance of 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 are to provide engineering support, building services, school safety, planning, zoning administration, business licensing, and code enforcement.

## Recreation

The Recreation Department is supervised by the Recreation Director. The purpose of this department is to administer all recreation programs offered by the City, including football, baseball, volleyball, basketball, and soccer.

## Position Summary

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. Below is a Full-time Equivalent (FTE) schedule of approved positions. The latest position additions occurred in FY2014 with the addition of a Code Enforcement Officer and an Administrative Intern.

## Summary Staffing Plan

<b>MAYOR &amp; COUNCIL</b>	<b>FTE</b>
Mayor	-
Council Member	-
<b>EXECUTIVE</b>	
City Manager/CEO	1.00
Human Resources Manager	1.00
City Recorder	1.00
Community Affairs Assistant (PT)	0.50
Intern	0.30
	3.80
<b>ADMINISTRATIVE SERVICES</b>	
Administrative Services Director	1.00
Treasurer	1.00
Utility Clerk	0.80
Clerk/Receptionist (PT)	0.63
	3.43
<b>COMMUNITY DEVELOPMENT</b>	
Assistant City Manager/City Engineer	1.00
City Planner	0.50
Building and Safety Officer	1.00
Code Enforcement Officer (PT)	0.50
Planning Secretary (PT)	0.50
	3.50
<b>Public Safety</b>	
Crossing Guard	0.29
Crossing Guard	0.29

Crossing Guard	0.19

1.73

**RECREATION**

Recreation Director	1.00
Recreation (Regular Part-time)	0.50
Recreation Worker II	1.00
Recreation Worker II	0.75
Recreation Worker I	0.33

3.58

**PUBLIC WORKS**

Public Works Director	1.00
Public Works III	1.00
Public Works III	1.00
Public Works II	1.00
Public Works II	1.00
Public Works I	1.00
Public Works I (S)	0.50

6.50

**Parks**

Parks Worker III (S)	0.50
Parks Worker III (S)	0.50
Parks Worker II (S)	0.50
Parks Worker II (S)	0.50
Parks Worker II (S)	0.50
Parks Worker II (S)	0.50
Parks Worker I (S)	0.50
Parks Worker I (S)	0.50
Municipal Building Coordinator	0.07

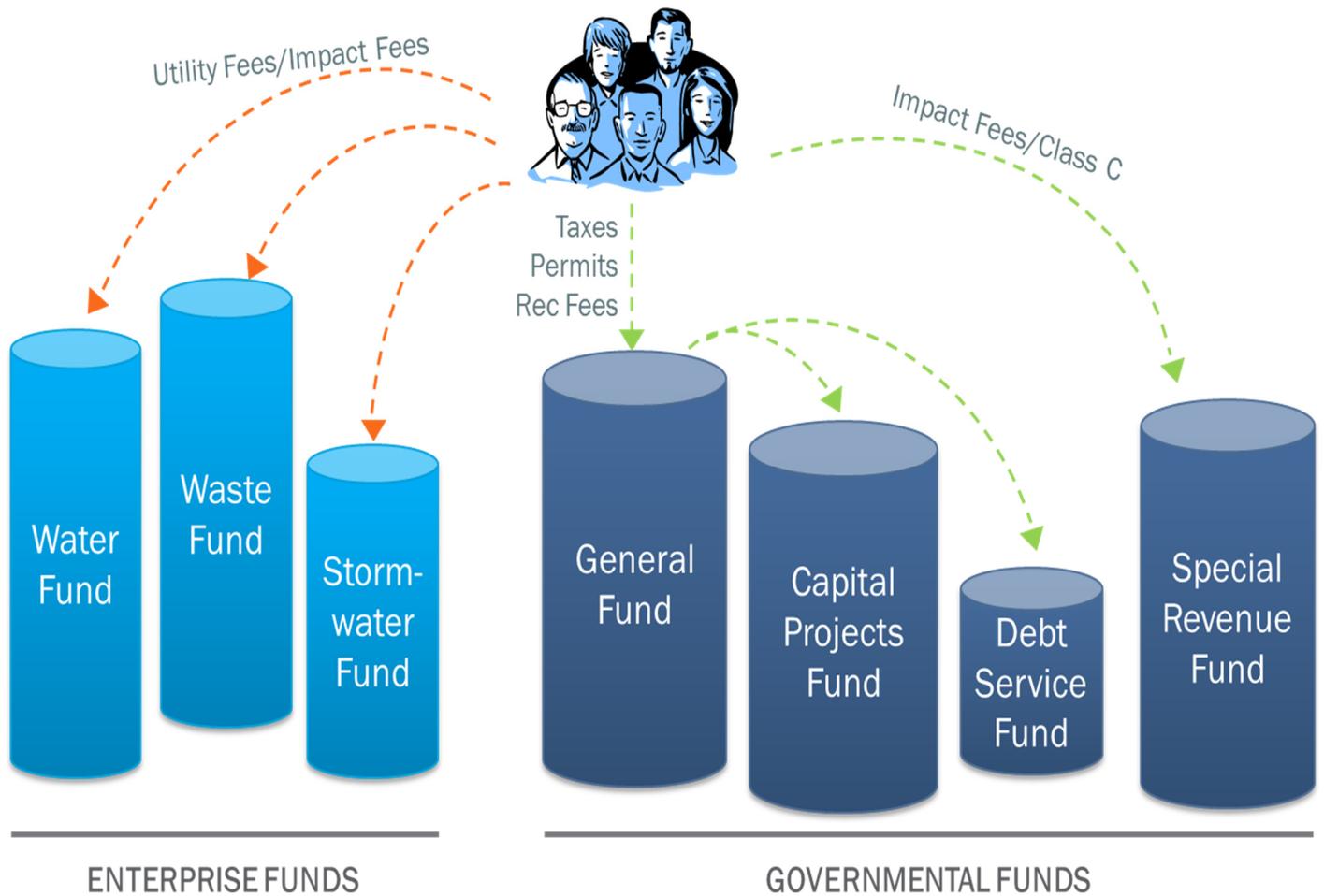
4.07

**Total 26.61**

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## Financial Structure

The City finances are organized into funds. Funds are established to track revenues and expenditures that have a common purpose and to ensure that public money is spent according to its intended use. Enterprise funds are used to track revenues and expenditures associated with pay-for-use services, such as utilities. Governmental Funds are used to track revenues and expenditures associated with general services and projects. City funds are shown in the diagram below.



## General Fund Profile

### Services Provided:

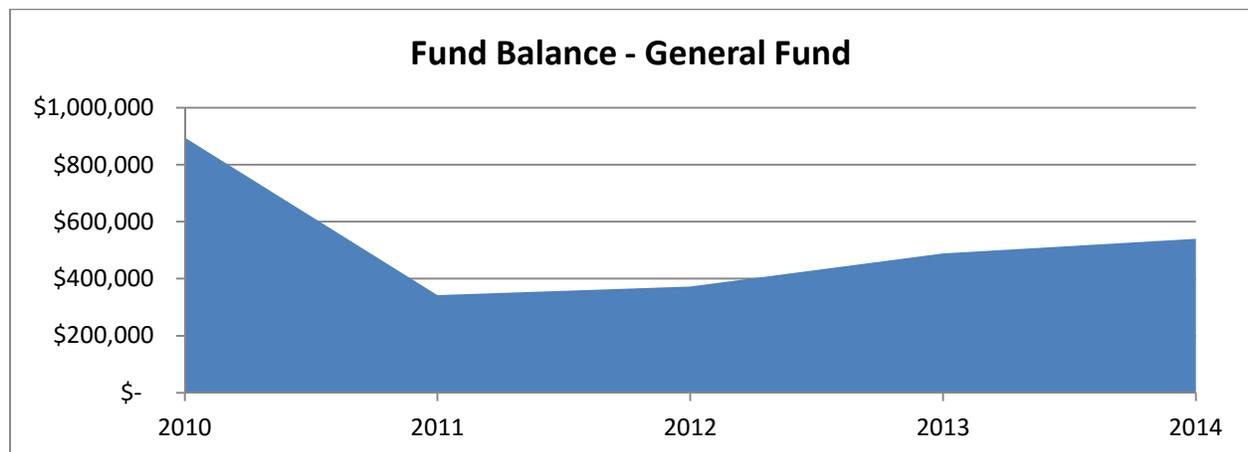
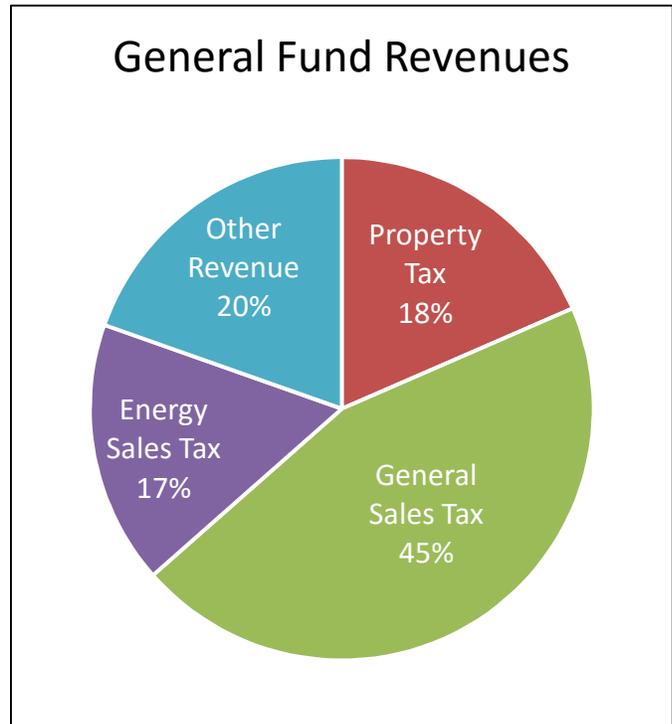
Administration, Community Development, Police, Parks, Trails, Recreation, Streets, Animal Control, Cemetery, Crossing Guards.

### Major Revenues:

Sales Tax, Property Tax, Franchise Tax, Building Fees, Zoning Fees, Recreation Fees, Cemetery Fees

### Highlights/Issues:

- In Fiscal Year 2015, sales tax revenues increased 5% over 2014. A similar increase is anticipated in Fiscal Year 2016.
- In August 2015, the City Council voted to maintain the property tax rate at 0.001036, which provides a slight increase to General Fund revenues.
- This year's budget adds funding for two additional crossing guards, which are necessitated by the addition of three round-a-bouts on 3000 West.
- An additional \$8,000 was budgeted for elections expense.
- Expenses related to the City's contract for police services is expected to increase as a result of the new Smith's Marketplace. With the new store being expected to open in May, near the end of the fiscal year, it is unclear if changes to this contract will apply to the 2016 Fiscal Year.
- Expenses related to the City's contract for Animal Control services are expected to increase significantly in the coming years as Davis County is shifting more of that cost burden to the cities. The City anticipates a graduated increase over the next few years, likely beginning in Fiscal Year 2017.



# Special Revenue Fund Profile

### Services Provided:

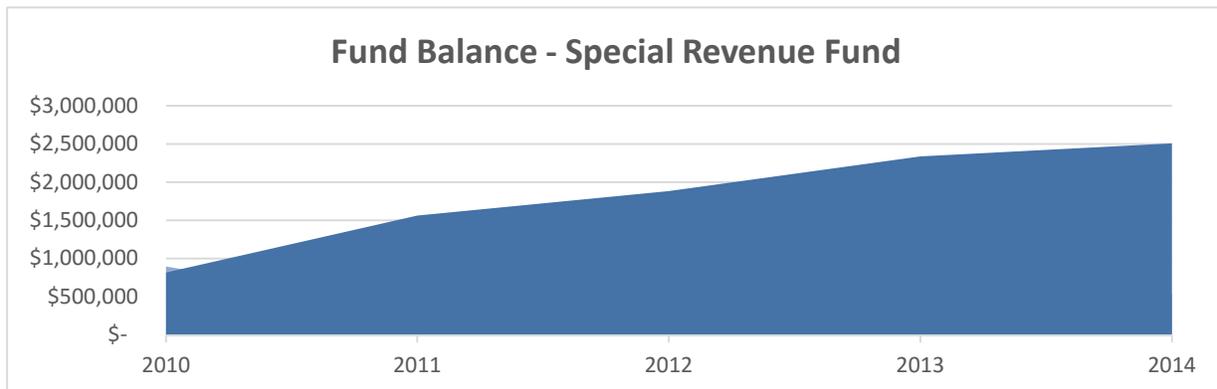
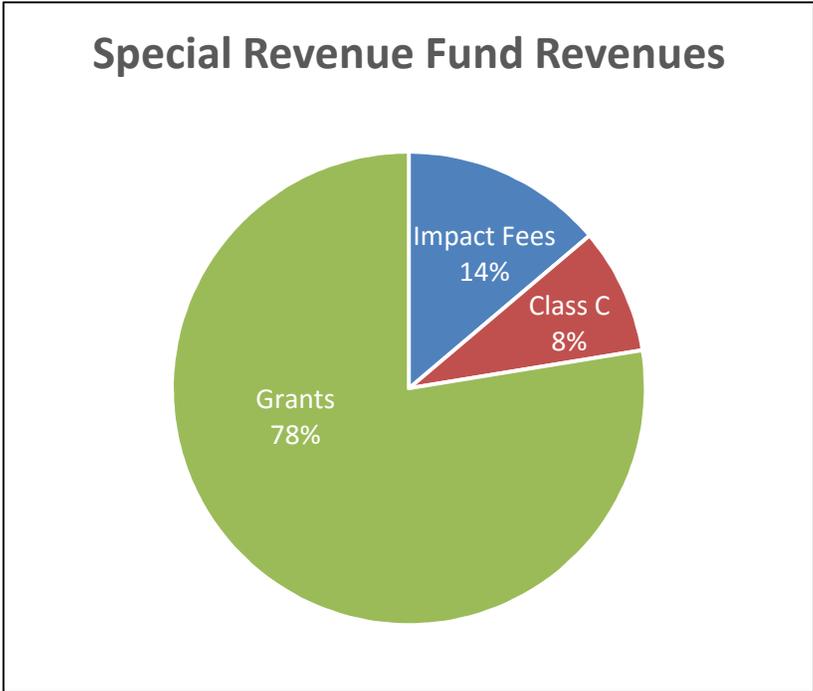
Development and construction of parks and trails, construction and maintenance of roads and sidewalks.

### Major Revenues:

Impact fees, grants.

### Highlights/Issues:

- In past years all impact fee revenues and expenditures were recorded in the Special Revenue Fund. As of Fiscal Year 2015, Water, Sewer, and Stormwater Impact Fees are now tracked in their respective enterprise funds.
- The 3000 West widening project is a major focus of the FY2016 Special Revenue Fund Budget. This project extends from 200 South to 1300 North and includes the addition of three round-a-bouts. A Utah Department of Transportation grant is paying for 90% of this project. The remaining 10% is funded with Road Impact Fees.
- While Class C Road revenue has declined in recent years, FY2015 revenues rebounded to exceed expectations. An additional increase is expected in FY2016 as a result of recent legislation with a supplementary increase being considered at the November 2015 election.
- Class C Road money is received into the General Fund and is subsequently transferred into the Special Revenue Fund prior to spending. This year, \$402,000 of Class C Road money is budgeted to be spent on road maintenance.
- The City collects impact fees for North Davis Sewer District and North Davis Fire District. These funds are forwarded on to the respective district on a monthly basis.



## Capital Projects Fund Profile

### Services Provided:

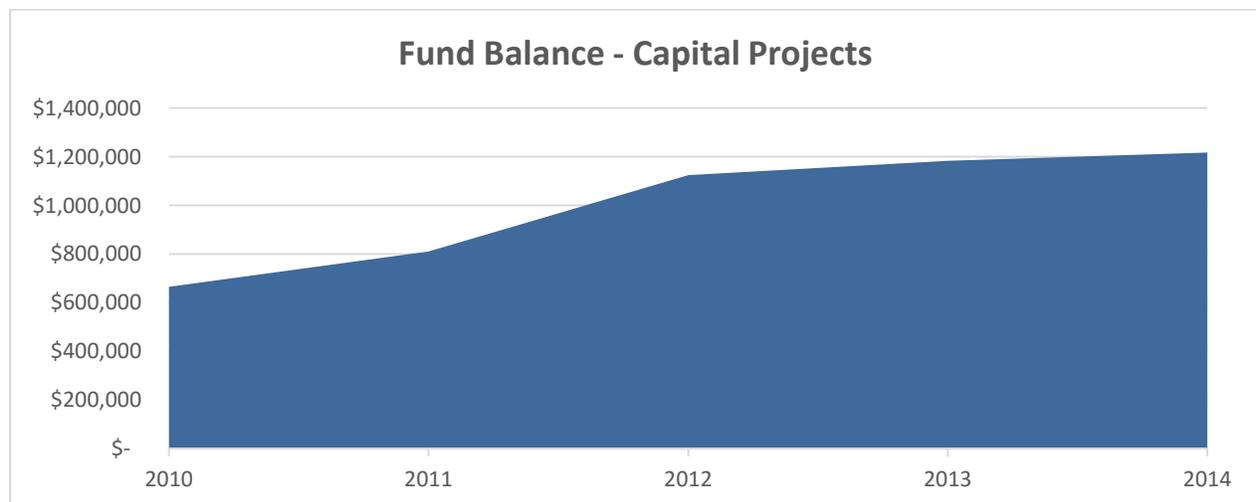
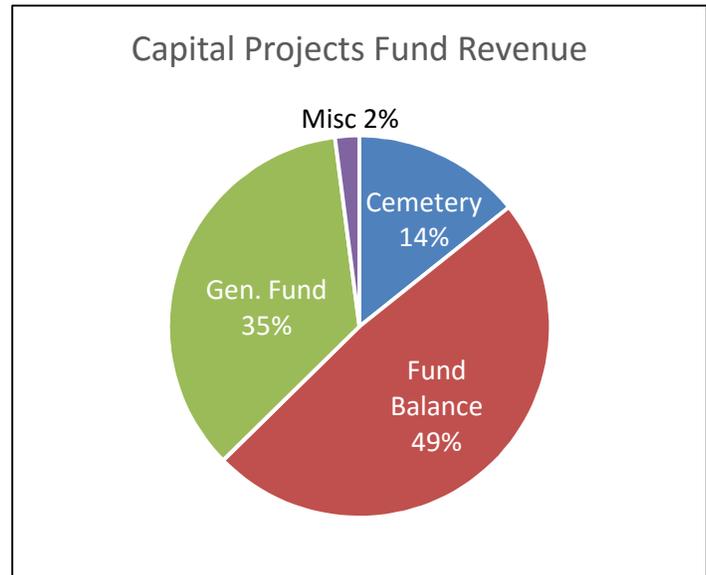
Development and construction of parks, trails, roads, and sidewalks; fleet; Cemetery perpetual care; equipment.

### Major Revenues:

Transfers from General Fund, beginning balance.

### Highlights/Issues:

- Utah State law limits the amount of fund balance that can remain in the City's General Fund at the end of each fiscal year. Excess revenues are transferred into the Capital Projects Fund to pay for capital projects outlined in the City's Capital Improvement Plan.
- A portion of burial plot fees is recorded as Cemetery Perpetual Care revenue. This money is set aside to pay for Cemetery improvements and expansion. A major Cemetery expansion project is anticipated in FY2017.
- Completion of the 520 North loop, between 3650 W. and 3830 W., is planned to start in FY2016. This is part of a larger project to expand Loy Blake Park and to provide additional parking on the southwest end.
- The final payment on the land purchase for Blair Dahl Park was made in FY2015. The City continues to allocate \$135,000 per year for park improvements. Planning is still underway for the next use of that funding.
- The 200 South Trail, between 2000 W. and 4000 W. is scheduled for completion in FY2016.



## Waste Fund Profile

### Services Provided:

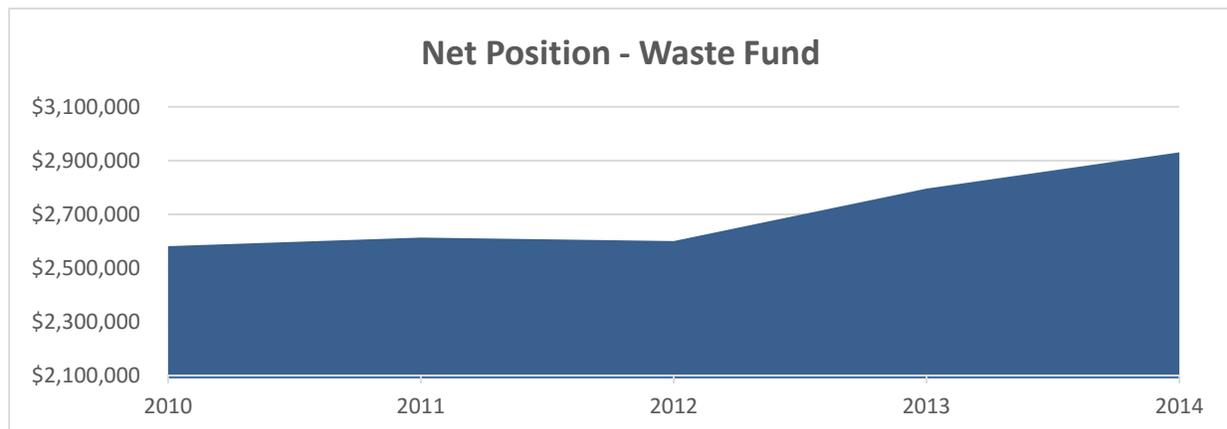
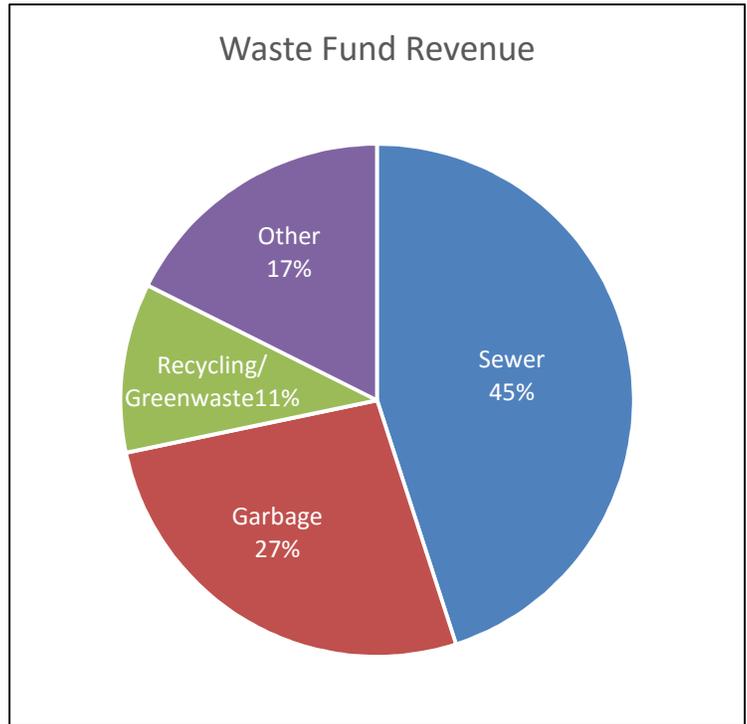
Development, operation, and maintenance of the City sewer system; collection and disposal of garbage, recyclables, and greenwaste.

### Major Revenues:

Sewer, Garbage, Recycling, and Greenwaste collection fees.

### Highlights/Issues:

- The City's sewer system is equipped with a SCADA system that electronically communicates system needs to operators. This system is scheduled for maintenance and upgrades in the amount of \$13,000 in FY2016.
- \$166,000 is budgeted for a sewer line upgrade on 650 North between 4750 W. and 5000 W. This is part of a larger road widening project anticipated to begin in FY2016.
- \$20,000 is allocated for the installation of an additional sewer line as part of the 520 North Loop project.
- The City contracts with a waste hauler to pick up garbage, recycling, and greenwaste cans. The waste is processed by the Wasatch Integrated Waste Management District in Layton.
- West Point City is part of the North Davis Sewer District. While the sewer lines and collection system are owned and operated by the City, the wastewater treatment plant is operated by the District. The District has approved a graduated rate increase that began in FY2015. Rates will continue to increase each year on July 1, through FY2018.



## Water Fund Profile

### Services Provided:

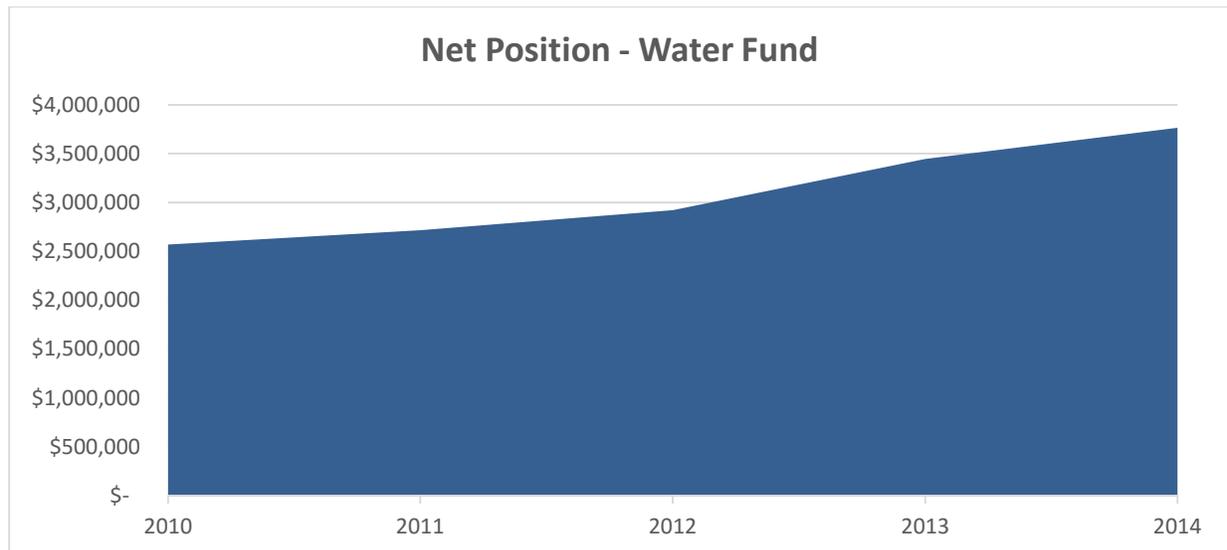
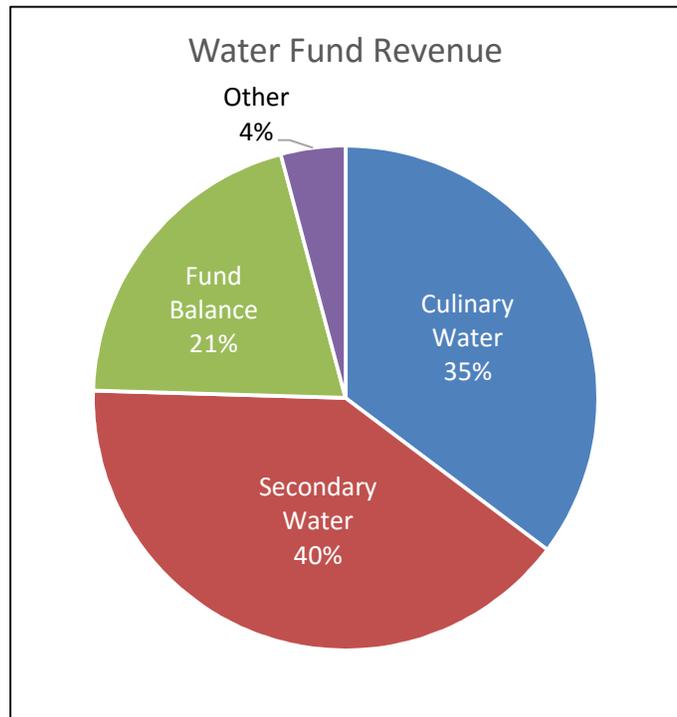
Development, operation, and maintenance of the City's culinary water system; Secondary water is provided through the Davis and Weber canal company.

### Major Revenues:

Culinary and secondary water utility fees.

### Highlights/Issues:

- The City's water system is equipped with a SCADA system that electronically communicates system needs to operators. This system is scheduled for maintenance and upgrades in the amount of \$17,000 in FY2016.
- \$20,000 is budgeted to be spent on an update to the City's Source Protection Plan.
- 1300 North is scheduled for a water line upgrade between 3000 West and 3600 West. This project will increase the size of the water line to 10" diameter. \$255,000 is allocated in FY2016.
- The 520 North Loop project includes the addition of a culinary water line. \$41,400 is budgeted for this in FY2016.



## Storm Water Fund Profile

### Services Provided:

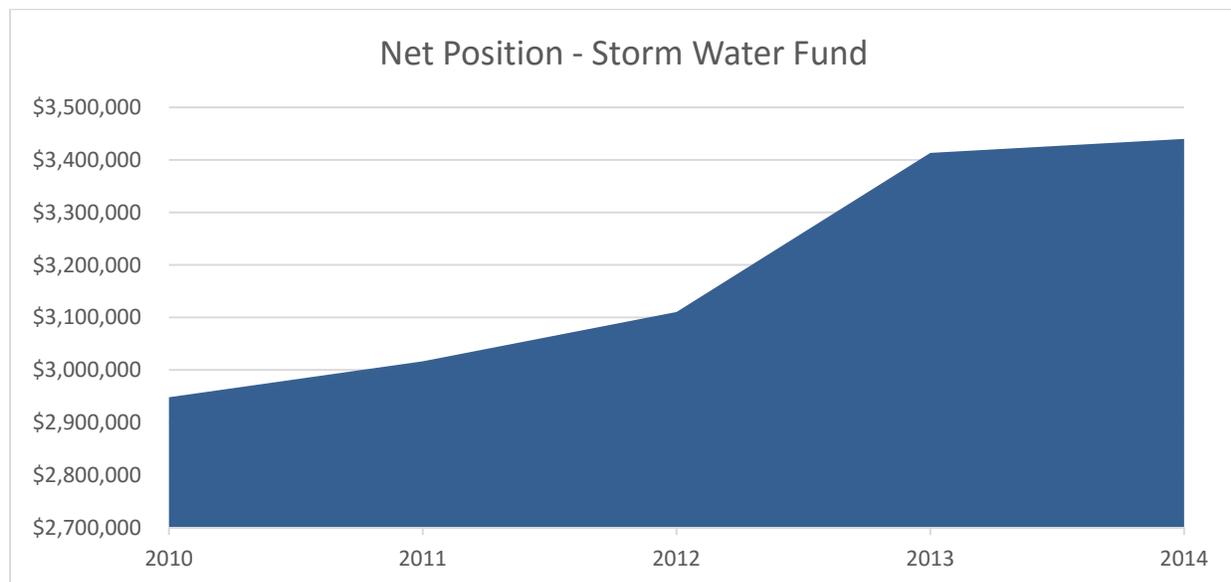
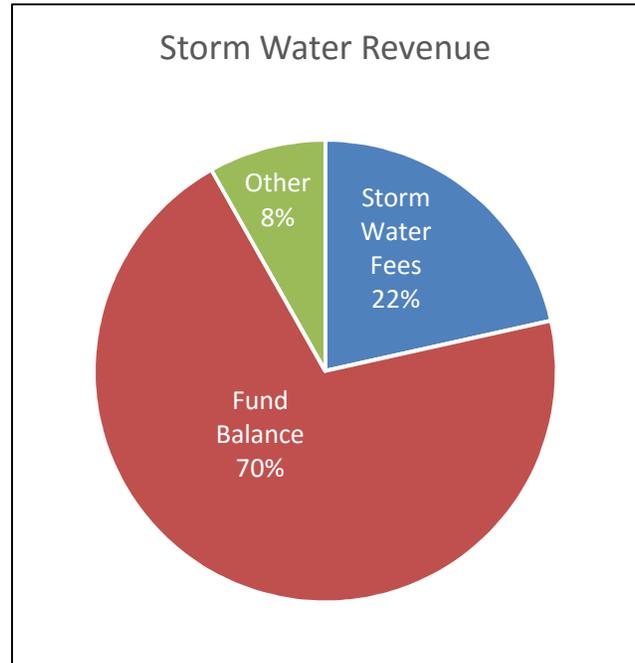
Development, construction, and maintenance of the City's storms water system.

### Major Revenues:

Storm water utility fees; Storm water impact fees.

### Highlights/Issues:

- The 520 North Loop project includes the addition of a new storm water line between 3830 W and 3650 W. \$48,000 is allocated for this project.
- \$217,000 is budgeted for the addition of a storm water line on 650 North between 4750 W. and 5000 W.
- \$35,000 is allocated for a new storm water line on 1300 North between 4200 W. and 4250 W.
- \$50,000 is allocated to a new storm water line on 4000 West between 1300 N. and 1350 N.
- The City's Storm Water Management Plan is scheduled for an update in 2016. This project is budgeted at \$30,000.



# Debt Service Fund Profile

## Services Provided:

Debt service on bonds related to the City Hall.

## Major Revenues:

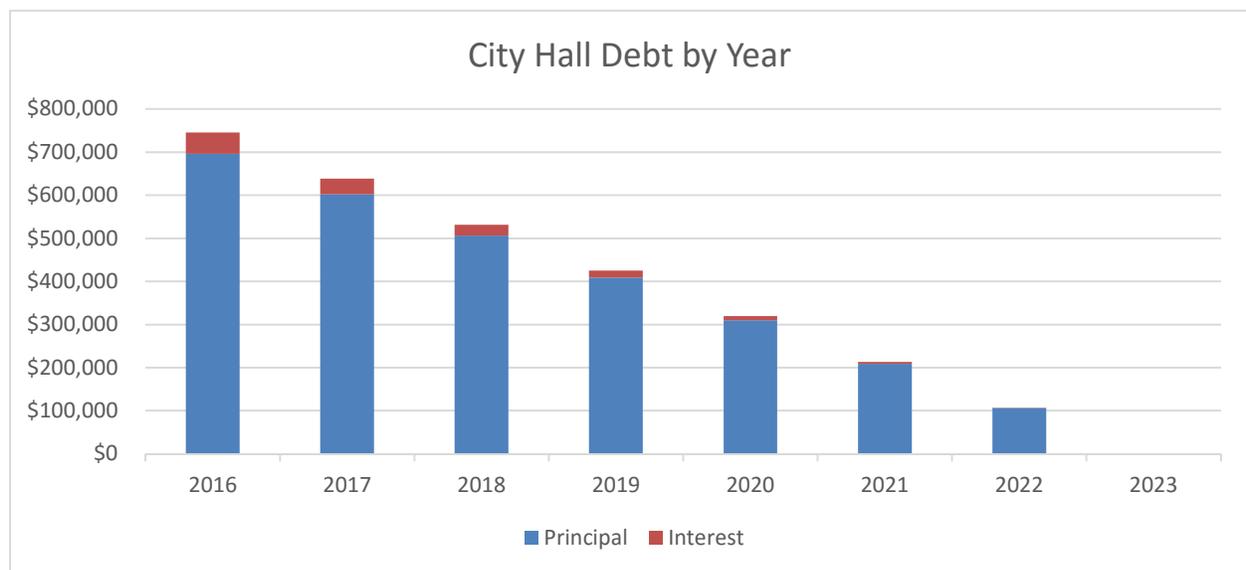
Transfers from General Fund, beginning balance.

## Highlights/Issues:

- In 2014, the City refinanced its debt on the City Hall, securing an interest rate of 1.99% and saving the City \$46,344 in interest.
- The City is scheduled to make annual principal payments each July and semi-annual interest payments each January and July.
- The bonds are scheduled to be fully paid in July 2022.

## Debt Service Schedule

Fiscal Year	Principal	Interest
2015	\$ 55,000	\$ 9,707
2016	\$ 94,000	\$ 12,915
2017	\$ 96,000	\$ 11,025
2018	\$ 97,000	\$ 9,104
2019	\$ 99,000	\$ 7,154
2020	\$ 101,000	\$ 5,164
2021	\$ 103,000	\$ 3,134
2022	\$ 106,000	\$ 1,055
TOTAL:	\$ 751,000	\$ 59,258



## Economic Conditions

The economy has a significant effect on City revenues. Sales Tax is the revenue stream that is most affected by changes in the economy. Because of this, it is a very good indicator of the state of the economy over time. West Point City receives sales tax from local business activity as well as statewide sales. Because West Point has only a limited number of local retail businesses, approximately 90% of the sales tax revenues come from statewide sales. This is expected to change dramatically in the coming years with the new commercial development near 2000 West and 300 North. As shown in the sales tax graph below, the economy has been growing over the past several years. Moderate growth is expected to continue in 2016.



## Budget Process Responsibilities

**West Point City Citizens** provide input to elected officials about City services and use of City resources.

**The City Council** provides policy direction to the City Manager. They also hold council work sessions and public hearings on the tentatively adopted budget. The Council approves fiscal policies and tax rates.

**The City Manager** prepares and presents the budget to the Mayor and City Council for their review and adoption. He oversees the budget process 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 Process Calendar

## December

- Budget Calendar Completed
- Budget Worksheet Created
- Personnel Worksheet Created
- CIP Matrix updated with carry-forward

## January

- Budget Request Worksheets prepared
- CIP project request forms prepared
- Budget Instructions prepared
- Budget Instructions/Worksheets delivered to departments
- Catalog items from budget Issues
- Operating Budget Requests Due
- Computer Replacement Schedule Completed

## February

- Enter budget options in Budget Worksheet
- Enter personnel options into Personnel Worksheet
- CIP Requests Due
- First revenue projections completed
- Budget Worksheet completed
- Meetings with Departments to Review Requests
- CIP Matrix Updated with new requests
- Budget Option Worksheet updated (semi-final)
- Personnel Worksheet updated
- CIP Prioritization Committee meets

## March

- CIP, Operating, and Personnel options finalized
- Budget Document Started
- Begin Financial Health Indicator and BMark update
- Worksheets balanced, fund sheets updated

## April

- Budget Narrative draft completed for CM review
- Fee Schedule Reviewed for changes
- Budget Calendar for Recorder Completed
- Financial health Indicators and BMarks finished
- Tentative Budget Document completed
- Tentative Budget Document copied and printed
- Tentative Budget delivered to Council

## May

- Tentative Budget Hearings

## June

- Tentative Budget Hearing and Adoption
- Final Budget Hearing and Adoption (if no Truth in Taxation hearing)

## July

- Budget Report sent to State (if no Truth in Taxation hearing)

## August

- Truth in Taxation Hearing (if applicable)
- Final Budget Hearing and Adoption
- Budget Report sent to State

## September

- Budget Document printed and made available

## Pay Scale – FY2016

<b>Exempt Positions</b>				
<u>Position</u>	<u>Department</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
City Manager	Executive	\$ 88,434	\$ 101,173	\$ 113,912
Assistant City Manager	Community Development	\$ 70,747	\$ 83,080	\$ 95,413
Administrative Services Director	Administrative Services	\$ 67,092	\$ 78,803	\$ 90,513
Public Works Director	Public Works	\$ 61,384	\$ 72,909	\$ 84,433
Human Resources Manager	Executive	\$ 47,598	\$ 59,563	\$ 71,528
Recreation Director	Recreation	\$ 46,036	\$ 55,730	\$ 65,423
City Planner	Community Dev	\$ 47,598	\$ 55,454	\$ 63,309

<b>Non-Exempt Positions</b>				
<u>Position</u>	<u>Department</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
City Treasurer	Administrative Services	\$ 20.76	\$ 24.26	\$ 27.75
City Recorder	Executive	\$ 18.60	\$ 23.13	\$ 27.66
Building & Safety Inspector	Community Dev	\$ 19.15	\$ 23.18	\$ 27.20
Public Works Lead	Public Works	\$ 19.25	\$ 22.90	\$ 26.55
Public Works III	Public Works	\$ 16.54	\$ 20.32	\$ 24.10
Public Works II	Public Works	\$ 15.01	\$ 18.48	\$ 21.94
Public Works I	Public Works	\$ 13.41	\$ 16.35	\$ 19.28
Utility Billing Clerk	Administrative Services	\$ 13.41	\$ 16.35	\$ 19.28

<b>Part-time/Seasonal Positions</b>				
<u>Position</u>	<u>Department</u>	<u>Minimum</u>	<u>Maximum</u>	
Code Enforcement Officer	Community Dev	\$ 16.65	\$ 23.47	
Planning Secretary	Community Dev	\$ 13.82	\$ 18.79	
Community Affairs Assistant	Executive	\$ 13.41	\$ 18.79	
Receptionist	Administrative Services	\$ 13.18	\$ 15.66	
Intern	Executive	\$ 12.75	\$ 14.74	
Parks Worker III	Parks	\$ 11.44	\$ 14.42	
Public Works Seasonal	Public Works	\$ 10.92	\$ 14.00	
Parks Worker II	Parks	\$ 8.84	\$ 12.48	
Municipal Building Coordinator	Administrative Services	\$ 8.84	\$ 12.48	
Recreation Worker II	Recreation	\$ 8.32	\$ 10.40	
Parks Worker I	Public Works	\$ 8.32	\$ 10.40	
Crossing Guard	Public Safety	\$ 7.55	\$ 9.41	
Recreation Worker I	Recreation	\$ 7.55	\$ 8.32	

<b>Elected &amp; Appointed Officials</b>			
<u>Position</u>	<u>Department</u>	<u>Pay</u>	
Mayor	General Government	\$ 12,600.00 per year	
City Council Members	General Government	\$ 5,400.00 per year	
Planning Commission Chair	Community Development	\$ 45.00 per meeting	
Planning Commission Members	Community Development	\$ 35.00 per meeting	

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Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
<b>GENERAL FUND</b>						
<b>TAXES</b>						
10-31-10	Property Taxes	334,893.12	363,276.88	356,700.00	356,700.00	376,649.00
10-31-25	Vehicle - In lieu of prop. tax	41,640.88	35,368.95	35,000.00	35,000.00	35,000.00
10-31-30	General Sales and Use Taxes	896,250.04	940,522.76	860,000.00	900,000.00	917,931.00
10-31-40	Cable TV	18,830.65	19,127.37	19,000.00	19,000.00	19,000.00
10-31-50	Energy Sales and Use	361,541.38	379,215.48	331,000.00	345,000.00	345,000.00
10-31-60	Telecommunications	118,268.10	113,642.59	115,000.00	115,000.00	100,000.00
Total TAXES:		1,771,424.17	1,851,154.03	1,716,700.00	1,770,700.00	1,793,580.00
<b>LICENSES AND PERMITS</b>						
10-32-10	Bus. License/Cond. Use Permits	10,837.50	12,270.00	12,000.00	12,000.00	12,000.00
10-32-21	Building Permits	90,472.57	151,375.03	100,000.00	90,000.00	100,000.00
Total LICENSES AND PERMITS:		101,310.07	163,645.03	112,000.00	102,000.00	112,000.00
<b>INTERGOVERNMENTAL REVENUE</b>						
10-33-56	Class C Roads	299,667.44	287,457.13	290,000.00	290,000.00	290,000.00
10-33-58	State Liquor Allotment	5,471.19	5,832.29	4,500.00	.00	.00
Total INTERGOVERNMENTAL REVENUE:		305,138.63	293,289.42	294,500.00	290,000.00	290,000.00
<b>CHARGES FOR SERVICES</b>						
10-34-10	Zoning and Subdivision Fees	9,245.75	8,317.00	7,000.00	7,000.00	7,000.00
10-34-60	Recreation Fees	76,828.12	87,656.36	85,000.00	85,000.00	85,000.00
10-34-78	Park & City Hall Reservations	4,555.00	5,055.00	4,500.00	4,500.00	4,500.00
10-34-79	City Celeb. & Sponsorships	11,339.76	13,386.39	12,000.00	12,000.00	12,000.00
10-34-82	Cemetery Interment	9,800.00	16,200.00	8,000.00	9,000.00	9,000.00
10-34-90	Misc. Income & Concessions	8,781.77	17,131.23	15,000.00	15,000.00	15,000.00
Total CHARGES FOR SERVICES:		120,550.40	147,745.98	131,500.00	132,500.00	132,500.00
<b>MISCELLANEOUS REVENUE</b>						
10-36-10	Interest Earnings	2,679.55	2,443.34	1,000.00	1,000.00	1,000.00
10-36-20	Donations	1,700.00	730.00	.00	.00	.00
10-36-25	Military Memorial Donations	.00	530.00	.00	.00	.00
10-36-90	Miscellaneous	5,020.45	47.99	.00	.00	.00
Total MISCELLANEOUS REVENUE:		9,400.00	3,751.33	1,000.00	1,000.00	1,000.00
<b>CONTRIBUTIONS &amp; TRANSFERS</b>						
10-39-10	Surplus General Fund	.00	.00	.00	364,652.00	.00
10-39-50	Fleet Contribution - Waste Fun	20,000.00	8,000.00	20,000.00	.00	.00
10-39-55	Fleet Contribution - Water Fun	30,000.00	14,000.00	30,000.00	.00	.00
Total CONTRIBUTIONS & TRANSFERS:		50,000.00	22,000.00	50,000.00	364,652.00	.00
<b>GENERAL GOVERNMENT</b>						
10-41-10	Mayor and Council Wages	39,600.00	39,375.00	39,600.00	39,600.00	39,600.00
10-41-11	Executive	2,650.55	2,650.55	.00	.00	.00
10-41-13	Employee Benefits	5,153.81	6,002.26	9,337.00	9,337.00	6,275.00
10-41-33	Training and Education	6,029.02	7,286.57	9,000.00	9,000.00	9,000.00
10-41-35	Community Service Contracts	1,000.00	500.00	3,000.00	3,000.00	3,000.00

Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
<b>Total GENERAL GOVERNMENT:</b>		<b>49,132.28</b>	<b>55,814.38</b>	<b>60,937.00</b>	<b>60,937.00</b>	<b>57,875.00</b>
<b>ADMINISTRATIVE SERVICES</b>						
10-44-11	Salaries and Wages	100,109.94	99,360.37	87,190.00	87,190.00	90,677.00
10-44-13	Employee Benefits	32,852.58	35,222.32	43,961.00	43,961.00	47,332.00
10-44-20	Mileage Reimbursement	97.91	333.40	500.00	500.00	800.00
10-44-21	Books, Subscrip. & Memberships	651.32	466.80	1,000.00	1,000.00	1,000.00
10-44-24	Postage	3,309.45	3,740.92	5,000.00	5,000.00	5,000.00
10-44-25	Equipment & Supplies	.00	332.07	1,000.00	1,000.00	1,000.00
10-44-26	Equipment Lease & Maintenance	13,603.71	13,987.11	16,500.00	16,500.00	16,500.00
10-44-33	Training & Education	2,423.05	3,087.87	3,000.00	3,000.00	4,000.00
10-44-38	Auditor & Accounting Support	23,250.00	24,700.00	25,000.00	25,000.00	25,500.00
10-44-40	Accounting Software Support	.00	.00	3,500.00	3,500.00	.00
10-44-63	IT Support & Contracts	2,115.68	4,132.50	4,750.00	4,750.00	4,750.00
10-44-69	Office Supplies & Expense	2,448.50	3,271.37	4,000.00	4,000.00	4,000.00
10-44-75	Risk Management	31,635.80	31,846.93	59,800.00	34,000.00	34,000.00
10-44-95	Credit Card Processing Fees	470.00	756.05	470.00	470.00	1,000.00
10-44-98	Bank Service Charges	1,159.21	762.46	500.00	500.00	1,000.00
<b>Total ADMINISTRATIVE SERVICES:</b>		<b>214,127.15</b>	<b>222,000.17</b>	<b>256,171.00</b>	<b>230,371.00</b>	<b>236,559.00</b>
<b>PUBLIC WORKS</b>						
10-48-11	Salaries and Wages	145,564.69	152,649.08	93,109.00	93,109.00	96,839.00
10-48-13	Employee Benefits & Retirement	64,593.87	73,522.87	58,783.00	58,783.00	63,548.00
10-48-20	Overtime	18,133.50	18,065.68	15,000.00	15,000.00	15,000.00
10-48-23	Travel and Education	323.59	413.42	360.00	360.00	360.00
10-48-25	Equipment, Supplies & Maint.	6,935.86	7,621.89	9,000.00	9,000.00	9,000.00
10-48-26	Municipal Bldgs. Oper. & Maint	14,952.56	19,770.59	24,260.00	24,260.00	24,260.00
10-48-54	Prot. Clothing & Equipment	1,953.48	1,496.97	2,000.00	2,000.00	3,000.00
10-48-65	Fleet Operations & Maintenance	9,699.34	6,548.37	10,000.00	4,250.00	4,250.00
10-48-67	Fleet Fuel	32,187.98	29,800.19	30,115.00	12,865.00	12,865.00
10-48-69	Office Supplies & Expense	378.31	936.52	1,300.00	1,300.00	1,300.00
10-48-70	Fleet Leases	10,000.00	.00	10,000.00	10,000.00	10,000.00
10-48-75	Crosswalk Power	822.18	746.52	900.00	900.00	900.00
10-48-77	Public Facilities Heating	6,182.64	6,753.64	5,000.00	5,000.00	5,000.00
10-48-82	Public Facilities Power	17,730.21	17,101.14	14,000.00	14,000.00	14,000.00
10-48-84	Street Lighting Pwr & Mnt.	51,938.24	47,313.23	52,000.00	52,000.00	52,000.00
<b>Total PUBLIC WORKS:</b>		<b>381,396.45</b>	<b>382,740.11</b>	<b>325,827.00</b>	<b>302,827.00</b>	<b>312,322.00</b>
<b>EXECUTIVE</b>						
10-49-11	Salaries and Wages	112,817.68	135,617.91	143,799.00	143,799.00	154,079.00
10-49-13	Employee Benefits	40,083.76	57,263.94	62,346.49	62,346.39	68,429.00
10-49-20	Mileage Reimbursements	155.44	118.79	750.00	750.00	750.00
10-49-21	Books, Subscrip. & Memberships	2,693.17	2,714.30	3,000.00	3,000.00	3,000.00
10-49-23	Travel and Education	7,069.11	4,460.04	6,000.00	8,000.00	6,000.00
10-49-24	Postage	6.11	28.67	320.00	320.00	320.00
10-49-25	New Equipment Purchase	6,986.83	5,840.21	9,000.00	9,000.00	9,000.00
10-49-37	Attorney	28,736.00	28,220.00	33,000.00	33,000.00	33,000.00
10-49-62	Miscellaneous	106.14	.00	.00	.00	15,000.00
10-49-63	IT Support & Contracts	21,163.62	18,927.76	18,250.00	18,250.00	24,000.00
10-49-65	Emp. Awards, Rec. & Events	8,187.44	9,087.07	10,000.00	11,000.00	11,000.00
10-49-66	Education Reimb. Program	1,000.00	1,000.00	2,000.00	2,000.00	2,000.00
10-49-67	Emp. Benefits & Bonus Program	1,566.47	13.37	13,000.00	13,000.00	13,000.00
10-49-68	Wellness Program	516.00	25.00	1,000.00	1,000.00	1,000.00

Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
10-49-69	Office Supplies & Expense	5,750.53	4,268.05	5,000.00	5,000.00	5,000.00
10-49-70	Cellular & Radio Serv. & Equip	13,826.23	9,314.51	12,000.00	12,000.00	12,000.00
10-49-72	Legal Advertising	4,255.63	9,066.62	9,000.00	9,000.00	9,000.00
10-49-80	Utah League Membership	3,768.94	3,866.45	4,000.00	4,000.00	4,500.00
10-49-82	City Newsletter	382.67	428.74	750.00	1,750.00	1,750.00
10-49-83	Economic Development	.00	.00	8,000.00	8,000.00	8,000.00
10-49-85	Volunteerism Program	.00	.00	2,000.00	2,000.00	2,000.00
10-49-88	Recorders Office	4,308.07	14,132.72	8,000.00	8,000.00	8,000.00
10-49-89	Elections	.00	.00	.00	.00	8,000.00
10-49-90	City Celebrations & Events	60,350.73	62,192.91	63,000.00	63,000.00	63,000.00
10-49-91	Youth Council	5,739.18	4,733.62	6,000.00	6,000.00	6,000.00
10-49-92	Miss West Point Pageant	9,828.91	11,332.42	10,750.00	10,750.00	10,750.00
10-49-93	Senior Program	2,489.61	2,570.56	2,500.00	2,500.00	2,500.00
Total EXECUTIVE:		341,788.27	385,223.66	433,465.49	437,465.39	481,078.00
<b>COMMUNITY DEVELOPMENT</b>						
10-52-11	Salaries and Wages	97,369.80	90,078.32	118,056.00	118,056.00	135,316.00
10-52-13	Employee Benefits & Retirement	27,411.90	26,496.31	44,316.00	44,316.00	54,381.00
10-52-21	Books, Subscrip. & Memberships	634.00	263.00	750.00	750.00	750.00
10-52-23	Travel, Education & Certificat	1,899.94	1,979.04	2,500.00	2,500.00	2,500.00
10-52-25	Equipment & Supplies	4,747.37	3,174.64	6,500.00	6,500.00	6,500.00
10-52-51	GIS	971.25	1,977.00	1,500.00	1,500.00	1,500.00
10-52-61	Miscellaneous Supplies	155.56	166.00	500.00	500.00	500.00
10-52-62	Contract Planning & Insp Serv	.00	417.00	2,000.00	2,000.00	2,000.00
10-52-63	IT Support & Contracts	1,710.83	905.87	400.00	400.00	400.00
10-52-65	State Building Surcharge	894.50	1,202.96	1,000.00	1,000.00	1,000.00
10-52-68	Planning Comm/Board of Adj.	2,629.02	3,122.50	5,000.00	5,000.00	5,000.00
10-52-69	Office Supplies & Expense	351.42	225.74	500.00	500.00	500.00
Total COMMUNITY DEVELOPMENT:		138,775.59	130,008.38	183,022.00	183,022.00	210,347.00
<b>PUBLIC SAFETY &amp; EMERGENCY PLAN</b>						
10-54-11	Crossing Guards	15,344.74	17,922.98	25,820.00	25,820.00	33,866.00
10-54-13	Employee Benefits & Retirement	1,783.83	1,578.67	2,821.00	2,821.00	3,645.00
10-54-15	Crossing Guard Supplies/Equip.	464.98	508.48	650.00	650.00	1,000.00
10-54-60	Animal Control	20,580.48	22,620.12	24,000.00	24,000.00	24,000.00
10-54-62	Police Services	70,744.29	83,443.73	84,000.00	84,000.00	101,400.00
10-54-65	Narcotics Strike Force	7,133.25	7,133.25	7,500.00	7,500.00	7,500.00
10-54-75	Hometown Security (EPRT)	4,256.96	900.99	4,000.00	4,000.00	4,000.00
Total PUBLIC SAFETY & EMERGENCY PLAN:		120,308.53	132,306.24	148,791.00	148,791.00	175,411.00
<b>PARKS AND CEMETERY</b>						
10-70-11	Salaries and Wages	41,375.34	61,538.30	113,376.00	113,376.00	115,640.00
10-70-13	Employee Benefits & Retirement	3,881.54	5,306.01	12,381.00	12,381.00	12,451.00
10-70-20	Uniforms	252.75	.00	600.00	600.00	600.00
10-70-25	Equipment & Supplies	12,158.98	14,883.92	14,000.00	14,000.00	14,000.00
10-70-26	Building and Grounds	51,384.73	49,858.95	61,600.00	61,600.00	61,600.00
10-70-29	Park & Cemetery Lights	4,279.30	4,384.16	3,400.00	3,400.00	3,400.00
10-70-61	Misc. Services and Supplies	.00	2,300.00	1,200.00	1,200.00	1,200.00
10-70-69	Office Supplies & Expense	74.62	.00	500.00	500.00	500.00
10-70-70	Gateways & Public Properties	3,718.14	5,262.84	4,000.00	4,000.00	4,000.00
Total PARKS AND CEMETERY:		117,125.40	143,534.18	211,057.00	211,057.00	213,391.00

Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
<b>RECREATION</b>						
10-71-11	Salaries and Wages	76,056.18	90,428.40	97,792.00	97,792.00	105,577.00
10-71-13	Employee Benefits & Retirement	24,834.60	30,201.54	37,512.00	37,512.00	41,674.00
10-71-20	Recreation Program Marketing	679.43	464.60	1,000.00	1,000.00	1,000.00
10-71-26	Building and Grounds	2,934.96	4,719.25	2,300.00	2,300.00	2,300.00
10-71-60	Soccer	11,774.04	11,215.48	10,500.00	10,500.00	12,000.00
10-71-67	Junior Jazz	17,239.73	17,339.36	16,600.00	16,600.00	18,000.00
10-71-68	Football	25,802.01	37,822.72	32,000.00	32,000.00	32,000.00
10-71-69	Office Supplies & Expense	292.71	47.61	250.00	250.00	250.00
10-71-71	Baseball/Softball	17,059.99	22,813.81	13,000.00	13,000.00	18,000.00
10-71-73	Volleyball	.00	2,518.13	5,000.00	5,000.00	3,000.00
Total RECREATION:		176,673.65	217,475.68	215,954.00	215,954.00	233,801.00
<b>TRANSFERS, CONT. &amp; OTHER USES</b>						
10-90-01	Contingency	.00	.00	115,521.00	.00	.00
10-90-63	Class C Trans. to Special Rev.	299,667.44	287,457.13	290,000.00	290,000.00	290,000.00
10-90-65	Trans. To Capital Projects Fun	295,731.03	.00	.00	.00	8,340.00
10-90-70	Trans. Debt. Serv. City Hall	106,884.00	106,766.00	64,706.61	64,906.61	107,025.00
10-90-86	TRANSFER TO CAP. PROJ. FUND	.00	366,605.34	.00	515,521.00	.00
Total TRANSFERS, CONT. & OTHER USES:		702,282.47	760,828.47	470,227.61	870,427.61	405,365.00
GENERAL FUND Revenue Total:		2,357,823.27	2,481,585.79	2,305,700.00	2,660,852.00	2,329,080.00
GENERAL FUND Expenditure Total:		2,241,609.79	2,429,931.27	2,305,452.10	2,660,852.00	2,326,149.00
Net Total GENERAL FUND:		116,213.48	51,654.52	247.90	.00	2,931.00

Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
<b>SPECIAL REVENUE FUND</b>						
<b>DEVELOPMENT FEES</b>						
45-30-15	Water Impact Fees	19,967.00	30,194.00	24,350.00	.00	.00
45-30-28	Sewer Impact Fees	12,620.23	16,504.68	12,100.00	.00	.00
45-30-29	Storm Water Impact Fees	72,800.00	82,783.84	52,550.00	.00	.00
45-30-57	Road Impact Fees	181,394.93	232,105.79	170,150.00	170,150.00	170,150.00
45-30-70	Park and Trails Impact Fees	127,927.38	164,202.78	119,000.00	119,000.00	119,000.00
45-30-75	North Davis Sewer	168,350.00	226,178.00	163,000.00	163,000.00	163,000.00
45-30-80	N.D. Fire Impact Fees	16,421.83	21,379.33	14,750.00	14,750.00	14,750.00
45-30-90	Class C Road Revenue	.00	.00	290,000.00	290,000.00	290,000.00
45-30-99	Beginning Balance	.00	.00	655,586.00	1,229,365.00	80,467.00
Total DEVELOPMENT FEES:		599,481.37	773,348.42	1,501,486.00	1,986,265.00	837,367.00
<b>OTHER FINANCING SOURCES</b>						
45-33-46	Grants (Road Projects)	.00	22,855.50	.00	2,840,000.00	2,620,769.00
45-33-47	Grants	.00	57,784.50	.00	.00	.00
45-33-90	Transfer from Other Funds	299,667.44	287,457.13	.00	.00	.00
Total OTHER FINANCING SOURCES:		299,667.44	368,097.13	.00	2,840,000.00	2,620,769.00
<b>Source: 36</b>						
45-36-10	Interest Income	7,649.32	9,203.23	.00	.00	.00
Total Source: 36:		7,649.32	9,203.23	.00	.00	.00
<b>SPECIAL FUND PROJECTS</b>						
45-51-10	Storm System Impact Fee Proj.	4,500.00	.00	19,735.00	.00	.00
45-51-15	Parks/Trails Impact Fee Proj.	.00	135,000.00	329,358.00	194,358.00	60,000.00
45-51-20	Water System Impact Fee Proj.	.00	.00	93,301.00	.00	.00
45-51-30	Sewer Impact Fee Projects	.00	.00	21,115.00	.00	.00
45-51-71	Roads/Ped. Walkways Impact Fee	60,553.86	43,620.97	389,204.00	389,204.00	453,394.00
45-51-80	N.D. Sewer Impact Fees	162,290.00	223,548.00	163,000.00	163,000.00	163,000.00
45-51-85	N.D. Fire Impact Fees	15,833.25	21,379.33	14,750.00	14,750.00	14,750.00
45-51-90	Parks and Trail Projects	7,546.74	.00	22,906.00	22,906.00	.00
45-51-95	Class C Road Expenditures	201,124.43	407,202.75	448,117.00	444,294.00	402,117.00
45-51-97	Road & Sidewalk Grant Projects	.00	80,640.50	.00	2,840,000.00	2,364,875.00
45-51-98	Bank Service Charges	.00	117.35	.00	.00	.00
Total SPECIAL FUND PROJECTS:		451,848.28	911,508.90	1,501,486.00	4,068,512.00	3,458,136.00
<b>TRANSFERS, CONTRIB. &amp; OTHER US</b>						
45-90-51	Transfer to Other Funds	.00	.00	.00	757,753.00	.00
Total TRANSFERS, CONTRIB. & OTHER US:		.00	.00	.00	757,753.00	.00
SPECIAL REVENUE FUND Revenue Total:		906,798.13	1,150,648.78	1,501,486.00	4,826,265.00	3,458,136.00
SPECIAL REVENUE FUND Expenditure Total:		451,848.28	911,508.90	1,501,486.00	4,826,265.00	3,458,136.00
Net Total SPECIAL REVENUE FUND:		454,949.85	239,139.88	.00	.00	.00

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Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
<b>CAPITAL PROJECTS FUND</b>						
<b>REVENUE</b>						
48-30-30	Misc. Fees From Developer	.00	.00	.00	.00	23,325.00
48-30-45	Cemetery Permit & Perpet. Care	33,155.00	29,815.00	170,581.00	170,581.00	161,750.74
48-30-90	Beginning Balance	.00	.00	854,126.00	339,101.00	548,367.00
Total REVENUE:		33,155.00	29,815.00	1,024,707.00	509,682.00	733,442.74
<b>OTHER FINANCING SOURCES</b>						
48-33-10	Transfer from General Fund	295,731.03	366,605.34	.00	515,521.00	400,000.00
48-33-35	Interest	4,135.14	3,815.89	.00	.00	.00
48-33-51	Transfer from Waste Fund	.00	.00	15,025.00	.00	.00
48-33-55	Transfer from Water Fund	.00	14,000.00	15,025.00	.00	.00
48-33-58	Transfer from Storm Water Fund	.00	25,500.00	15,025.00	.00	.00
Total OTHER FINANCING SOURCES:		299,866.17	409,921.23	45,075.00	515,521.00	400,000.00
<b>CAP. PROJ. FUND FINANCING USES</b>						
48-51-10	Land	.00	.00	.00	115,521.00	.00
48-51-15	Buildings	42,414.16	5,809.57	69,416.00	69,416.00	34,117.00
48-51-20	Road Projects	13,115.00	32,557.07	219,991.00	219,991.00	467,720.00
48-51-25	Park Improvement Projects	32,701.47	286,846.31	424,694.00	424,694.00	241,107.00
48-51-28	Military Memorial Projects	.00	.00	.00	.00	2,035.00
48-51-36	Debt Service Principal	116,646.00	.00	.00	.00	.00
48-51-37	Debt Service Interest	18,354.00	.00	.00	.00	.00
48-51-43	Capital Equipment Replacement	31,000.00	.00	15,000.00	15,000.00	18,091.00
48-51-44	Vehicle Replacement	20,366.38	47,157.98	60,100.00	10,000.00	48,622.00
48-51-53	5 Year CIP	.00	.00	110,000.00	.00	160,000.00
48-51-70	Cemetery Perpetual Care	.00	8,892.50	170,581.00	170,581.00	161,750.74
Total CAP. PROJ. FUND FINANCING USES:		274,597.01	381,263.43	1,069,782.00	1,025,203.00	1,133,442.74
<b>TRANSFERS AND CONTRIBUTIONS</b>						
48-90-51	Transfer to Waste Fund	.00	23,000.00	.00	.00	.00
Total TRANSFERS AND CONTRIBUTIONS:		.00	23,000.00	.00	.00	.00
CAPITAL PROJECTS FUND Revenue Total:		333,021.17	439,736.23	1,069,782.00	1,025,203.00	1,133,442.74
CAPITAL PROJECTS FUND Expenditure Total:		274,597.01	404,263.43	1,069,782.00	1,025,203.00	1,133,442.74
Net Total CAPITAL PROJECTS FUND:		58,424.16	35,472.80	.00	.00	.00

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Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
<b>WASTE FUND</b>						
<b>OPERATING REVENUE</b>						
51-37-17	Penalties	43,041.42	16,934.38	20,000.00	20,000.00	20,000.00
51-37-26	Sewer Fees	482,562.28	559,472.00	650,000.00	650,000.00	780,000.00
51-37-50	Garbage Collection Fees	448,059.64	461,061.27	462,500.00	462,500.00	462,500.00
51-37-60	Greenwaste Collection Fees	99,747.93	98,131.23	95,000.00	95,000.00	95,000.00
51-37-70	Recycle Collection Fees	83,681.04	90,602.91	90,000.00	90,000.00	90,000.00
Total OPERATING REVENUE:		1,157,092.31	1,226,201.79	1,317,500.00	1,317,500.00	1,447,500.00
<b>OTHER FINANCING SOURCES</b>						
51-38-05	Sewer Impact Fees	.00	.00	.00	12,100.00	12,100.00
51-38-15	Can Purchase	9,520.00	12,240.00	7,000.00	7,000.00	7,000.00
51-38-45	Trans from Spec Rev Fund	.00	20,885.00	.00	116,340.00	.00
51-38-48	Transfer from Capital Projects	.00	23,000.00	.00	.00	.00
51-38-55	Transfer from Water Fund	.00	14,000.00	.00	.00	.00
51-38-58	Transfer from Storm Water Fund	.00	7,711.00	.00	.00	.00
51-38-80	Interest Earnings	2,471.29	2,551.12	500.00	500.00	500.00
51-38-91	DEVELOPER CONTRIBUTIONS	119,770.00	.00	.00	.00	.00
Total OTHER FINANCING SOURCES:		131,761.29	80,387.12	7,500.00	135,940.00	19,600.00
<b>TRANSFERS</b>						
51-39-95	Beginning Fund Balance	.00	.00	55,000.00	76,219.00	256,323.00
51-39-96	Sewer Impact Fee Balance	.00	.00	.00	.00	9,015.00
Total TRANSFERS:		.00	.00	55,000.00	76,219.00	265,338.00
<b>PRIMARY OPERATING EXPENSES</b>						
51-81-11	Salaries and Wages	114,417.48	122,266.10	140,235.00	140,235.00	141,687.00
51-81-12	COMPENSATED ABSCENCES EXPEN	1,784.44	.00	.00	.00	.00
51-81-13	Benefits and Bonus	40,438.14	50,641.54	82,212.00	82,212.00	87,042.00
51-81-15	On call pay	6,880.00	7,240.00	8,500.00	8,500.00	8,500.00
51-81-27	Lift Station Pumps	2,234.18	1,212.85	2,400.00	2,400.00	2,400.00
51-81-45	Garbage Collection	258,100.98	259,973.00	270,000.00	276,000.00	276,000.00
51-81-46	Burn Plant	251,596.75	253,853.75	257,020.00	257,020.00	257,020.00
51-81-49	Sewer Collection and Disposal	270,585.53	325,336.25	440,422.00	440,422.00	550,422.00
51-81-55	Sewer Maintenance and Repair	27,593.74	27,398.55	30,000.00	30,000.00	30,000.00
51-81-63	IT Support & Contracts	11,642.79	10,577.29	18,125.00	18,125.00	16,925.00
51-81-65	Utility Refunds	.00	.00	1,500.00	1,500.00	1,500.00
Total PRIMARY OPERATING EXPENSES:		985,274.03	1,058,499.33	1,250,414.00	1,256,414.00	1,371,496.00
<b>MATERIALS AND SUPPLIES</b>						
51-82-24	Utility Bills - Postage/Equip.	9,960.32	8,564.99	11,000.00	11,000.00	11,000.00
51-82-47	Can Purchase	.00	.00	4,500.00	4,500.00	4,500.00
51-82-60	Travel and Education	1,499.05	1,430.14	1,500.00	1,500.00	1,500.00
51-82-61	Misc. Supplies & Deposit Slips	158.36	137.35	1,000.00	1,000.00	1,000.00
Total MATERIALS AND SUPPLIES:		11,617.73	10,132.48	18,000.00	18,000.00	18,000.00
<b>WASTE - OTHER EXPENSES</b>						
51-84-05	Sewer Impact Fee Projects	.00	.00	.00	21,115.00	21,115.00
51-84-20	Admin - Waste	.00	5,285.47	.00	15,000.00	15,000.00
51-84-30	Depreciation	62,817.27	81,782.24	65,000.00	65,000.00	85,000.00

Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
51-84-35	Credit Card Processing Fees	7,013.16	5,947.02	5,775.00	5,775.00	5,775.00
51-84-44	Vehicle Replacement	852.15	.00	.00	10,000.00	4,052.00
51-84-81	IT	3,046.84	2,100.00	4,000.00	4,000.00	4,000.00
51-84-83	Capital Improvements	1,908.73	.00	.00	.00	199,000.00
51-84-84	Blue Stakes	521.19	409.32	1,000.00	1,000.00	1,000.00
51-84-90	Fleet Contribution	20,000.00	8,000.00	20,000.00	8,000.00	8,000.00
51-84-95	Contingency	.00	.00	.00	125,355.00	.00
Total WASTE - OTHER EXPENSES:		96,159.34	103,524.05	95,775.00	255,245.00	342,942.00
<b>TRANSFERS &amp; CONTINGENCIES</b>						
51-90-48	Transfer to Capital Projects	.00	.00	15,025.00	.00	.00
Total TRANSFERS & CONTINGENCIES:		.00	.00	15,025.00	.00	.00
WASTE FUND Revenue Total:		1,288,853.60	1,306,588.91	1,380,000.00	1,529,659.00	1,732,438.00
WASTE FUND Expenditure Total:		1,093,051.10	1,172,155.86	1,379,214.00	1,529,659.00	1,732,438.00
Net Total WASTE FUND:		195,802.50	134,433.05	786.00	.00	.00

Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
<b>WATER FUND</b>						
<b>OPERATING REVENUE</b>						
55-37-11	Metered Water Sales	646,077.24	701,439.92	680,000.00	680,000.00	680,000.00
55-37-13	Secondary Water Sales	730,026.57	755,514.70	735,000.00	760,000.00	775,000.00
55-37-14	Connection Fees - Water	14,350.00	21,700.00	15,000.00	15,000.00	15,000.00
55-37-17	Penalties	.00	24,103.99	12,600.00	12,600.00	12,600.00
Total OPERATING REVENUE:		1,390,453.81	1,502,758.61	1,442,600.00	1,467,600.00	1,482,600.00
<b>OTHER FINANCING SOURCES</b>						
55-38-05	Water Impact Fees	.00	.00	.00	24,350.00	24,350.00
55-38-10	Water deposits revenue	570.00	.00	.00	.00	.00
55-38-45	Transfer from Spec Rev Fund	.00	47,553.85	.00	168,242.00	.00
55-38-80	Interest Earnings	2,634.29	3,065.29	.00	.00	.00
55-38-91	DEVELOPER CONTRIBUTIONS	316,667.00	.00	.00	.00	.00
55-38-95	Fund Reserves	.00	.00	532,764.00	581,556.00	393,255.00
55-38-96	Water Impact Fee Balance	.00	.00	.00	.00	27,940.00
Total OTHER FINANCING SOURCES:		319,871.29	50,619.14	532,764.00	774,148.00	445,545.00
<b>PRIMARY OPERATING EXPENSES</b>						
55-81-11	Salaries and Wages	114,417.51	122,266.10	153,536.00	153,536.00	163,821.00
55-81-12	COMPENSATED ABSCENCES EXPEN	1,784.44	.00	.00	.00	.00
55-81-13	Benefits and Bonus	38,544.49	47,256.36	90,610.00	90,610.00	101,568.00
55-81-28	Wells & Water Tank Power	9,518.73	8,291.87	11,500.00	11,500.00	11,500.00
55-81-35	Hooper Water District	1,412.55	1,431.00	1,500.00	1,500.00	1,500.00
55-81-41	Water Maintenance	11,603.27	15,719.93	18,000.00	18,000.00	18,000.00
55-81-42	Water Sample Testing	5,082.00	2,427.30	5,000.00	5,000.00	5,000.00
55-81-43	Secondary Water	699,902.53	725,156.64	700,000.00	745,000.00	764,000.00
55-81-45	Registration & Other Expenses	.00	100.00	1,000.00	1,000.00	1,000.00
55-81-60	Travel and Education	4,235.90	2,566.07	4,140.00	4,140.00	4,140.00
55-81-63	IT Support & Contracts	9,628.62	8,488.80	13,625.00	13,625.00	19,100.00
Total PRIMARY OPERATING EXPENSES:		896,130.04	933,704.07	998,911.00	1,043,911.00	1,089,629.00
<b>WATER - MATERIALS AND SUPPLIES</b>						
55-82-24	Utility Bills - Postage/Equip	7,548.90	9,093.58	8,250.00	8,250.00	8,250.00
55-82-47	Misc. Supplies & Deposit Slips	236.72	406.63	750.00	750.00	750.00
55-82-50	Water Meters	19,402.59	19,495.45	35,000.00	65,000.00	65,000.00
Total WATER - MATERIALS AND SUPPLIES:		27,188.21	28,995.66	44,000.00	74,000.00	74,000.00
<b>WATER - OTHER EXPENSES</b>						
55-84-05	Water System Impact Fee Proj.	.00	.00	.00	93,301.00	52,290.00
55-84-20	Admin - Water	.00	5,340.79	.00	19,000.00	19,000.00
55-84-30	Depreciation	64,535.76	74,263.71	75,000.00	75,000.00	75,000.00
55-84-33	Capital Projects & Expenditure	27,676.08	6,543.38	643,764.00	643,764.00	423,186.00
55-84-35	Credit Card Processing Fees	7,013.13	5,947.03	7,488.00	7,488.00	7,488.00
55-84-40	Water Purchase - Weber Basin	132,493.00	136,009.00	137,493.00	137,493.00	145,000.00
55-84-44	Vehicle Replacement	1,718.00	.00	.00	10,000.00	4,052.00
55-84-82	Blue Stakes	551.47	675.90	1,500.00	1,500.00	1,500.00
55-84-83	IT	1,174.35	862.86	2,000.00	2,000.00	2,000.00
55-84-85	Engineering Studies & Planning	62.10	50.00	20,000.00	20,000.00	20,000.00
55-84-90	Fleet Contribution	30,000.00	14,000.00	30,000.00	15,000.00	15,000.00
55-84-95	Contingency	.00	.00	.00	99,291.00	.00

Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
Total WATER - OTHER EXPENSES:		265,099.69	243,692.67	917,245.00	1,123,837.00	764,516.00
<b>TRANSFERS &amp; CONTINGENCIES</b>						
55-90-48	Transfer to Capital Projects	.00	14,000.00	15,025.00	.00	.00
55-90-51	Transfer to Waste Fund	.00	14,000.00	.00	.00	.00
Total TRANSFERS & CONTINGENCIES:		.00	28,000.00	15,025.00	.00	.00
WATER FUND Revenue Total:		1,710,325.10	1,553,377.75	1,975,364.00	2,241,748.00	1,928,145.00
WATER FUND Expenditure Total:		1,188,417.94	1,234,392.40	1,975,181.00	2,241,748.00	1,928,145.00
Net Total WATER FUND:		521,907.16	318,985.35	183.00	.00	.00

Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
<b>STORM WATER UTILITY FUND</b>						
<b>OPERATING REVENUE</b>						
58-37-11	Storm Sys. Maint. & Const. Fee	148,692.43	169,523.00	160,000.00	160,000.00	160,000.00
58-37-13	Miscellaneous Revenue	.00	4,898.00	.00	.00	.00
58-37-17	Penalties	.00	2,813.75	8,400.00	8,400.00	8,400.00
58-37-90	Fund Balance	.00	.00	65,695.00	87,802.00	441,001.00
58-37-91	Storm Water Impact Fee Balance	.00	.00	.00	.00	82,185.00
Total OPERATING REVENUE:		148,692.43	177,234.75	234,095.00	256,202.00	691,586.00
<b>OTHER FINANCING SOURCES</b>						
58-38-05	Storm Water Impact Fees	.00	.00	.00	52,550.00	52,550.00
58-38-45	Transfer From Spec Rev Fund	.00	.00	.00	473,171.00	.00
58-38-70	Interest Earnings	1,755.19	2,164.86	.00	.00	.00
58-38-91	DEVELOPER CONTRIBUTIONS	280,264.00	.00	.00	.00	.00
Total OTHER FINANCING SOURCES:		282,019.19	2,164.86	.00	525,721.00	52,550.00
<b>PRIMARY OPERATING EXPENSES</b>						
58-81-11	Salaries and Wages	30,027.32	28,305.93	69,747.00	69,747.00	55,189.00
58-81-12	Compensated Absences Expense	415.37	.00	.00	.00	.00
58-81-13	Benefits	5,829.82	8,839.36	38,388.00	38,388.00	32,093.00
58-81-27	Storm Sys. Maint. & Repair	12,887.29	1,817.32	11,000.00	11,000.00	11,000.00
58-81-28	Construction	.00	.00	10,000.00	10,000.00	10,000.00
58-81-34	Credit Card Fees	2,237.66	5,947.07	3,872.00	3,872.00	3,872.00
58-81-40	Sweeping & Preventative Care	11,849.54	1,332.03	12,000.00	12,000.00	12,000.00
58-81-42	Strm Sys Maint & Phs II Comp.	1,921.69	2,215.00	2,500.00	2,500.00	2,500.00
58-81-43	Secondary Water	2,757.00	2,498.00	5,000.00	5,000.00	5,000.00
Total PRIMARY OPERATING EXPENSES:		67,925.69	50,954.71	152,507.00	152,507.00	131,654.00
<b>STORM WTR UTILITY - OTHER EXP.</b>						
58-84-05	Storm System Impact Fee Proj.	.00	.00	.00	19,735.00	134,735.00
58-84-20	Admin - Storm	.00	6,000.00	.00	6,000.00	6,000.00
58-84-30	Depreciation	58,654.54	62,767.64	42,000.00	64,000.00	64,000.00
58-84-44	Vehicle Replacement	.00	.00	.00	10,000.00	4,052.00
58-84-83	Capital Projects	1,304.70	.00	23,695.00	23,695.00	403,695.00
58-84-95	Contingency	.00	.00	.00	505,986.00	.00
Total STORM WTR UTILITY - OTHER EXP.:		59,959.24	68,767.64	65,695.00	629,416.00	612,482.00
<b>Department: 90</b>						
58-90-48	Transfer to Capital Projects	.00	25,500.00	15,025.00	.00	.00
58-90-51	Transfer to Waste Fund	.00	7,711.00	.00	.00	.00
Total Department: 90:		.00	33,211.00	15,025.00	.00	.00
STORM WATER UTILITY FUND Revenue Total:		430,711.62	179,399.61	234,095.00	781,923.00	744,136.00
STORM WATER UTILITY FUND Expenditure Total:		127,884.93	152,933.35	233,227.00	781,923.00	744,136.00
Net Total STORM WATER UTILITY FUND:		302,826.69	26,466.26	868.00	.00	.00

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### Capital Projects Matrix

Project No.	PROJECT DESCRIPTION	Priority	Project Type	Project Budget	Fund	GL Code	Revenue	Project Code	FY 2015 Carryforward	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Unfunded
006	Power Installation East Park & Bingham Park	5	Parks	\$10,000	Cap. Proj.	48-51-25	GF Surplus	006-48-10	\$0						\$10,000
011	300 N Street Lights (2800 W to 3200 W)	2	Street	\$136,000	Cap. Proj.	48-51-20	GF Surplus	011-48-10	\$36,847						
012	Street Maintenance	1	Street	\$80,000	SR	45-51-95	Class C	012-45-11	\$47,456	\$200,000	\$200,000	\$200,000	\$200,000		
012	Street Maintenance	1	Street	\$23,325	Cap. Proj.	48-51-20	Misc. Revenue	012-48-20		\$23,325					
013	Sidewalk Maintenance	1	Street	\$10,000	SR	45-51-95	Class C	013-45-11	\$5,640	\$4,360	\$10,000	\$10,000	\$10,000		
014	Street Vehicle Maintenance	1	Street	\$5,000	SR	45-51-95	Class C	014-45-11	\$34,564		\$10,000	\$10,000			
015	Salt and Street Materials	1	Street	\$35,000	SR	45-51-95	Class C	015-45-11	\$12,873	\$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	\$19,725						
018	Fire Hydrants	2	Water	\$10,000	Water	55-84-33	Water Fees	018-55-14	\$6,575	\$3,425					
019	SCADA System Upgrades	2	Sewer	\$62,000	Waste	51-84-83	Sewer Fees	019-51-12	\$0	\$13,000					
019	SCADA System Upgrades	2	Water	\$62,000	Water	55-84-33	Water Fees	019-55-14	\$11,366						
021	Sewer Master Plan/Impact Fee Analysis	5	Sewer	\$37,000	SR	51-84-05	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	\$14,814	\$15,000					
027	4500 West Sewer Phase III (1650 N to 1800 N)	5	Sewer	\$150,000	SR	51-84-05	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	58-84-05	Storm Water Impact Fee	029-45-04	\$19,735						
030	Water Master Plan, Impact Fee Analysis and Rate Study	5	Water	\$20,000	SR	55-84-05	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	1	Water	\$0	Water	55-84-33	Water Fees	031-55-14	\$0	\$20,000					
032	2000 West Water Line (800 N to 300 N) & Sewer Line (800 N to 300 N)	2	Water	\$1,264,000	SR	55-84-05	Water Impact Fee	032-45-01	\$7,290			\$90,000			
032	2000 West Water Line (800 N to 300 N) & Sewer Line (800 N to 300 N)	2	Water	\$1,264,000	Water	55-84-33	Water Fees	032-55-14	\$31,264			\$510,000			
032	2000 West Water Line (800 N to 300 N) & Sewer Line (800 N to 300 N)	2	Sewer	\$1,264,000	Waste	51-84-83	Beg. Balance	032-51-09	\$0			\$258,200			
032	2000 West Water Line (800 N to 300 N) & Sewer Line (800 N to 300 N)	2	Sewer	\$1,264,000	SR	51-84-05	Sewer Impact Fee	032-45-02	\$0			\$5,800			
034	1300 North 10" Water Line Upgrade (3000 W - 3600 W)	1	Water	\$300,000	Water	55-84-33	Water Fees	034-55-14	\$255,000						
034	1300 North 10" Water Line Upgrade (3000 W - 3600 W)	1	Water	\$300,000	SR	55-84-05	Water Impact Fee	034-45-01	\$45,000						
035	Design Sewer Trunk Line for Future Annexation Area	5	Sewer	\$250,000	SR	51-84-05	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	5	Parks	\$130,000	SR	45-51-15	Park-Trail Impact Fee	038-45-05	\$0						\$130,000
040	East Park Trail	5	Parks	\$100,000	Cap. Proj.	48-51-25	GF Surplus	040-48-10	\$0						\$100,000
041	East Park Splash Pad	5	Parks	\$350,000	Cap. Proj.	48-51-25	GF Surplus	041-48-10	\$0						\$350,000
043	Cemetery Perpetual Care	2	Parks	\$6,000	Cap. Proj.	48-51-70	Beg. Balance	043-48-09	\$161,751						
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Parks	\$375,000	Cap. Proj.	48-51-20	GF Surplus	045-48-10	\$121,981						
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Street	\$375,000	SR	45-51-95	Class C	045-45-11	\$50,000						
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Street	\$375,000	SR	45-51-71	Road Impact Fee	045-45-03	\$100,000	\$150,000					
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Parks	\$375,000	SR	45-51-15	Park-Trail Impact Fee	045-45-05	\$0						
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Sewer	\$375,000	Waste	51-84-83	Beg. Balance	045-51-09	\$0	\$20,000					
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Water	\$375,000	Water	55-84-33	Beg. Balance	045-55-09	\$0	\$41,400					
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Storm Sys	\$375,000	Storm Water	58-84-83	Beg. Balance	045-58-09	\$0	\$48,000					
046	300 North Widening with Clearfield City (1500 W to 2000 W)	4	Street	\$185,000	Cap. Proj.	48-51-20	GF Surplus	046-48-10	\$0				\$185,000		
047	4000 West Canal Bypass (1650 N to Clinton Drain)	5	Storm Sys	\$200,000	SR	58-84-05	Storm Water Impact Fee	047-45-04	\$0						\$200,000
049	800 North Sidewalk Gap (2525 W to 2700 W)	1	Street	\$27,000	Cap. Proj.	48-51-20	GF Surplus	049-48-10	\$45,568	\$20,000					
050	3000 West Widening (300 N to 1300 N)	1	Street	\$3,300,000	SR	45-51-97	Grant	050-45-08	\$2,327,375						
050	3000 West Widening (300 N to 1300 N)	1	Street	\$3,300,000	SR	45-51-71	Road Impact Fee	050-45-03	\$190,461						
051	650 North Sewer, Storm Drain, and Road Widening (5000 W to 4750 W)	2	Sewer	\$603,000	Waste	51-84-83	Beg. Balance	051-51-09	\$0	\$166,000					
051	650 North Sewer, Storm Drain, and Road Widening (5000 W to 4750 W)	2	Storm Sys	\$603,000	Storm Water	58-84-83	Beg. Balance	051-58-09	\$0	\$217,000					
051	650 North Sewer, Storm Drain, and Road Widening (5000 W to 4550 W)	2	Street	\$603,000	Cap. Proj.	48-51-20	GF Surplus	051-48-10	\$0	\$220,000					
057	Rebuild PRVs	1	Water	\$15,000	Water	55-84-33	Water Fees	057-55-14	\$9,824						
059	Vehicle Replacement	1	Street	\$177,000	Cap. Proj.	48-51-44	GF Surplus	059-48-10	\$5,255	\$43,367					
059	Vehicle Replacement	1	Water	\$177,000	Water	55-84-44	Water Fees	059-55-14	\$4,052						
059	Vehicle Replacement	1	Sewer	\$177,000	Waste	51-84-44	Beg. Balance	059-51-09	\$4,052						
059	Vehicle Replacement	1	Storm Sys	\$177,000	Storm Water	58-84-44	Beg. Balance	059-58-09	\$4,052						
059	Vehicle Replacement	1	Special Rev.	\$150,000	SR	45-51-95	Class C	059-45-11	\$0						
060	Equipment Replacement	1	Parks	\$36,000	Cap. Proj.	48-51-43	GF Surplus	060-48-10	\$91	\$18,000					
061	1300 North 8" Water Line (4000 W to 4100 W)	5	Water	\$45,900	Water	55-84-33	Water Fees	061-55-14	\$0						\$45,900
062	Water Emergency Connection	5	Water	\$30,000	Water	55-84-33	Water Fees	062-55-14	\$0						\$20,000
064	300 North 8" Water Line (4000 W to 4100 W)	5	Water	\$45,900	Water	55-84-33	Water Fees	064-55-14	\$0						\$45,900
065	800 North 16" Water Line (2000 W to 2525 W)	2	Water	\$433,000	Water	55-84-33	Water Fees	065-55-14	\$0			\$336,100			
065	800 North 16" Water Line (2000 W to 2525 W)	2	Water	\$433,000	SR	55-84-05	Water Impact Fee	065-45-01	\$0		\$96,900				

Project No.	PROJECT DESCRIPTION	Priority	Project Type	Project Budget	Fund	GL Code	Revenue	Project Code	FY 2015 Carryforward <sup>1</sup>	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Unfunded
066	1300 North 24" Storm Drain Line (4200 W to 4250 W)	2	Storm Sys	\$50,000	Storm Water	58-84-83	Beg. Balance	066-58-09	\$0	\$35,000					
066	1300 North 24" Storm Drain Line (4200 W to 4250 W)	2	Storm Sys	\$50,000	SR	58-84-05	Storm Water Impact Fee	066-45-04	\$0	\$35,000					
067	4000 West 1300 North 48" Storm Drain Line (1300 N to 1350 N)	2	Storm Sys	\$100,000	Storm Water	58-84-83	Beg. Balance	067-58-09	\$0	\$50,000					
067	4000 West 1300 North 48" Storm Drain Line (1300 N to 1350 N)	2	Storm Sys	\$100,000	SR	58-84-05	Storm Water Impact Fee	067-45-04	\$0	\$80,000					
068	City Hall Maintenance & Repair	2	General	\$100,000	Cap. Proj.	48-51-15	GF Surplus	068-48-10	\$25,801						
069	Gateway Sign	2	General	\$13,000	Cap. Proj.	48-51-25	GF Surplus	069-48-10	\$8,583	\$13,000					
072	Fiber Optics Connection	2	General	\$15,000	Cap. Proj.	48-51-15	GF Surplus	072-48-10	\$8,316						
073	5 Year CIP	1	General	\$250,000	Cap. Proj.	48-51-53	GF Surplus	073-48-10	\$110,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
074	200 South Trail (2000 W to 4000 W)	1	Parks	\$65,000	Cap. Proj.	48-51-25	GF Surplus	074-48-10	\$23,738						
074	200 South Trail (2000 W to 4000 W)	1	Parks	\$65,000	SR	45-51-15	Park-Trail Impact Fee	074-45-05	\$60,000						
075	Park Improvements	1	Parks	\$100,000	Cap. Proj.	48-51-25	GF Surplus	075-48-10	-\$2,029	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	
076	Transportation Master Plan & Road Impact Fee Study	1	Street	\$40,000	SR	45-51-71	Road Impact Fee	076-45-03	\$12,933						
077	300 North Ditch (4200 W to 4500 W)	1	Storm Sys	\$20,000	Storm Water	58-84-83	Beg. Balance	077-58-09	\$23,695						
078	West Point Military Memorial	3	General		Cap. Proj.	48-51-28	Beg. Balance	078-48-09	\$2,035						
079	Emigrant Trail North (1300 North Connection)	2	Parks	\$33,000	Cap. Proj.	48-51-25	GF Surplus	079-48-10	\$33,000						
080	Storm Water Management Plan	2	Storm Sys	\$30,000	Storm Water	58-84-83	Beg. Balance	080-58-09	\$0	\$30,000					
081	300 North Lift Station Storage Capacity Expansion	5	Sewer	\$100,000	Waste	51-84-83	Beg. Balance	081-51-09	\$0						\$100,000
082	300 North Sidewalk Grant (1500 W. to 1600 W.)	3	Street	\$50,000	SR	45-51-95	Class C	082-45-11		\$12,500					
082	300 North Sidewalk Grant (1500 W. to 1600 W.)	3	Street	\$50,000	SR	45-51-97	Grant	082-45-08		\$37,500					
	<b>TOTALS</b>			<b>\$23,622,125</b>						<b>\$1,715,877</b>	<b>\$853,000</b>	<b>\$1,284,000</b>	<b>\$595,000</b>	<b>\$185,000</b>	<b>\$1,376,800</b>

Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
<b>DEBT SERVICE</b>						
<b>MISCELLANEOUS REVENUE</b>						
70-36-10	Interest Earnings	432.42	515.82	.00	.00	.00
70-36-80	Proceeds from bond issuance	.00	751,000.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		432.42	751,515.82	.00	.00	.00
<b>TRANSFERS AND CONTRIBUTIONS</b>						
70-39-20	General Fund Transfer	106,884.00	106,766.00	64,706.61	64,906.61	107,025.00
Total TRANSFERS AND CONTRIBUTIONS:		106,884.00	106,766.00	64,706.61	64,906.61	107,025.00
<b>FUNDING USES</b>						
70-84-10	Debt Service - City Hall	71,000.00	799,000.00	55,000.00	55,200.00	94,109.00
70-84-11	Professional Fees	.00	15,400.00	.00	.00	.00
70-84-15	Interest on Bonds	35,883.50	42,551.49	9,706.61	9,706.61	12,916.00
Total FUNDING USES:		106,883.50	856,951.49	64,706.61	64,906.61	107,025.00
DEBT SERVICE Revenue Total:		107,316.42	858,281.82	64,706.61	64,906.61	107,025.00
DEBT SERVICE Expenditure Total:		106,883.50	856,951.49	64,706.61	64,906.61	107,025.00
Net Total DEBT SERVICE:		432.92	1,330.33	.00	.00	.00

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Account Number	Account Title	2013 Actual	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Final Budget
<b>CDRA FUND</b>						
<b>REVENUE</b>						
85-31-08	Interfund Loan	.00	.00	.00	20,000.00	20,000.00
85-31-09	Proceeds From Long-term Debt	.00	.00	.00	.00	1,200,000.00
Total REVENUE:		.00	.00	.00	20,000.00	1,220,000.00
<b>EXPENDITURES</b>						
85-44-62	Project Expenses	.00	.00	.00	.00	1,200,000.00
85-44-63	Administration	.00	.00	.00	20,000.00	20,000.00
Total EXPENDITURES:		.00	.00	.00	20,000.00	1,220,000.00
CDRA FUND Revenue Total:		.00	.00	.00	20,000.00	1,220,000.00
CDRA FUND Expenditure Total:		.00	.00	.00	20,000.00	1,220,000.00
Net Total CDRA FUND:		.00	.00	.00	.00	.00
Net Grand Totals:		1,650,556.76	807,482.19	2,084.90	.00	2,931.00

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## West Point City Fee Schedule Fiscal Year 2016

**Football registration fee effective upon approval  
All other fees effective July 1, 2015**

DESCRIPTION	Fiscal Year 2015
<b>ADMINISTRATIVE and BUSINESS LICENSE FEES</b>	
Election Filing Fee	\$25
Beer licenses (Class A)	\$250
Beer licenses (Class B)	\$300
Beer licenses (Class C)	\$350
Business Regulatory Fee	\$35
Nurseries	\$85
Agriculture Equipment and Repair	\$85
Veterinary Services	\$85
Agriculture Supplies and Support	\$85
Landscaping Services and Supplies	\$85
Sporting Equipment and Supplies	\$85
Firearms	\$85
Construction Services and Supplies	\$85
Manufacturing Equipment and Supplies	\$85
Industrial	\$85
Industrial and Manufacturing Support	\$85
Trucking	\$85
Public Transportation	\$85
Telecommunication Services	\$85
Telephone	\$85
Power/Natural Gas	\$85
Auto Wash and Detail	\$85
Towing	\$85

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

Funeral	\$85
Medical/Dental/Therapy	\$85
Fitness	\$85
Entertainment and Amusement	\$85
Legal Services	\$85
Dry Cleaning and Clothing Repair	\$85
Upholstery	\$85
Copy and Supplies	\$85
Apartment/Multi-family/Trailer Park	\$85
Bed and Breakfast	\$85
Hotel	\$85
Motel	\$85
Extended Stay	\$85
Bowling	\$85
Hospital/Care Center	\$85
Daycare/Preschool	\$85
Sexually Oriented Business	\$85
Sexually Oriented Business applications and businesses - nonrefundable initial application and investigation fee (all applications)	\$100
Home Occupation - all	\$50
Contractors - General	\$50
Contractors - Sub Contractors	\$50
Duplicate License	\$15
Business License late fee	\$25
Christmas tree sales license (not prorated)	\$30 w/ \$70 deposit
Fireworks stands (not prorated)	\$350 w/ clean-up deposit of \$300
Home occupation license late fee (after February 1st)	\$25
Solicitor's License	\$50
<b>Disproportionate Fees:</b>	
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
<b>COPIES &amp; PUBLICATIONS</b>	
Photocopies	\$.10 each copy
Budget	\$20
Audit (CAFR)	\$10
Administrative Code	\$10
General Plan	\$10
Special reports or compilations (GRAMA) (Produced with managerial discretion)	\$25 per hour + copy or reproduction charges
<b>BUILDING RENTAL</b>	
Council Chamber Rental	\$25/hr. (2 hour min.)
Multi-purpose Area Rental	\$25/hr. (2 hour min.)
City Hall - Security Deposit	\$100
<b>PLANNING AND ZONING FEES</b>	
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	\$300
Agricultural Protection Zone application	\$450 (\$100 refunded if protection zone is not approved)
Telecommunications Right of Way Application	\$500
<b>SITE DEVELOPMENT REVIEW</b>	
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
<b>CODE VIOLATION FEES</b>	
Code Violations	<u>See West Point City Code</u>
<b>CEMETERY</b>	
<b><u>Resident</u></b>	
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
<b><u>Non-Resident</u></b>	
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
<b>PARKS</b>	
Large pavilion (Per time period: 8AM-4PM or 4PM-10PM)	\$15 (residents) \$25 (non-residents)
Small pavilions (Per time period: 8AM-4PM or 4PM-10PM)	\$10 (residents) \$20 (non-residents)
Volleyball rental	\$5 rental fee \$15 ball deposit, if applicable (deposit refundable if returned by next business day)
Horseshoes	\$5 rental fee \$35 horseshoe set deposit, if applicable (deposit refundable if returned by next business day)
<b>RECREATION</b>	
<b>Program Registration Fees:</b> (Students at West Point Schools are charged the resident rate.)	
Coed T-Ball	\$40 resident \$50 non-resident
Coed Machine Pitch 1 <sup>st</sup> – 2 <sup>nd</sup> Grade	\$40 resident \$50 non-resident
Boys Baseball 3 <sup>rd</sup> – 4 <sup>th</sup> Grade	\$50 resident \$60 non-resident
Boys Baseball 5 <sup>th</sup> – 6 <sup>th</sup> Grade	\$50 resident \$60 non-resident
Boys Baseball Jr. High	\$50 resident \$60 non-resident
Girls Elementary Softball	\$50 resident \$60 non-resident
Girls Junior High Softball	\$50 resident \$60 non-resident
Basketball - 6 <sup>th</sup> Grade and younger	\$50 resident \$60 non-resident

Basketball - 7 <sup>th</sup> Grade and older	\$60 resident \$70 non-resident
Football	\$130 \$150 Equipment Charge for unreturned equipment.
Soccer (Spring)	\$40 resident \$50 non-resident
Soccer (Fall)	\$40 resident \$50 non-resident
Volleyball	\$40
Football Camp	\$20
Basketball Camp	\$20
Recreation Late Fee	\$10
<b>DEVELOPMENT IMPACT FEES (Residential)</b>	
<b>West Point City Impact Fees:</b>	
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
<b>Non-City Impact Fees:</b>	
North Davis Sewer Impact Fee (Residential)	\$3,256
North Davis Fire District Impact Fee (Single Family)	\$294.29
North Davis Fire District Impact Fee (Multi-Family)	\$287.80
<b>DEVELOPMENT IMPACT FEES (Commercial)</b>	
<b>West Point City Impact Fees:</b>	
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

<b>Non-City Impact Fees:</b>	
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
<b>SAFETY / INSPECTION FEES</b>	
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.
<b>CONNECTION FEES</b>	
<b>Water Connection Fees:</b>	
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.
<b>Fire Hydrant Connection Fees:</b>	
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.
<b>Sewer Connection Fees:</b>	
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
<b>UTILITIES</b>	
Garbage Can – New & Replacement (new can fee is charged with Building Permit)	\$85
Garbage can (monthly - 1 <sup>st</sup> 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)	\$22.20
Sewer (commercial monthly base)	\$22.20
10,000 gallons +	\$1.65/1,000 gallons
Sewer (multi-family)	\$22.20 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.
Meter tampering penalty	\$50 first occurrence, \$100 per occurrence thereafter
Utility Billing Shut-off Fee	\$25 first occurrence, \$45 per occurrence within 12 months of previous occurrence
Utility Billing Late Fee	\$15
Returned check fee	\$20

### 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

## APPENDIX

### Fiscal Management Practices

#### Basis of Budgeting

Basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All Governmental Fund budgets are accounted for using modified accrual accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and qualify as current assets. Enterprise funds are accounted for using full accrual accounting.

#### Financial Audit

At the close of each fiscal year, the City is audited by an outside firm. 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 principles.

#### Amending the Budget

Utah State Law allows cities to amend their budgets if the need arises during the year. 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.

#### 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:
  - To provide funding for capital projects.
  - To provide a cushion to absorb emergencies such as floods, earthquakes, etc.
  - To provide for unavoidable shortfalls in revenues.

**Compliance with Fiscal Standards:** The West Point City budget process complies with the Utah Fiscal Procedures Act and Generally Accepted Accounting Principles (GAAP).

**Modified Accrual Basis:** The City uses modified accrual accounting for all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and qualify as current assets. Expenses are recorded when the related liability is incurred.

**Fund Accounting:** The City follows principles of fund accounting where each fund is defined as a separate accounting entity. Each fund is a self-balancing set of accounts established for the purpose of carrying out specific activities in accordance with clearly defined restrictions and/or limitations.

**Budget Document:** The operating budget is the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide the staff with the resources necessary to accomplish City Council-determined service levels. A final budget for the following fiscal year shall be approved by the City Council no later than the statutory deadline of June 22 of each year, unless a Truth in Taxation hearing is to be held.

**Balanced Operating Budget:** The City shall annually adopt a balanced budget in which operating revenues are equal to, or exceed, operating expenditures. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining reserves and/or funding capital projects.

**Investment of Funds:** All investments are made in strict conformance with the Utah Money Management Act, which governs the investment of public funds.

**Revenue Stabilization Reserves:** West Point City will maintain a revenue stabilization reserve at a level equal to the maximum permitted by law, which is currently 25% of the General Fund budgeted revenues. Any funds in excess of this maximum will be made available for capital projects, as approved by the City Council.

**Debt Policy:** West Point City shall combine a pay-as-you-go strategy with long-term financing to keep the debt burden low. West Point City shall finance debt in such a way as to promote equity of burden among current and future residents. West Point City will therefore seek the most practical and cost efficient financing available.

**Capital Improvement Plan:** The City has developed a five-year capital improvement plan which is updated yearly in order to anticipate long term capital needs. The capital improvement plan helps establish capital improvement priorities and supports the forecasting of future year expenditures.

**Fees:** The City Council shall review fees annually to ensure that fees reflect the targeted level of cost recovery. The fee schedule is adopted annually as part of the budget process.

**Compensation:** The City conducts a compensation study every two years, or as needed, with the intent of keeping salaries competitive with the market. Adjustments to the City Compensation schedule are approved by the City Council.

**Risk Management:** The City is a member of the Utah Local Governments Trust (ULGT), a pool of local governments created to provide self-funded insurance to municipalities. The City operates a risk management and loss prevention program to minimize losses.

***Financial Reporting and Monitoring:*** The Finance Department will provide quarterly financial reports reflecting the operations of individual funds. Such reports contain information by which City Management can manage city departments and services effectively. These reports are in part designed to alert impending shortfalls in revenues or overruns in expenditures.

### ***Revenues & Taxation Policy***

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.

## 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

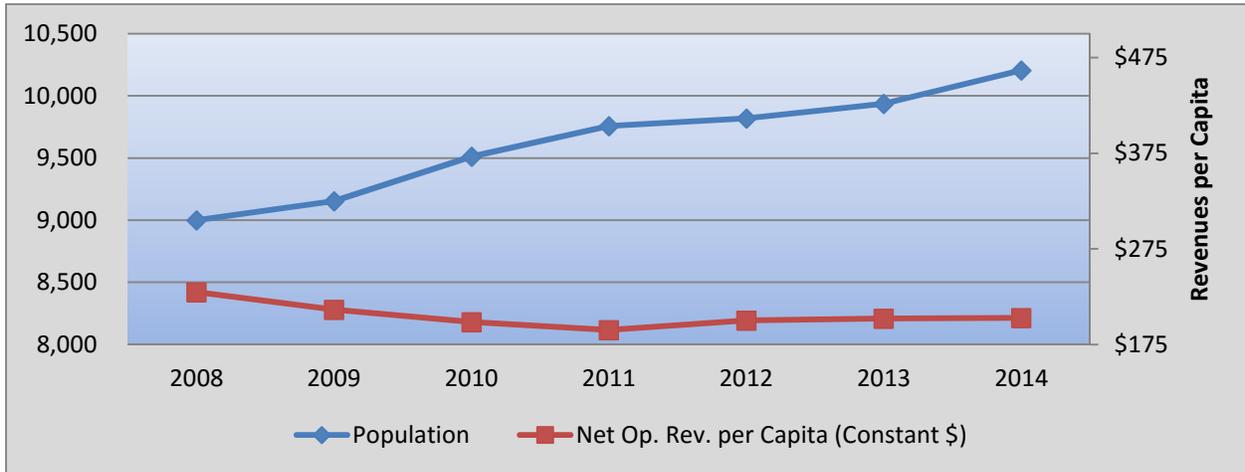
## Revenues Per Capita

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.

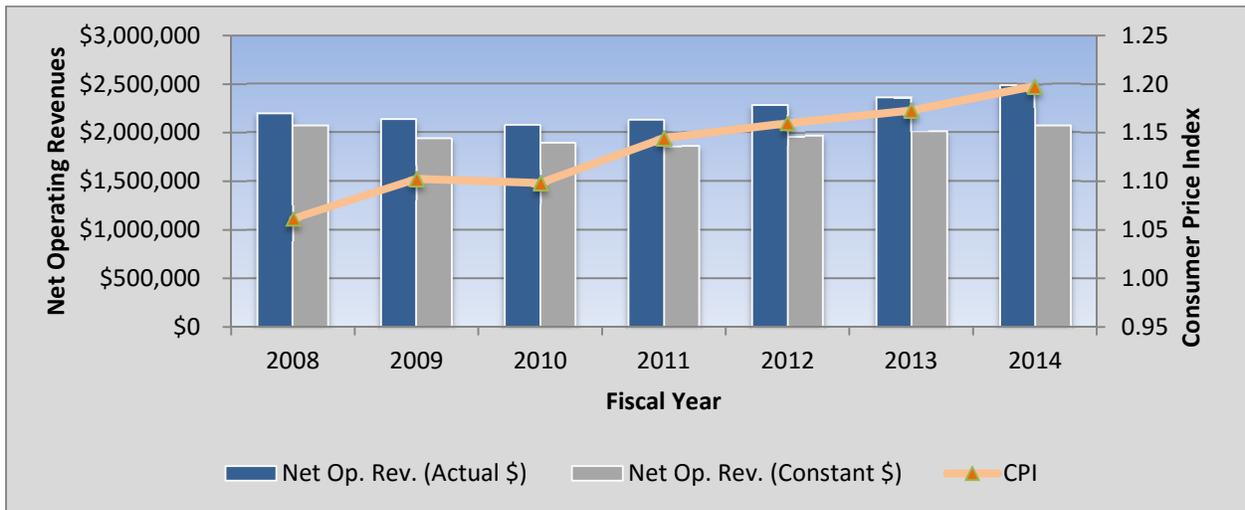
**WARNING TREND: Decreasing net operating revenues per capita as the population rises.**

Description	2008	2009	2010	2011	2012	2013	2014
Net Op. Rev. (Actual \$)	\$2,196,073	\$2,133,625	\$2,074,389	\$2,125,753	\$2,280,481	\$2,357,823	\$2,481,584
Consumer price index (CPI)	207.3	215.3	214.5	223.5	226.5	229.1	234
CPI	1.06	1.10	1.10	1.14	1.16	1.17	1.20
Net Op. Rev. (Constant \$)	\$2,068,949	\$1,935,425	\$1,888,709	\$1,857,537	\$1,966,349	\$2,009,964	\$2,071,168
Population	9,001	9,153	9,511	9,758	9,819	9,936	10,204
Net Op. Rev. per Capita (Constant \$)	\$230	\$211	\$199	\$190	\$200	\$202	\$203

Since 2011, net operating revenues per capita have slowly increased as the population has grown. The following chart illustrates this relationship from 2008 to 2014.



The following chart illustrates the same relationship while accounting for inflation using the consumer price index (CPI). Since 2011, net operating revenues, both actual and constant, have increased slowly as the population has grown.



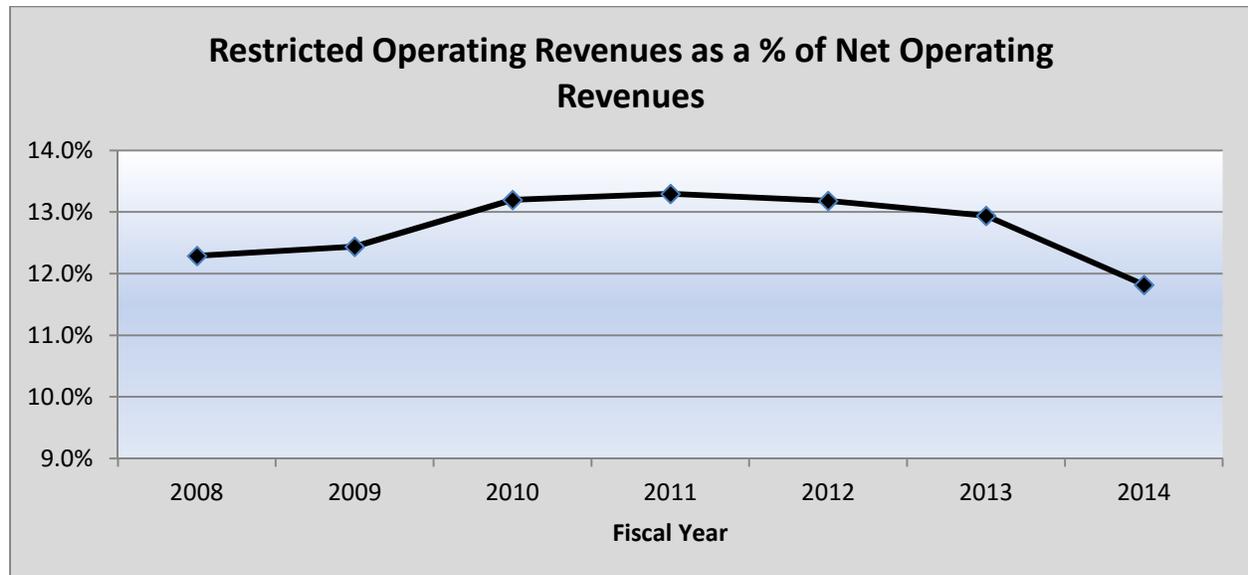
### Restricted Revenues

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	2008	2009	2010	2011	2012	2013	2014
Restricted operating revenues (Class C Road Fund)	\$269,825	\$265,421	\$273,764	\$282,593	\$300,602	\$305,138	\$ 293,289
Net operating revenues	\$2,196,073	\$2,133,625	\$2,074,389	\$2,125,753	\$2,280,481	\$2,357,823	\$ 2,481,584
Restricted operating revenues as a percentage of net operating revenues	12.3%	12.4%	13.2%	13.3%	13.2%	12.9%	11.8%

Since 2011, restricted operating revenues as a percentage of net operating revenues have slowly decreased, signaling an increased ability of West Point City to respond to changing conditions and citizen needs.



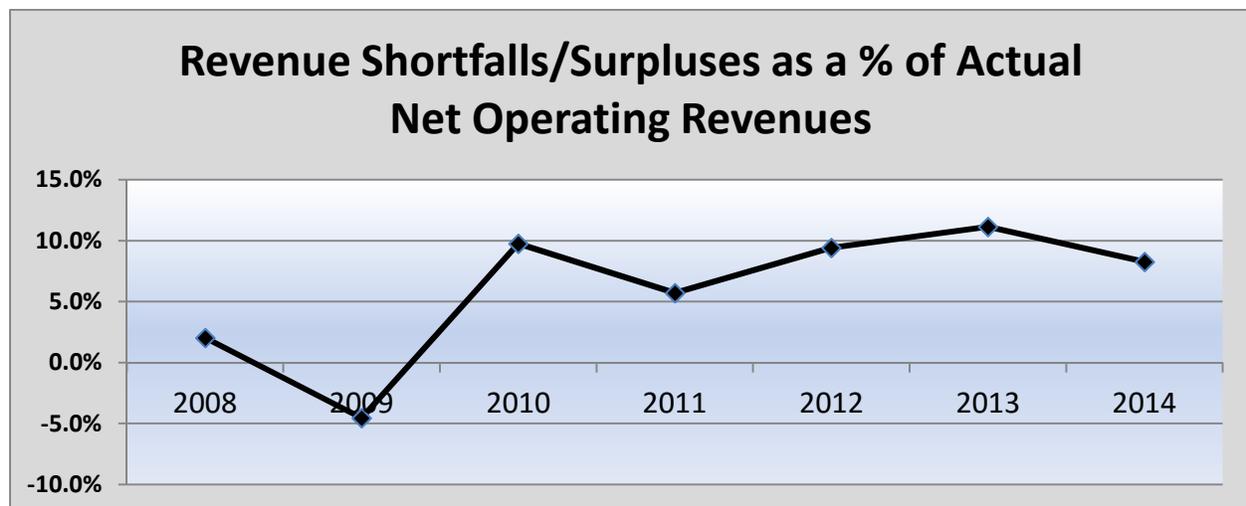
## Revenue Shortfalls or Surpluses

Analysis: (Net operating revenues include General Fund and Class C Road revenues.) This indicator examines the differences between revenue estimates and revenues actually received during the fiscal year. A shortfall or surplus could be result from the local government not amending its revenue budget during the course of the year when new programs are implemented or other major operational changes. 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.**

	2008	2009	2010	2011	2012	2013	2014
Actual net operating revenues (General Fund and Class C Road Fund)	\$2,196,073	\$2,133,625	\$2,074,389	\$2,125,753	\$2,280,481	\$2,357,823	\$2,481,584
Budgeted net operating revenues	\$2,151,500	\$2,230,605	\$1,871,980	\$2,004,380	\$2,065,580	\$2,094,995	\$2,276,185
Revenue shortfalls or surpluses	\$44,573	(\$96,980)	\$202,409	\$121,373	\$214,901	\$262,828	\$205,399
Revenue shortfalls or surpluses as a percentage of actual net operating revenues	2.0%	-4.5%	9.8%	5.7%	9.4%	11.1%	8.3%

With the exception of 2009, West Point City has consistently operated with surpluses. This is a result of conservative budgeting and an improved economy.



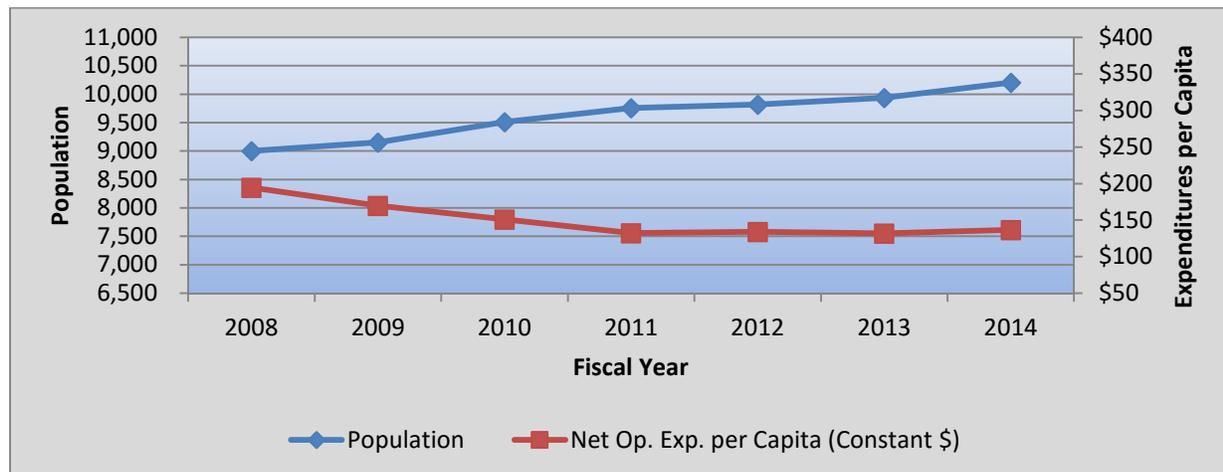
## Expenditures Per Capita

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	2008	2009	2010	2011	2012	2013	2014
Net operating expenditures. (General Fund only)	\$1,859,153	\$1,714,574	\$1,576,509	\$1,477,736	\$1,528,874	\$1,539,329	\$1,669,101
Consumer price index (CPI)	207.3	215.3	214.5	223.5	226.5	229.1	234
	106.1	110.2	109.8	114.4	116.0	117.3	119.8
CPI	1.06	1.10	1.10	1.14	1.16	1.17	1.20
Net operating expenditures in CPI base-year dollars	\$1,751,532	\$1,555,301	\$1,435,395	\$1,291,283	\$1,318,274	\$1,312,226	\$1,393,057
Population	9,001	9,153	9,511	9,758	9,819	9,936	10,204
Net Op. Exp. per Capita (Constant \$)	\$195	\$170	\$151	\$132	\$134	\$132	\$137
Net Op. Exp. per Capita (Actual \$)	\$207	\$187	\$166	\$151	\$156	\$155	\$164

Net operating expenses per capita have remained relatively flat over the past few years. This suggests that expenses are remaining relatively proportional to population growth



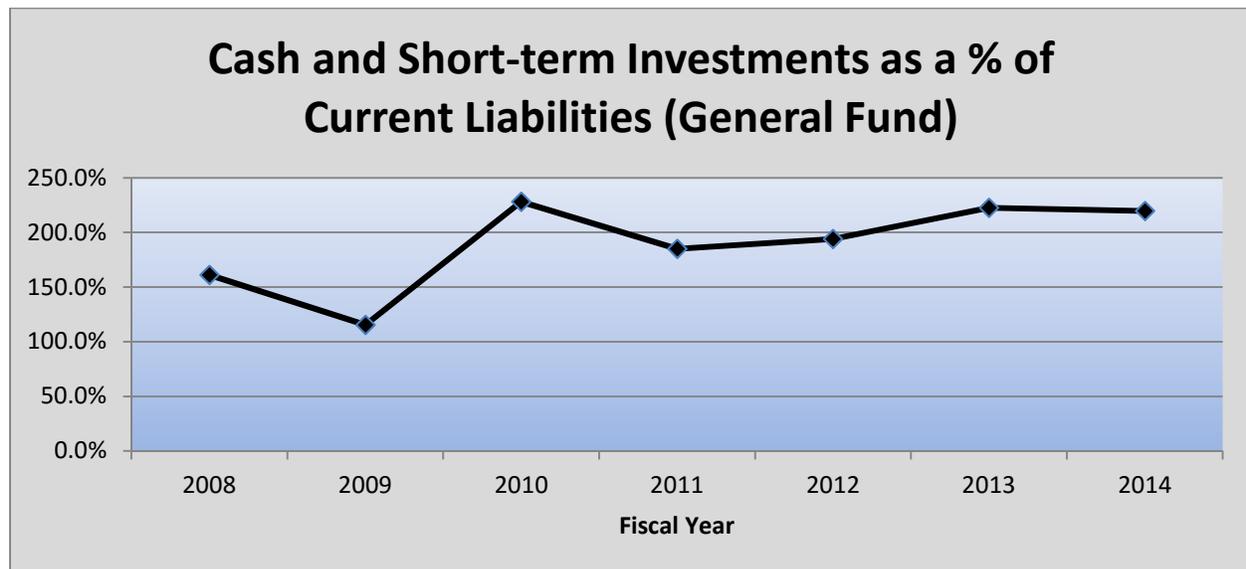
## Liquidity

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	2008	2009	2010	2011	2012	2013	2014
Cash and Short-term Investments	\$1,140,012	\$619,417	\$1,281,605	\$745,771	\$767,474	\$887,016	\$991,058
Current Liabilities	\$708,111	\$536,562	\$562,187	\$403,241	\$395,342	\$398,672	\$451,059
Cash and Short-term Investments as a % of Current Liabilities (General Fund)	161.0%	115.4%	228.0%	184.9%	194.1%	222.5%	219.7%

Cash and short-term investments as a percentage of current liabilities have remained at healthy levels for many years, highlighting the City's ability to pay off short-term obligations.



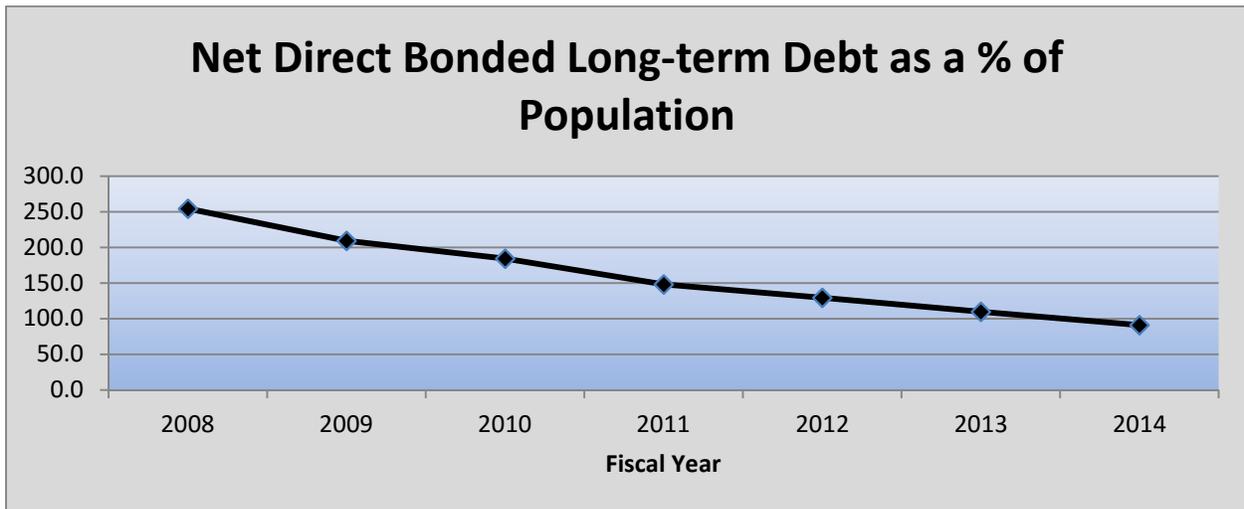
### Long-term Debt

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	2008	2009	2010	2011	2012	2013	2014
Population	9,001	9,153	9,511	9,758	9,819	9,936	10,204
Net Direct Bonded Long-term Debt	\$2,289,694	\$1,916,569	\$1,751,044	\$1,445,548	\$1,270,008	\$1,091,251	\$927,689
Net Direct Bonded Long-term Debt as a % of Population	254.4	209.4	184.1	148.1	129.3	109.8	90.9

Net direct bonded long-term debt has continued to decline as a percentage of the population as West Point continues to pay down its current bond debt. West Point City has not, in recent years, issued new debt, keeping its current net direct bonded debt as a percentage of the population on a downward trend.



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