

Annual Budget 2019-2020





West Point City Annual Budget

For the Fiscal Year
July 1, 2019 – June 30, 2020

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. 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!

West Point City has been very successful in their completion of accomplishments for Fiscal Year 2019. Some of the accomplishments include:

Loy Blake Park Expansion

Splash Pad at Loy Blake Park

Cemetery Expansion

Hired New Employees

2000 West Project

GFOA Distinguished Budget Presentation Award for the 2nd Year in a Row

Trust Accountability Program (TAP) Award

Years of service awards – Paul, Michelle

4th of July Celebration

Marco's Pizza Grand Opening

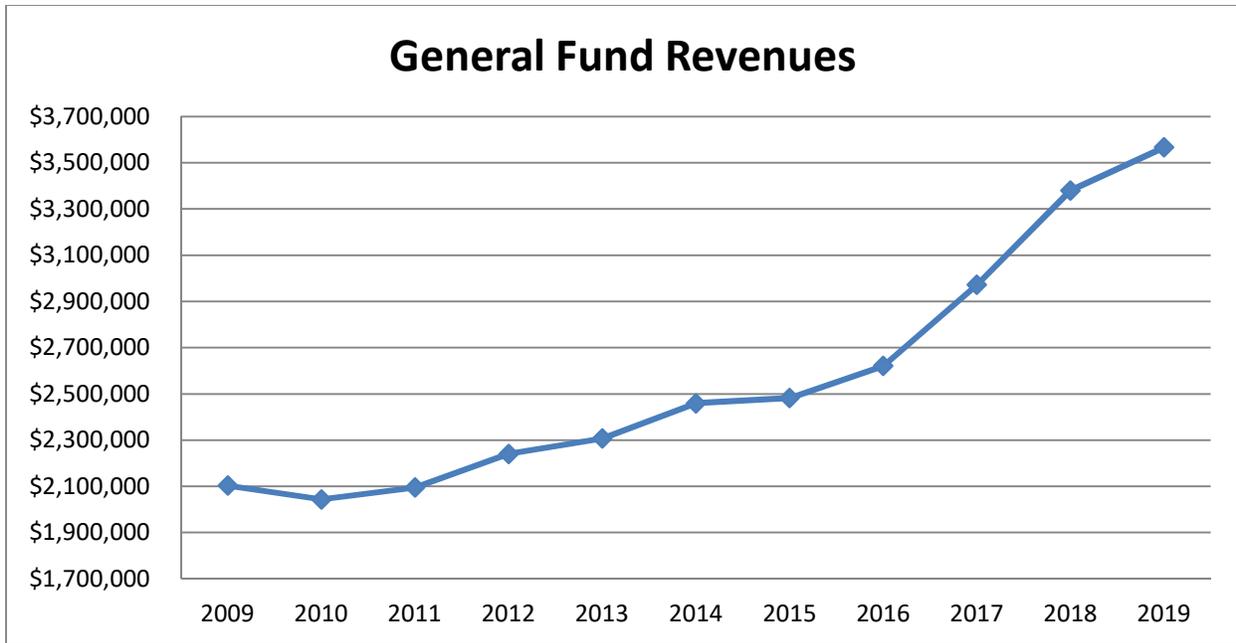
Splash Mixology Grand Opening

ReJUVU Day Spa Grand Opening

The FY2020 budget is summarized in the table below. In the detailed budget, Fund Balance and Transfers-In are reported as revenue, while Transfers-Out are reported as expenditures.

Summary of All Funds For West Point City – FY2020					
	Revenue	Fund Balance	Transfers In	Expenditures	Transfers Out
General Fund	\$3,244,283	\$800,000	\$0	\$2,553,501	\$1,490,782
Special Revenue Fund	\$2,560,341	\$195,190	\$375,000	\$3,130,531	\$0
Capital Projects Fund	\$166,752	\$1,234,370	\$1,008,782	\$2,409,904	\$0
Waste Fund	\$1,817,025	\$242,316	\$0	\$2,059,341	\$0
Water Fund	\$1,696,900	\$811,717	\$0	\$2,508,617	\$0
Storm Water Fund	\$319,500	\$559,416	\$0	\$878,916	\$0
Debt Service Fund	\$0	\$0	\$107,000	\$107,000	\$0
CDRA Fund	\$140,000	\$0	\$0	\$140,000	\$0
Total	\$9,944,801	\$3,843,009	\$1,490,782	\$13,787,810	\$1,490,782

General Fund revenues have been steadily increasing since 2010, as shown in the graph on the next page. Significant revenue streams in the General Fund include Sales Tax, Property Tax, Energy Sales and Use Tax, and Class C road revenue. Sales Tax is the strength behind the year-over-year increases we have been seeing. We continue to budget General Fund revenues conservatively due to sensitivity to several economic factors. We propose a General Fund revenue budget of \$4,044,283, which includes \$800,000 of fund balance.



There are a few changes made in this year’s budget. The changes include:

Personnel Budget Requests

Benefits Increase – The City’s health insurance plan renewed January 1, 2019. The proposed budget includes a 12% increase to health premiums beginning January 1, 2020. Also, because of salaries increasing slightly, there were increases to benefits that correlate with salaries. This results in an increase of \$44,747 to the General Fund and an increase of \$54,829 across all funds.

4% Increase (2% COLA, 2% Merit) – It has been the City’s compensation philosophy to provide employees with a 2% salary increase each year based upon positive performance. An additional cost-of-living adjustment of 2% is also provided every other year. These increases are not guaranteed, but are subject to budgetary constraints, as approved by the City Council. In Fiscal Year 2020, we propose a 2% merit increase and a 2% cost-of-living adjustment be included in the budget for full-time and regular part-time employees. The impact of this increase is \$39,677 to the General Fund and \$51,543 across all funds.

Part-Time Utility Clerk – Staff proposes adding a part-time Utility Clerk back into the budget for a budget impact of \$10,606 to the General Fund, and \$23,568 across all funds.

General Fund Department Budget Requests

This section contains an explanation of General Fund Department budget requests that are not related to regular personnel expenses.

Executive (net increase of \$12,000) – As stated above, the City Website needs an upgrade. Staff will begin the process in the current fiscal year, but it most likely won’t be fully completed until next fiscal year. Staff is proposing an increase of \$12,000 to the amended budget as well as next year’s budget.

Public Safety (net increase of \$37,000) – Staff proposes an increase of \$2,000 to the Animal Control Budget as a result of Davis County shifting more expenses to participating cities. Also, as part of our contract with Davis

County, Law Enforcement Services are expected to increase by \$35,000 in FY2020. However, we are expecting to discuss a new contract with Davis County in the coming weeks so we will have a better idea of where the County is headed after that first meeting.

Community Development (Net Increase of \$34,000) – Staff proposes an increase to the Community Development Budget of \$30,000 to hire a Land Use Consultant to help the City rewrite the Land Use Code. Staff is also proposing \$2,000 for an enhancement to the GIS online Map, as well as \$2,000 for an Active Transportation Grant.

Utah League of Cities and Towns Membership Fee – This fee is based off of City Assessed Property Value, City Population, and City Sales Tax Revenue. As those have gone up in recent years, so has our fee for membership. The fee for membership for FY2020 is \$5,500, which is an increase of \$500 from what was budgeted last year.

Police Services – At the meeting on May 7, 2019, Staff discussed increasing Police Services to \$190,000. Since that time, staff met with the Sheriff's Office, and it looks like the amount will be even higher, depending on the level of service that the Council desires for the City.

Movies in the Park – In order to continue to show movies in the park to residents, the City will need to pay licensing fees. Licensing fees for newer movies are close to \$450, while older movies are a little less. Staff recommends adding \$2,000 to the City Celebrations line item to cover these expenses going forward.

Transfers, Contingency, and Other Uses (net increase of \$69,544) – We propose an increase of \$69,544 to the transfer to the Capital Projects Fund as a result of increased revenues coming into the City.

Other Funds

Garbage Cans – As garbage cans in the City continue to age, they are breaking down at a greater rate than in years past. Staff recommends adding \$9,000 to the Can Purchase line item in the Waste Fund to cover the additional expense, bringing the total budgeted amount to \$27,000.

Capital Projects – All of the Capital Project accounts were updated as of June 30, 2019.

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 had 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.

The Davis County Commission appointed five men as West Point Town's first officers: Ward C. Holbrook as Town President, Alvin B. Waite as Secretary/Treasurer, Ulyss R. Thurgood as Water Superintendent, and John Fisher and Amos Roy Cook as Board Members.

The first town hall was built by Robert L. Nilson in 1957. It was used for City meetings, collecting water bills and record keeping.

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

2000	6,033	2011	9,757
2004	7,058	2012	9,822
2005	7,650	2013	9,936
2006	8,211	2014	10,204
2007	8,737	2015	10,345
2008	8,966	2016	10,548
2009	9,153	2017	10,603
2010	9,511	2018	10,753

Median age	29.5
Housing Units	2,740
Median household income	\$81,750

Race composition

White	87.2%
African American	0.2%
American Indian and Alaskan native	0.7%
Asian	3.5%
Native Hawaiian and Other Pacific Islander	1.1%
Some other race	5.1%
Two or more races	2.7%
Hispanic or Latino (of any race)	6.7%

Land Use

*Source: West Point City Community Development Dept.

Land area	7.15 mi ²
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Land use per General Plan:

	Percent
Agriculture	50%
Commercial	2%
Park/Recreation	4%
Public/Institutional	1 %
Residential	43%
	100%

Land use (cont.):

	Percent
Developed	42%
Undeveloped	58%
	100%

Economics

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

Commercial/Retail Space	233,451 ft ²
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General Sales and Use Tax FY2019	\$1,456,853
Energy Sales and Use Tax FY2019	\$355,109
Telecommunications Tax FY2019	\$59,491

Property Tax

Assessed Taxable Property Value 2019	\$555,379,401
Property tax rate 2019	0.000917
Property Tax Revenue Est. FY2020	\$509,283



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 2018 population estimates, West Point City is a community of more than 10,700 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 \$81,750. 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 to 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**

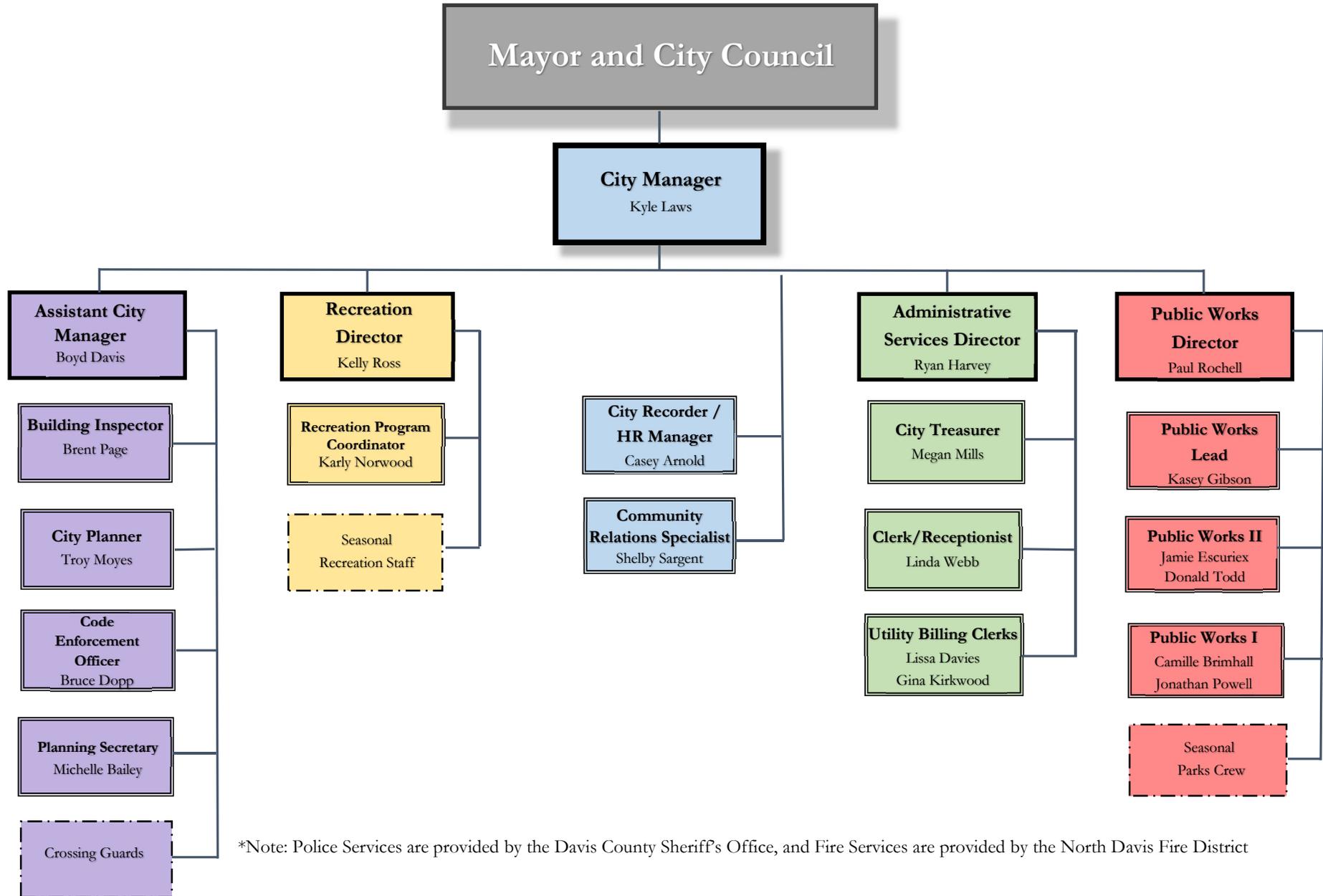
Parks, Trails, and Open Spaces

Open and Responsive Government

Regional Cooperation, Coordination, and Involvement by Council and Staff

Active Emergency Preparedness

Organizational Chart



*Note: Police Services are provided by the Davis County Sheriff's Office, and Fire Services are provided by the North Davis Fire District

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. The main City goals that relate to this department are Community-Compatible Economic Development, Community Celebrations and Events, Open and Responsible Government, and Regional Cooperation, Coordination, and Involvement by Council and Staff.

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. The main City goals that relate to this department are Fiscal Balance and Accountability, and Active Emergency Preparedness.

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. The main City goals that relate to this department are Develop, Plan, and Maintain Infrastructure; and Parks, Trails, and Open Spaces.

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. The main City goals that relate to this

department are Develop, Plan, and Maintain Infrastructure; and Sustainable Growth through Vision and Planning.

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. The main City goal that relates to this department is Quality Recreation Programs and Regionally Coordinated Infrastructure and Facilities.

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.

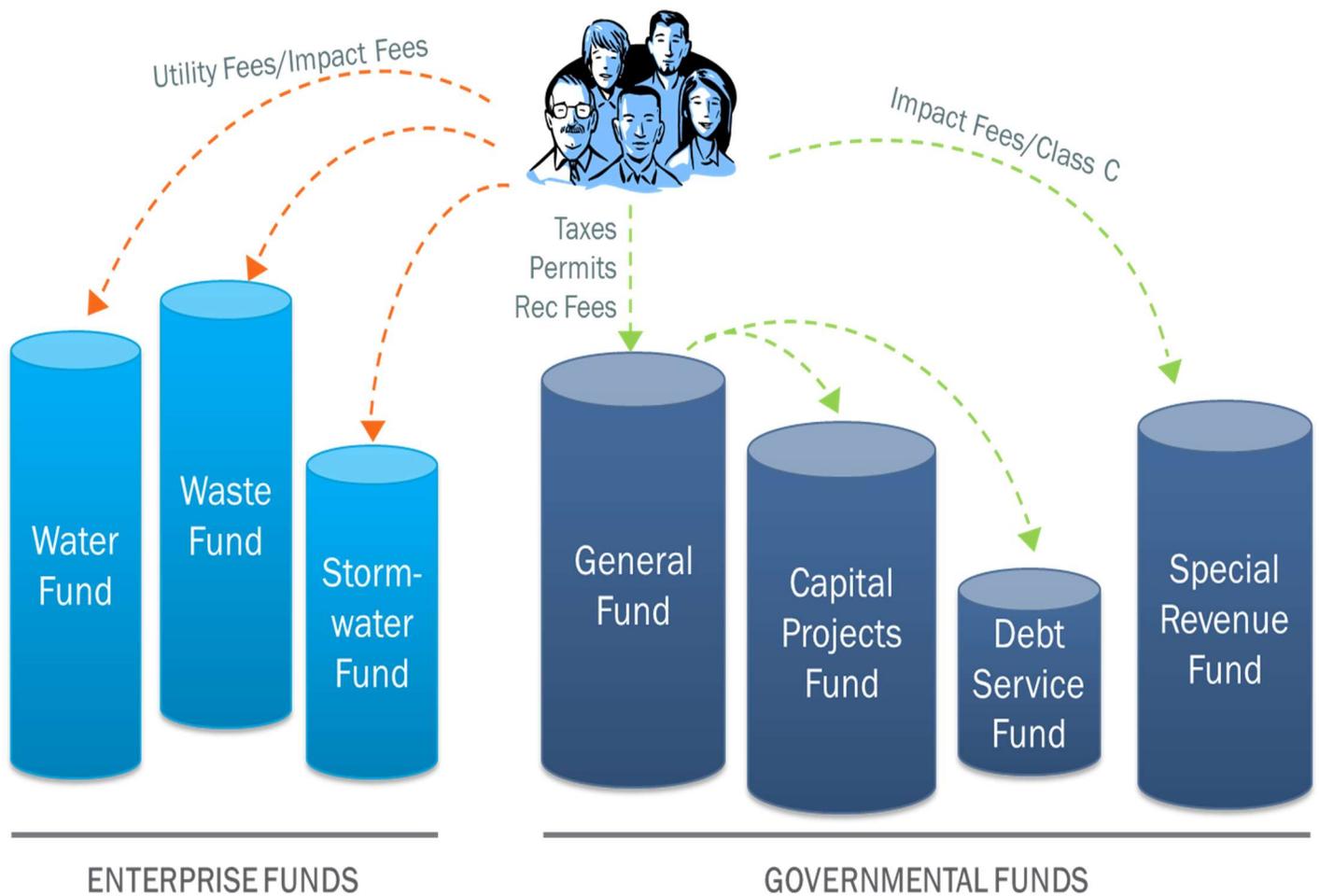
Summary Staffing Plan

MAYOR & COUNCIL	FY2018 (Original)	FY2019 (Original)	FY2020 (Approved)
Mayor	-	-	-
Council Member	-	-	-
Council Member	-	-	-
Council Member	-	-	-
Council Member	-	-	-
Council Member	-	-	-
EXECUTIVE			
City Manager/CEO	1.00	1.00	1.00
City Recorder/HR Manager	1.00	1.00	1.00
Human Resources Manager	0.15	0.00	0.00
Community Affairs Assistant (PT)	0.50	0.50	1.00
Intern	0.30	0.30	0.00
	2.95	2.80	3.00
ADMINISTRATIVE SERVICES			
Administrative Services Director	1.00	1.00	1.00
Treasurer	1.00	1.00	1.00
Clerk/Receptionist (PT)	0.63	0.68	0.725
Utility Clerk	0.50	0.53	0.725
Utility Clerk	0.50	0.53	0.50
Municipal Building Coordinator	0.07	0.07	0.07
	3.70	3.81	4.02
COMMUNITY DEVELOPMENT			
Assistant City Manager/City Engineer	1.00	1.00	1.00
Building and Safety Officer	1.00	1.00	1.00
City Planner	1.00	1.00	1.00
Code Enforcement Officer (PT)	0.50	0.50	0.50
Planning Secretary (PT)	0.50	0.50	0.50
	4.00	4.00	4.00
Public Safety			
Crossing Guard	0.29	0.29	0.29
Crossing Guard	0.29	0.29	0.29
Crossing Guard	0.19	0.19	0.19
Crossing Guard	0.19	0.19	0.19
Crossing Guard	0.19	0.19	0.19

Crossing Guard	0.19	0.19	0.19
Crossing Guard	0.19	0.19	0.19
Crossing Guard	0.19	0.19	0.19
Crossing Guard	0.19	0.19	0.19
	1.91	1.91	1.91
RECREATION			
Recreation Director	1.00	1.00	1.00
Recreation Program Coordinator	1.00	1.00	1.00
Recreation Worker II	0.62	0.62	0.62
Recreation Worker II	0.75	0.75	0.75
Recreation Worker I	0.33	0.33	0.33
	3.70	3.70	3.70
PUBLIC WORKS			
Public Works Director	1.00	1.00	1.00
Public Works III	1.00	1.00	1.00
Public Works III	1.00	1.00	1.00
Public Works II	1.00	1.00	1.00
Public Works II	1.00	1.00	1.00
Public Works I	1.00	1.00	1.00
Public Works I	1.00	1.00	1.00
Public Works I (S)	0.50	0.50	0.50
	7.50	7.50	7.50
Parks			
Parks Worker III (S)	0.50	0.50	0.50
Parks Worker III (S)	0.50	0.50	0.50
Parks Worker III (S)	0.50	0.50	0.50
Parks Worker III (S)	0.50	0.50	0.50
Parks Worker II (S)	0.50	0.50	0.50
Parks Worker II (S)	0.50	0.50	0.50
Parks Worker I (S)	0.75	0.75	0.75
	3.75	3.75	3.75
Total	27.51	27.47	27.88

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.



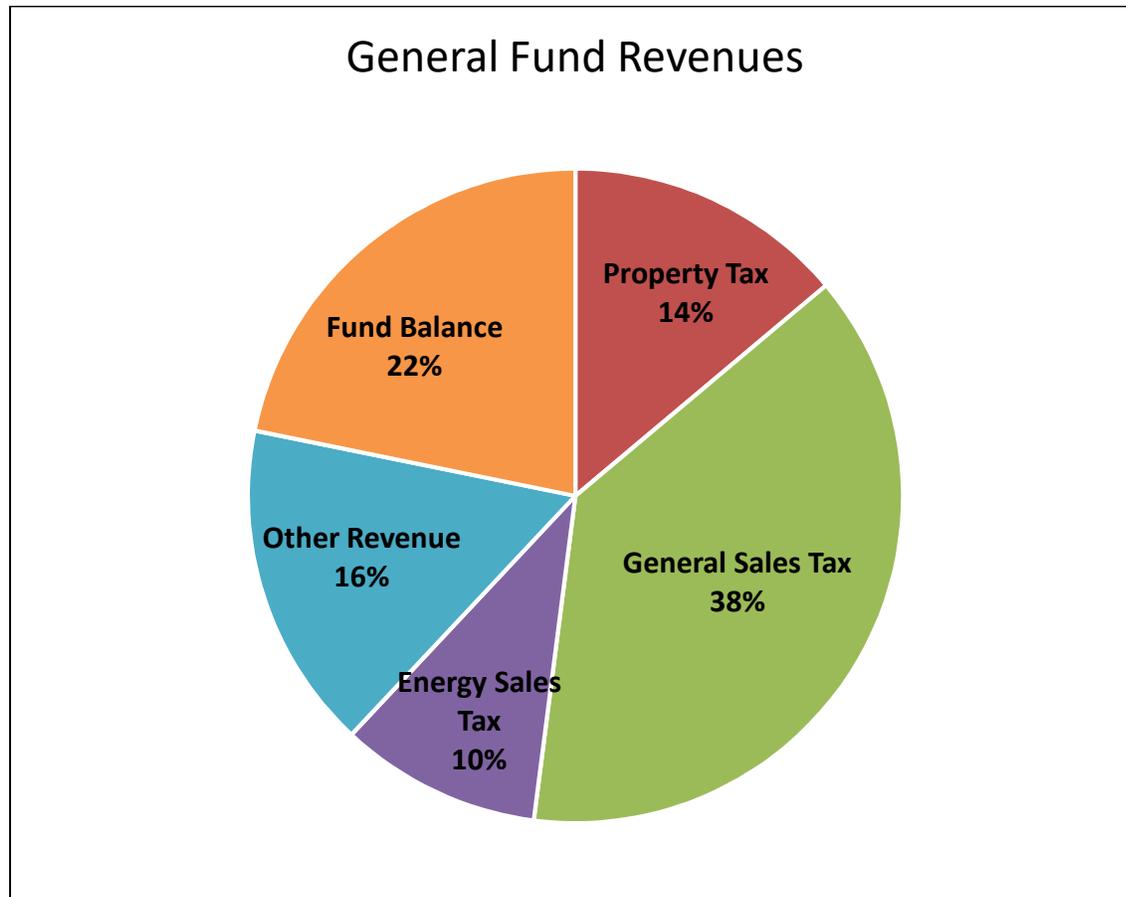
General Fund Profile

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



Fund Balance FY2019:

Beginning Fund Balance	\$835,371
Change to Fund Balance	\$78,951
Ending Fund Balance	\$914,322

Any excess funds that the City receives, or unexpended funds in the General Fund is transferred directly to the Capital Projects Fund at the end of the year. Because of an increase in revenues and expenditures, the Fund Balance rose last Fiscal Year.

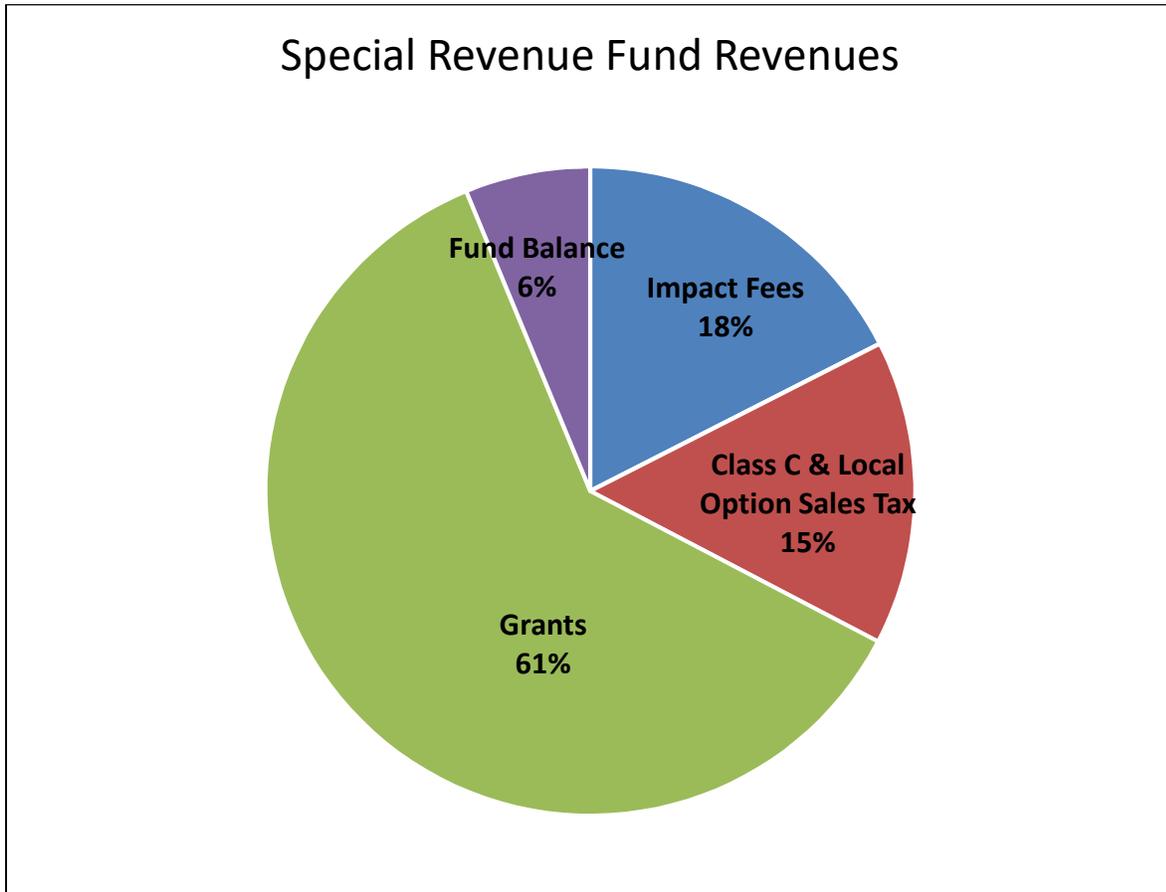
Special Revenue Fund Profile

Services Provided:

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

Major Revenues:

Impact fees, grants.



Fund Balance FY2019:

Beginning Fund Balance	\$2,264,831
Change to Fund Balance	\$285,699
Ending Fund Balance	\$2,550,530

The City has budgeted \$2.9 Million in capital projects from the Special Revenue Fund, but the majority of that is a grant to be received from the Federal Government. If all of this is expended during FY2020, the fund balance will drop by approximately 50%.

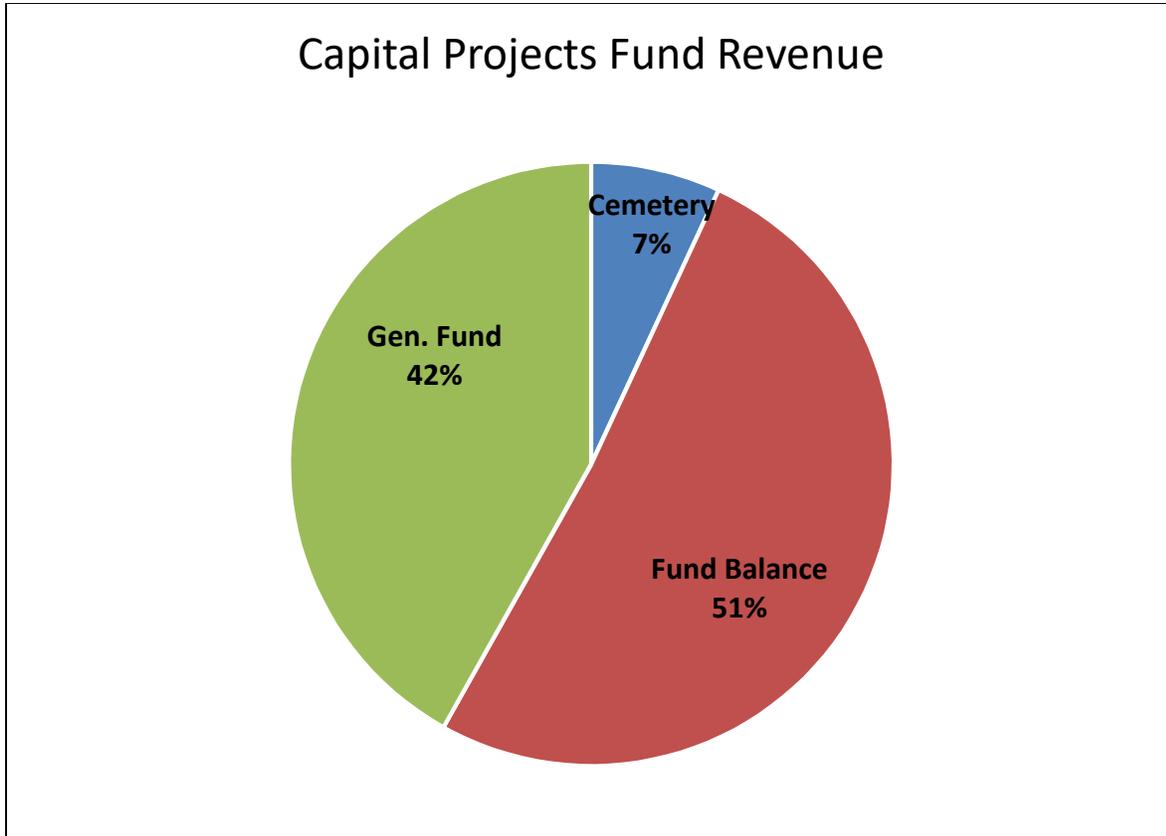
Capital Projects Fund Profile

Services Provided:

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

Major Revenues:

Transfers from General Fund, Fund Balance.



Fund Balance FY2019:

Beginning Fund Balance	\$2,602,483
Change to Fund Balance	\$546,260
Ending Fund Balance	\$3,148,743

The City has budgeted \$2.4 Million in capital projects from the Capital Projects Fund. If all of this is expended during FY2020, in addition to the amount transferred from the General Fund, the fund balance will decrease by approximately 40%.

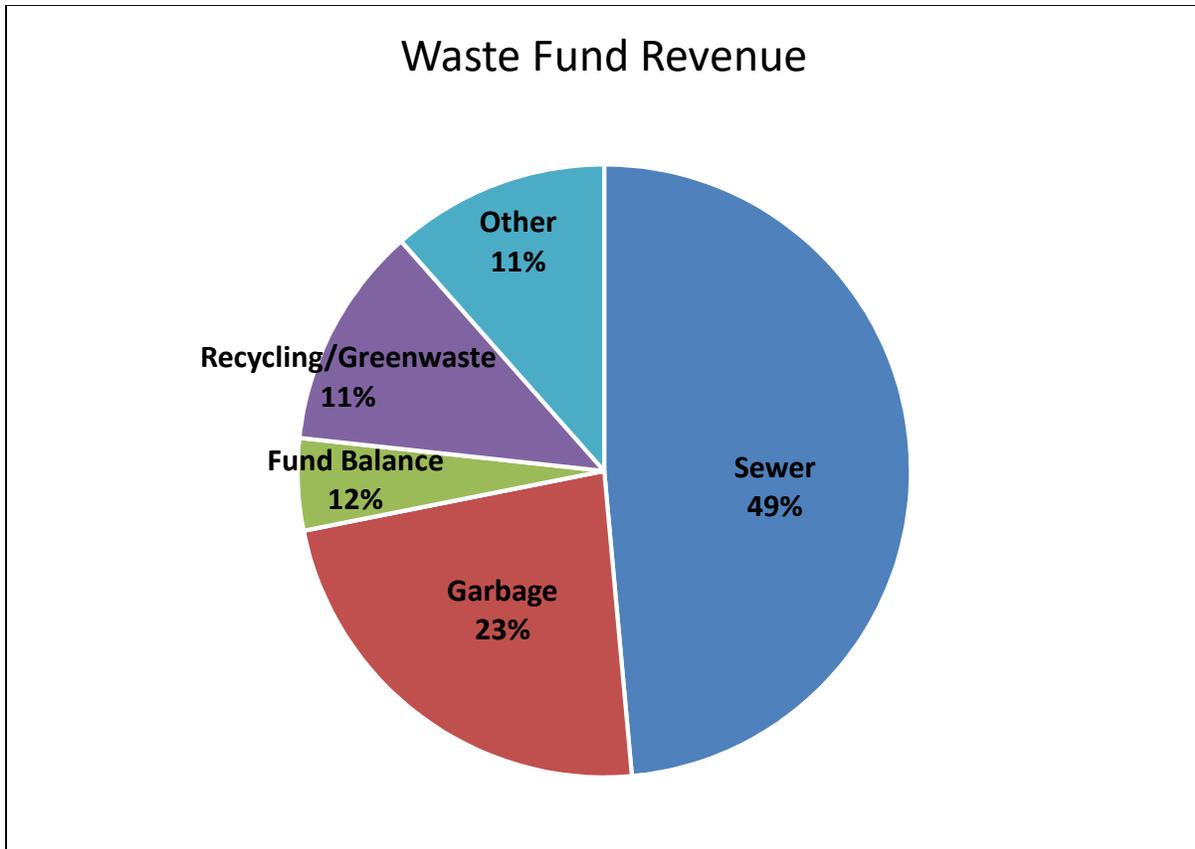
Waste Fund Profile

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.



Unrestricted Net Position FY2019:

Beginning Unrestricted Net Position	\$486,535
Change to Unrestricted Net Position	\$39,575
Ending Unrestricted Net Position	\$526,110

The City has budgeted \$181,515 in capital projects from the Waste Fund. If all of this is expended during FY2020, the unrestricted net position will drop by approximately 35%.

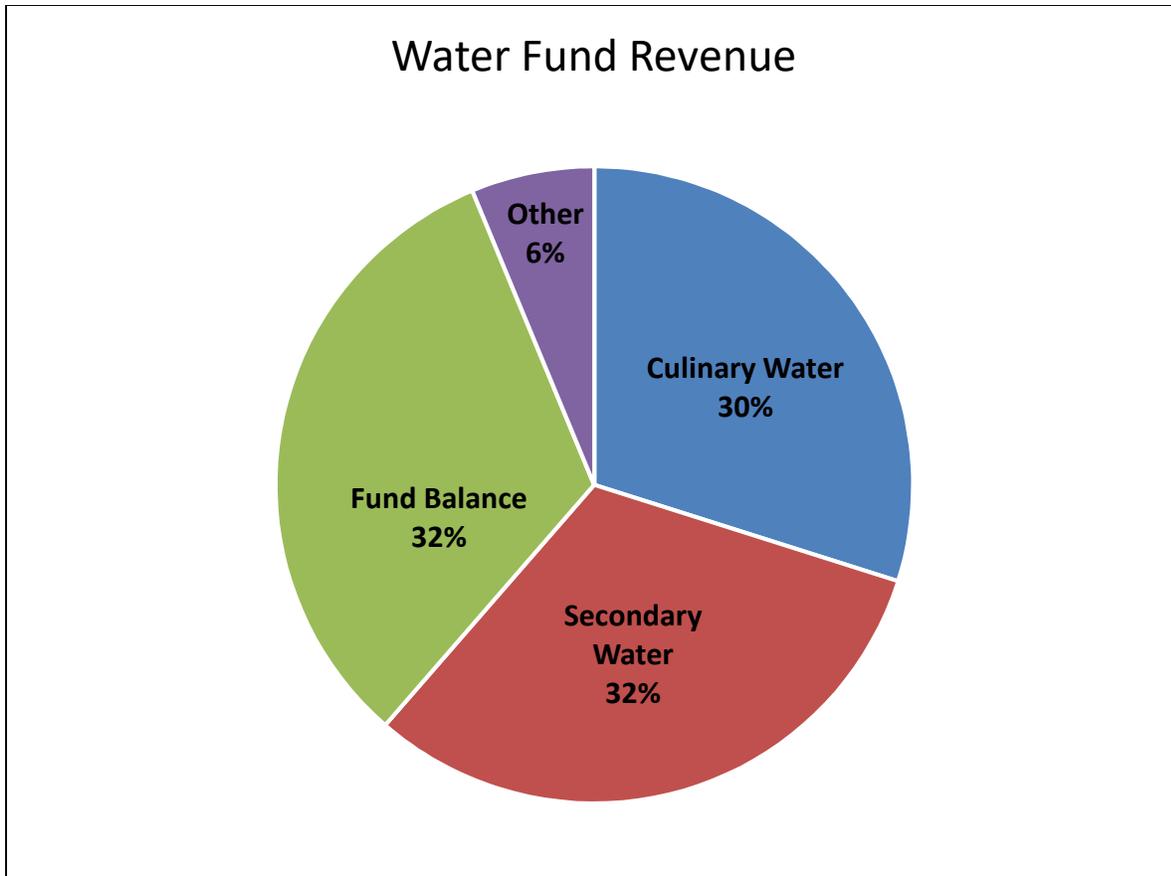
Water Fund Profile

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.



Unrestricted Net Position FY2019:

Beginning Unrestricted Net Position	\$1,238,449
Change to Unrestricted Net Position	\$94,470
Ending Unrestricted Net Position	\$1,332,919

The City has budgeted \$676,620 in capital projects from the Water Fund. If all of this is expended during FY2020, the unrestricted net position will drop by approximately 50%.

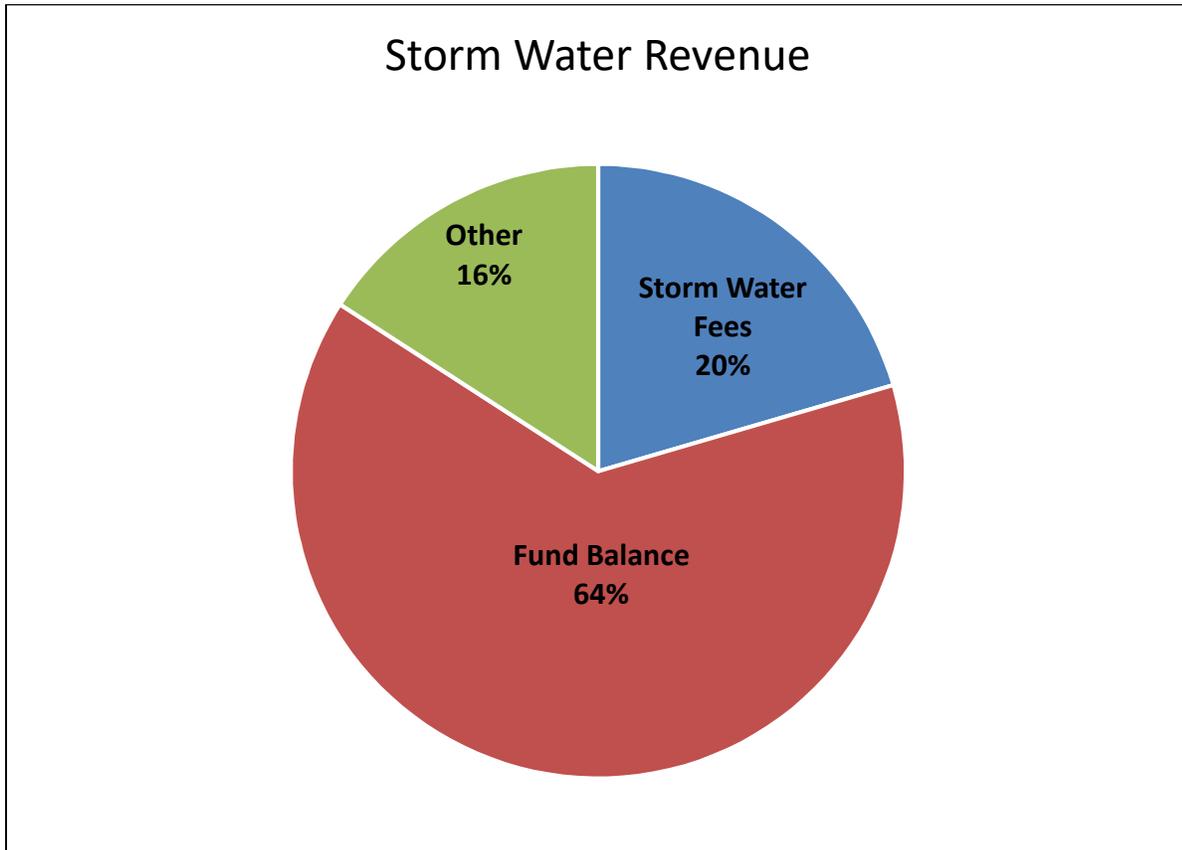
Storm Water Fund Profile

Services Provided:

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

Major Revenues:

Storm Water utility fees, and Storm Water impact fees.



Unrestricted Net Position FY2019:

Beginning Unrestricted Net Position	\$879,936
Change to Unrestricted Net Position	\$39,262
Ending Unrestricted Net Position	\$919,198

The City has budgeted \$667,880 in capital projects from the Storm Water Fund. If all of this is expended during FY2020, the unrestricted net position will drop by approximately 73%.

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 bonds are scheduled to be fully paid in July 2022.

Debt Service Schedule

CITY HALL

Fiscal Year	Principal	Interest
2019	\$ 99,000	\$ 7,154
2020	\$ 101,000	\$ 5,164
2021	\$ 103,000	\$ 3,134
2022	\$ 106,000	\$ 1,055
TOTAL:	\$ 409,000	\$ 16,507

REVENUE BONDS – THE POINTE DEVELOPMENT

Fiscal Year	Principal	Interest
2019	\$ 103,000	\$ 32,372
2020	\$ 107,000	\$ 28,372
2021	\$ 111,000	\$ 24,372
2022	\$ 115,000	\$ 20,372
2023	\$ 119,000	\$ 16,372
2024	\$ 123,000	\$ 12,372
2025	\$ 128,000	\$ 7,372
2026	\$ 132,000	\$ 3,372
TOTAL:	\$ 938,000	\$ 144,976

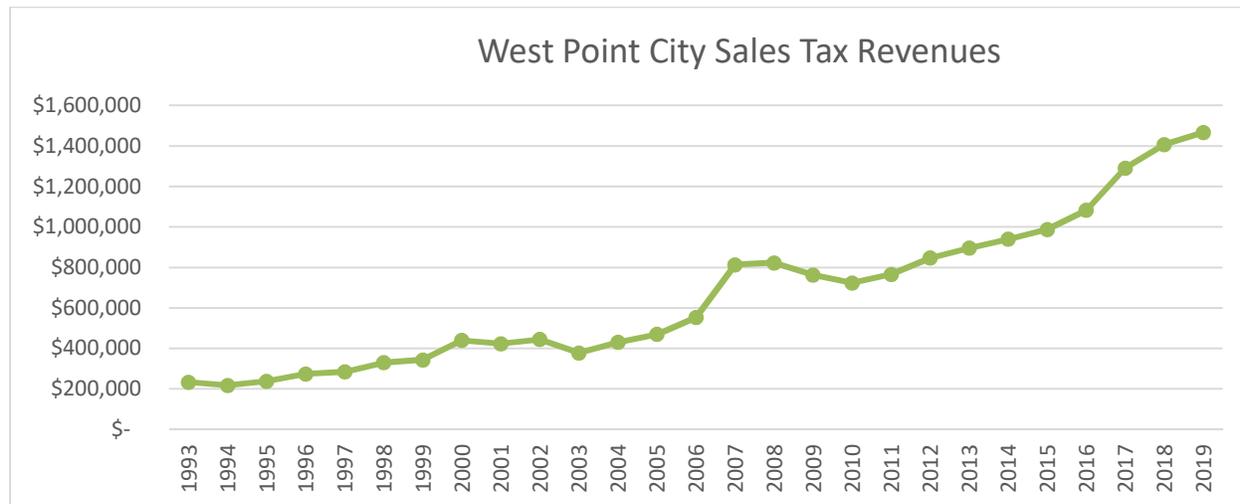
The Utah State Constitution limits the amount of debt allowed by municipalities to 8% of the market value of property inside the City, for water, sewer or electric and to 4% of the market value of property for “Other” purposes.

Total Debt Margin Calculation	
Assessed Value	\$555,379,401
Debt Limit (12%)	\$66,645,528
General Obligation Bonds	\$425,507
Revenue Bonds	\$1,082,976
Total Debt	\$1,508,483
Total Debt Margin	\$65,137,045

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 City uses past years of Sales Tax collections to predict what will happen in the future. Because Sales Tax varies with the strength of the economy, the City uses last year's collection of Sales Tax to predict what will happen for the next Budget Year. This method is used for most revenue sources for the upcoming budget year. The Sales Tax collections trend is as follows:



The other large revenue sources in the City include Property Taxes, Energy Sales, Building Permits and Class C Roads. The Property Tax budget only went up because the City approved a small tax increase; otherwise all new revenue comes from new growth. That number is given to the City from the County. Both Energy Sales and Class C Roads Revenue have remained fairly consistent, so the Budget was increased only slightly. Building Permits, however have been increasing dramatically as new development in the City has been happening at a greater rate.

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.

During the year, if an expenditure request is expected to require an over-all budget increase, it is brought forward to the City Council for approval as part of the Amended Budget. This Budget is usually passed in May, prior to the approval of the Tentative and Final Budget for the following Fiscal Year.

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
- Departmental Goals set by Department Heads
- 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
- 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 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 – FY2020

Exempt Positions				
<u>Position</u>	<u>Department</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
City Manager	Executive	\$ 90,203	\$ 106,357.95	\$ 122,513
Assistant City Manager	Community Development	\$ 73,605	\$ 91,726.56	\$ 109,848
Administrative Services Director	Administrative Services	\$ 69,803	\$ 85,696.83	\$ 101,591
Public Works Director	Public Works	\$ 69,580	\$ 84,382.05	\$ 99,184
Recreation Director	Recreation	\$ 47,896	\$ 58,414.24	\$ 68,933

Non-Exempt Positions				
<u>Position</u>	<u>Department</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
City Planner	Community Dev	\$ 23.81	\$ 28.06	\$ 32.31
City Recorder/HR Manager	Executive	\$ 21.79	\$ 26.96	\$ 32.14
City Treasurer	Administrative Services	\$ 21.60	\$ 26.26	\$ 30.93
Building & Safety Inspector	Community Dev	\$ 19.92	\$ 25.06	\$ 30.19
Public Works III	Public Works	\$ 20.47	\$ 25.25	\$ 30.03
Community Relations Specialist	Executive	\$ 16.15	\$ 20.00	\$ 23.85
Recreation Program Coordinator	Recreation	\$ 16.46	\$ 20.23	\$ 24.00
Public Works II	Public Works	\$ 16.15	\$ 20.00	\$ 23.85
Public Works I	Public Works	\$ 14.72	\$ 18.51	\$ 22.30

Part-time Positions				
<u>Position</u>	<u>Department</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
Code Enforcement Officer	Community Dev	\$ 17.81	\$ 22.46	\$ 27.10
Utility Billing Clerk	Administrative Services	\$ 14.72	\$ 18.51	\$ 22.30
Planning Secretary	Community Dev	\$ 14.72	\$ 18.51	\$ 22.30
Receptionist	Administrative Services	\$ 13.71	\$ 16.04	\$ 18.36
Intern	Executive	\$ 13.27	\$ 14.30	\$ 15.34
Municipal Building Coordinator	Administrative Services	\$ 10.20	\$ 12.10	\$ 14.00

Seasonal Positions						
<u>Position</u>		<u>Season 1</u>	<u>Season 2</u>	<u>Season 3</u>	<u>Season 4</u>	<u>Season 5</u>
Parks Worker III/Rec Aide III	\$	11.22	\$ 11.78	\$ 12.37	\$ 12.99	\$ 13.64
Parks Worker II/Public Works	\$	10.71	\$ 11.25	\$ 11.81	\$ 12.40	\$ 13.02
Crossing Guard/Rec Aide II	\$	10.20	\$ 10.71	\$ 11.25	\$ 11.81	\$ 12.40
Parks Worker I	\$	9.69	\$ 10.17	\$ 10.68	\$ 11.22	\$ 11.78
Recreation Aide I	\$	8.67	\$ 9.10	\$ 9.56	\$ 10.04	\$ 10.54

Elected & Appointed Officials			
<u>Position</u>	<u>Department</u>	<u>Pay</u>	
Mayor	Elected Official	\$ 12,600.00	per year
City Council Members	Elected Official	\$ 5,400.00	per year
Planning Commission Chair	Appointed Official	\$ 45.00	per meeting
Planning Commission Members	Appointed Official	\$ 35.00	per meeting

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
10-44-13	Employee Benefits	37,238.48	37,504.66	43,388.00	43,388.00	47,830.00
10-44-20	Mileage Reimbursement	98.84	965.35	800.00	800.00	800.00
10-44-21	Books, Subscrip. & Memberships	332.95	891.12	1,000.00	1,000.00	1,000.00
10-44-24	Postage	3,861.93	3,249.51	5,000.00	5,000.00	5,000.00
10-44-25	Equipment & Supplies	381.27	734.91	1,000.00	1,000.00	1,000.00
10-44-26	Equipment Lease & Maintenance	10,450.03	9,216.57	16,500.00	16,500.00	16,500.00
10-44-33	Training & Education	2,694.57	4,102.50	4,000.00	4,000.00	4,000.00
10-44-38	Auditor & Accounting Support	14,333.00	14,539.25	16,500.00	16,500.00	16,500.00
10-44-63	IT Support & Contracts	1,995.00	3,453.76	7,100.00	7,100.00	7,100.00
10-44-65	Emergency Management	1,851.24	1,920.00	2,000.00	2,000.00	2,000.00
10-44-69	Office Supplies & Expense	2,072.22	1,983.01	4,000.00	4,000.00	4,000.00
10-44-75	Risk Management	33,091.42	40,953.76	40,000.00	40,000.00	40,000.00
10-44-95	Credit Card Processing Fees	946.54	1,044.36	1,000.00	1,000.00	1,000.00
10-44-98	Bank Service Charges	792.22	661.05	1,000.00	1,000.00	1,000.00
Total ADMINISTRATIVE SERVICES:		203,702.94	216,097.51	242,916.00	242,916.00	257,104.00
PUBLIC WORKS						
10-48-11	Salaries and Wages	85,091.14	99,117.12	134,865.00	134,865.00	140,154.00
10-48-13	Employee Benefits & Retirement	54,766.72	55,443.66	94,667.00	94,667.00	97,544.00
10-48-15	On call pay	5,446.00	5,411.19	5,950.00	5,950.00	5,950.00
10-48-20	Overtime	16,492.44	12,616.13	14,000.00	14,000.00	14,000.00
10-48-23	Travel and Education	.00	.00	360.00	360.00	360.00
10-48-25	Equipment, Supplies & Maint.	8,562.95	8,996.74	9,000.00	9,000.00	9,000.00
10-48-26	Municipal Bldgs. Oper. & Maint	21,889.51	17,130.93	24,260.00	24,260.00	24,260.00
10-48-54	Prot. Clothing & Equipment	1,418.70	1,359.96	3,000.00	3,000.00	3,000.00
10-48-65	Fleet Operations & Maintenance	5,441.70	8,651.48	4,250.00	4,250.00	4,250.00
10-48-67	Fleet Fuel	7,311.08	7,707.16	12,865.00	12,865.00	12,865.00
10-48-69	Office Supplies & Expense	137.62	288.86	1,300.00	1,300.00	1,300.00
10-48-70	Fleet Leases	.00	.00	10,000.00	10,000.00	10,000.00
10-48-75	Crosswalk Power	547.32	543.22	900.00	900.00	900.00
10-48-77	Public Facilities Heating	5,392.32	5,260.74	5,000.00	5,000.00	5,000.00
10-48-82	Public Facilities Power	16,609.04	17,737.39	14,000.00	14,000.00	14,000.00
10-48-84	Street Lighting Pwr & Mnt.	50,991.08	48,480.48	52,000.00	52,000.00	52,000.00
Total PUBLIC WORKS:		280,097.62	288,745.06	386,417.00	386,417.00	394,583.00
EXECUTIVE						
10-49-11	Salaries and Wages	135,146.44	139,670.17	161,900.00	161,900.00	179,688.00
10-49-13	Employee Benefits	67,424.25	66,044.98	77,370.00	77,370.00	108,299.00
10-49-20	Mileage Reimbursements	215.23	.00	750.00	750.00	750.00
10-49-21	Books, Subscrip. & Memberships	1,982.35	1,141.90	3,000.00	3,000.00	3,000.00
10-49-23	Travel and Education	4,965.25	5,578.25	6,000.00	6,000.00	6,000.00
10-49-24	Postage	.00	.00	320.00	320.00	320.00
10-49-25	New Equipment Purchase	5,057.84	15,016.23	17,000.00	17,000.00	17,000.00
10-49-37	Attorney	26,400.00	32,461.00	33,000.00	33,000.00	33,000.00
10-49-62	Miscellaneous	3,433.32	3,908.28	12,000.00	12,000.00	12,000.00
10-49-63	IT Support & Contracts	25,952.70	21,287.98	24,000.00	36,000.00	36,000.00
10-49-65	Emp. Awards, Rec. & Events	14,379.02	12,141.19	13,000.00	13,000.00	13,000.00
10-49-66	Education Reimb. Program	204.00	.00	6,000.00	6,000.00	6,000.00
10-49-67	Emp. Benefits & Bonus Program	.00	.00	13,000.00	13,000.00	13,000.00
10-49-68	Wellness Program	35.00	3,643.39	2,000.00	2,000.00	2,000.00
10-49-69	Office Supplies & Expense	3,517.10	3,124.68	5,000.00	5,000.00	5,000.00
10-49-70	Cellular & Radio Serv. & Equip	10,967.71	9,595.09	12,000.00	12,000.00	12,000.00
10-49-72	Legal Advertising	4,081.00	4,130.00	9,000.00	9,000.00	9,000.00
10-49-80	Utah League Membership	4,569.24	4,715.14	5,000.00	5,000.00	5,000.00

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
10-49-82	City Newsletter	4,011.30	4,305.60	4,500.00	4,500.00	4,500.00
10-49-83	Economic Development	.00	.00	5,000.00	5,000.00	5,000.00
10-49-85	Volunteerism Program	.00	12.50	2,000.00	2,000.00	2,000.00
10-49-88	Recorders Office	4,771.68	5,527.22	8,000.00	8,000.00	8,000.00
10-49-89	Elections	487.00	7,942.11	20,000.00	20,000.00	20,000.00
10-49-90	City Celebrations & Events	70,901.04	66,339.41	71,500.00	71,500.00	73,500.00
10-49-91	Youth Council	7,796.92	5,891.39	8,000.00	8,000.00	8,000.00
10-49-92	Miss West Point Pageant	12,165.72	11,318.82	18,900.00	18,900.00	18,900.00
10-49-93	Senior Program	2,101.21	2,316.89	2,500.00	2,500.00	2,500.00
10-49-94	Community Garden	.00	.00	300.00	300.00	300.00
Total EXECUTIVE:		410,565.32	426,112.22	541,040.00	553,040.00	604,257.00
COMMUNITY DEVELOPMENT						
10-52-11	Salaries and Wages	156,851.14	164,099.88	175,882.00	175,882.00	182,693.00
10-52-13	Employee Benefits & Retirement	61,628.40	69,197.23	88,096.00	88,096.00	93,701.00
10-52-21	Books, Subscrip. & Memberships	1,095.54	135.00	750.00	750.00	750.00
10-52-23	Travel, Education & Certificat	2,721.16	5,549.44	4,000.00	4,000.00	4,000.00
10-52-25	Equipment & Supplies	3,936.03	2,703.39	6,500.00	6,500.00	6,500.00
10-52-51	GIS	1,454.00	1,402.00	2,000.00	2,000.00	4,000.00
10-52-61	Miscellaneous Supplies	.00	35.03	500.00	500.00	500.00
10-52-62	Contract Planning & Insp Serv	.00	3,800.95	2,000.00	2,000.00	34,000.00
10-52-63	IT Support & Contracts	105.68	283.25	400.00	400.00	10,400.00
10-52-65	State Building Surcharge	901.05	1,686.99	1,000.00	1,000.00	1,000.00
10-52-68	Planning Comm/Board of Adj.	1,297.08	1,634.38	3,000.00	3,000.00	3,000.00
10-52-69	Office Supplies & Expense	380.95	202.58	500.00	500.00	500.00
10-52-85	Code Enforcement	.00	632.00	4,000.00	4,000.00	4,000.00
Total COMMUNITY DEVELOPMENT:		230,371.03	251,362.12	288,628.00	288,628.00	345,044.00
PUBLIC SAFETY & EMERGENCY PLAN						
10-54-11	Crossing Guards	29,860.72	30,543.92	44,120.00	44,120.00	45,882.00
10-54-13	Employee Benefits & Retirement	3,154.16	3,370.57	4,700.00	4,700.00	4,549.00
10-54-15	Crossing Guard Supplies/Equip.	881.28	719.17	1,000.00	1,000.00	1,000.00
10-54-60	Animal Control	32,760.06	36,969.40	41,000.00	41,000.00	43,000.00
10-54-62	Police Services	81,538.08	115,903.56	155,000.00	155,000.00	262,000.00
10-54-65	Narcotics Strike Force	8,743.68	8,743.68	8,800.00	8,800.00	8,800.00
10-54-75	Hometown Security (EPRT)	.00	.00	4,000.00	4,000.00	4,000.00
Total PUBLIC SAFETY & EMERGENCY PLAN:		156,937.98	196,250.30	258,620.00	258,620.00	369,231.00
PARKS AND CEMETERY						
10-70-11	Salaries and Wages	64,114.45	64,746.67	101,729.00	101,729.00	103,766.00
10-70-13	Employee Benefits & Retirement	15,436.68	9,470.44	10,833.00	10,833.00	10,281.00
10-70-20	Uniforms	.00	.00	600.00	600.00	600.00
10-70-25	Equipment & Supplies	10,244.72	10,813.71	14,000.00	14,000.00	14,000.00
10-70-26	Building and Grounds	45,191.74	35,110.40	68,600.00	68,600.00	68,600.00
10-70-28	Military Memorial Donations	4,407.08	.00	.00	.00	.00
10-70-29	Park & Cemetery Lights	5,438.26	4,658.72	3,400.00	3,400.00	3,400.00
10-70-61	Misc. Services and Supplies	700.00	71.96	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	490.00	350.00	4,000.00	4,000.00	4,000.00
Total PARKS AND CEMETERY:		146,022.93	125,221.90	204,862.00	204,862.00	206,347.00

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
RECREATION						
10-71-11	Salaries and Wages	112,363.03	128,325.27	139,018.00	139,018.00	143,794.00
10-71-13	Employee Benefits & Retirement	46,726.20	55,677.80	72,692.00	72,692.00	76,168.00
10-71-20	Recreation Program Marketing	584.41	.00	1,000.00	1,000.00	1,000.00
10-71-23	Travel & Education	.00	.00	400.00	400.00	400.00
10-71-26	Building and Grounds	105.07	1,294.76	2,300.00	2,300.00	2,300.00
10-71-30	Background Checks	707.80	919.40	2,000.00	2,000.00	2,000.00
10-71-60	Soccer	11,778.08	15,020.26	12,000.00	12,000.00	12,000.00
10-71-67	Junior Jazz	24,107.53	21,240.97	18,000.00	18,000.00	18,000.00
10-71-68	Football	33,112.67	26,755.43	34,500.00	34,500.00	34,500.00
10-71-69	Office Supplies & Expense	320.91	333.44	250.00	250.00	250.00
10-71-71	Baseball/Softball	22,118.28	27,420.20	20,500.00	20,500.00	20,500.00
10-71-73	Volleyball	1,382.51	730.50	3,000.00	3,000.00	3,000.00
10-71-74	Tennis	.00	.00	5,000.00	5,000.00	5,000.00
Total RECREATION:		253,306.49	277,718.03	310,660.00	310,660.00	318,912.00
TRANSFERS, CONT. & OTHER USES						
10-90-63	Class C Trans. to Special Rev.	422,633.33	415,913.14	375,000.00	375,000.00	375,000.00
10-90-70	Trans. Debt. Serv. City Hall	107,300.00	107,153.37	107,000.00	107,000.00	107,000.00
10-90-86	TRANSFER TO CAP. PROJ. FUND	450,000.00	615,000.00	962,711.00	950,711.00	1,008,782.00
10-90-95	Transfer Out to CDRA	135,000.00	140,000.00	30,000.00	30,000.00	.00
Total TRANSFERS, CONT. & OTHER USES:		1,115,933.33	1,278,066.51	1,474,711.00	1,462,711.00	1,490,782.00
GENERAL FUND Revenue Total:		2,972,559.68	3,240,039.54	3,765,682.00	3,765,682.00	4,044,283.00
GENERAL FUND Expenditure Total:		2,851,947.87	3,115,037.23	3,765,682.00	3,765,682.00	4,044,283.00
Net Total GENERAL FUND:		120,611.81	125,002.31	.00	.00	.00

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
SPECIAL REVENUE FUND						
DEVELOPMENT FEES						
45-30-57	Road Impact Fees	121,697.00	168,914.00	76,450.00	76,450.00	114,675.00
45-30-70	Park and Trails Impact Fees	66,664.08	175,334.82	119,043.00	119,043.00	178,565.00
45-30-75	North Davis Sewer Impact Fees	88,152.00	305,216.00	162,800.00	162,800.00	244,200.00
45-30-80	N.D. Fire Impact Fees	3,883.04	28,276.00	6,934.00	6,934.00	10,401.00
45-30-99	Beginning Balance	.00	.00	196,724.00	115,077.00	195,190.00
Total DEVELOPMENT FEES:		280,396.12	677,740.82	561,951.00	480,304.00	743,031.00
OTHER FINANCING SOURCES						
45-33-46	Grants (Road Projects)	533,676.03	.00	1,912,500.00	1,912,500.00	1,912,500.00
45-33-90	Transfer from Other Funds	422,633.33	415,913.14	375,000.00	375,000.00	375,000.00
45-33-93	Local Option Roads	88,731.07	105,652.04	90,000.00	284,372.00	100,000.00
Total OTHER FINANCING SOURCES:		1,045,040.43	521,565.18	2,377,500.00	2,571,872.00	2,387,500.00
Source: 36						
45-36-10	Interest Income	16,725.54	32,434.54	.00	.00	.00
Total Source: 36:		16,725.54	32,434.54	.00	.00	.00
SPECIAL FUND PROJECTS						
45-51-15	Parks/Trails Impact Fee Proj.	107,961.75	135,271.64	1,648.00	1,648.00	1,648.00
45-51-71	Roads/Ped. Walkways Impact Fee	47,567.93	.00	.00	.00	40,000.00
45-51-80	N.D. Sewer Impact Fees	90,202.00	305,163.00	81,400.00	81,400.00	244,200.00
45-51-85	N.D. Fire Impact Fees	3,605.68	25,297.36	3,467.00	3,467.00	10,401.00
45-51-93	Local Option Roads	.00	.00	172,000.00	284,372.00	384,372.00
45-51-95	Class C Road Expenditures	359,856.19	508,785.01	743,473.00	743,826.00	484,624.00
45-51-97	Road & Sidewalk Grant Projects	491,908.19	.00	1,937,463.00	1,937,463.00	1,965,286.00
45-51-98	Bank Service Charges	162.75	.00	.00	.00	.00
Total SPECIAL FUND PROJECTS:		1,101,264.49	974,517.01	2,939,451.00	3,052,176.00	3,130,531.00
SPECIAL REVENUE FUND Revenue Total:		1,342,162.09	1,231,740.54	2,939,451.00	3,052,176.00	3,130,531.00
SPECIAL REVENUE FUND Expenditure Total:		1,101,264.49	974,517.01	2,939,451.00	3,052,176.00	3,130,531.00
Net Total SPECIAL REVENUE FUND:		240,897.60	257,223.53	.00	.00	.00

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
CAPITAL PROJECTS FUND						
REVENUE						
48-30-28	Sale of Equipment	.00	13,313.50	.00	.00	.00
48-30-45	Cemetery Permit & Perpet. Care	32,190.00	47,435.00	47,435.00	47,435.00	166,752.00
48-30-90	Beginning Balance	.00	.00	829,480.00	1,005,045.00	1,234,370.00
Total REVENUE:		32,190.00	60,748.50	876,915.00	1,052,480.00	1,401,122.00
OTHER FINANCING SOURCES						
48-33-10	Transfer from General Fund	450,000.00	615,000.00	962,711.00	962,711.00	1,008,782.00
48-33-35	Interest	14,061.26	32,507.04	.00	.00	.00
Total OTHER FINANCING SOURCES:		464,061.26	647,507.04	962,711.00	962,711.00	1,008,782.00
CAP. PROJ. FUND FINANCING USES						
48-51-15	Buildings	5,879.50	8,990.57	81,231.00	91,231.00	103,165.00
48-51-20	Road Projects	5,970.96	6,157.47	738,637.00	951,637.00	962,357.00
48-51-25	Park Improvement Projects	1,700.00	93,872.27	639,423.00	576,726.00	722,515.00
48-51-28	Military Memorial Projects	.00	170.00	.00	.00	.00
48-51-43	Capital Equipment Replacement	45,497.84	14,600.24	15,400.00	15,400.00	52,337.00
48-51-44	Vehicle Replacement	6,340.02	8,123.55	7,500.00	7,500.00	42,778.00
48-51-53	5 Year CIP	.00	.00	310,000.00	310,000.00	350,000.00
48-51-70	Cemetery Perpetual Care	2,920.00	219,914.49	47,435.00	62,697.00	166,752.00
Total CAP. PROJ. FUND FINANCING USES:		68,308.32	351,828.59	1,839,626.00	2,015,191.00	2,409,904.00
CAPITAL PROJECTS FUND Revenue Total:		496,251.26	708,255.54	1,839,626.00	2,015,191.00	2,409,904.00
CAPITAL PROJECTS FUND Expenditure Total:		68,308.32	351,828.59	1,839,626.00	2,015,191.00	2,409,904.00
Net Total CAPITAL PROJECTS FUND:		427,942.94	356,426.95	.00	.00	.00

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
WASTE FUND						
OPERATING REVENUE						
51-37-17	Penalties	16,734.00	21,795.00	15,000.00	15,000.00	20,000.00
51-37-26	Sewer Fees	928,481.94	1,042,095.87	950,000.00	950,000.00	1,000,000.00
51-37-50	Garbage Collection Fees	481,653.38	482,715.36	470,000.00	470,000.00	480,000.00
51-37-60	Greenwaste Collection Fees	97,835.16	103,719.35	95,000.00	95,000.00	100,000.00
51-37-70	Recycle Collection Fees	107,675.81	114,921.98	105,000.00	105,000.00	120,000.00
Total OPERATING REVENUE:		1,632,380.29	1,765,247.56	1,635,000.00	1,635,000.00	1,720,000.00
OTHER FINANCING SOURCES						
51-38-05	Sewer Impact Fees	6,284.72	29,095.33	12,100.00	12,100.00	62,025.00
51-38-15	Can Purchase	4,760.00	10,465.00	5,000.00	5,000.00	5,000.00
51-38-80	Interest Earnings	9,931.92	13,845.99	3,000.00	3,000.00	10,000.00
51-38-91	DEVELOPER CONTRIBUTIONS	134,209.00	259,190.00	.00	.00	.00
51-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		155,185.64	312,596.32	40,100.00	40,100.00	97,025.00
TRANSFERS						
51-39-95	Beginning Fund Balance	.00	.00	269,148.00	271,336.00	155,756.00
51-39-96	Sewer Impact Fee Balance	.00	.00	35,829.00	35,829.00	86,560.00
Total TRANSFERS:		.00	.00	304,977.00	307,165.00	242,316.00
PRIMARY OPERATING EXPENSES						
51-81-11	Salaries and Wages	131,150.30	145,831.14	158,399.00	158,399.00	167,491.00
51-81-13	Benefits and Bonus	68,032.16	63,683.75	92,846.00	92,846.00	97,898.00
51-81-15	On call pay	762.00	773.02	850.00	850.00	850.00
51-81-20	Overtime	54.36	58.56	2,000.00	2,000.00	2,000.00
51-81-27	Lift Station Pumps	1,520.03	1,579.91	2,400.00	2,400.00	2,400.00
51-81-42	Garbage	343,940.98	394,179.83	363,000.00	363,000.00	363,000.00
51-81-43	Greenwaste	84,196.25	107,867.21	98,000.00	98,000.00	98,000.00
51-81-44	Recycling	76,540.13	108,803.45	88,000.00	88,000.00	88,000.00
51-81-49	Sewer Collection and Disposal	673,664.59	789,961.85	668,000.00	668,000.00	668,000.00
51-81-55	Sewer Maintenance and Repair	19,444.47	13,232.94	30,000.00	30,000.00	30,000.00
51-81-63	IT Support & Contracts	10,640.05	14,887.99	23,825.00	23,825.00	23,825.00
51-81-65	Utility Refunds	.00	.00	1,500.00	1,500.00	1,500.00
Total PRIMARY OPERATING EXPENSES:		1,409,945.32	1,640,859.65	1,528,820.00	1,528,820.00	1,542,964.00
MATERIALS AND SUPPLIES						
51-82-24	Utility Bills - Postage/Equip.	8,861.51	8,269.24	11,000.00	11,000.00	11,000.00
51-82-47	Can Purchase	.00	8,665.00	18,000.00	18,000.00	27,000.00
51-82-60	Travel and Education	636.12	100.00	1,500.00	1,500.00	1,500.00
51-82-61	Misc. Supplies & Deposit Slips	160.75	.00	1,000.00	1,000.00	1,000.00
Total MATERIALS AND SUPPLIES:		9,658.38	17,034.24	31,500.00	31,500.00	40,500.00
WASTE - OTHER EXPENSES						
51-84-05	Sewer Impact Fee Projects	.00	30,248.37	47,929.00	50,117.00	148,585.00
51-84-20	Risk Management	3,767.01	9,307.68	10,000.00	10,000.00	10,000.00
51-84-30	Depreciation	90,699.98	94,352.50	85,000.00	85,000.00	85,000.00
51-84-35	Credit Card Processing Fees	7,034.48	8,981.39	8,100.00	8,100.00	8,100.00
51-84-39	Auditor & Accounting Support	5,212.00	5,287.00	6,000.00	6,000.00	6,000.00

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
51-84-44	Vehicle Replacement	1,130.10	.00	41,000.00	41,000.00	3,677.00
51-84-81	IT	.00	.00	4,000.00	4,000.00	4,000.00
51-84-83	Capital Improvements	2,982.00	608,979.17	188,728.00	188,728.00	181,515.00
51-84-84	Blue Stakes	951.74	1,080.51	1,000.00	1,000.00	1,000.00
51-84-90	Fleet	3,587.34	3,853.54	8,000.00	8,000.00	8,000.00
Total WASTE - OTHER EXPENSES:		115,364.65	762,090.16	399,757.00	401,945.00	455,877.00
TRANSFERS & CONTINGENCIES						
51-90-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total TRANSFERS & CONTINGENCIES:		.00	.00	20,000.00	20,000.00	20,000.00
WASTE FUND Revenue Total:		1,787,565.93	2,077,843.88	1,980,077.00	1,982,265.00	2,059,341.00
WASTE FUND Expenditure Total:		1,534,968.35	2,419,984.05	1,980,077.00	1,982,265.00	2,059,341.00
Net Total WASTE FUND:		252,597.58	342,140.17-	.00	.00	.00

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
WATER FUND						
OPERATING REVENUE						
55-37-11	Metered Water Sales	728,652.87	749,113.83	730,000.00	730,000.00	750,000.00
55-37-13	Secondary Water Sales	793,973.46	793,531.49	785,000.00	785,000.00	790,000.00
55-37-14	Connection Fees - Water	7,700.00	26,050.00	10,000.00	10,000.00	15,000.00
55-37-17	Penalties	18,593.34	19,372.50	18,500.00	18,500.00	18,500.00
Total OPERATING REVENUE:		1,548,919.67	1,588,067.82	1,543,500.00	1,543,500.00	1,573,500.00
OTHER FINANCING SOURCES						
55-38-05	Water Impact Fees	9,902.00	39,226.00	24,350.00	24,350.00	83,400.00
55-38-55	Miscellaneous Revenue	407.36	.00	.00	.00	.00
55-38-80	Interest Earnings	14,825.39	24,733.80	4,000.00	4,000.00	20,000.00
55-38-91	DEVELOPER CONTRIBUTIONS	119,268.00	234,653.00	.00	.00	.00
55-38-95	Fund Reserves	.00	.00	439,674.00	190,349.00	94,687.00
55-38-96	Water Impact Fee Balance	.00	.00	55,531.00	55,531.00	717,030.00
55-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		144,402.75	298,612.80	543,555.00	294,230.00	935,117.00
PRIMARY OPERATING EXPENSES						
55-81-11	Salaries and Wages	150,248.72	169,398.24	182,659.00	182,659.00	192,698.00
55-81-13	Benefits and Bonus	80,081.66	76,042.10	108,964.00	108,964.00	114,511.00
55-81-15	On call pay	1,556.00	1,546.06	1,700.00	1,700.00	1,700.00
55-81-20	Overtime	149.52	2,728.58	4,000.00	4,000.00	4,000.00
55-81-26	Wells & Water Tank Power	8,111.43	7,382.74	11,500.00	11,500.00	11,500.00
55-81-35	Hooper Water District	1,465.00	1,400.00	1,500.00	1,500.00	1,500.00
55-81-41	Water Maintenance	16,480.18	26,811.12	18,000.00	18,000.00	18,000.00
55-81-42	Water Sample Testing	1,644.69	2,968.77	5,000.00	5,000.00	5,000.00
55-81-43	Secondary Water	796,162.91	800,614.63	770,000.00	770,000.00	770,000.00
55-81-45	Registration & Other Expenses	575.73	658.80	1,000.00	1,000.00	1,000.00
55-81-60	Travel and Education	3,974.58	610.00	4,140.00	4,140.00	4,140.00
55-81-63	IT Support & Contracts	8,910.19	12,076.97	24,000.00	24,000.00	24,000.00
Total PRIMARY OPERATING EXPENSES:		1,069,360.61	1,102,238.01	1,132,463.00	1,132,463.00	1,148,049.00
WATER - MATERIALS AND SUPPLIES						
55-82-24	Utility Bills - Postage/Equip	8,861.48	8,614.26	8,250.00	8,250.00	8,250.00
55-82-47	Misc. Supplies & Deposit Slips	160.75	68.79	750.00	750.00	750.00
55-82-50	Water Meters	109,338.53	110,000.00	115,000.00	115,000.00	115,000.00
Total WATER - MATERIALS AND SUPPLIES:		118,360.76	118,683.05	124,000.00	124,000.00	124,000.00
WATER - OTHER EXPENSES						
55-84-05	Water System Impact Fee Proj.	.01	21,877.49	79,881.00	62,810.00	800,430.00
55-84-20	Risk Management	3,513.10	9,075.92	10,000.00	10,000.00	10,000.00
55-84-30	Depreciation	81,963.29	91,408.81	80,000.00	80,000.00	80,000.00
55-84-33	Capital Projects & Expenditure	6,229.61	32,912.53	398,489.00	166,235.00	80,916.00
55-84-35	Credit Card Processing Fees	10,069.61	9,607.98	8,800.00	8,800.00	8,800.00
55-84-38	Auditor & Accounting Support	5,212.00	5,287.00	6,000.00	6,000.00	6,000.00
55-84-40	Water Purchase - Weber Basin	146,489.00	156,757.00	167,922.00	167,922.00	187,410.00
55-84-44	Vehicle Replacement	1,344.24	.00	21,000.00	21,000.00	4,512.00
55-84-82	Blue Stakes	616.13	826.60	1,500.00	1,500.00	1,500.00
55-84-83	IT	.00	.00	2,000.00	2,000.00	2,000.00
55-84-85	Engineering Studies & Planning	.00	.00	20,000.00	20,000.00	20,000.00

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
55-84-90	Fleet	6,277.85	6,743.77	15,000.00	15,000.00	15,000.00
Total WATER - OTHER EXPENSES:		261,714.84	334,497.10	810,592.00	561,267.00	1,216,568.00
TRANSFERS & CONTINGENCIES						
55-90-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total TRANSFERS & CONTINGENCIES:		.00	.00	20,000.00	20,000.00	20,000.00
WATER FUND Revenue Total:		1,693,322.42	1,886,680.62	2,087,055.00	1,837,730.00	2,508,617.00
WATER FUND Expenditure Total:		1,449,436.21	1,555,418.16	2,087,055.00	1,837,730.00	2,508,617.00
Net Total WATER FUND:		243,886.21	331,262.46	.00	.00	.00

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
STORM WATER UTILITY FUND						
OPERATING REVENUE						
58-37-11	Storm Sys. Maint. & Corpt. Fee	187,328.99	176,584.32	180,000.00	180,000.00	180,000.00
58-37-13	Miscellaneous Revenue	.00	160.00	.00	.00	.00
58-37-17	Penalties	1,859.33	2,152.50	1,000.00	1,000.00	2,000.00
58-37-90	Fund Balance	.00	.00	424,097.00	424,097.00	385,926.00
58-37-91	Storm Water Impact Fee Balance	.00	.00	205,990.00	205,990.00	173,490.00
Total OPERATING REVENUE:		189,188.32	178,896.82	811,087.00	811,087.00	741,416.00
OTHER FINANCING SOURCES						
58-38-05	Storm Water Impact Fees	35,439.72	79,875.96	65,000.00	65,000.00	97,500.00
58-38-70	Interest Earnings	12,590.15	22,742.18	7,000.00	7,000.00	20,000.00
58-38-91	DEVELOPER CONTRIBUTIONS	232,271.00	373,263.00	.00	.00	.00
58-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		280,300.87	475,881.14	92,000.00	92,000.00	137,500.00
PRIMARY OPERATING EXPENSES						
58-81-11	Salaries and Wages	53,364.01	55,230.31	64,594.00	64,594.00	67,757.00
58-81-13	Benefits	30,496.01	24,925.72	37,513.00	37,513.00	39,530.00
58-81-27	Storm Sys. Maint. & Repair	5,837.94	3,419.43	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	978.60	1,253.23	1,100.00	1,100.00	1,100.00
58-81-40	Sweeping & Preventative Care	2,669.93	6,400.51	12,000.00	12,000.00	12,000.00
58-81-42	Strm Sys Maint & Pns II Comp.	1,815.00	2,000.00	2,500.00	2,500.00	2,500.00
58-81-43	Secondary Water	.00	941.13	5,000.00	5,000.00	5,000.00
Total PRIMARY OPERATING EXPENSES:		95,161.49	94,170.33	143,707.00	143,707.00	148,887.00
STORM WTR UTILITY - OTHER EXP.						
58-84-05	Storm System Impact Fee Proj.	.00	.00	270,990.00	270,990.00	270,990.00
58-84-20	Risk Management	1,251.65	2,713.76	3,500.00	3,500.00	3,500.00
58-84-30	Depreciation	72,759.79	83,612.95	64,000.00	64,000.00	64,000.00
58-84-38	Auditor & Accounting Support	1,303.00	1,321.75	1,500.00	1,500.00	1,500.00
58-84-44	Vehicle Replacement	1,130.10	.00	36,500.00	36,500.00	7,149.00
58-84-83	Capital Projects	4,787.63	.00	360,390.00	360,390.00	360,390.00
58-84-90	Fleet Expense	896.85	963.37	2,500.00	2,500.00	2,500.00
Total STORM WTR UTILITY - OTHER EXP.:		82,129.02	88,611.83	739,380.00	739,380.00	710,029.00
Department: 90						
58-90-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total Department: 90:		.00	.00	20,000.00	20,000.00	20,000.00
STORM WATER UTILITY FUND Revenue Total:		469,489.19	654,777.96	903,087.00	903,087.00	878,916.00
STORM WATER UTILITY FUND Expenditure Total:		177,290.51	182,782.16	903,087.00	903,087.00	878,916.00
Net Total STORM WATER UTILITY FUND:		292,198.68	471,995.80	.00	.00	.00

Capital Projects Matrix

Project No.	PROJECT DESCRIPTION	Priority	Project Type	Project Budget	Fund	Fund #	GL Code	Revenue	Project/Activity Code	FY 2019 Carry-forward	FY 2020	FY 2021	FY 2022	FY 2023	Unfunded
006	Power Installation East Park & Bingham Park	5	Parks	\$20,000	Cap. Proj.	48	48-51-25	GF Surplus	0064810	\$0					\$20,000
012	Street Maintenance	1	Street	\$80,000	SR	45	45-51-95	Class C	0124511	\$184,216	\$200,000	\$200,000	\$200,000		
012	Street Maintenance - Developer Contributions	1	Street	\$23,325	Cap. Proj.	48	48-51-20	Misc. Revenue	0124820	\$7,206					
013	Sidewalk Maintenance	1	Street	\$10,000	SR	45	45-51-95	Class C	0134511	\$6,115	\$10,000	\$10,000	\$10,000		
014	Street Vehicle Maintenance	1	Street	\$5,000	SR	45	45-51-95	Class C	0144511	\$26,031	\$10,000	\$10,000	\$10,000		
015	Salt and Street Materials	1	Street	\$35,000	SR	45	45-51-95	Class C	0154511	-\$5,282	\$15,000	\$15,000	\$15,000		
016	Street Vehicle Equipment	3	Street	\$50,000	SR	45	45-51-95	Class C	0164511	\$13,543					
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	\$17,555					
019	SCADA System Upgrades	2	Water	\$62,000	Water	55	55-84-33	Water Fees	0195514	\$14,111					
021	Sewer Master Plan/Impact Fee Analysis (current 2018)	4	Sewer	\$37,000	SR	45	51-84-05	Sewer Impact Fee	0214502	\$0					\$20,000
021	Sewer Master Plan/Impact Fee Analysis (current 2018)	4	Sewer		SR	45	51-84-83	Sewer Fees	0214512	\$0					\$20,000
023	Parcel Maintenance and Protection	3	Parks	\$10,000	Cap. Proj.	48	48-51-25	GF Surplus	0234810	\$37,143					
027	4500 West Sewer Phase III (1650 N to 1800 N)	5	Sewer	\$150,000	SR	45	51-84-05	Sewer Impact Fee	0274502	\$0					\$150,000
029	Storm Drain Master Plan and Impact Fee Analysis (current 2011)	1	Storm Sys	\$40,000	Storm Water	58	58-84-05	Storm Water Impact Fee	0295804	\$20,000					
029	Storm Drain Master Plan and Impact Fee Analysis (current 2011)	1	Storm Sys		Storm Water	58	58-84-83	Storm Water Fees	0295815	\$20,000					
030	Water Master Plan, Impact Fee Analysis and Rate Study (current 2018)	4	Water	\$40,000	SR	45	55-84-05	Water Impact Fee	0304501	\$0					\$20,000
030	Water Master Plan, Impact Fee Analysis and Rate Study (current 2008)	4	Water		Water	55	55-84-33	Water Fees	0305514	\$0					\$20,000
031	Source Protection Plan (current 2016)	3	Water	\$20,000	Water	55	55-84-33	Water Fees	0315514	\$0		\$20,000			
032	2000 West Water Line (800 N to 470 N) & Sewer Line (550 N to 470 N)	1	Water	\$1,264,000	SR	45	55-84-05	Water Impact Fee	0324501	\$58,429		\$300,000			
032	2000 West Water Line (800 N to 470 N) & Sewer Line (550 N to 470 N)	1	Water		Water	55	55-84-33	Water Fees	0325514	\$0					
032	2000 West Water Line (800 N to 470 N) & Sewer Line (550 N to 470 N)	1	Sewer		Waste	51	51-84-83	Beg. Balance	0325109	\$0					
032	2000 West Water Line (800 N to 470 N) & Sewer Line (550 N to 470 N)	1	Sewer		SR	45	51-84-05	Sewer Impact Fee	0324502	\$48,585		\$51,415			
032	2000 West Water Line (800 N to 470 N) & Sewer Line (550 N to 470 N)	1	Storm Sys		Storm Water	58	58-84-83	Storm Water Fees	0325815	\$7,000					
032	2000 West Water Line (800 N to 470 N) & Sewer Line (550 N to 470 N)	1	General		Cap. Proj.	48	48-51-20	GF Surplus	0324810	\$42,000					
032	2000 West Water Line (800 N to 470 N) & Sewer Line (550 N to 470 N)	1	Water		Water	55	55-84-33	Water Fees	0345514	\$0					
034	1300 North 10" Water Line Upgrade (3000 W - 3600 W)	1	Water	\$300,000	SR	45	55-84-05	Water Impact Fee	0344501	\$0					
034	1300 North 10" Water Line Upgrade (3000 W - 3600 W)	1	Water		Water	55	55-84-33	Water Fees	0345514	\$0					
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	1	Parks	\$350,000	Cap. Proj.	48	48-51-25	GF Surplus	0414810	\$12,682					
043	Cemetery Perpetual Care	2	Parks	\$219,914	Cap. Proj.	48	48-51-70	Beg. Balance	0434809	\$62,697	\$104,055				
046	300 North Widening with Clearfield City (1500 W to 2000 W)	1	Street	\$185,000	Cap. Proj.	48	48-51-20	GF Surplus	0464810	\$179,296					
046	300 North Widening with Clearfield City (1500 W to 2000 W)	1	Street	\$1,912,500	SR	45	45-51-97	Grant	0464508	\$1,861,165					
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
051	650 North Sewer, Storm Drain, and Road Widening (5000 W to 4750 W)	5	Sewer	\$603,000	Waste	51	51-84-83	Beg. Balance	0515109	\$163,959					
051	650 North Sewer, Storm Drain, and Road Widening (5000 W to 4750 W)	5	Storm Sys		Storm Water	58	58-84-83	Beg. Balance	0515809	\$214,392					
051	650 North Sewer, Storm Drain, and Road Widening (5000 W to 4550 W)	5	Street		Cap. Proj.	48	48-51-20	GF Surplus	0514810	\$217,279					
057	Rebuild PRVs	1	Water	\$15,000	Water	55	55-84-33	Water Fees	0575514	\$6,614					
058	SR 193 Landscaping and Pedestrian Improvements (restricted)	3	Street	\$22,463.03	SR	45	45-51-97	Grant	0584508	\$22,463					
059	Vehicle Replacement	1	Street	\$270,000	Cap. Proj.	48	48-51-44	GF Surplus	0594810	\$278	\$42,500	\$7,500	\$11,000		
059	Vehicle Replacement	1	Water		Water	55	55-84-44	Water Fees	0595514	\$1,012	\$3,500	\$11,250	\$11,000		
059	Vehicle Replacement	1	Sewer		Waste	51	51-84-44	Beg. Balance	0595109	\$177	\$3,500	\$3,750	\$11,000		
059	Vehicle Replacement	1	Storm Sys		Storm Water	58	58-84-44	Beg. Balance	0595809	\$1,899	\$5,250	\$15,000	\$11,000		
059	Vehicle Replacement	1	Special Rev.		SR	45	45-51-95	Class C	0594511	\$11,336	\$5,250	\$37,500	\$11,000		

Project No.	PROJECT DESCRIPTION	Priority	Project Type	Project Budget	Fund	Fund #	GL Code	Revenue	Project/Activity Code	FY 2019 Carry-forward	FY 2020	FY 2021	FY 2022	FY 2023	Unfunded
060	Equipment Replacement	1	Parks	\$36,000	Cap. Proj.	48	48-51-43	GF Surplus	0604810	\$6,337	\$46,000				
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
62	Water Emergency Connection	1	Water	\$100,000	Water	55	55-84-33	Water Fees	625514	\$0	\$50,000				
062	Water Emergency Connection	1	Water		SR	45	55-84-05	Water Impact Fee	0624501	\$0	\$50,000				
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)	1	Water	\$692,000	Water	55	55-84-33	Water Fees	0655514	\$0					
065	800 North 16" Water Line (2000 W to 2525 W)	1	Water		SR	45	55-84-05	Water Impact Fee	0654501	\$0	\$692,000				
066	1300 North 24" Storm Drain Line (4200 W to 4250 W)	1	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)	1	Storm Sys		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)	1	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)	1	Storm Sys		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	\$47,530	\$25,000				
069	City Signing and Branding	1	General	\$21,583	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	\$310,000	\$50,000	\$50,000			
075	Park Improvements	2	Parks	\$135,000	Cap. Proj.	48	48-51-25	GF Surplus	0754810	\$135,000	\$135,000	\$135,000			
076	Transportation Master Plan & Road Impact Fee Study (current 2015)	3	Street	\$40,000	SR	45	45-51-71	Road Impact Fee	0764503	\$0	\$40,000				
078	West Point Military Memorial	4	General	\$0	Cap. Proj.	48	48-51-28	Beg. Balance	0784809	\$0					
079	Emigrant Trail North (1300 North Connection)	2	Parks	\$439,000	Cap. Proj.	48	48-51-25	Grant	0794808	\$33,000	\$331,000				
079	Emigrant Trail North (1300 North Connection)	2	Parks		SR	45	45-51-93	Local Option	0794521	\$0	\$156,000				
080	Storm Water Management Plan (current 2016)	4	Storm Sys	\$30,000	Storm Water	58	58-84-83	Beg. Balance	0805809	\$0		\$30,000			
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.)	1	Street	\$60,000	SR	45	45-51-95	Class C	0824511	\$0					
082	300 North Sidewalk Grant (1500 W. to 1600 W.)	1	Street		SR	45	45-51-97	Grant	0824508	\$2,500					
083	Streetlight LED Conversion	5	Street	\$0	Cap. Proj.	48	48-51-20	GF Surplus	0834810	\$0					
086	1300 North Storm Drain Line (3700 W. to 4000 W.)	2	Storm Sys	\$169,987	Storm Water	58	58-84-83	Storm Water Fees	0865815	\$33,997					
086	1300 North Storm Drain Line (3700 W. to 4000 W.)	2	Storm Sys		Storm Water	58	58-84-05	Storm Water Impact Fee	0865804	\$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		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	\$130,750					
089	Local Option Sales Tax Money (Transportation)	2	General	\$88,000	SR	45	45-51-93	Local Option	0894521	\$284,372	-\$131,000	\$100,000	\$100,000	\$100,000	
090	West Point Park Expansion	1	Parks	\$142,869	Cap. Proj.	48	48-51-20	GF Surplus	0904810	\$226,208					
090	West Point Park Expansion	1	Parks	\$136,920	SR	45	45-51-15	Park-Trail Impact Fee	0904505	\$1,648					
091	West Point Cemetery Expansion	1	Parks	\$348,492	Cap. Proj.	48	48-51-70	Beg. Balance	0914809	\$0					
091	West Point Cemetery Expansion	1	Parks		Cap. Proj.	48	48-51-25	GF Surplus	0914810	\$0					
091	West Point Cemetery Expansion - Water Line	1	Water		Water	55	55-84-33	Water Fees	0915514	\$0					
092	GPS / Survey Equipment	1	General	\$26,000	Cap. Proj.	48	48-51-15	GF Surplus	0924810	\$3,251					
093	300 North 8" Water Line (4000 W to 4100 W)	2	Water	\$200,000	Water	55	55-84-33	Water Fees	0935514	\$0					\$200,000
094	800 North Widening with Clinton City (2000 W to 3000 W)	1	Street	\$150,000	Cap. Proj.	48	48-51-20	GF Surplus	0944810	\$0	\$150,000				
095	300 North 4000 West Intersection Safety		Street	\$100,000	SR	45	45-51-95	Class C	0954511	\$0					\$100,000
096	200 South 12' Sewer Line (3000 W to 2500 W)	1	Sewer	\$375,000	SR	45	51-84-05	Sewer Impact Fee	0964502	\$0	\$100,000				
097	200 South 10' Sewer Line (2500 W to 2300 W)	1	Sewer	\$190,000	SR	45	51-84-05	Sewer Impact Fee	0974502	\$0		\$60,000			
098	200 South 8' Sewer Line (2300 W to 2100 W)	1	Sewer	\$125,000	SR	45	51-84-05	Sewer Impact Fee	0984502	\$0			\$60,000		
099	2500 West 8' Sewer Line (200 S to 175 N)	1	Sewer	\$200,000	SR	45	51-84-05	Sewer Impact Fee	0994502	\$0				\$60,000	
100	100 South 12" Water Line (2000 W to 2300 W)	5	Water	\$350,000	SR	45	55-84-05	Water Impact Fee	1004501	\$0					\$350,000
101	300 North (2000 W to 3000 W)	5	Street	\$5,600,000	Cap. Proj.	48	48-51-20	GF Surplus	1014810	\$0					\$5,600,000
102	2550 West (300 North to SR-193)	5	Street	\$1,600,000	Cap. Proj.	48	48-51-20	GF Surplus	1024810	\$0					\$1,600,000
103	100 North Street	5	Street	\$1,800,000	Cap. Proj.	48	48-51-20	GF Surplus	1034810	\$0					\$1,800,000
104	300 North CDBG Grant (4000 W)	1	Street	\$125,000	SR	45	45-51-93	Local Option	1044521	\$0	\$75,000				
104	300 North CDBG Grant (4000 W)	1	Street		SR	45	45-51-97	Grant	1044508	\$0	\$75,000				
	TOTALS			\$10,642,040							\$1,843,055	\$996,415	\$390,000		\$1,945,987

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

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
DEBT SERVICE						
MISCELLANEOUS REVENUE						
70-36-10	Interest Earnings	1,006.54	930.48	.00	.00	.00
Total MISCELLANEOUS REVENUE:		1,006.54	930.48	.00	.00	.00
TRANSFERS AND CONTRIBUTIONS						
70-39-20	General Fund Transfer	107,300.00	107,153.37	107,000.00	107,000.00	107,000.00
Total TRANSFERS AND CONTRIBUTIONS:		107,300.00	107,153.37	107,000.00	107,000.00	107,000.00
FUNDING USES						
70-84-10	Debt Service - City Hall	96,000.00	97,000.00	99,000.00	99,000.00	101,000.00
70-84-15	Interest on Bonds	11,019.30	9,093.52	8,000.00	8,000.00	6,000.00
Total FUNDING USES:		107,019.30	106,093.52	107,000.00	107,000.00	107,000.00
DEBT SERVICE Revenue Total:		108,306.54	108,083.85	107,000.00	107,000.00	107,000.00
DEBT SERVICE Expenditure Total:		107,019.30	106,093.52	107,000.00	107,000.00	107,000.00
Net Total DEBT SERVICE:		1,287.24	1,990.33	.00	.00	.00

Account Number	Account Title	2017 Actual	2018 Actual	2019 Original Budget	2019 Amended Budget	2020 Final Budget
CDRA FUND						
REVENUE						
85-31-10	Property Tax Increment	.00	.00	110,000.00	110,000.00	140,000.00
Total REVENUE:		.00	.00	110,000.00	110,000.00	140,000.00
Source: 37						
85-37-95	Transfers In	136,000.00	140,000.00	30,000.00	30,000.00	.00
Total Source: 37:		136,000.00	140,000.00	30,000.00	30,000.00	.00
Source: 38						
85-38-80	Interest Earnings	5,871.90	1,168.99	.00	.00	.00
Total Source: 38:		5,871.90	1,168.99	.00	.00	.00
EXPENDITURES						
85-44-63	Administration	84.25	.00	.00	.00	.00
85-44-65	Long-term Debt Expense	98,000.00	100,000.00	103,000.00	103,000.00	107,000.00
Total EXPENDITURES:		98,084.25	100,000.00	103,000.00	103,000.00	107,000.00
Department: 84						
85-84-15	Interest Expense	37,723.72	37,264.20	37,000.00	37,000.00	33,000.00
Total Department: 84:		37,723.72	37,264.20	37,000.00	37,000.00	33,000.00
CDRA FUND Revenue Total:		141,871.90	141,168.99	140,000.00	140,000.00	140,000.00
CDRA FUND Expenditure Total:		135,807.97	137,264.20	140,000.00	140,000.00	140,000.00
Net Total CDRA FUND:		6,063.93	3,904.79	.00	.00	.00
Net Grand Totals:		1,585,485.99	1,205,666.00	.00	.00	.00

West Point City Fee Schedule Fiscal Year 2020

Effective July 1, 2019

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	\$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	\$50
Duplicate License	\$15
Business License late fee	\$25
Christmas tree sales license (not prorated)	\$30 w/ \$70 deposit
Fireworks stands (not prorated)	\$85
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
Fax	\$.10 per page
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
Disinterment	\$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
MUSKRAT SPRINGS CAMPGROUND	
Davis County Scout Troops, Youth Groups, & residents	\$25
Non-Davis County Scout Troops, Youth Groups, & residents	\$50
Refundable Security Deposit	\$50
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	
Program Registration Fees: (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	\$827/ERU
Water Impact Fee	\$1,112/ERU
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	\$1,112/ERU
Storm Water Impact Fees	\$4,204 per acre
Sewer Impact Fees	\$827/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)	\$28.20
Sewer (commercial monthly base)	\$28.20
10,000 gallons +	\$2.25/1,000 gallons
Sewer (multi-family)	\$28.20 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

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 (GAAP).

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.

Long-Term Financial Policies

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.

Fund Balance: Fund balance is defined as the difference between assets and liabilities reported in a governmental fund. While fund balance is a good way to evaluate the health of the entity, it is not an indicator of actual cash reserves held within the entity. Fund balance consists of all assets, whether cash receipts, inventories, supplies, or donations such as donations of property or of infrastructure by developers, which is recognized as “revenue.”

In an enterprise fund, fund balance, also known as net assets, will be affected by accounts receivable and payables, which are not actual receipts or payments of cash, but recognition of the underlying transaction that will allow for the receipt or payment of cash in the future. Fund balance will also be impacted by the recognition of major assets such as infrastructure, which is recognized as an asset

Capital Expenditures: Money spent acquiring or maintaining fixed assets, such as land, buildings, and equipment. The City does long-range planning for capital improvements annually to look at capital expenditures and continue to spread capital improvement funds among multiple departments to try to meet the most urgent needs.

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:

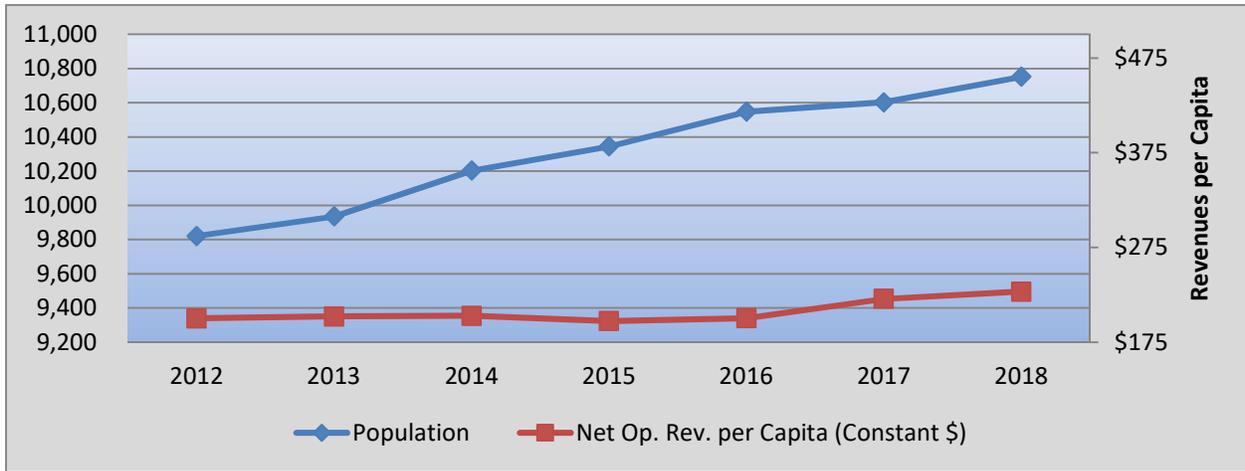
- Revenues per Capita
- Restricted Revenues
- Revenue Shortfalls & Surpluses
- Expenditures per Capita
- Liquidity
- Long-term Debt

Revenues Per Capita

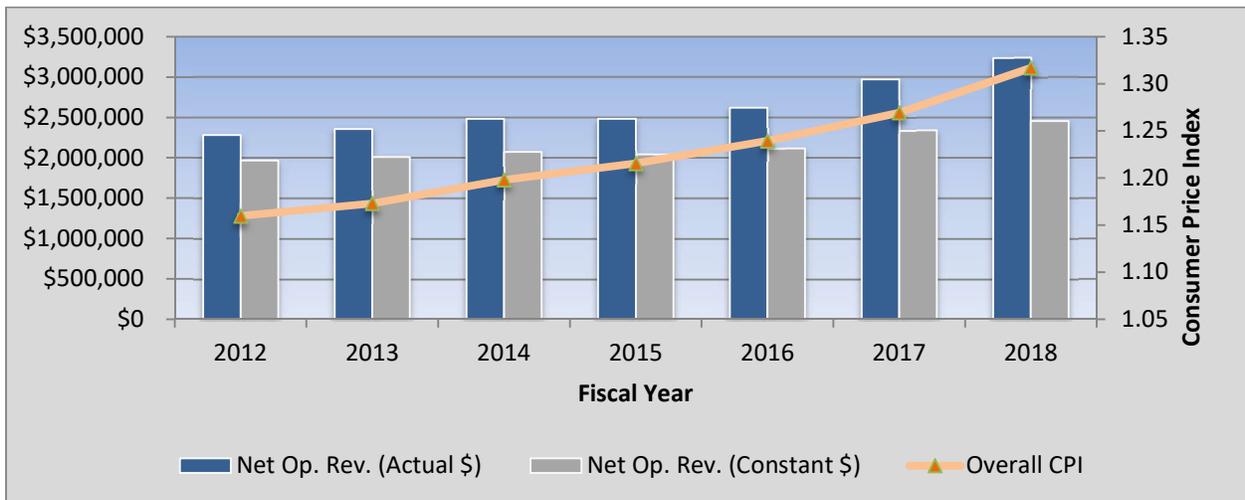
Analysis: (Total operating revenues include the General Fund and Class C Road Funds.) Examining per capita revenues shows changes in revenues relative to change in population size. The consumer price index (CPI) is used to convert current total operating revenues to constant total operating revenues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

Description	2012	2013	2014	2015	2016	2017	2018
Net Op. Rev. (Actual \$)	\$2,280,481	\$2,357,823	\$2,481,584	\$2,482,480	\$2,621,242	\$2,972,560	\$3,236,047
Consumer price index (CPI)	226.5	229.1	234	237.4	242.1	247.9	257.2
Consumer price index (CPI)	116.0	117.3	119.8	121.6	123.9	126.9	131.7
Overall CPI	1.16	1.17	1.20	1.22	1.24	1.27	1.32
Net Op. Rev. (Constant \$)	\$1,966,349	\$2,009,964	\$2,071,168	\$2,042,242	\$2,114,810	\$2,341,640	\$2,456,773
Population	9,822	9,936	10,204	10,345	10,548	10,603	10,753
Net Op. Rev. per Capita (Constant \$)	\$200	\$202	\$203	\$197	\$200	\$221	\$228

From 2012-2014, 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 past three years have seen increases, reaching \$228 in 2018. The following chart illustrates this relationship from 2012 to 2018.



The following chart illustrates the same relationship while accounting for inflation using the consumer price index (CPI). Since 2012, actual net operating revenues have increased slowly as the population has grown.

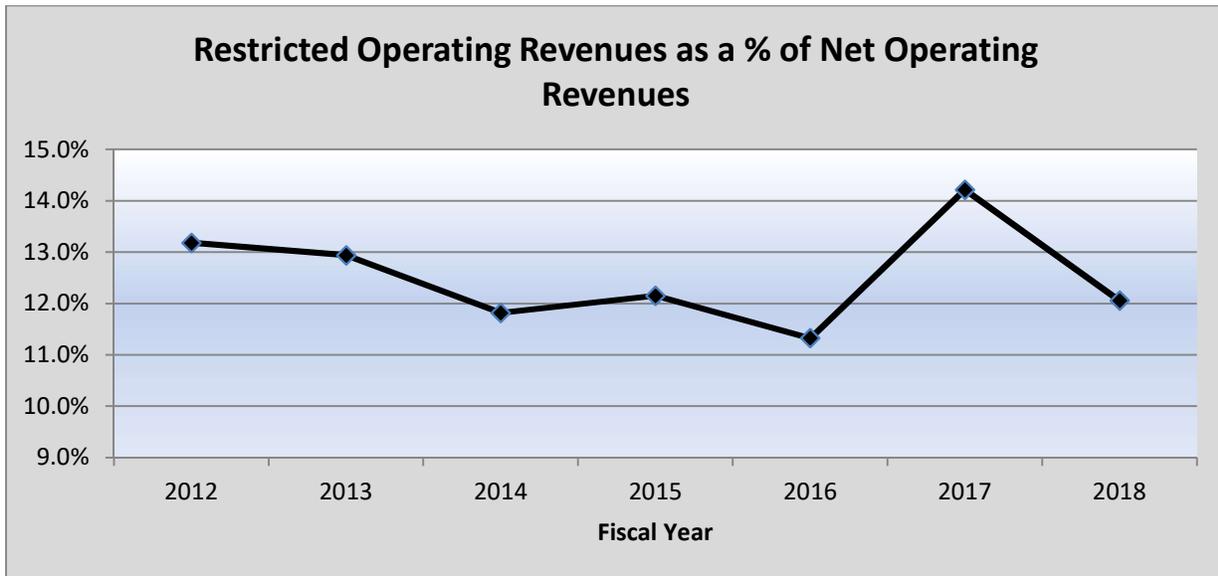


Restricted Revenues

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

Description	2012	2013	2014	2015	2016	2017	2018
Restricted operating revenues (Class C Road Fund)	\$300,602	\$305,138	\$293,289	\$301,708	\$296,882	\$422,633	\$390,212
Net operating revenues	\$2,280,481	\$2,357,823	\$2,481,584	\$2,482,480	\$2,621,242	\$2,972,560	\$3,236,047
Restricted operating revenues as a percentage of net operating revenues	13.2%	12.9%	11.8%	12.2%	11.3%	14.2%	12.1%

Since 2012, restricted operating revenues as a percentage of net operating revenues have trended downward, until FY2017, when there was a correction for lost revenue in FY2016. In FY2018, they returned to pre-FY2017 levels.

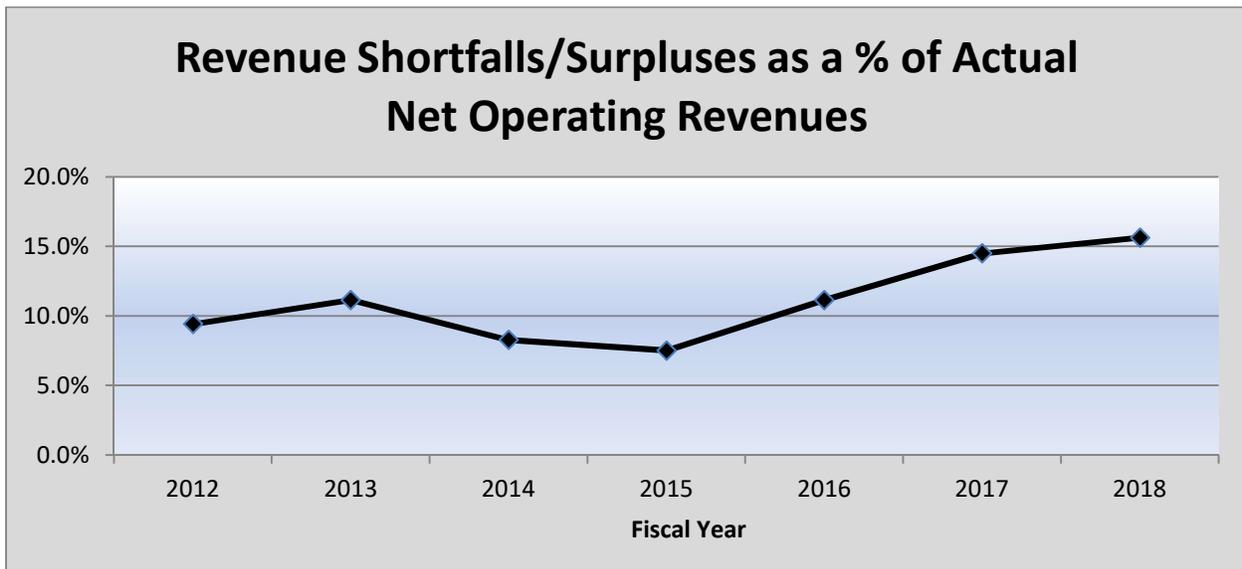


Revenue Shortfalls or Surpluses

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 a 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.

Description	2012	2013	2014	2015	2016	2017	2018
Actual net operating revenues (General Fund and Class C Road Fund)	\$2,280,481	\$2,357,823	\$2,481,584	\$2,482,480	\$2,621,242	\$2,972,560	\$3,236,047
Budgeted net operating revenues	\$2,065,580	\$2,094,995	\$2,276,185	\$2,296,200	\$2,329,080	\$2,541,718	\$2,730,260
Revenue shortfalls or surpluses	\$214,901	\$262,828	\$205,399	\$186,280	\$292,162	\$430,842	\$505,787
Revenue shortfalls or surpluses as a percentage of actual net operating revenues	9.4%	11.1%	8.3%	7.5%	11.1%	14.5%	15.6%

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

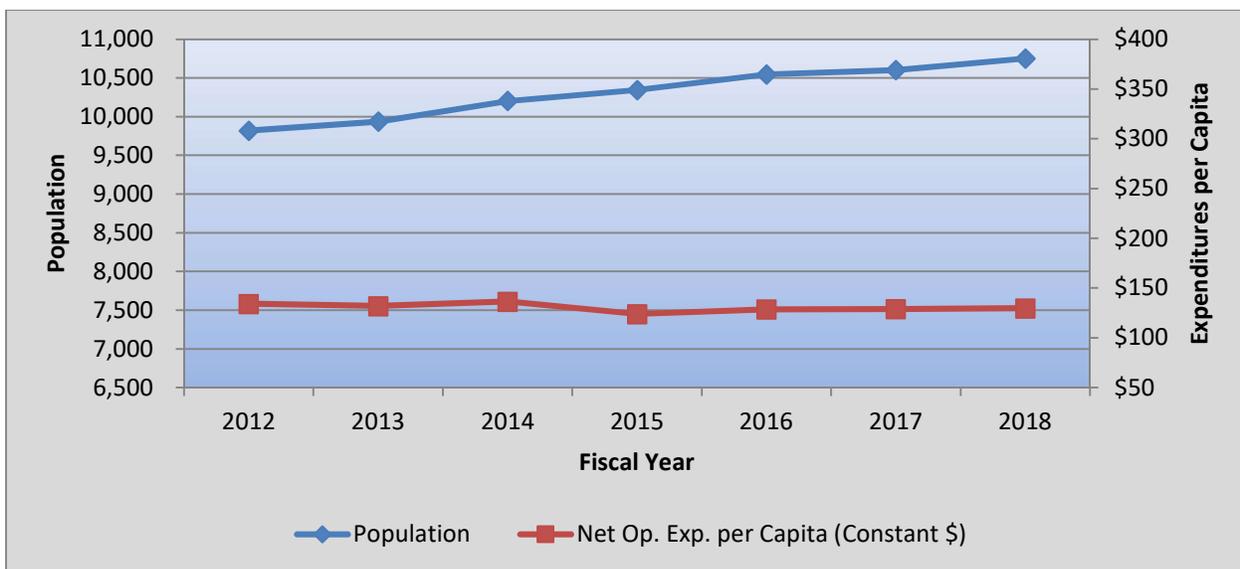


Expenditures Per Capita

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.

Description	2012	2013	2014	2015	2016	2017	2018
Net operating expenditures. (General Fund only)	\$1,528,874	\$1,539,329	\$1,669,101	\$1,560,019	\$1,681,224	\$1,736,012	\$1,836,969
Consumer price index (CPI)	226.5	229.1	234	237.4	242.06833	247.92067	257.248
CPI (Base Year 2006)	116.0	117.3	119.8	121.6	123.9	126.9	131.7
Net operating expenditures in CPI	1.16	1.17	1.20	1.22	1.24	1.27	1.32
Net operating expenditures in CPI base-year dollars	\$1,318,274	\$1,312,226	\$1,393,057	\$1,283,369	\$1,356,406	\$1,367,547	\$1,394,608
Population	9,819	9,936	10,204	10,345	10,548	10,603	10,753
Net Op. Exp. per Capita (Constant \$)	\$134	\$132	\$137	\$124	\$129	\$129	\$130
Net Op. Exp. per Capita (Actual \$)	\$156	\$155	\$164	\$151	\$159	\$164	\$171

Net operating expenses per capita have remained relatively flat over the past seven years, ranging from \$124 to \$137. This suggests that expenses are remaining relatively proportional to population growth.

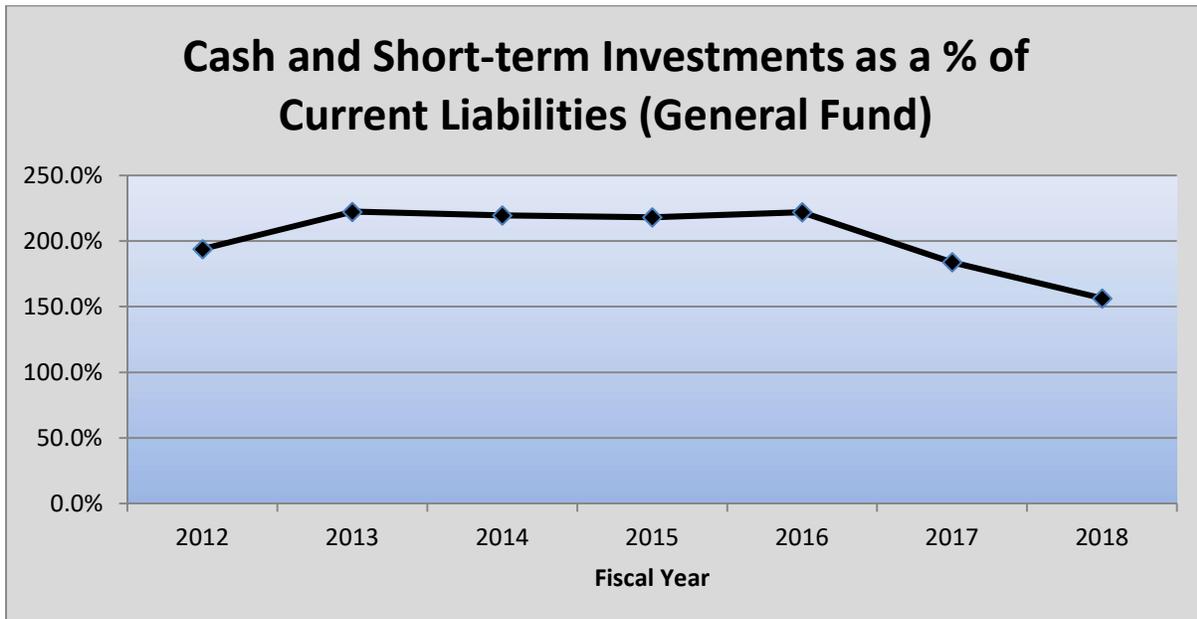


Liquidity

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.

Description	2012	2013	2014	2015	2016	2017	2018
Cash and Short-term Investments	\$767,474	\$887,016	\$991,058	\$1,094,206	\$1,080,009	\$1,565,104	\$2,313,601
Current Liabilities	\$395,342	\$398,672	\$451,059	\$501,570	\$486,262	\$850,745	\$1,478,230
Cash and Short-term Investments as a % of Current Liabilities (General Fund)	194.1%	222.5%	219.7%	218.2%	222.1%	184.0%	156.5%

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.

Description	2012	2013	2014	2015	2016	2017	2018
Population	9,819	9,936	10,204	10,345	10,548	10,603	10,753
Net Direct Bonded Long-term Debt	\$1,270,008	\$1,091,251	\$927,689	\$755,974	\$1,799,503	\$1,606,264	\$1,419,124
Net Direct Bonded Long-term Debt as a % of Population	129.3%	109.8%	90.9%	73.1%	170.6%	151.5%	132.0%

With the issuance of revenue bonds in 2016, net direct bonded long-term debt rose. As we continue to pay off that bond, as well as the bond for City Hall that number will continue to decrease.

