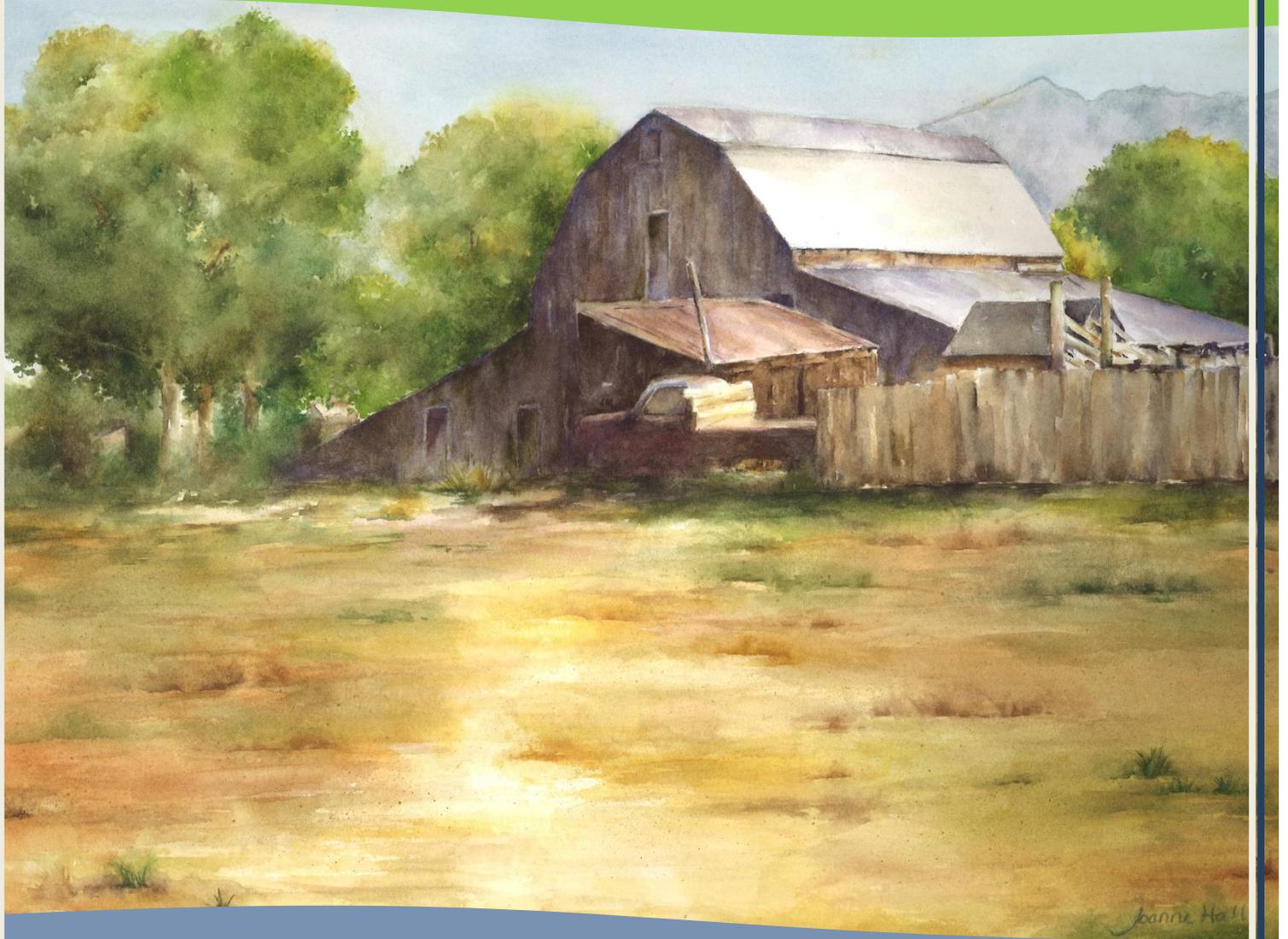


Annual Budget 2016-2017





West Point City Annual Budget

For the Fiscal Year
July 1, 2016 – June 30, 2017

Mayor

Erik Craythorne

City Council Members

Jerry Chatterton

Andy Dawson

Kent Henderson

Gary Petersen

Jeff Turner

City Manager

Kyle Laws

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!

Smith's Marketplace opened its doors in June with a Grand Opening that had great participation from the residents. Del Taco followed close behind, and seems to always have at least 4-5 cars lined up at the drive-through window. These retail places will make life more convenient for our residents, while also lowering the tax burden of our residents to provide City services.

We have also seen an exciting expansion of the City's trail system with the completion of the 200 South trail between 2000 West and 4000 West. Another major improvement project was on 3000 West. Residents can now 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 19th Century.

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

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

West Point City Statistics

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

Demographics

*Sources: Census.gov, 2010 Census, West Point, UT

Population

*Census Bureau Population Estimates

Year	Population	Year	Population
1990	3971	2008	8966
2000	6033	2009	9153
2002	6279	2010	9511
2003	6497	2011	9757
2004	7058	2012	9822
2005	7650	2013	9936
2006	8211	2014	10,204
2007	8737	2015	10,345

Median age	29.5
Housing Units	2751
Median household income	\$78,386

Race composition

White	92.8%
American Indian and Alaskan native	0.8%
Asian	2.6%
Native Hawaiian and Other Pacific Islander	0.5%
Some other race	1.1%
Two or more races	2.2%
Hispanic or Latino (of any race)	5.8%

Land Use

*Source: West Point City Community Development Dept.

Land area 7.15 mi²

Land use:	Percent
Residential	34.4%
Commercial	0.7%
Vacant	52.4%
Roads	6.9 %
Parks/Public Land	1.4%
Church	0.5%
Recreational	2.7%
Schools	1.0%
	100%

Land use (cont.):	Percent
Developed	47%
Undeveloped	53%
	100%

Economics

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

Commercial/Retail Space 189,894 ft²

General Sales and Use Tax Fiscal Year 2016 (FY2016)	\$1,083,518
Energy Sales and Use Tax FY2016	\$379,952
Telecommunications Tax FY2016	\$95,339

Property Tax

Assessed Taxable Property Value 2016	\$385,382,303
Property tax rate 2016	0.000984
Property Tax Revenue Est. FY2017	\$400,443



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 20. The average age for West Point City is 29 years of age. Over half of the City's residents are under the age of 35.

West Point City's median annual household income is approximately \$78,386. This is approximately 150% of the national median household income. Contributing to this statistic is the high percentage 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.

Tier 1

Fiscal Balance and Accountability

Develop, Plan, and Maintain Infrastructure

Community-Compatible Economic Development

Sustainable Growth through Vision and Planning

Quality Recreation Programs and Regionally Coordinated Infrastructure and Facilities

Tier 2

Community Celebrations and Events

Parks, Trails, and Open Spaces

Open and Responsive Government

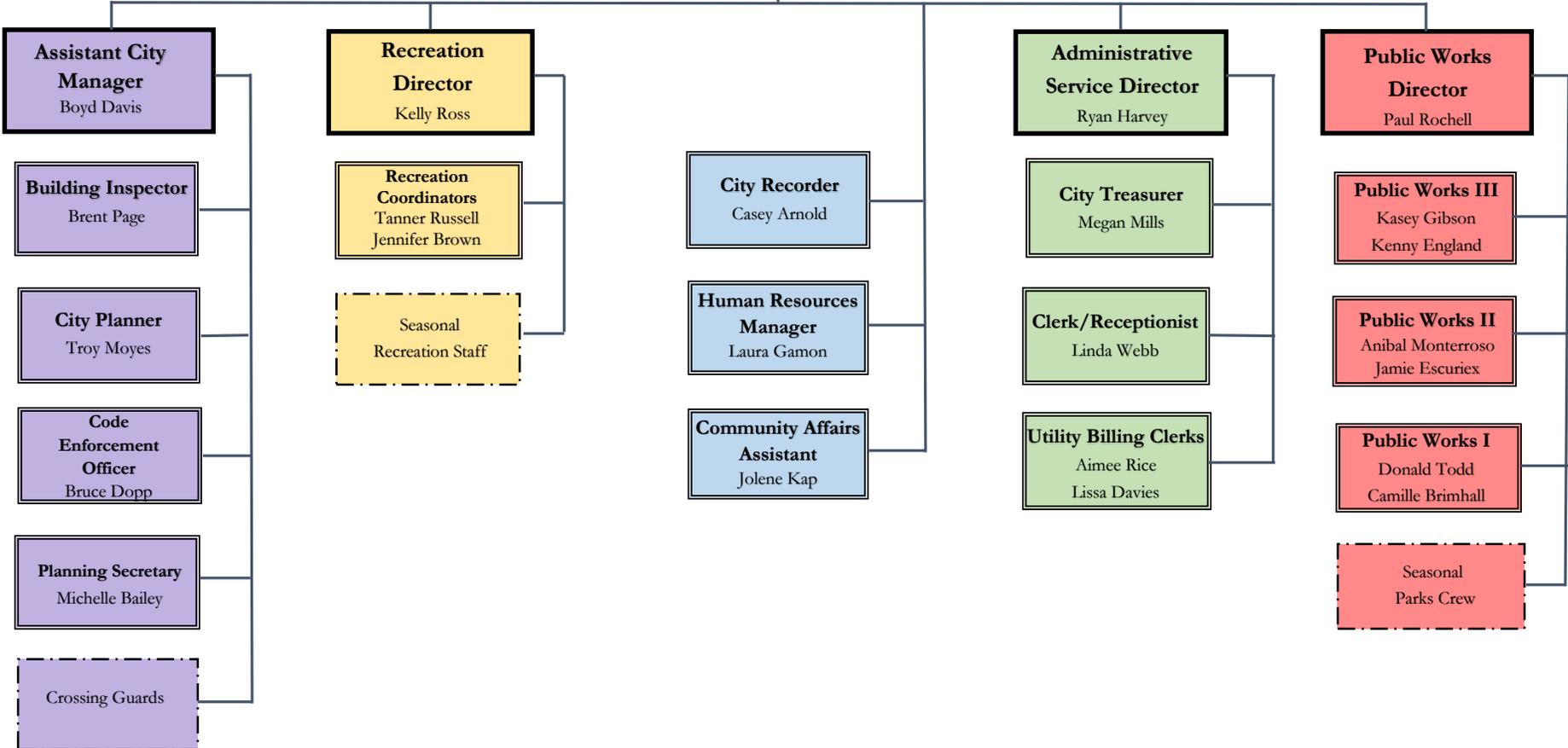
Regional Cooperation, Coordination, and Involvement by Council and Staff

Active Emergency Preparedness

Organizational Chart

Mayor and City Council

City Manager
Kyle Laws



- Community Development
- Recreation
- Executive
- Administrative Services
- Public Works

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, softball, 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 changes occurred in FY2016 with the addition of one new full-time Public Works I position, funding to change the Planner position to full-time, and splitting the Utility Clerk into two, 20-hour part-time positions.

Summary Staffing Plan

MAYOR & COUNCIL	FTE
Mayor	-
Council Member	-
EXECUTIVE	
City Manager/CEO	1.00
City Recorder	1.00
Human Resources Manager	0.15
Community Affairs Assistant (PT)	0.50
Intern	0.30
	2.95
ADMINISTRATIVE SERVICES	
Administrative Services Director	1.00
Treasurer	1.00
Clerk/Receptionist (PT)	0.63
Utility Clerk	0.50
Utility Clerk	0.50
Municipal Building Coordinator	0.07
	3.70
COMMUNITY DEVELOPMENT	
Assistant City Manager/City Engineer	1.00
Building and Safety Officer	1.00
City Planner	1.00
Code Enforcement Officer (PT)	0.50
Planning Secretary (PT)	0.50
	4.00
Public Safety	
Crossing Guard	0.29
Crossing Guard	0.29
Crossing Guard	0.19
Crossing Guard	0.19

Crossing Guard	0.19

1.72

RECREATION

Recreation Director	1.00
Recreation Program Coordinator (PT)	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	1.00
Public Works I (S)	0.50

7.50

Parks

Parks Worker III (S)	0.50
Parks Worker II (S)	0.50
Parks Worker II (S)	0.50
Parks Worker I (S)	0.50

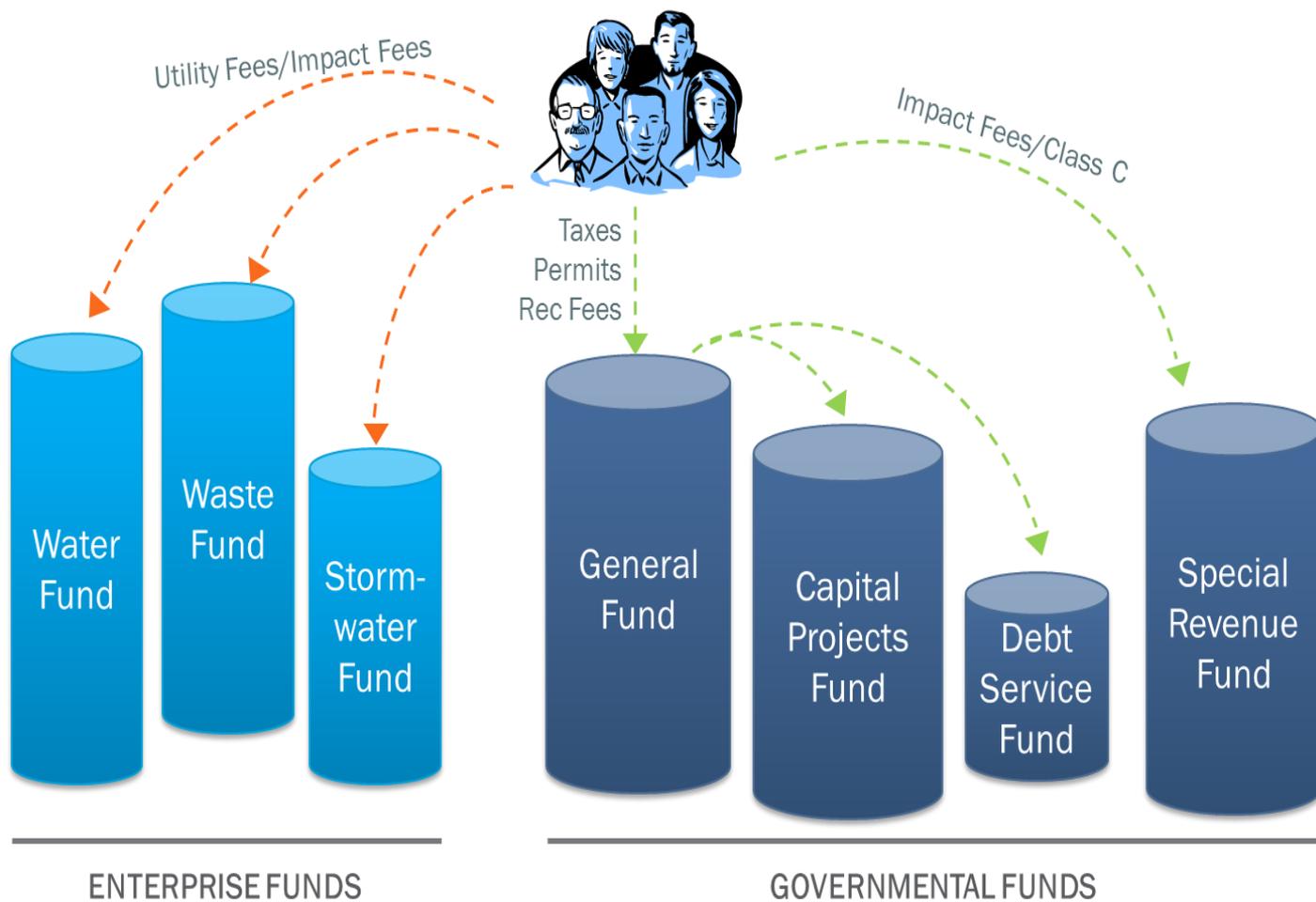
3.50

Total 26.95

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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:

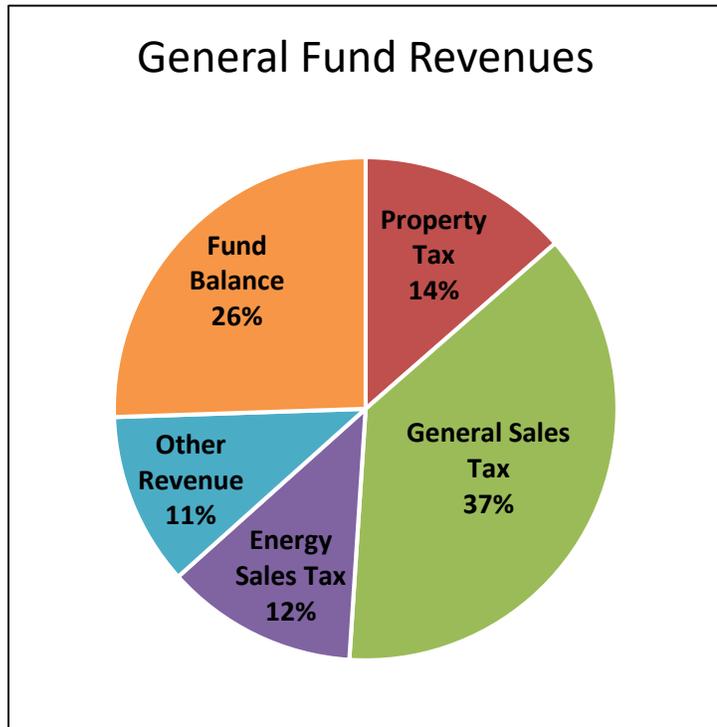
Administration, Community Development, Police, Parks, Trails, Recreation, Streets, Animal Control, Cemetery, Crossing Guards.

Major Revenues:

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

Highlights/Issues:

- In FY2016, sales tax revenues increased 9.65% over 2015.
- Smith's Marketplace held their grand opening in FY2016. Due to the added retail, a similar sales tax increase is anticipated in FY2017.
- In August 2016, the City Council voted to accept the certified tax rate, lowering the property tax rate for the City.
- At the completion of every fiscal year, the Council has chosen to take any excess funds that were not used during the year, and transfer them to the Capital Projects Fund. In FY2015 the amount that the Council transferred was \$561,610.01.
- The City donated land at Loy Blake Park and supported the Military Memorial Committee in building the West Point City Military Memorial.
- The City provided a successful 4th of July Celebration, including a parade, 3-on-3 basketball tournament, games at the park, picnic in the park, live band, fireworks, etc.
- The City held a successful Take Pride in West Point Day, spreading Arena Blend around the baseball and softball diamonds.



Special Revenue Fund Profile

Services Provided:

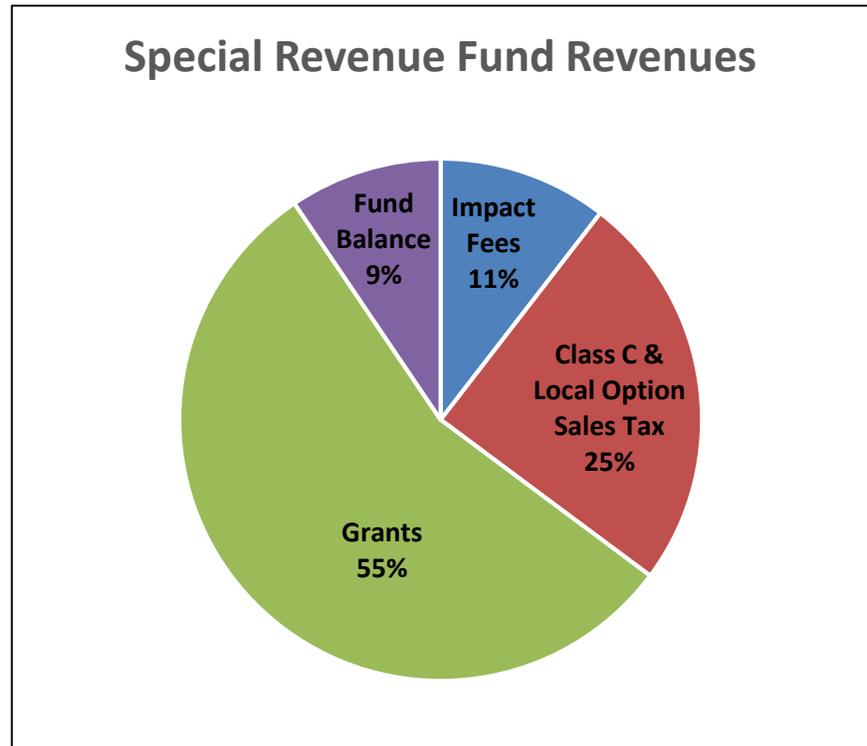
Development and construction of parks and trails, construction and maintenance of roads and sidewalks.

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 FY2015, Water, Sewer, and Stormwater Impact Fees are now tracked in their respective enterprise funds.
- Class C Road money is received into the General Fund and is subsequently transferred into the Special Revenue Fund prior to spending. This year, \$343,000 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.
- During FY2016 and the beginning of FY2017, 3000 West was reconstructed, and HA5, a high density mineral bond to preserve the pavement, was applied to the road.
- During FY2016, the 520 North Loop near West Point Elementary was completed to allow for greater access to the school and Loy Blake Park.
- In FY2017, the two parking lots along the 520 North loop are scheduled for completion. Funding for this will come from the Special Revenue Fund, and the Waste, Water, and Storm Water Funds.



Capital Projects Fund Profile

Services Provided:

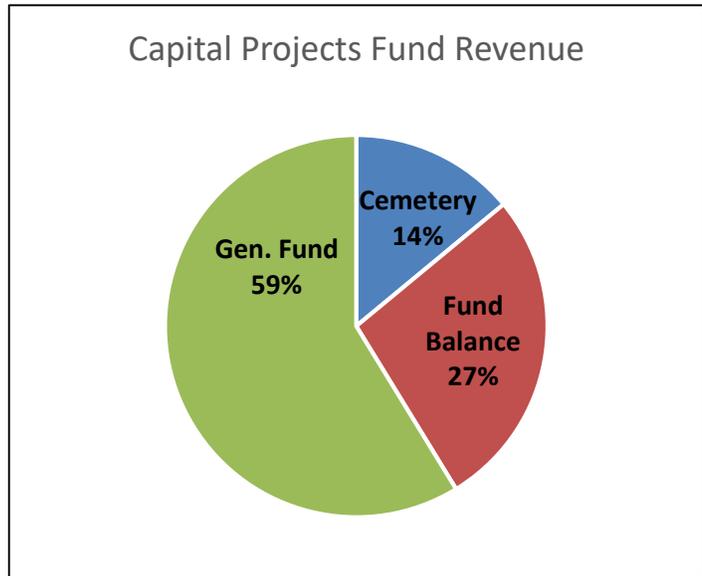
Development and construction of parks, trails, roads, and sidewalks; fleet; Cemetery perpetual care; equipment.

Major Revenues:

Transfers from General Fund, fund 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 are 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.
- In FY2016 the City Spent \$200,000 of Class C Road money for road maintenance in accordance with the Street Maintenance Schedule, including reconstruction and preventative maintenance.
- In FY2017, \$21,583 is budgeted to fund the installation of a new gateway sign near the intersection of SR-193 and 2000 West.
- The 5 Year Capital Improvement Project has been set up to put money aside for future planned or unanticipated capital projects. An additional \$50,000 is budgeted in FY2017.
- The Park Improvements Project is to fund improvements at our existing and future parks, with an appropriation of \$135,000 per year. The playground improvements at Loy Blake Park were included in this project.



Waste Fund Profile

Services Provided:

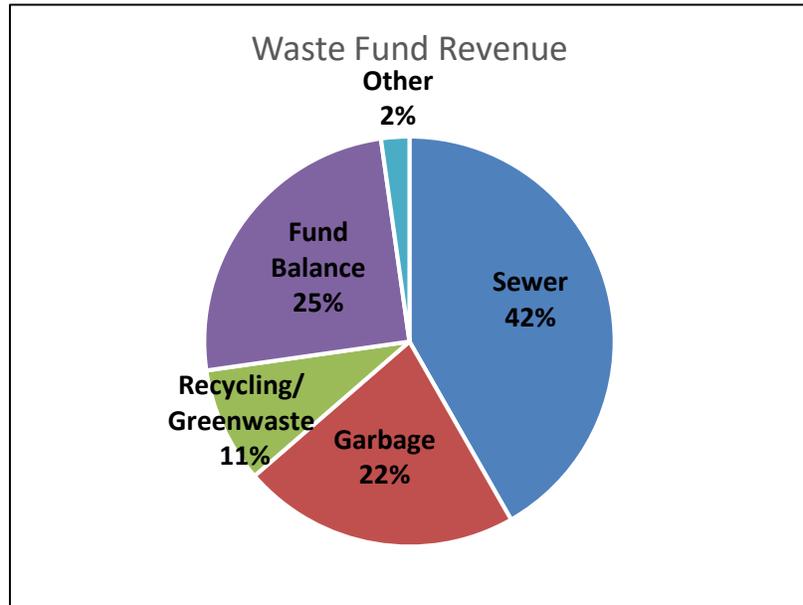
Development, operation, and maintenance of the City sewer system; collection and disposal of garbage, recyclables, and greenwaste.

Major Revenues:

Sewer, Garbage, Recycling, and Greenwaste collection fees, and Sewer impact fees.

Highlights/Issues:

- The City contracts with a waste hauler to pick up garbage, recycling, and greenwaste cans. The waste is processed by EconoWatse.
- 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.
- We have adjusted the budget in FY2017 to reflect increases to the sewer rates charged by North Davis Sewer District. This change increased the budget by \$117,000.
- In FY2015, the City began sponsoring clean-up days in the spring and fall, to allow residents to dump garbage for free. \$6,000 has been added to both FY2015 and FY2016 budgets to pay for the fees associated with this service.
- A portion of the liability, vehicle, and property insurance expense has been shared with the utility funds. \$15,000 is the Waste Fund allocation for both FY2015 and FY2016.
- Ongoing project for the maintenance of the System Control And Data Acquisition (SCADA) system by adding components and making other adjustments as necessary. The SCADA system is use to remotely monitor and control the water and sewer systems.
- As part of the 520 North loop project, the City installd a sewer line under the 520 North road.



Water Fund Profile

Services Provided:

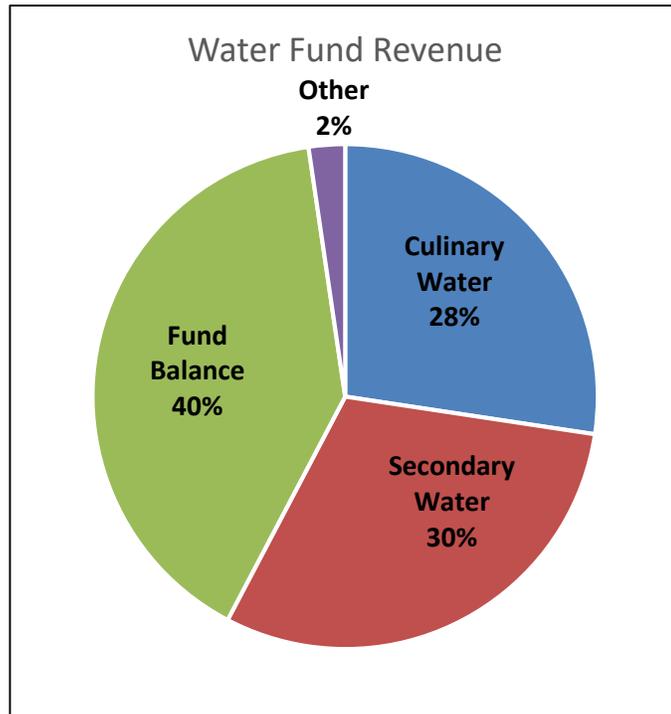
Development, operation, and maintenance of the City's culinary water system; Secondary water is provided through the Davis and Weber canal company.

Major Revenues:

Culinary and secondary water utility fees, and Water impact fees.

Highlights/Issues:

- As discussed at the Council Retreat, we have programmed additional funding for new water meters in order to take advantage of special pricing. Both FY2015 and FY2016 budgets propose an additional \$30,000 for water meters bringing that line item to \$65,000 per year.
- Costs in the Secondary Water expense line have been increasing over the past several years. The increase in costs is caused by a more accurate billing process as well as new growth in the City.
- The City purchases culinary water through Weber Basin. Costs of this water are anticipated to increase by \$7,507. This is included in the FY2016 budget.
- A portion of the liability, vehicle, and property insurance expense has been shared with the utility funds. \$19,000 is the Water Fund allocation for both FY2016 and FY2017.
- The City has an ongoing project for the maintenance of the System Control And Data Acquisition (SCADA) system in which components and other adjustments are made as necessary. The SCADA system is used to remotely monitor and control the water and sewer systems.
- As part of the 520 North loop project, the City installed a water line under the 520 North road.



Storm Water Fund Profile

Services Provided:

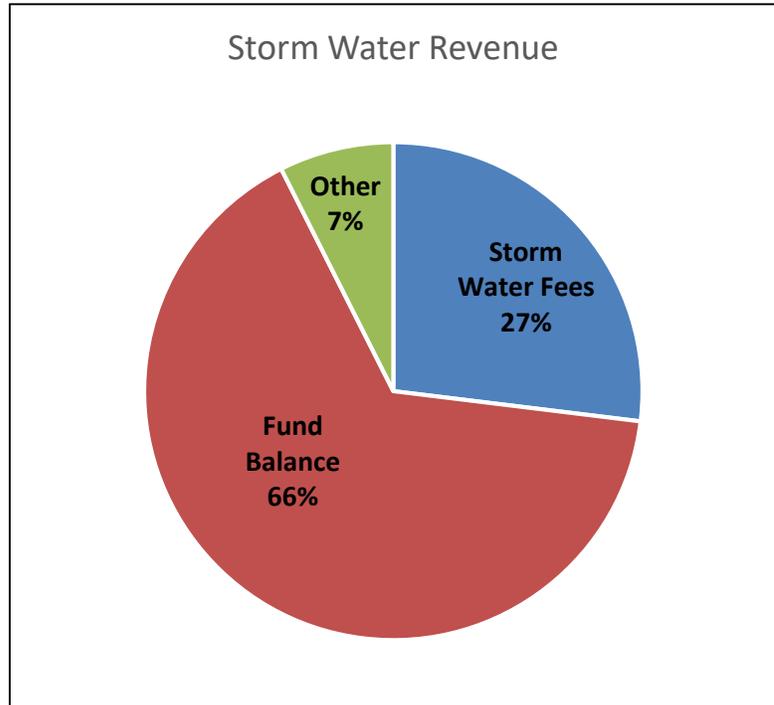
Development, construction, and maintenance of the City's storm water system.

Major Revenues:

Storm water utility fees, and Storm Water impact fees.

Highlights/Issues:

- Expenses for fleet and insurance are combined into one line in the Storm Water Fund. The total increase for both fleet and insurance is \$6,000, based on the updated analysis.
- 1300 North 24" Storm Drain Line (4200 W. to 4250 W.) - \$70,000 is budgeted in FY2016, half of which is funded with Storm Water Fund balance, and half with Storm Water Impact Fees.
- 4000 West 1300 North 48" Storm Drain Line (1300 N. to 1350 N.) - \$50,000 in Storm Water Fund Balance and \$80,000 in Storm Water Impact fees are budgeted in FY2016.
- As part of the 520 North loop project, the City installed a storm water line.



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:

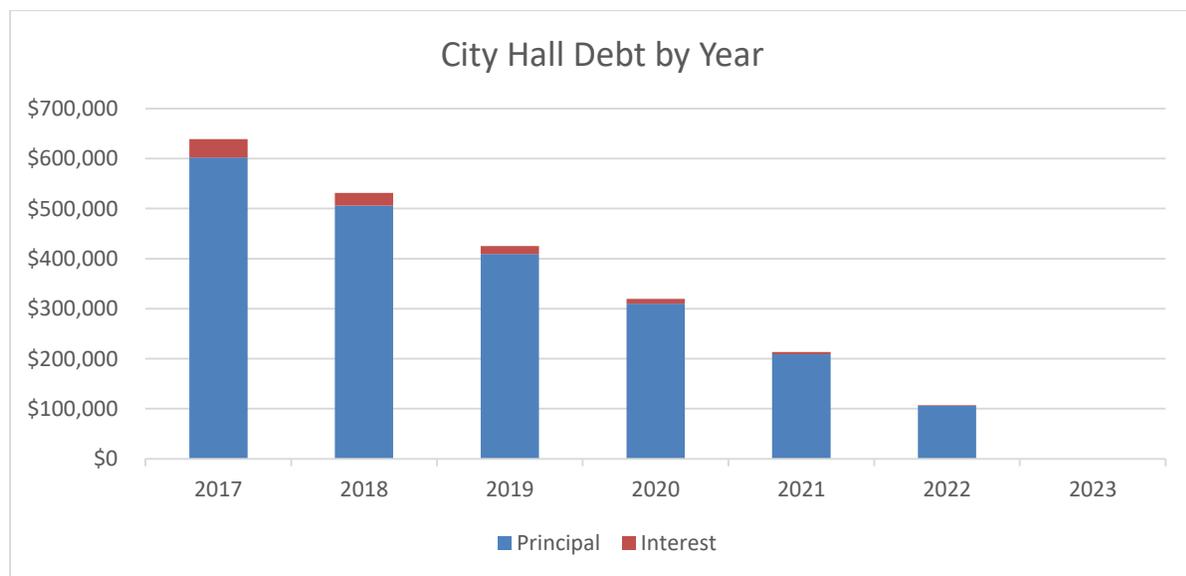
In 2014, the City refinanced its debt on the City Hall, securing an interest rate of 1.99% and saving the City \$46,344 in interest.

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.

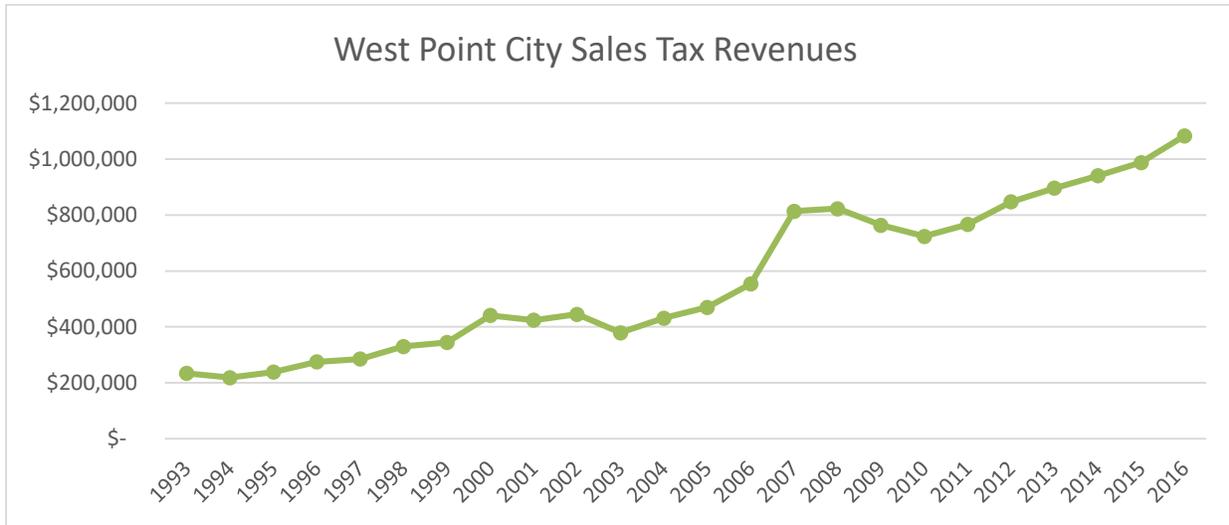
Debt Service Schedule

Fiscal Year	Principal	Interest
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:	\$ 696,000	\$ 49,551



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. The new retail at 2000 West and 300 North are not reflected in the graph below because of the two month delay in receiving Sales Tax revenue. The City should see a significant increase in FY2017 due to the added retail.



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 – FY2017

Exempt Positions				
Position	Department	Minimum	Midpoint	Maximum
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

Non-Exempt Positions				
Position	Department	Minimum	Midpoint	Maximum
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

Part-time/Seasonal Positions				
Position	Department	Minimum	Maximum	
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	

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

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Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
GENERAL FUND						
TAXES						
10-31-10	Property Taxes	363,276.88	359,773.51	376,649.00	376,649.00	400,443.00
10-31-25	Vehicle - In lieu of prop. tax	35,368.95	49,329.58	35,000.00	35,000.00	35,000.00
10-31-30	General Sales and Use Taxes	940,522.76	988,139.88	917,931.00	917,931.00	1,106,000.00
10-31-40	Cable TV	19,127.37	19,054.19	19,000.00	19,000.00	19,000.00
10-31-50	Energy Sales and Use	379,215.48	366,765.01	345,000.00	345,000.00	364,000.00
10-31-60	Telecommunications	113,642.59	97,350.12	100,000.00	100,000.00	75,000.00
Total TAXES:		1,851,154.03	1,880,412.29	1,793,580.00	1,793,580.00	1,999,443.00
LICENSES AND PERMITS						
10-32-10	Bus. License/Cond. Use Permits	12,270.00	12,418.00	12,000.00	12,000.00	12,000.00
10-32-21	Building Permits	151,375.03	131,578.03	100,000.00	100,000.00	50,475.00
Total LICENSES AND PERMITS:		163,645.03	143,996.03	112,000.00	112,000.00	62,475.00
INTERGOVERNMENTAL REVENUE						
10-33-56	Class C Roads	287,457.13	301,707.74	290,000.00	320,000.00	343,300.00
10-33-58	State Liquor Allotment	5,832.29	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUE:		293,289.42	301,707.74	290,000.00	320,000.00	343,300.00
CHARGES FOR SERVICES						
10-34-10	Zoning and Subdivision Fees	8,317.00	12,035.00	7,000.00	7,000.00	7,000.00
10-34-60	Recreation Fees	87,656.36	87,359.75	85,000.00	85,000.00	85,000.00
10-34-78	Park & City Hall Reservations	5,055.00	4,605.00	4,500.00	4,500.00	4,500.00
10-34-79	City Celeb. & Sponsorships	13,386.39	13,028.27	12,000.00	12,000.00	12,000.00
10-34-82	Cemetery Interment	16,200.00	16,225.00	9,000.00	9,000.00	11,000.00
10-34-90	Misc. Income & Concessions	17,131.23	17,181.10	15,000.00	15,000.00	15,000.00
Total CHARGES FOR SERVICES:		147,745.98	150,434.12	132,500.00	132,500.00	134,500.00
MISCELLANEOUS REVENUE						
10-36-10	Interest Earnings	2,443.34	3,145.22	1,000.00	1,000.00	2,000.00
10-36-20	Donations	730.00	.00	.00	.00	.00
10-36-25	Military Memorial Donations	530.00	1,505.00	.00	.00	.00
10-36-90	Miscellaneous	47.99	1,279.20	.00	.00	.00
Total MISCELLANEOUS REVENUE:		3,751.33	5,929.42	1,000.00	1,000.00	2,000.00
CONTRIBUTIONS & TRANSFERS						
10-39-10	Beginning Balance	.00	.00	.00	797,494.00	753,380.00
10-39-50	Fleet Contribution - Waste Fun	8,000.00	.00	.00	.00	.00
10-39-55	Fleet Contribution - Water Fun	14,000.00	.00	.00	.00	.00
Total CONTRIBUTIONS & TRANSFERS:		22,000.00	.00	.00	797,494.00	753,380.00
GENERAL GOVERNMENT						
10-41-10	Mayor and Council Wages	39,375.00	41,364.55	39,600.00	39,600.00	39,600.00
10-41-11	Executive	2,650.55	.00	.00	.00	.00
10-41-13	Employee Benefits	6,002.26	5,297.52	6,275.00	6,275.00	6,228.00
10-41-33	Training and Education	7,286.57	4,397.64	9,000.00	9,000.00	9,000.00
10-41-35	Community Service Contracts	500.00	1,075.00	3,000.00	3,000.00	3,000.00

Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
Total GENERAL GOVERNMENT:		55,814.38	52,134.71	57,875.00	57,875.00	57,828.00
ADMINISTRATIVE SERVICES						
10-44-11	Salaries and Wages	99,360.37	85,334.71	90,677.00	90,677.00	93,258.00
10-44-13	Employee Benefits	35,222.32	35,633.82	47,332.00	47,332.00	38,641.00
10-44-20	Mileage Reimbursement	333.40	413.25	800.00	800.00	800.00
10-44-21	Books, Subscrip. & Memberships	466.80	376.01	1,000.00	1,000.00	1,000.00
10-44-24	Postage	3,740.92	3,660.92	5,000.00	5,000.00	5,000.00
10-44-25	Equipment & Supplies	332.07	821.48	1,000.00	1,000.00	1,000.00
10-44-26	Equipment Lease & Maintenance	13,987.11	12,867.56	16,500.00	16,500.00	16,500.00
10-44-33	Training & Education	3,087.87	2,843.49	4,000.00	4,000.00	4,000.00
10-44-38	Auditor & Accounting Support	24,700.00	25,030.00	25,500.00	25,500.00	14,300.00
10-44-63	IT Support & Contracts	4,132.50	2,466.24	4,750.00	4,750.00	2,500.00
10-44-69	Office Supplies & Expense	3,271.37	2,015.12	4,000.00	4,000.00	4,000.00
10-44-75	Risk Management	31,846.93	35,752.91	34,000.00	34,000.00	40,000.00
10-44-95	Credit Card Processing Fees	756.05	780.70	1,000.00	1,000.00	1,000.00
10-44-98	Bank Service Charges	762.46	492.60	1,000.00	1,000.00	1,000.00
Total ADMINISTRATIVE SERVICES:		222,000.17	208,488.81	236,559.00	236,559.00	222,999.00
PUBLIC WORKS						
10-48-11	Salaries and Wages	152,649.08	80,417.10	96,839.00	96,839.00	118,850.00
10-48-13	Employee Benefits & Retirement	73,522.87	51,588.39	63,548.00	63,548.00	82,541.00
10-48-15	On call pay	.00	.00	.00	.00	5,950.00
10-48-20	Overtime	18,065.68	16,128.86	15,000.00	15,000.00	14,000.00
10-48-23	Travel and Education	413.42	325.00	360.00	360.00	360.00
10-48-25	Equipment, Supplies & Maint.	7,621.89	8,433.56	9,000.00	9,000.00	9,000.00
10-48-26	Municipal Bldgs. Oper. & Maint	19,770.59	21,516.65	24,260.00	24,260.00	24,260.00
10-48-54	Prot. Clothing & Equipment	1,496.97	2,151.49	3,000.00	3,000.00	3,000.00
10-48-63	IT Support & Contracts	.00	67.67	.00	.00	.00
10-48-65	Fleet Operations & Maintenance	6,548.37	4,478.20	4,250.00	4,250.00	4,250.00
10-48-67	Fleet Fuel	29,800.19	10,276.00	12,865.00	12,865.00	12,865.00
10-48-69	Office Supplies & Expense	936.52	212.59	1,300.00	1,300.00	1,300.00
10-48-70	Fleet Leases	.00	4,000.00	10,000.00	10,000.00	10,000.00
10-48-75	Crosswalk Power	746.52	789.64	900.00	900.00	900.00
10-48-77	Public Facilities Heating	6,753.64	6,791.51	5,000.00	5,000.00	5,000.00
10-48-82	Public Facilities Power	17,101.14	18,778.86	14,000.00	14,000.00	14,000.00
10-48-84	Street Lighting Pwr & Mnt.	47,313.23	47,114.81	52,000.00	52,000.00	52,000.00
Total PUBLIC WORKS:		382,740.11	273,070.33	312,322.00	312,322.00	358,276.00
EXECUTIVE						
10-49-11	Salaries and Wages	135,617.91	127,074.93	154,079.00	154,079.00	156,980.00
10-49-13	Employee Benefits	57,263.94	60,187.56	68,429.00	68,429.00	68,003.00
10-49-20	Mileage Reimbursements	118.79	.00	750.00	750.00	750.00
10-49-21	Books, Subscrip. & Memberships	2,714.30	2,209.31	3,000.00	3,000.00	3,000.00
10-49-23	Travel and Education	4,460.04	8,425.77	6,000.00	6,000.00	6,000.00
10-49-24	Postage	28.67	.00	320.00	320.00	320.00
10-49-25	New Equipment Purchase	5,840.21	7,994.13	9,000.00	9,000.00	9,000.00
10-49-37	Attorney	28,220.00	27,030.00	33,000.00	33,000.00	33,000.00
10-49-62	Miscellaneous	.00	.00	15,000.00	15,000.00	15,000.00
10-49-63	IT Support & Contracts	18,927.76	18,258.82	24,000.00	24,000.00	24,000.00
10-49-65	Emp. Awards, Rec. & Events	9,087.07	10,080.74	11,000.00	11,000.00	11,000.00
10-49-66	Education Reimb. Program	1,000.00	.00	2,000.00	2,000.00	2,000.00
10-49-67	Emp. Benefits & Bonus Program	13.37	296.96	13,000.00	13,000.00	13,000.00

Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
10-49-68	Wellness Program	25.00	.00	1,000.00	1,000.00	1,000.00
10-49-69	Office Supplies & Expense	4,268.05	5,384.50	5,000.00	5,000.00	5,000.00
10-49-70	Cellular & Radio Serv. & Equip	9,314.51	9,344.69	12,000.00	12,000.00	5,400.00
10-49-72	Legal Advertising	9,066.62	5,232.52	9,000.00	9,000.00	9,000.00
10-49-80	Utah League Membership	3,866.45	4,051.63	4,500.00	4,500.00	4,500.00
10-49-82	City Newsletter	428.74	2,896.20	1,750.00	1,750.00	4,500.00
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	Recorder's Office	14,132.72	3,230.74	8,000.00	8,000.00	8,000.00
10-49-89	Elections	.00	.00	8,000.00	8,000.00	8,000.00
10-49-90	City Celebrations & Events	62,192.91	65,312.33	63,000.00	63,000.00	63,500.00
10-49-91	Youth Council	4,733.62	5,979.71	6,000.00	6,000.00	6,000.00
10-49-92	Miss West Point Pageant	11,332.42	11,171.15	10,750.00	10,750.00	11,750.00
10-49-93	Senior Program	2,570.56	2,075.31	2,500.00	2,500.00	2,500.00
Total EXECUTIVE:		385,223.66	376,237.00	481,078.00	481,078.00	481,203.00
COMMUNITY DEVELOPMENT						
10-52-11	Salaries and Wages	90,078.32	90,139.42	135,316.00	138,316.00	166,877.00
10-52-13	Employee Benefits & Retirement	26,496.31	30,910.74	54,381.00	59,146.00	79,360.00
10-52-21	Books, Subscrip. & Memberships	263.00	704.14	750.00	750.00	750.00
10-52-23	Travel, Education & Certificat	1,979.04	1,585.09	2,500.00	2,500.00	4,000.00
10-52-25	Equipment & Supplies	3,174.64	4,193.39	6,500.00	6,500.00	6,500.00
10-52-51	GIS	1,977.00	.00	1,500.00	1,500.00	1,500.00
10-52-61	Miscellaneous Supplies	166.00	3.00	500.00	500.00	500.00
10-52-62	Contract Planning & Insp Serv	417.00	6,887.60	2,000.00	2,000.00	2,000.00
10-52-63	IT Support & Contracts	905.87	159.75	400.00	400.00	400.00
10-52-65	State Building Surcharge	1,202.96	2,315.05	1,000.00	1,000.00	1,000.00
10-52-68	Planning Comm/Board of Adj.	3,122.50	.00	5,000.00	5,000.00	3,000.00
10-52-69	Office Supplies & Expense	225.74	175.75	500.00	500.00	500.00
Total COMMUNITY DEVELOPMENT:		130,008.38	137,073.93	210,347.00	218,112.00	266,387.00
PUBLIC SAFETY & EMERGENCY PLAN						
10-54-11	Crossing Guards	17,922.98	21,827.20	33,866.00	33,866.00	33,866.00
10-54-13	Employee Benefits & Retirement	1,578.67	2,319.71	3,645.00	3,645.00	3,609.00
10-54-15	Crossing Guard Supplies/Equip.	508.48	257.07	1,000.00	1,000.00	1,000.00
10-54-60	Animal Control	22,620.12	23,238.66	24,000.00	24,000.00	34,000.00
10-54-62	Police Services	83,443.73	72,566.12	101,400.00	101,400.00	130,000.00
10-54-65	Narcotics Strike Force	7,133.25	7,133.25	7,500.00	7,500.00	8,800.00
10-54-75	Hometown Security (EPRT)	900.99	2,576.15	4,000.00	4,000.00	4,000.00
Total PUBLIC SAFETY & EMERGENCY PLAN:		132,306.24	129,918.16	175,411.00	175,411.00	215,275.00
PARKS AND CEMETERY						
10-70-11	Salaries and Wages	61,538.30	64,598.89	115,640.00	115,640.00	99,410.00
10-70-13	Employee Benefits & Retirement	5,306.01	6,873.79	12,451.00	12,451.00	10,587.00
10-70-20	Uniforms	.00	.00	600.00	600.00	600.00
10-70-25	Equipment & Supplies	14,883.92	13,393.32	14,000.00	14,000.00	14,000.00
10-70-26	Building and Grounds	49,858.95	55,105.22	61,600.00	61,600.00	61,600.00
10-70-29	Park & Cemetery Lights	4,384.16	3,843.79	3,400.00	3,400.00	3,400.00
10-70-61	Misc. Services and Supplies	2,300.00	4,281.00	1,200.00	1,200.00	1,200.00
10-70-69	Office Supplies & Expense	.00	.00	500.00	500.00	500.00
10-70-70	Gateways & Public Properties	5,262.84	1,728.25	4,000.00	4,000.00	4,000.00

Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
Total PARKS AND CEMETERY:		143,534.18	149,824.26	213,391.00	213,391.00	195,297.00
RECREATION						
10-71-11	Salaries and Wages	90,428.40	87,460.60	105,577.00	105,577.00	106,981.00
10-71-13	Employee Benefits & Retirement	30,201.54	33,101.01	41,674.00	41,674.00	41,302.00
10-71-20	Recreation Program Marketing	464.60	295.55	1,000.00	1,000.00	1,000.00
10-71-23	Travel & Education	.00	.00	.00	.00	400.00
10-71-26	Building and Grounds	4,719.25	1,999.27	2,300.00	2,300.00	2,300.00
10-71-30	Background Checks	.00	.00	.00	1,000.00	2,000.00
10-71-60	Soccer	11,215.48	11,511.96	12,000.00	12,000.00	12,000.00
10-71-67	Junior Jazz	17,339.36	19,577.55	18,000.00	18,000.00	18,000.00
10-71-68	Football	37,822.72	29,381.17	32,000.00	32,000.00	34,500.00
10-71-69	Office Supplies & Expense	47.61	476.90	250.00	250.00	250.00
10-71-71	Baseball/Softball	22,813.81	18,236.67	18,000.00	18,000.00	20,500.00
10-71-73	Volleyball	2,518.13	3,101.66	3,000.00	3,000.00	3,000.00
10-71-74	Tennis	.00	.00	.00	.00	5,000.00
Total RECREATION:		217,475.68	205,142.34	233,801.00	234,801.00	247,233.00
TRANSFERS, CONT. & OTHER USES						
10-90-63	Class C Trans. to Special Rev.	287,457.13	301,707.74	290,000.00	320,000.00	343,300.00
10-90-65	Trans. To Capital Projects Fun	.00	.00	8,340.00	.00	.00
10-90-70	Trans. Debt. Serv. CityHall	106,766.00	34,637.91	107,025.00	107,025.00	107,300.00
10-90-86	TRANSFER TO CAP. PROJ. FUND	366,605.34	561,610.01	.00	800,000.00	800,000.00
Total TRANSFERS, CONT. & OTHER USES:		760,828.47	897,955.66	405,365.00	1,227,025.00	1,250,600.00
GENERAL FUND Revenue Total:		2,481,585.79	2,482,479.60	2,329,080.00	3,156,574.00	3,295,098.00
GENERAL FUND Expenditure Total:		2,429,931.27	2,429,845.20	2,326,149.00	3,156,574.00	3,295,098.00
Net Total GENERAL FUND:		51,654.52	52,634.40	2,931.00	.00	.00

Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
SPECIAL REVENUE FUND						
DEVELOPMENT FEES						
45-30-15	Water Impact Fees	30,194.00	.00	.00	.00	.00
45-30-28	Sewer Impact Fees	16,504.68	.00	.00	.00	.00
45-30-29	Storm Water Impact Fees	82,783.84	.00	.00	.00	.00
45-30-57	Road Impact Fees	232,105.79	175,610.82	170,150.00	170,150.00	38,225.00
45-30-70	Park and Trails Impact Fees	164,202.78	123,766.44	119,000.00	119,000.00	59,522.00
45-30-75	North Davis Sewer Impact Fees	226,178.00	175,824.00	163,000.00	163,000.00	81,400.00
45-30-80	N.D. Fire Impact Fees	21,379.33	15,839.74	14,750.00	14,750.00	3,467.00
45-30-90	Class C Road Revenue	.00	.00	290,000.00	.00	.00
45-30-99	Beginning Balance	.00	.00	80,467.00	361,393.00	164,985.00
Total DEVELOPMENT FEES:		773,348.42	491,041.00	837,367.00	828,293.00	347,599.00
OTHER FINANCING SOURCES						
45-33-46	Grants (Road Projects)	22,855.50	578,117.53	2,620,769.00	2,620,769.00	965,646.00
45-33-47	Grants	57,784.50	.00	.00	.00	.00
45-33-90	Transfer from Other Funds	287,457.13	301,707.74	.00	320,000.00	343,300.00
45-33-93	Local Option Roads	.00	.00	.00	.00	88,000.00
Total OTHER FINANCING SOURCES:		368,097.13	879,825.27	2,620,769.00	2,940,769.00	1,396,946.00
Source: 36						
45-36-10	Interest Income	9,203.23	9,273.92	.00	.00	.00
Total Source: 36:		9,203.23	9,273.92	.00	.00	.00
SPECIAL FUND PROJECTS						
45-51-15	Parks/Trails Impact Fee Proj.	135,000.00	134,358.00	60,000.00	248,355.00	143,248.00
45-51-71	Roads/Ped. Walkways Impact Fee	43,620.97	91,302.21	453,394.00	453,394.00	20,304.00
45-51-80	N.D. Sewer Impact Fees	223,548.00	176,242.50	163,000.00	163,000.00	81,400.00
45-51-85	N.D. Fire Impact Fees	21,379.33	15,839.74	14,750.00	14,750.00	3,467.00
45-51-90	Parks and Trail Projects	.00	22,906.00	.00	.00	.00
45-51-93	Local Option Roads	.00	.00	.00	.00	88,000.00
45-51-95	Class C Road Expenditures	407,202.75	272,049.75	402,117.00	524,688.00	781,767.00
45-51-97	Road & Sidewalk Grant Projects	80,640.50	578,117.53	2,364,875.00	2,364,875.00	626,359.00
45-51-98	Bank Service Charges	117.35	.00	.00	.00	.00
Total SPECIAL FUND PROJECTS:		911,508.90	1,290,815.73	3,458,136.00	3,769,062.00	1,744,545.00
TRANSFERS, CONTRIB. & OTHER US						
45-90-51	Transfer to Other Funds	.00	757,751.67	.00	.00	.00
Total TRANSFERS, CONTRIB. & OTHER US:		.00	757,751.67	.00	.00	.00
SPECIAL REVENUE FUND Revenue Total:		1,150,648.78	1,380,140.19	3,458,136.00	3,769,062.00	1,744,545.00
SPECIAL REVENUE FUND Expenditure Total:		911,508.90	2,048,567.40	3,458,136.00	3,769,062.00	1,744,545.00
Net Total SPECIAL REVENUE FUND:		239,139.88	668,427.21-	.00	.00	.00

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Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
CAPITAL PROJECTS FUND						
REVENUE						
48-30-30	Misc. Fees From Developer	.00	.00	23,325.00	23,325.00	.00
48-30-45	Cemetery Permit & Perpet. Care	29,815.00	33,150.00	161,750.74	161,750.74	190,644.00
48-30-90	Beginning Balance	.00	.00	548,367.00	281,951.00	371,157.00
Total REVENUE:		29,815.00	33,150.00	733,442.74	467,026.74	561,801.00
OTHER FINANCING SOURCES						
48-33-10	Transfer from General Fund	366,605.34	561,610.01	400,000.00	800,000.00	800,000.00
48-33-35	Interest	3,815.89	4,275.91	.00	.00	.00
48-33-55	Transfer from Water Fund	14,000.00	.00	.00	.00	.00
48-33-58	Transfer from Storm Water Fund	25,500.00	.00	.00	.00	.00
Total OTHER FINANCING SOURCES:		409,921.23	565,885.92	400,000.00	800,000.00	800,000.00
CAP. PROJ. FUND FINANCING USES						
48-51-15	Buildings	5,809.57	32,659.70	34,117.00	34,117.00	20,101.00
48-51-20	Road Projects	32,557.07	15,467.50	467,720.00	345,740.00	409,246.00
48-51-25	Park Improvement Projects	286,846.31	459,566.72	241,107.00	483,671.00	454,909.00
48-51-28	Military Memorial Projects	.00	.00	2,035.00	7,035.00	5,026.00
48-51-43	Capital Equipment Replacement	.00	14,909.00	18,091.00	26,091.00	60,000.00
48-51-44	Vehicle Replacement	47,157.98	9,770.46	48,622.00	48,622.00	11,875.00
48-51-53	5 Year CIP	.00	.00	160,000.00	160,000.00	210,000.00
48-51-70	Cemetery Perpetual Care	8,892.50	675.00	161,750.74	161,750.74	190,644.00
Total CAP. PROJ. FUND FINANCING USES:		381,263.43	533,048.38	1,133,442.74	1,267,026.74	1,361,801.00
TRANSFERS AND CONTRIBUTIONS						
48-90-51	Transfer to Waste Fund	23,000.00	.00	.00	.00	.00
Total TRANSFERS AND CONTRIBUTIONS:		23,000.00	.00	.00	.00	.00
CAPITAL PROJECTS FUND Revenue Total:		439,736.23	599,035.92	1,133,442.74	1,267,026.74	1,361,801.00
CAPITAL PROJECTS FUND Expenditure Total:		404,263.43	533,048.38	1,133,442.74	1,267,026.74	1,361,801.00
Net Total CAPITAL PROJECTS FUND:		35,472.80	65,987.54	.00	.00	.00

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Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
WASTE FUND						
OPERATING REVENUE						
51-37-17	Penalties	16,934.38	14,161.63	20,000.00	20,000.00	17,000.00
51-37-26	Sewer Fees	559,472.00	687,310.13	780,000.00	780,000.00	897,000.00
51-37-50	Garbage Collection Fees	461,061.27	469,708.47	462,500.00	462,500.00	470,000.00
51-37-60	Greenwaste Collection Fees	98,131.23	98,092.83	95,000.00	95,000.00	96,000.00
51-37-70	Recycle Collection Fees	90,602.91	97,407.37	90,000.00	90,000.00	100,000.00
Total OPERATING REVENUE:		1,226,201.79	1,366,680.43	1,447,500.00	1,447,500.00	1,580,000.00
OTHER FINANCING SOURCES						
51-38-05	Sewer Impact Fees	.00	12,828.09	12,100.00	12,100.00	6,050.00
51-38-15	Can Purchase	12,240.00	9,180.00	7,000.00	7,000.00	4,250.00
51-38-45	Trans from Spec Rev Fund	20,885.00	116,339.75	.00	.00	.00
51-38-48	Transfer from Capital Projects	23,000.00	.00	.00	.00	.00
51-38-55	Transfer from Water Fund	14,000.00	.00	.00	.00	.00
51-38-58	Transfer from Storm Water Fund	7,711.00	.00	.00	.00	.00
51-38-80	Interest Earnings	2,551.12	2,947.83	500.00	500.00	500.00
51-38-90	MISCELLANEOUS	.00	315.08	.00	.00	.00
51-38-91	DEVELOPER CONTRIBUTIONS	.00	43,175.00	.00	.00	.00
51-38-99	Pension	.00	7,229.00	.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		80,387.12	192,014.75	19,600.00	39,600.00	30,800.00
TRANSFERS						
51-39-95	Beginning Fund Balance	.00	.00	256,323.00	256,323.00	498,445.00
51-39-96	Sewer Impact Fee Balance	.00	.00	9,015.00	9,015.00	39,365.00
Total TRANSFERS:		.00	.00	265,338.00	265,338.00	537,810.00
PRIMARY OPERATING EXPENSES						
51-81-11	Salaries and Wages	122,266.10	131,685.20	141,687.00	141,687.00	142,028.00
51-81-13	Benefits and Bonus	50,641.54	69,190.24	87,042.00	87,042.00	81,765.00
51-81-15	On call pay	7,240.00	7,260.00	8,500.00	8,500.00	850.00
51-81-20	Overtime	.00	.00	.00	.00	2,000.00
51-81-27	Lift Station Pumps	1,212.85	1,072.11	2,400.00	2,400.00	2,400.00
51-81-42	Garbage	.00	.00	.00	.00	361,000.00
51-81-43	Greenwaste	.00	.00	.00	.00	98,000.00
51-81-44	Recycling	.00	.00	.00	.00	88,000.00
51-81-45	Garbage Collection	259,973.00	268,826.26	276,000.00	276,000.00	.00
51-81-46	Burn Plant	253,853.75	255,113.00	257,020.00	257,020.00	.00
51-81-49	Sewer Collection and Disposal	325,336.25	438,173.14	550,422.00	550,422.00	668,000.00
51-81-55	Sewer Maintenance and Repair	27,398.55	20,873.73	30,000.00	30,000.00	30,000.00
51-81-63	IT Support & Contracts	10,577.29	9,610.02	16,925.00	16,925.00	16,925.00
51-81-65	Utility Refunds	.00	.00	1,500.00	1,500.00	1,500.00
Total PRIMARY OPERATING EXPENSES:		1,058,499.33	1,201,803.70	1,371,496.00	1,371,496.00	1,492,468.00
MATERIALS AND SUPPLIES						
51-82-24	Utility Bills - Postage/Equip.	8,564.99	8,727.30	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	1,430.14	347.98	1,500.00	1,500.00	1,500.00
51-82-61	Misc. Supplies & Deposit Slips	137.35	9.00	1,000.00	1,000.00	1,000.00

Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
Total MATERIALS AND SUPPLIES:		10,132.48	9,084.28	18,000.00	18,000.00	18,000.00
WASTE - OTHER EXPENSES						
51-84-05	Sewer Impact Fee Projects	.00	.00	21,115.00	21,115.00	45,415.00
51-84-20	Risk Management	5,285.47	8,126.43	15,000.00	15,000.00	10,000.00
51-84-30	Depreciation	81,782.24	85,889.28	85,000.00	85,000.00	85,000.00
51-84-35	Credit Card Processing Fees	5,947.02	5,409.95	5,775.00	5,775.00	8,100.00
51-84-39	Auditor & Accounting Support	.00	.00	.00	.00	5,200.00
51-84-44	Vehicle Replacement	.00	.00	4,052.00	4,052.00	11,292.00
51-84-70	Phone	.00	.00	.00	.00	3,000.00
51-84-81	IT	2,100.00	.00	4,000.00	4,000.00	4,000.00
51-84-83	Capital Improvements	.00	.00	199,000.00	199,000.00	437,135.00
51-84-84	Blue Stakes	409.32	438.21	1,000.00	1,000.00	1,000.00
51-84-90	Fleet	8,000.00	9,377.11	8,000.00	8,000.00	8,000.00
Total WASTE - OTHER EXPENSES:		103,524.05	109,240.98	342,942.00	342,942.00	618,142.00
TRANSFERS & CONTINGENCIES						
51-90-99	Pension	.00	.00	.00	20,000.00	20,000.00
Total TRANSFERS & CONTINGENCIES:		.00	.00	.00	20,000.00	20,000.00
WASTE FUND Revenue Total:		1,306,588.91	1,558,695.18	1,732,438.00	1,752,438.00	2,148,610.00
WASTE FUND Expenditure Total:		1,172,155.86	1,320,128.96	1,732,438.00	1,752,438.00	2,148,610.00
Net Total WASTE FUND:		134,433.05	238,566.22	.00	.00	.00

Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
WATER FUND						
OPERATING REVENUE						
55-37-11	Metered Water Sales	701,439.92	702,688.08	680,000.00	680,000.00	700,000.00
55-37-13	Secondary Water Sales	755,514.70	776,808.02	775,000.00	775,000.00	775,000.00
55-37-14	Connection Fees - Water	21,700.00	16,100.00	15,000.00	15,000.00	8,750.00
55-37-17	Penalties	24,103.99	30,543.69	12,600.00	12,600.00	18,500.00
Total OPERATING REVENUE:		1,502,758.61	1,526,139.79	1,482,600.00	1,482,600.00	1,502,250.00
OTHER FINANCING SOURCES						
55-38-05	Water Impact Fees	.00	22,402.00	24,350.00	24,350.00	12,175.00
55-38-45	Transfer from Spec Rev Fund	47,553.85	168,241.30	.00	.00	.00
55-38-55	Miscellaneous Revenue	.00	315.09	.00	.00	.00
55-38-80	Interest Earnings	3,065.29	4,524.40	.00	.00	.00
55-38-91	DEVELOPER CONTRIBUTIONS	.00	59,124.00	.00	.00	.00
55-38-95	Fund Reserves	.00	.00	393,255.00	349,869.00	871,513.00
55-38-96	Water Impact Fee Balance	.00	.00	27,940.00	27,940.00	150,115.00
55-38-99	Pension	.00	7,455.00	.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		50,619.14	262,061.79	445,545.00	422,159.00	1,053,803.00
PRIMARY OPERATING EXPENSES						
55-81-11	Salaries and Wages	122,266.10	143,280.60	163,821.00	163,821.00	163,141.00
55-81-13	Benefits and Bonus	47,256.36	72,853.11	101,568.00	101,568.00	95,750.00
55-81-15	On call pay	.00	.00	.00	.00	1,700.00
55-81-20	Overtime	.00	.00	.00	.00	4,000.00
55-81-28	Wells & Water Tank Power	8,291.87	6,945.96	11,500.00	11,500.00	11,500.00
55-81-35	Hooper Water District	1,431.00	1,680.00	1,500.00	1,500.00	1,500.00
55-81-41	Water Maintenance	15,719.93	21,753.84	18,000.00	18,000.00	18,000.00
55-81-42	Water Sample Testing	2,427.30	2,131.23	5,000.00	5,000.00	5,000.00
55-81-43	Secondary Water	725,156.64	743,116.31	764,000.00	764,000.00	770,000.00
55-81-45	Registration & Other Expenses	100.00	100.00	1,000.00	1,000.00	1,000.00
55-81-60	Travel and Education	2,566.07	4,060.72	4,140.00	4,140.00	4,140.00
55-81-63	IT Support & Contracts	8,488.80	7,464.55	19,100.00	19,100.00	17,100.00
Total PRIMARY OPERATING EXPENSES:		933,704.07	1,003,386.32	1,089,629.00	1,089,629.00	1,092,831.00
WATER - MATERIALS AND SUPPLIES						
55-82-24	Utility Bills - Postage/Equip	9,093.58	8,727.28	8,250.00	8,250.00	8,250.00
55-82-47	Misc. Supplies & Deposit Slips	406.63	11.30	750.00	750.00	750.00
55-82-50	Water Meters	19,495.45	64,975.19	65,000.00	65,000.00	65,000.00
Total WATER - MATERIALS AND SUPPLIES:		28,995.66	73,713.77	74,000.00	74,000.00	74,000.00
WATER - OTHER EXPENSES						
55-84-05	Water System Impact Fee Proj.	.00	.00	52,290.00	52,290.00	162,290.00
55-84-20	Risk Management	5,340.79	7,585.34	19,000.00	19,000.00	10,000.00
55-84-30	Depreciation	74,263.71	78,046.71	75,000.00	75,000.00	80,000.00
55-84-33	Capital Projects & Expenditure	6,543.38	13,472.48	423,186.00	379,800.00	903,140.00
55-84-35	Credit Card Processing Fees	5,947.03	5,399.96	7,488.00	7,488.00	8,800.00
55-84-38	Auditor & Accounting Support	.00	.00	.00	.00	5,200.00
55-84-40	Water Purchase - Weber Basin	136,009.00	138,223.00	145,000.00	145,000.00	147,000.00
55-84-44	Vehicle Replacement	.00	.00	4,052.00	4,052.00	11,292.00
55-84-70	Phone	.00	.00	.00	.00	3,000.00
55-84-82	Blue Stakes	675.90	765.50	1,500.00	1,500.00	1,500.00

Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
55-84-83	IT	862.86	789.56	2,000.00	2,000.00	2,000.00
55-84-85	Engineering Studies & Planning	50.00	.00	20,000.00	20,000.00	20,000.00
55-84-90	Fleet	14,000.00	16,409.94	15,000.00	15,000.00	15,000.00
Total WATER - OTHER EXPENSES:		243,692.67	260,692.49	764,516.00	721,130.00	1,369,222.00
TRANSFERS & CONTINGENCIES						
55-90-48	Transfer to Capital Projects	14,000.00	.00	.00	.00	.00
55-90-51	Transfer to Waste Fund	14,000.00	.00	.00	.00	.00
55-90-99	Pension	.00	.00	.00	20,000.00	20,000.00
Total TRANSFERS & CONTINGENCIES:		28,000.00	.00	.00	20,000.00	20,000.00
WATER FUND Revenue Total:		1,553,377.75	1,788,201.58	1,928,145.00	1,904,759.00	2,556,053.00
WATER FUND Expenditure Total:		1,234,392.40	1,337,792.58	1,928,145.00	1,904,759.00	2,556,053.00
Net Total WATER FUND:		318,985.35	450,409.00	.00	.00	.00

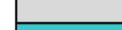
Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
STORM WATER UTILITY FUND						
OPERATING REVENUE						
58-37-11	Storm Sys. Maint. & Const. Fee	169,523.00	177,628.89	160,000.00	160,000.00	175,000.00
58-37-13	Miscellaneous Revenue	4,898.00	83.63	.00	.00	.00
58-37-17	Penalties	2,813.75	3,537.82	8,400.00	8,400.00	2,000.00
58-37-90	Fund Balance	.00	.00	441,001.00	456,200.00	317,916.00
58-37-91	Storm Water Impact Fee Balance	.00	.00	82,185.00	82,185.00	108,460.00
Total OPERATING REVENUE:		177,234.75	181,250.34	691,586.00	706,785.00	603,376.00
OTHER FINANCING SOURCES						
58-38-05	Storm Water Impact Fees	.00	66,180.18	52,550.00	52,550.00	26,275.00
58-38-45	Transfer From Spec Rev Fund	.00	473,170.62	.00	.00	.00
58-38-70	Interest Earnings	2,164.86	3,666.50	.00	.00	.00
58-38-91	DEVELOPER CONTRIBUTIONS	.00	77,747.00	.00	.00	.00
58-38-99	Pension	.00	3,506.00	.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		2,164.86	624,270.30	52,550.00	72,550.00	46,275.00
PRIMARY OPERATING EXPENSES						
58-81-11	Salaries and Wages	28,305.93	67,398.27	55,189.00	55,189.00	58,407.00
58-81-13	Benefits	8,839.36	32,146.17	32,093.00	32,093.00	33,226.00
58-81-27	Storm Sys. Maint. & Repair	1,817.32	349.88	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	5,947.07	5,394.92	3,872.00	3,872.00	1,100.00
58-81-40	Sweeping & Preventative Care	1,332.03	1,925.25	12,000.00	12,000.00	12,000.00
58-81-42	Strm Sys Maint & Phs II Comp.	2,215.00	1,815.00	2,500.00	2,500.00	2,500.00
58-81-43	Secondary Water	2,498.00	2,498.00	5,000.00	5,000.00	5,000.00
Total PRIMARY OPERATING EXPENSES:		50,954.71	111,527.49	131,654.00	131,654.00	133,233.00
STORM WTR UTILITY - OTHER EXP.						
58-84-05	Storm System Impact Fee Proj.	.00	.00	134,735.00	134,735.00	19,735.00
58-84-20	Risk Management	6,000.00	2,708.81	6,000.00	6,000.00	3,500.00
58-84-30	Depreciation	62,767.64	64,847.84	64,000.00	64,000.00	64,000.00
58-84-38	Auditor & Accounting Support	.00	.00	.00	.00	1,300.00
58-84-44	Vehicle Replacement	.00	.00	4,052.00	4,052.00	11,288.00
58-84-79	Phone	.00	.00	.00	.00	600.00
58-84-83	Capital Projects	.00	.00	403,695.00	418,894.00	393,495.00
58-84-90	Fleet Expense	.00	2,344.28	.00	.00	2,500.00
Total STORM WTR UTILITY - OTHER EXP.:		68,767.64	69,900.93	612,482.00	627,681.00	496,418.00
Department: 90						
58-90-48	Transfer to Capital Projects	25,500.00	.00	.00	.00	.00
58-90-51	Transfer to Waste Fund	7,711.00	.00	.00	.00	.00
58-90-99	Pension	.00	.00	.00	20,000.00	20,000.00
Total Department: 90:		33,211.00	.00	.00	20,000.00	20,000.00
STORM WATER UTILITY FUND Revenue Total:		179,399.61	805,520.64	744,136.00	779,335.00	649,651.00
STORM WATER UTILITY FUND Expenditure Total:		152,933.35	181,428.42	744,136.00	779,335.00	649,651.00

Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
Net Total STORM WATER UTILITY FUND:		26,466.26	624,092.22	.00	.00	.00

Capital Projects Matrix

Project No.	PROJECT DESCRIPTION	Priority	Project Type	Project Budget	Fund	Fund #	GL Code	Revenue	Project Code	FY 2016 Carryforward	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Unfunded
006	Power Installation East Park & Bingham Park	5	Parks	\$10,000	Cap. Proj.	48	48-51-25	GF Surplus	0064810	\$0						\$10,000
011	300 N Street Lights (2800 W to 3200 W)	2	Street	\$136,000	Cap. Proj.	48	48-51-20	GF Surplus	0114810	\$13,246						
012	Street Maintenance	1	Street	\$80,000	SR	45	45-51-95	Class C	0124511	\$201,571	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	
012	Street Maintenance	1	Street	\$23,325	Cap. Proj.	48	48-51-20	Misc. Revenue	0124820	\$0						
013	Sidewalk Maintenance	1	Street	\$10,000	SR	45	45-51-95	Class C	0134511	\$6,147	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
014	Street Vehicle Maintenance	1	Street	\$5,000	SR	45	45-51-95	Class C	0144511	\$28,904	\$10,000	\$10,000				
015	Salt and Street Materials	1	Street	\$35,000	SR	45	45-51-95	Class C	0154511	\$5,593	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
016	Street Vehicle Equipment	3	Street	\$50,000	SR	45	45-51-95	Class C	0164511	\$19,725						
018	Fire Hydrants	2	Water	\$10,000	Water	55	55-84-33	Water Fees	0185514	\$10,000						
019	SCADA System Upgrades	2	Sewer	\$62,000	Waste	51	51-84-83	Sewer Fees	0195112	\$12,935						
019	SCADA System Upgrades	2	Water	\$62,000	Water	55	55-84-33	Water Fees	0195514	\$8,415						
021	Sewer Master Plan/Impact Fee Analysis (current 2009)	2	Sewer	\$37,000	SR	45	51-84-05	Sewer Impact Fee	0214502	\$0	\$18,500					
021	Sewer Master Plan/Impact Fee Analysis (current 2009)	2	Sewer	\$37,000	SR	45	51-84-83	Sewer Fees	0214512	\$0	\$18,500					
023	Parcel Maintenance and Protection	3	Parks	\$10,000	Cap. Proj.	48	48-51-25	GF Surplus	0234810	\$23,843						
027	4500 West Sewer Phase III (1650 N to 1800 N)	5	Sewer	\$150,000	SR	45	51-84-05	Sewer Impact Fee	0274502	\$21,115						\$120,000
029	Storm Drain Master Plan and Impact Fee Analysis (current 2011)	5	Storm Sys	\$40,000	Storm Water	58	58-84-05	Storm Water Impact Fee	0295804	\$19,735			\$20,000			
029	Storm Drain Master Plan and Impact Fee Analysis (current 2011)	5	Storm Sys	\$40,000	Storm Water	58	58-84-83	Storm Water Fees	0295815	\$0			\$20,000			
030	Water Master Plan, Impact Fee Analysis and Rate Study (current 2008)	1	Water	\$20,000	SR	45	55-84-05	Water Impact Fee	0304501	\$0	\$20,000					
030	Water Master Plan, Impact Fee Analysis and Rate Study (current 2008)	1	Water	\$20,000	Water	55	55-84-33	Water Fees	0305514	\$0	\$20,000					
031	Source Protection Plan (current 2010)	1	Water	\$0	Water	55	55-84-33	Water Fees	0315514	\$20,000				\$20,000		
032	2000 West Water Line (800 N to 300 N) & Sewer Line (800 N to 300 N)	1	Water	\$1,264,000	SR	45	55-84-05	Water Impact Fee	0324501	\$7,290	\$90,000					
032	2000 West Water Line (800 N to 300 N) & Sewer Line (800 N to 300 N)	1	Water	\$1,264,000	Water	55	55-84-33	Water Fees	0325514	\$31,264	\$510,000					
032	2000 West Water Line (800 N to 300 N) & Sewer Line (800 N to 300 N)	1	Sewer	\$1,264,000	Waste	51	51-84-83	Beg. Balance	0325109	\$0	\$258,200					
032	2000 West Water Line (800 N to 300 N) & Sewer Line (800 N to 300 N)	1	Sewer	\$1,264,000	SR	45	51-84-05	Sewer Impact Fee	0324502	\$0	\$5,800					
032	2000 West Water Line (800 N to 300 N) & Sewer Line (800 N to 300 N)	1	Storm Sys	\$1,264,000	Storm Water	58	58-84-83	Storm Water Fees	0325815	\$0	\$7,000					
032	2000 West Water Line (800 N to 300 N) & Sewer Line (800 N to 300 N)	1	General	\$1,264,000	Cap. Proj.	48	48-51-20	GF Surplus	0324810	\$0	\$42,000					
034	1300 North 10" Water Line Upgrade (3000 W - 3600 W)	1	Water	\$300,000	Water	55	55-84-33	Water Fees	0345514	\$255,000						
034	1300 North 10" Water Line Upgrade (3000 W - 3600 W)	1	Water	\$300,000	SR	45	55-84-05	Water Impact Fee	0344501	\$45,000						
035	Design Sewer Trunk Line for Future Annexation Area	5	Sewer	\$250,000	SR	45	51-84-05	Sewer Impact Fee	0354502	\$0						\$250,000
036	Blair Dahl Park Master Plan	5	Parks	\$5,000	Cap. Proj.	48	48-51-25	GF Surplus	0364810	\$0						\$5,000
038	East Park Restroom #2 and Storage	5	Parks	\$130,000	SR	45	45-51-15	Park-Trail Impact Fee	0384505	\$0						\$130,000
040	East Park Trail	5	Parks	\$100,000	Cap. Proj.	48	48-51-25	GF Surplus	0404810	\$0						\$100,000
041	Splash Pad	2	Parks	\$350,000	Cap. Proj.	48	48-51-25	GF Surplus	0414810	\$0						\$350,000
043	Cemetery Perpetual Care	2	Parks	\$6,000	Cap. Proj.	48	48-51-70	Beg. Balance	0434809	\$190,644						
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Parks	\$780,000	Cap. Proj.	48	48-51-20	GF Surplus	0454810	\$0						
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Street	\$780,000	SR	45	45-51-95	Class C	0454511	\$72,328						
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Parks	\$780,000	SR	45	45-51-15	Park-Trail Impact Fee	0454505	\$143,248						
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Sewer	\$780,000	Waste	51	51-84-83	Beg. Balance	0455109	-\$10,388						
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Water	\$780,000	Water	55	55-84-33	Beg. Balance	0455509	\$18,461						
045	520 North Loop Completion & Parking Lot (3830 W to 3650 W)	1	Storm Sys	\$780,000	Storm Water	58	58-84-83	Beg. Balance	0455809	\$56,995						
046	300 North Widening with Clearfield City (1500 W to 2000 W)	3	Street	\$185,000	Cap. Proj.	48	48-51-20	GF Surplus	0464810	\$0			\$185,000			
047	4000 West Canal Bypass (1650 N to Clinton Drain)	5	Storm Sys	\$200,000	SR	45	58-84-05	Storm Water Impact Fee	0474504	\$0						\$200,000
050	3000 West Widening (300 N to 1300 N)	1	Street	\$3,300,000	SR	45	45-51-97	Grant	0504508	\$566,396						

050	3000 West Widening (300 N to 1300 N)	1	Street	\$3,300,000	SR	45	45-51-71	Road Impact Fee	0504503	\$20,304							
051	650 North Sewer, Storm Drain, and Road Widening (5000 W to 4750 W)	1	Sewer	\$603,000	Waste	51	51-84-83	Beg. Balance	0515109	\$166,000							
051	650 North Sewer, Storm Drain, and Road Widening (5000 W to 4750 W)	1	Storm Sys	\$603,000	Storm Water	58	58-84-83	Beg. Balance	0515809	\$217,000							
051	650 North Sewer, Storm Drain, and Road Widening (5000 W to 4550 W)	1	Street	\$603,000	Cap. Proj.	48	48-51-20	GF Surplus	0514810	\$220,000							
057	Rebuild PRVs	1	Water	\$15,000	Water	55	55-84-33	Water Fees	0575514	\$0		\$15,000					
058	SR 193 Landscaping and Pedestrian Improvements	1	Street	\$100,000	Cap. Proj.	48	48-51-25	GF Surplus	0584810	\$0							
058	SR 193 Landscaping and Pedestrian Improvements (restricted)	3	Street	\$22,463.03	SR	45	45-51-97	Grant	0584508	\$0	\$22,463.03						
059	Vehicle Replacement	1	Street	\$177,000	Cap. Proj.	48	48-51-44	GF Surplus	0594810	\$11,875							
059	Vehicle Replacement	1	Water	\$177,000	Water	55	55-84-44	Water Fees	0595514	\$0.00	\$11,292.01						
059	Vehicle Replacement	1	Sewer	\$177,000	Waste	51	51-84-44	Beg. Balance	0595109	\$0.00	\$11,292.01						
059	Vehicle Replacement	1	Storm Sys	\$177,000	Storm Water	58	58-84-44	Beg. Balance	0595809	\$0.00	\$11,287.72						
059	Vehicle Replacement	1	Special Rev.	\$150,000	SR	45	45-51-95	Class C	0594511	\$0.00							
060	Equipment Replacement	1	Parks	\$36,000	Cap. Proj.	48	48-51-43	GF Surplus	0604810	-\$4,920	\$60,000						
061	1300 North 8" Water Line (4000 W to 4100 W)	5	Water	\$45,900	Water	55	55-84-33	Water Fees	0615514	\$0							\$45,900
062	Water Emergency Connection	5	Water	\$30,000	Water	55	55-84-33	Water Fees	0625514	\$0							\$20,000
064	300 North 8" Water Line (4000 W to 4100 W)	5	Water	\$45,900	Water	55	55-84-33	Water Fees	0645514	\$0							\$45,900
065	800 North 16" Water Line (2000 W to 2525 W)	2	Water	\$433,000	Water	55	55-84-33	Water Fees	0655514	\$0		\$336,100					
065	800 North 16" Water Line (2000 W to 2525 W)	2	Water	\$433,000	SR	45	55-84-05	Water Impact Fee	0654501	\$0		\$96,900					
066	1300 North 24" Storm Drain Line (4200 W to 4250 W)	2	Storm Sys	\$70,000	Storm Water	58	58-84-83	Beg. Balance	0665809	\$35,000							
066	1300 North 24" Storm Drain Line (4200 W to 4250 W)	2	Storm Sys	\$70,000	SR	45	58-84-05	Storm Water Impact Fee	0664504	\$35,000							
067	4000 West 1300 North 48" Storm Drain Line (1300 N to 1350 N)	2	Storm Sys	\$130,000	Storm Water	58	58-84-83	Beg. Balance	0675809	\$50,000							
067	4000 West 1300 North 48" Storm Drain Line (1300 N to 1350 N)	2	Storm Sys	\$130,000	SR	45	58-84-05	Storm Water Impact Fee	0674504	\$80,000							
068	City Hall Maintenance & Repair	2	General	\$100,000	Cap. Proj.	48	48-51-15	GF Surplus	0684810	\$20,101							
069	City Signing and Branding	2	General	\$13,000	Cap. Proj.	48	48-51-25	GF Surplus	0694810	\$21,583							
073	5 Year CIP	1	General	\$250,000	Cap. Proj.	48	48-51-53	GF Surplus	0734810	\$160,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
075	Park Improvements	1	Parks	\$100,000	Cap. Proj.	48	48-51-25	GF Surplus	0754810	\$241,482	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
076	Transportation Master Plan & Road Impact Fee Study (current 2015)	1	Street	\$40,000	SR	45	45-51-71	Road Impact Fee	0764503	\$0							
078	West Point Military Memorial	3	General		Cap. Proj.	48	48-51-28	Beg. Balance	0784809	\$26	\$5,000						
079	Emigrant Trail North (1300 North Connection)	2	Parks	\$33,000	Cap. Proj.	48	48-51-25	GF Surplus	0794810	\$33,000							
080	Storm Water Management Plan (current 2016)	2	Storm Sys	\$30,000	Storm Water	58	58-84-83	Beg. Balance	0805809	\$27,500							
081	300 North Lift Station Storage Capacity Expansion	5	Sewer	\$100,000	Waste	51	51-84-83	Beg. Balance	0815109	\$0							\$100,000
082	300 North Sidewalk Grant (1500 W. to 1600 W.)	3	Street	\$50,000	SR	45	45-51-95	Class C	0824511	\$12,500							
082	300 North Sidewalk Grant (1500 W. to 1600 W.)	3	Street	\$50,000	SR	45	45-51-97	Grant	0824508	\$37,500							
083	Streetlight LED Conversion	5	Street		Cap. Proj.	48	48-51-20	GF Surplus	0834810	\$0							
084	Chlorine Booster	1	Water	\$30,000	Water	55	55-84-33	Water Fees	0845514	\$0	\$30,000						
085	1300 North Storm Drain Line (3200 W. to 3700 W.)	5	Storm Sys	\$254,981	Storm Water	58	58-84-83	Storm Water Fees	0855815	\$0							\$50,996
085	1300 North Storm Drain Line (3200 W. to 3700 W.)	5	Storm Sys	\$254,981	Storm Water	58	58-84-05	Storm Water Impact Fee	0855804	\$0							\$203,985
086	1300 North Storm Drain Line (3700 W. to 4000 W.)	1	Storm Sys	\$169,987	Storm Water	58	58-84-83	Storm Water Fees	0865815	\$0							\$33,997
086	1300 North Storm Drain Line (3700 W. to 4000 W.)	1	Storm Sys	\$169,987	Storm Water	58	58-84-05	Storm Water Impact Fee	0865804	\$0							\$135,990
087	1800 North Storm Drain Line (3600 W. to 4000 W.)	5	Storm Sys	\$619,187	Storm Water	58	58-84-83	Storm Water Fees	0875815	\$0							\$185,756
087	1800 North Storm Drain Line (3600 W. to 4000 W.)	5	Storm Sys	\$619,187	Storm Water	58	58-84-05	Storm Water Impact Fee	0875804	\$0							\$433,431
088	300 North Maintenance (UDOT)	2	Street	\$134,000	Cap. Proj.	48	48-51-20	GF Surplus	0884810	\$0	\$134,000						
089	Local Option Sales Tax Money (Transportation)	1	General		SR	45	45-33-93	Local Option	0894521	\$0	\$88,000	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000
	TOTALS			\$30,674,469						\$3,151,421	\$1,983,335	\$1,152,000	\$919,000	\$714,000	\$694,000	\$2,420,955	

KEY	
	Parks Project
	Sewer Project
	Water Project
	Streets Project
	Storm Water Project
	General Project

Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
DEBT SERVICE						
MISCELLANEOUS REVENUE						
70-36-10	Interest Earnings	515.82	502.91	.00	.00	.00
70-36-80	Proceeds from bond issuance	751,000.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		751,515.82	502.91	.00	.00	.00
TRANSFERS AND CONTRIBUTIONS						
70-39-20	General Fund Transfer	106,766.00	34,637.91	107,025.00	107,025.00	107,300.00
Total TRANSFERS AND CONTRIBUTIONS:		106,766.00	34,637.91	107,025.00	107,025.00	107,300.00
FUNDING USES						
70-84-10	Debt Service - City Hall	799,000.00	55,000.00	94,109.00	94,109.00	96,000.00
70-84-11	Professional Fees	15,400.00	1.25-	.00	.00	.00
70-84-15	Interest on Bonds	42,551.49	9,860.51	12,916.00	12,916.00	11,300.00
Total FUNDING USES:		856,951.49	64,859.26	107,025.00	107,025.00	107,300.00
DEBT SERVICE Revenue Total:		858,281.82	35,140.82	107,025.00	107,025.00	107,300.00
DEBT SERVICE Expenditure Total:		856,951.49	64,859.26	107,025.00	107,025.00	107,300.00
Net Total DEBT SERVICE:		1,330.33	29,718.44-	.00	.00	.00

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Account Number	Account Title	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2017 Final Budget
CDRA FUND						
REVENUE						
85-31-08	Interfund Loan	.00	.00	20,000.00	20,000.00	20,000.00
85-31-09	Proceeds From Long-term Debt	.00	.00	1,200,000.00	1,200,000.00	.00
Total REVENUE:		.00	.00	1,220,000.00	1,220,000.00	20,000.00
Source: 38						
85-38-80	Interest Earnings	.00	18.59	.00	.00	.00
Total Source: 38:		.00	18.59	.00	.00	.00
EXPENDITURES						
85-44-62	Project Expenses	.00	.00	1,200,000.00	1,200,000.00	.00
85-44-63	Administration	.00	15,682.48	20,000.00	20,000.00	20,000.00
Total EXPENDITURES:		.00	15,682.48	1,220,000.00	1,220,000.00	20,000.00
Department: 84						
85-84-15	Interest Expense	.00	800.00	.00	.00	.00
Total Department: 84:		.00	800.00	.00	.00	.00
CDRA FUND Revenue Total:		.00	18.59	1,220,000.00	1,220,000.00	20,000.00
CDRA FUND Expenditure Total:		.00	16,482.48	1,220,000.00	1,220,000.00	20,000.00
Net Total CDRA FUND:		.00	16,463.89-	.00	.00	.00
Net Grand Totals:		807,482.19	717,079.84	2,931.00	.00	.00

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West Point City Fee Schedule
Fiscal Year 2017

Effective July 1, 2016

DESCRIPTION	Amount
ADMINISTRATIVE and BUSINESS LICENSE FEES	
Election Filing Fee	\$25
Returned Check Fee	\$45
Beer licenses (Class A)	\$250
Beer licenses (Class B)	\$300
Beer licenses (Class C)	\$350
Business Regulatory Fee	\$35
Nurseries	\$85
Agriculture Equipment and Repair	\$85
Veterinary Services	\$85
Agriculture Supplies and Support	\$85
Landscaping Services and Supplies	\$85
Sporting Equipment and Supplies	\$85
Firearms	\$85
Construction Services and Supplies	\$85
Manufacturing Equipment and Supplies	\$85
Industrial	\$85
Industrial and Manufacturing Support	\$85
Trucking	\$85
Public Transportation	\$85
Telecommunication Services	\$85

Telephone	\$85
Power/Natural Gas	\$85
Auto Wash and Detail	\$85
Towing	\$85
Electrical	\$85
Plumbing	\$85
Parking Services and Facilities	\$85
Storage/Warehouse	\$85
Wholesale Processing and Support	\$85
Shipping and Goods Transportation	\$85
Restaurant	\$85
Restaurant with Alcohol	\$85
Private Club or Bar	\$85
Fast Food or Cafe	\$85
Commercial Shopping Center/Retail Store	\$50 per 1,000 sq. ft.
Office/Institutional	\$45 per 1,000 sq. ft.
Business Park	\$35 per 1,000 sq. ft.
Light Industrial	\$35 per 1,000 sq. ft.
Manufacturing	\$35 per 1,000 sq. ft.
Grocery (Under 10,000 square feet)	\$85
Grocery (10,000 square feet and above)	\$85
Gas Station	\$85
Pawn Broker	\$85
Auto Sales	\$85
Auto Repair and Service	\$85

Subscriptions/Coupons/Tickets	\$85
Auctions	\$85
Insurance Sales	\$85
Broker	\$85
Real Estate	\$85
Financial Planning	\$85
Business Support Services	\$85
Bank/Credit Union	\$85
Salons/Barber/Beauty	\$85
Funeral	\$85
Medical/Dental/Therapy	\$85
Fitness	\$85
Entertainment and Amusement	\$85
Legal Services	\$85
Dry Cleaning and Clothing Repair	\$85
Upholstery	\$85
Copy and Supplies	\$85
Apartment/Multi-family/Trailer Park	\$85
Bed and Breakfast	\$85
Hotel	\$85
Motel	\$85
Extended Stay	\$85
Bowling	\$85
Hospital/Care Center	\$85
Daycare/Preschool	\$85

Sexually Oriented Business	\$85
Sexually Oriented Business applications and businesses - nonrefundable initial application and investigation fee (all applications)	\$100
Home Occupation - all	\$50
Contractors - General	\$50
Contractors - Sub Contractors	\$50
Duplicate License	\$15
Business License late fee	\$25
Christmas tree sales license (not prorated)	\$30 w/ \$70 deposit
Fireworks stands (not prorated)	\$350 w/ clean-up deposit of \$300
Home occupation license late fee (after February 1st)	\$25
Solicitor's License	\$50
<u>Disproportionate Fees:</u>	
Gas Station	\$250/Year
Grocery w/ Beer	\$350/Year
Bar/Private Club	\$300/year
Bowling with Alcohol	\$500/Year
Pawn Shop	\$900/Year
Arcade	\$350/Year
Entertainment/Theater	\$200/Year
Restaurant with Alcohol	\$200/Year
Hotel/Motel/Extended Stay/Inn/Bed & Breakfast	\$400/Year
Apartments	\$15/Unit/Year
Temporary Permits	\$250/Year
Sexually Oriented Business	\$250/Year

Warehouse	\$250/Year
COPIES & PUBLICATIONS	
Photocopies	\$.10 each copy
Budget	\$20
Audit (CAFR)	\$10
Administrative Code	\$10
General Plan	\$10
Special reports or compilations (GRAMA) (Produced with managerial discretion)	\$25 per hour + copy or reproduction charges
BUILDING RENTAL	
Council Chamber Rental	\$25/hr. (2 hour min.)
Multi-purpose Area Rental	\$25/hr. (2 hour min.)
City Hall - Security Deposit	\$100
PLANNING AND ZONING FEES	
Board of Adjustment Hearing	\$200
Conditional Use Permit - Staff approved	\$50
Conditional Use Permit - Planning Commission	\$75 \$150 if notices must be sent out
Permanent Sign Permit	\$75
Temporary Sign Permit	\$10/sign
Recording	\$50 to City and applicable fees to Davis County Recorder
Rezone application	\$250
Annexation application	\$300
Subdivision Plat Amendment	\$300

Agricultural Protection Zone application	\$450 (\$100 refunded if protection zone is not approved)
Telecommunications Right of Way Application	\$500
SITE DEVELOPMENT REVIEW	
Construction guarantee bond (commercial)	\$30 per linear ft. (curb, gutter, sidewalk)
Construction inspection fee for all utilities	\$150 per lot
Final plat fee	\$600/plat, plus \$50 per lot
Preliminary plat fee	\$300/plat, plus \$25 per lot
Single Lot Plat (preliminary & final)	\$300
Final Site Plan Review Fee (Commercial)	\$600/site plan
CODE VIOLATION FEES	
Code Violations	<u>See West Point City Code</u>
CEMETERY	
<u>Resident</u>	
Adult Burial Plot	\$450
Adult Interment Fee	\$300
Perpetual care - Adult	\$100 if lot purchased before 9/1990
Child Burial Plot (full size plot)	\$450
Child Interment Fee	\$300
Perpetual care - Child	\$100 if lot purchased before 9/1990
Infant/Urn – Burial Plot (½ plot)	\$225
Infant/Urn – Internment Fee	\$200
Perpetual care – Infant (½ plot)	\$50 if lot purchased before 9/1990
Dis-interment	\$300
Transfer lot fee	\$15
After Business Hours Fee	\$100

<u>Non-Resident</u>	
Adult Burial Plot	\$600
Adult Interment Fee	\$700
Perpetual care - Adult	\$300 if lot purchased before 9/1990
Child Burial Plot (full size plot)	\$600
Child Interment Fee	\$700
Perpetual care - Child	\$250 if lot purchased before 9/1990
Infant/Urn – Burial Plot (½ plot)	\$300
Infant/Urn – Internment Fee	\$400
Perpetual care – Infant (½ plot)	\$250 before 9/1990
Disinterment	\$400
Transfer lot fee	\$15
After Business Hours Fee	\$100
PARKS	
Large pavilion (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)

RECREATION	
<u>Program Registration Fees:</u>	
(Students at West Point Schools are charged the resident rate.)	
Coed T-Ball	\$40 resident \$50 non-resident
Coed Machine Pitch 1 st – 2 nd Grade	\$40 resident \$50 non-resident
Boys Baseball 3 rd – 4 th Grade	\$50 resident \$60 non-resident
Boys Baseball 5 th – 6 th 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 th Grade and younger	\$50 resident \$60 non-resident
Basketball - 7 th 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
DEVELOPMENT IMPACT FEES (Residential)	
West Point City Impact Fees:	
Park, Trails, and Recreation Impact Fee (Single Family)	\$2380.86
Park, Trails, and Recreation Impact Fee (Multi- Family)	\$1780
Road Impact Fee (Single Family)	\$1,529
Road Impact Fee (Multi-Family)	\$1,063
Storm Drain Impact Fee	\$4,204 per acre
Sewer Impact Fee (Single Family)	\$241.72
Sewer Impact Fee (Multi-Family)	\$166.79
Water Impact Fee	See Schedule A
Non-City Impact Fees:	
North Davis Sewer Impact Fee (Residential)	\$3,256
North Davis Fire District Impact Fee (Single Family)	\$138.68
North Davis Fire District Impact Fee (Multi-Family)	\$287.80

DEVELOPMENT IMPACT FEES (Commercial)	
West Point City Impact Fees:	
Road Impact Fees (General Commercial)	\$4,529 per 1,000 sq. ft of building space
Road Impact Fees (Professional Office)	\$1,759 per 1,000 sq. ft of building space
Road Impact Fees (Manufacturing/Industrial)	\$1,114 per 1,000 sq. ft of building space
Water Impact Fees	See Schedule A –attached
Storm Water Impact Fees	\$4,204 per acre
Sewer Impact Fees	\$241.72/ERU
Non-City Impact Fees:	
North Davis Fire District Impact Fee (Commercial)	Determined by North Davis Fire District
North Davis Sewer Impact Fee (Commercial)	Determined by North Davis Sewer District
SAFETY / INSPECTION FEES	
Building Permit Fee	Based on building valuation and square footage
Residential plan review and inspection fee	25% of permit fee
Re-inspection fee	\$50
One-time inspection fee	\$25
Commercial plan review and inspection fee	60% of building permit fees
Demolition Permit	\$150
Small Asphalt Excavation Permit (less than 360 sq. ft.)	\$3 per sq. ft. excavated and \$500 bond. Bond returned after asphalt is replaced and inspected.
Large Asphalt Excavation Permit (greater than 360 sq. ft.)	\$0.55 per sq. ft. and \$4.20 per sq. ft. bond. Upon positive inspection, bond returned 1 yr. after permit holder replaces asphalt.

New Street Excavation Permit (less than 2 years since last treatment) – in addition to other fees and applies only to large excavation permits	\$0.22 per sq. ft.
Curb, Gutter, or Sidewalk Excavation Permit	\$20.00 per ft. bond. Bond returned after concrete is replaced and inspected.
CONNECTION FEES	
Water Connection Fees:	
Meter installation/water connection (residential)	\$350 - 3/4 inch \$450 - 1 inch
Meter installation/water connection (commercial)	\$450 - 1 inch \$500 - 1.5 inch \$700 - 2 inches Cost+\$100 (2+inches)
Secondary water hook-up fee (3/4 inch)	Paid to D&W Canal Company
Secondary water hook-up fee (1 inch)	Paid to D&W Canal Company
City stock of culinary water	\$3,800/acre foot.
Fire Hydrant Connection Fees:	
Fire Hydrant Meter Set-up Fee	\$50 + water usage fee
Short Term Meter Rental (3 days or less)	\$10 + water usage fee
Long Term Meter Rental (4 days or more)	\$40 per month + water usage fee
Water Usage Fee	\$1.60 per 1,000 gallons greater than 10,000 gal.
Sewer Connection Fees:	
North Davis Sewer subdivision connection review fee	\$250
North Davis Sewer subdivision construction inspection fee	\$375
North Davis Sewer service connection review fee	\$125

North Davis Sewer service connection construction inspection fee	\$240
UTILITIES	
Garbage Can – New & Replacement (new can fee is charged with Building Permit)	\$85
Garbage can (monthly - 1 st can)	\$11.50
Garbage (monthly – additional can)	\$10.00
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)	\$25.20
Sewer (commercial monthly base)	\$25.20

10,000 gallons +	\$1.95/1,000 gallons
Sewer (multi-family)	\$25.20 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

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
- Liquidity
- Long-term Debt

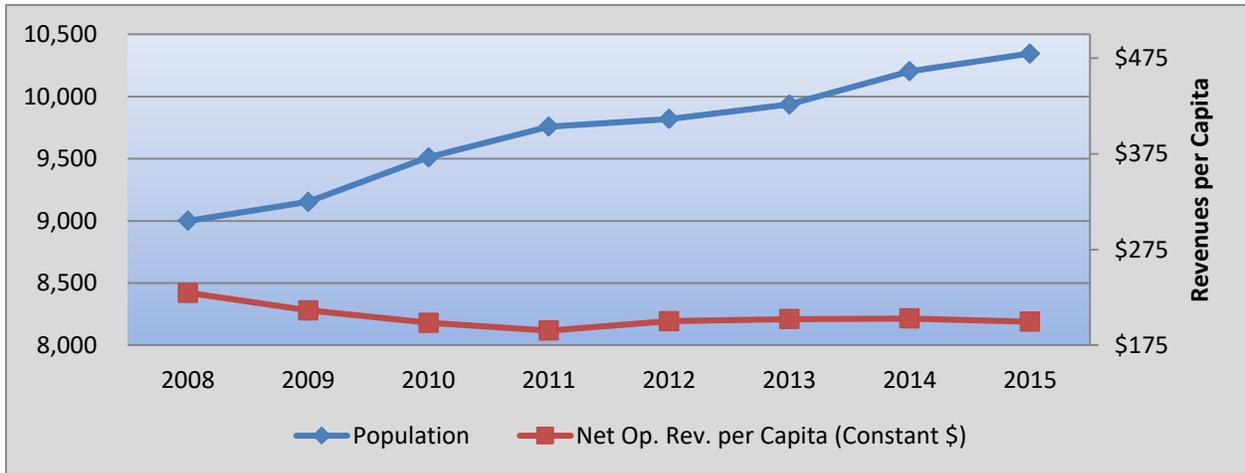
Revenues Per Capita

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.

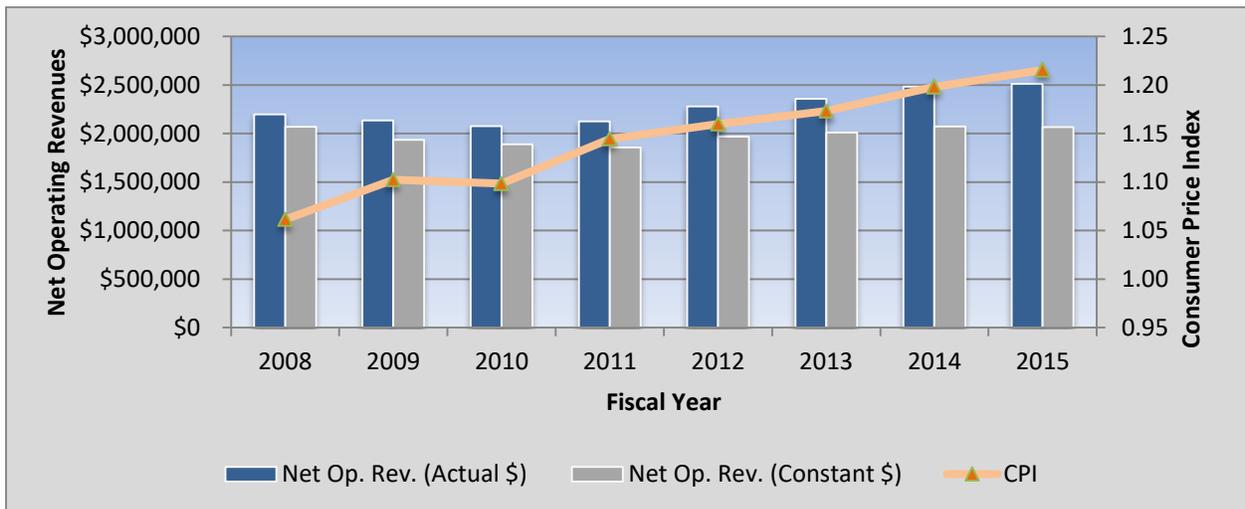
WARNING TREND: Decreasing net operating revenues per capita as the population rises.

Description	2008	2009	2010	2011	2012	2013	2014	2015
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	\$2,510,611
Consumer price index (CPI)	207.3	215.3	214.5	223.5	226.5	229.1	234	237.4
CPI	1.06	1.10	1.10	1.14	1.16	1.17	1.20	1.22
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	\$2,065,385
Population	9,001	9,153	9,511	9,758	9,819	9,936	10,204	10,345
Net Op. Rev. per Capita Constant \$	\$230	\$211	\$199	\$190	\$200	\$202	\$203	\$200

From 2011-2014, net operating revenues per capita slowly increased as the population grew. In 2015, however, the net operating revenues per capita returned to 2012 levels of \$200. The following chart illustrates this relationship from 2008 to 2015.



The following chart illustrates the same relationship while accounting for inflation using the consumer price index (CPI). Since 2011, actual net operating revenues have increased slowly as the population has grown. Constant net operating revenues, however, went down slightly in 2015.



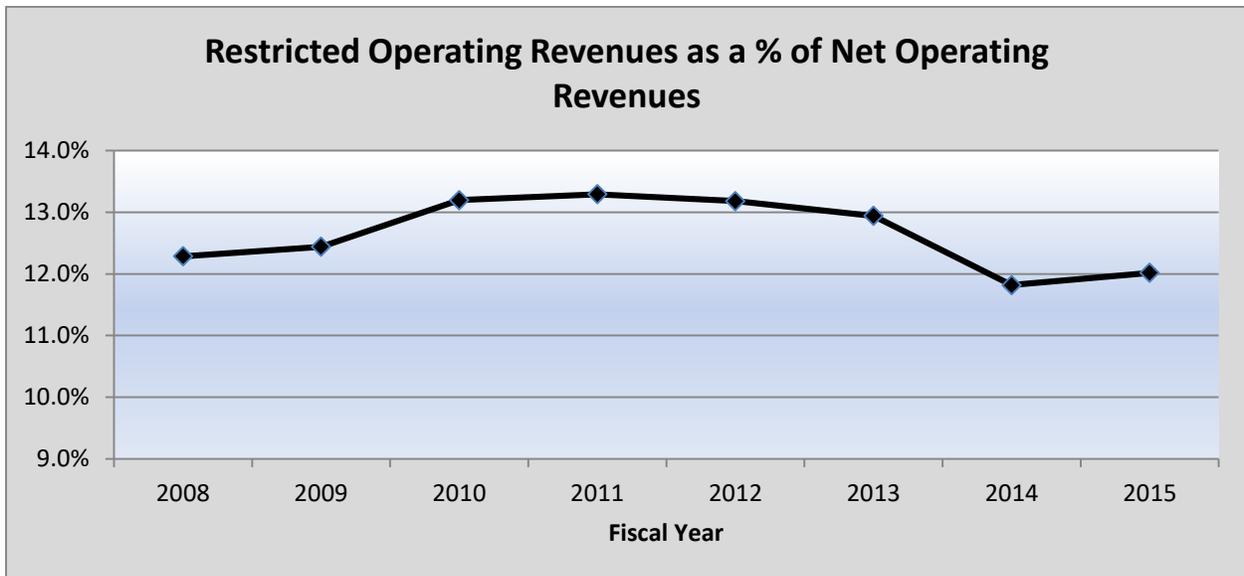
Restricted Revenues

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	2015
Restricted operating revenues (Class C Road Fund)	\$269,825	\$265,421	\$273,764	\$282,593	\$300,602	\$305,138	\$293,289	\$301,708
Net operating revenues	\$2,196,073	\$2,133,625	\$2,074,389	\$2,125,753	\$2,280,481	\$2,357,823	\$2,481,584	\$2,510,611
Restricted operating revenues as a percentage of net operating revenues	12.3%	12.4%	13.2%	13.3%	13.2%	12.9%	11.8%	12.0%

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



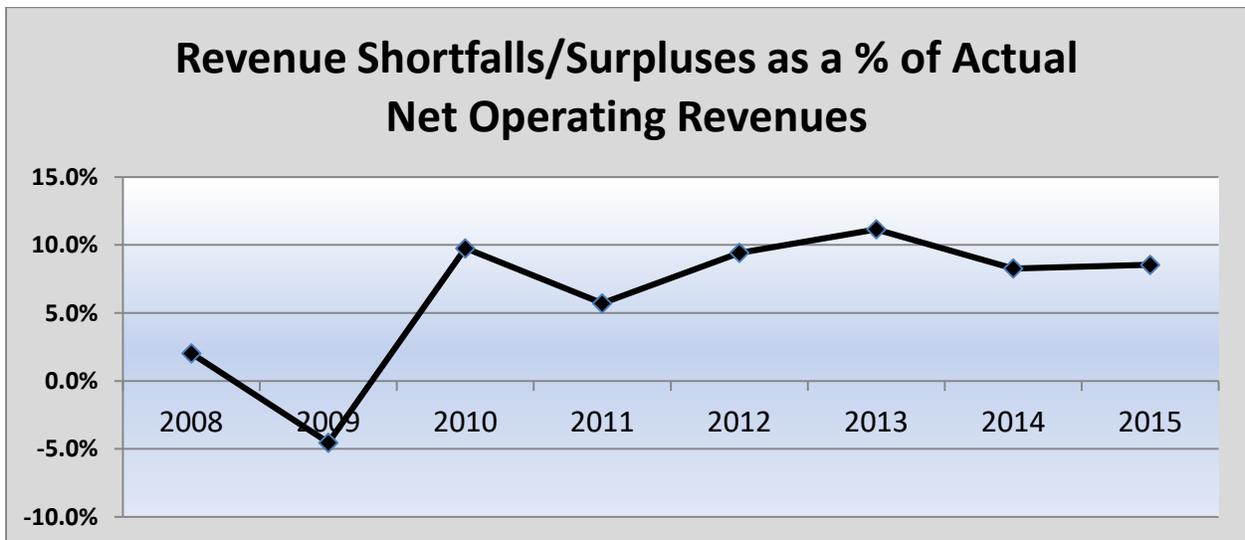
Revenue Shortfalls or Surpluses

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.

Description	2008	2009	2010	2011	2012	2013	2014	2015
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	\$2,510,611
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	\$2,296,200
Revenue shortfalls or surpluses	\$44,573	(\$96,980)	\$202,409	\$121,373	\$214,901	\$262,828	\$205,399	\$214,411
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%	8.5%

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



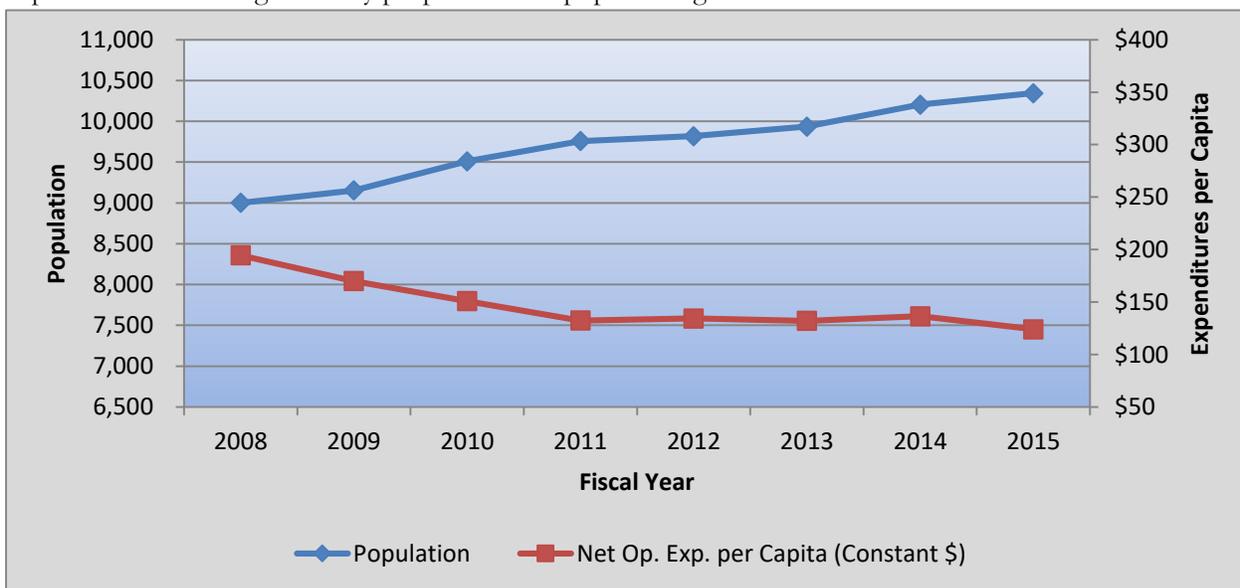
Expenditures Per Capita

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	2015
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	\$1,560,019
Consumer price index (CPI)	207.3	215.3	214.5	223.5	226.5	229.1	234	237.4
CPI (Base Year 2006)	106.1	110.2	109.8	114.4	116.0	117.3	119.8	121.6
CPI (Base Year 2006)	1.06	1.10	1.10	1.14	1.16	1.17	1.20	1.22
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	\$1,283,369
Population	9,001	9,153	9,511	9,758	9,819	9,936	10,204	10,345
Net Op. Exp. per Capita (Constant \$)	\$195	\$170	\$151	\$132	\$134	\$132	\$137	\$124
Net Op. Exp. per Capita (Actual \$)	\$207	\$187	\$166	\$151	\$156	\$155	\$164	\$151

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.



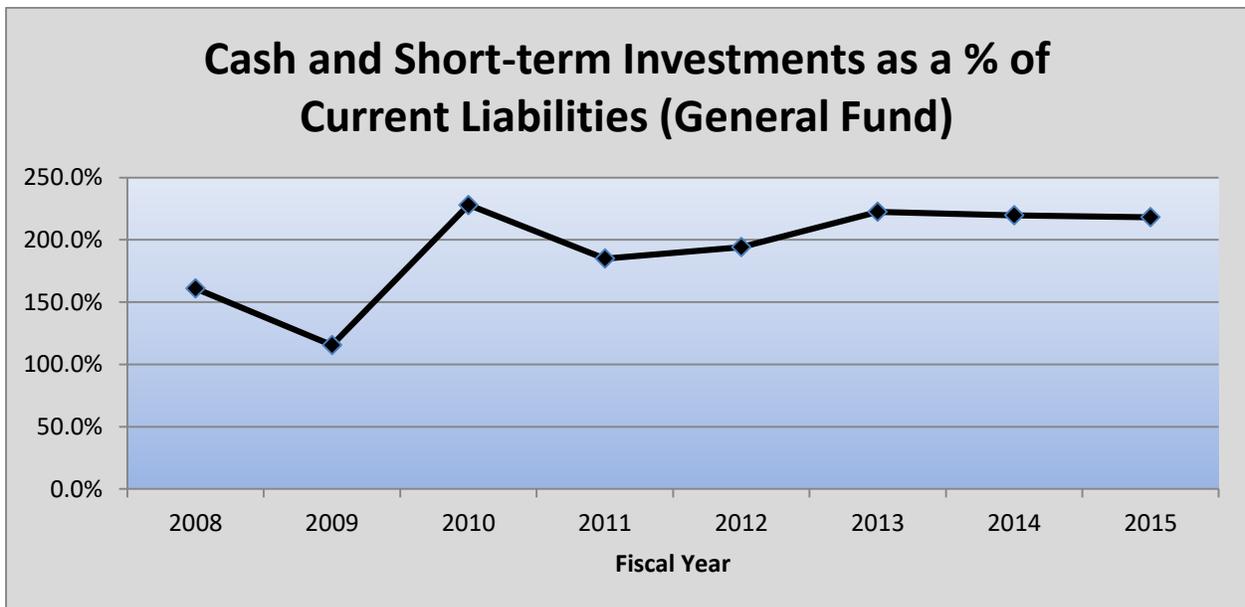
Liquidity

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	2015
Cash and Short-term Investments	\$1,140,012	\$619,417	\$1,281,605	\$745,771	\$767,474	\$887,016	\$991,058	\$1,094,206
Current Liabilities	\$708,111	\$536,562	\$562,187	\$403,241	\$395,342	\$398,672	\$451,059	\$501,570
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%	218.2%

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.



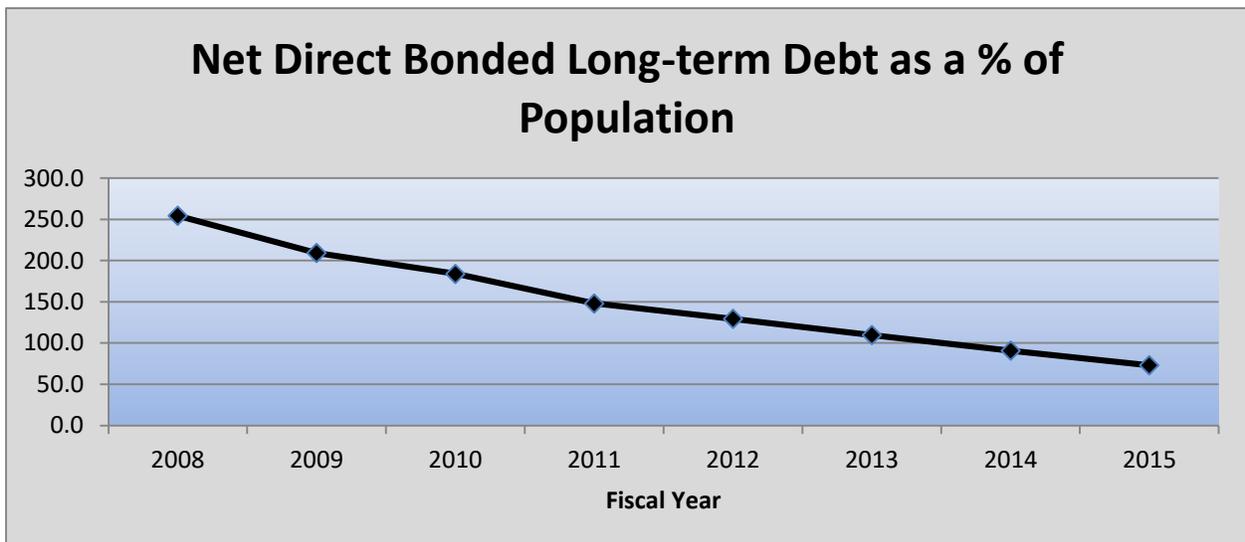
Long-term Debt

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	2015
Population	9,001	9,153	9,511	9,758	9,819	9,936	10,204	10,345
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	\$755,974
Net Direct Bonded Long-term Debt as a % of Population	254.4%	209.4%	184.1%	148.1%	129.3%	109.8%	90.9%	73.1%

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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3200 W. 300 N. West Point, UT 84015 | 801-776-0970 | www.westpointcity.org