

Account Number	Account Title	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
<b>GENERAL FUND</b>						
<b>TAXES</b>						
10-31-10	Property Taxes	623,661.21	729,728.93	728,503.00	728,503.00	824,480.00
10-31-25	Vehicle - In lieu of prop. tax	40,670.93	40,937.45	40,000.00	40,000.00	45,000.00
10-31-30	General Sales and Use Taxes	2,166,784.40	2,327,595.75	2,300,000.00	2,300,000.00	2,500,000.00
10-31-40	Cable TV	51,007.60	49,161.02	50,000.00	50,000.00	45,000.00
10-31-50	Energy Sales and Use	460,374.10	572,723.89	450,000.00	450,000.00	600,000.00
10-31-60	Telecommunications	28,340.68	28,502.75	25,000.00	25,000.00	25,000.00
	Total TAXES:	3,370,838.92	3,748,649.79	3,593,503.00	3,593,503.00	4,039,480.00
<b>LICENSES AND PERMITS</b>						
10-32-10	Bus. License/Cond. Use Permits	15,876.95	49,685.52	5,000.00	5,000.00	15,000.00
10-32-21	Building Permits	593,467.16	283,504.73	250,000.00	250,000.00	225,000.00
	Total LICENSES AND PERMITS:	609,344.11	333,190.25	255,000.00	255,000.00	240,000.00
<b>INTERGOVERNMENTAL REVENUE</b>						
10-33-56	Class C Roads	485,347.33	523,608.37	500,000.00	500,000.00	550,000.00
10-33-70	Cares Act Revenue	182,029.92	.00	.00	.00	.00
10-33-71	ARPA West Point City Direct	7,435.00	1,289,333.00	.00	.00	.00
	Total INTERGOVERNMENTAL REVENUE:	674,812.25	1,812,941.37	500,000.00	500,000.00	550,000.00
<b>CHARGES FOR SERVICES</b>						
10-34-10	Zoning and Subdivision Fees	40,315.24	19,311.03	50,000.00	50,000.00	10,000.00
10-34-60	Recreation Fees	108,245.54	127,520.00	100,000.00	100,000.00	150,000.00
10-34-78	Park & City Hall Reservations	6,280.00	5,970.00	5,000.00	5,000.00	5,000.00
10-34-79	City Celeb. & Sponsorships	16,647.00	20,295.00	10,000.00	10,000.00	18,000.00
10-34-82	Cemetery Interment	14,950.00	10,925.00	8,000.00	8,000.00	15,000.00
10-34-90	Misc. Income & Concessions	6,934.41	15,462.14	5,000.00	5,000.00	10,000.00
	Total CHARGES FOR SERVICES:	193,372.19	199,483.17	178,000.00	178,000.00	208,000.00
<b>MISCELLANEOUS REVENUE</b>						
10-36-10	Interest Earnings	13,927.01	129,653.62	100,000.00	100,000.00	200,000.00
10-36-20	Donations	3,115.00	.00	.00	.00	.00
10-36-30	Arts Council Revenue	.00	.00	5,000.00	5,000.00	5,000.00
10-36-90	Miscellaneous	1,704.56	15.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	18,746.57	129,638.62	105,000.00	105,000.00	205,000.00
<b>CONTRIBUTIONS &amp; TRANSFERS</b>						
10-39-10	Beginning Balance	.00	.00	800,000.00	800,000.00	800,000.00
	Total CONTRIBUTIONS & TRANSFERS:	.00	.00	800,000.00	800,000.00	800,000.00
<b>GENERAL GOVERNMENT</b>						
10-41-10	Mayor and Council Wages	53,895.59	52,891.96	53,676.00	53,676.00	55,850.00
10-41-11	Executive	.00	1,471.63	.00	.00	.00
10-41-13	Employee Benefits	7,465.19	7,829.88	8,273.00	8,273.00	8,448.00
10-41-33	Training and Education	12,714.40	12,226.34	11,000.00	11,000.00	11,000.00
10-41-35	Community Service Contracts	2,000.00	3,690.24	4,000.00	4,000.00	4,000.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
Total GENERAL GOVERNMENT:		76,075.18	78,110.05	76,949.00	76,949.00	79,298.00
<b>ADMINISTRATIVE SERVICES</b>						
10-44-11	Salaries and Wages	111,934.19	133,014.78	159,598.00	159,923.00	164,945.00
10-44-13	Employee Benefits	48,593.17	57,688.21	71,890.00	71,963.00	79,642.00
10-44-20	Mileage Reimbursement	763.69	597.50	800.00	800.00	800.00
10-44-21	Books, Subscrip. & Memberships	1,580.50	933.95	1,000.00	1,000.00	1,000.00
10-44-24	Postage	3,140.71	2,522.43	5,000.00	5,000.00	5,000.00
10-44-25	Equipment & Supplies	427.98	458.45	1,000.00	1,000.00	1,000.00
10-44-26	Equipment Lease & Maintenance	9,810.33	9,669.45	16,500.00	16,500.00	16,500.00
10-44-33	Training & Education	3,491.58	4,731.11	4,000.00	4,000.00	4,000.00
10-44-38	Auditor & Accounting Support	13,365.00	13,736.25	16,500.00	16,500.00	16,500.00
10-44-40	Accounting Software Support	.00	.00	6,000.00	6,000.00	.00
10-44-63	IT Support & Contracts	4,591.26	5,303.50	7,100.00	7,100.00	7,100.00
10-44-65	Emergency Management	.00	.00	2,000.00	2,000.00	2,000.00
10-44-69	Office Supplies & Expense	2,318.34	2,887.37	4,000.00	4,000.00	4,000.00
10-44-75	Risk Management	24,152.85	23,180.51	45,000.00	45,000.00	50,000.00
10-44-95	Credit Card Processing Fees	1,740.51	2,021.51	1,000.00	1,000.00	2,000.00
10-44-98	Bank Service Charges	1,063.00	434.62	1,000.00	1,000.00	1,000.00
Total ADMINISTRATIVE SERVICES:		226,973.11	257,179.64	342,388.00	342,786.00	355,487.00
<b>PUBLIC WORKS</b>						
10-48-11	Salaries and Wages	126,589.38	145,113.29	208,867.00	209,274.00	241,144.00
10-48-13	Employee Benefits & Retirement	72,135.79	81,002.39	125,994.00	126,098.00	145,440.00
10-48-15	On call pay	2,707.76	5,012.00	5,950.00	5,950.00	5,950.00
10-48-20	Overtime	23,643.11	34,821.51	14,000.00	14,000.00	25,000.00
10-48-23	Travel and Education	886.35	.00	360.00	360.00	360.00
10-48-25	Equipment, Supplies & Maint.	6,640.46	7,149.94	9,000.00	9,000.00	9,000.00
10-48-26	Municipal Bldgs. Oper. & Maint	21,559.72	26,842.27	24,260.00	24,260.00	24,260.00
10-48-54	Prot. Clothing & Equipment	5,330.60	3,234.58	3,000.00	3,000.00	3,500.00
10-48-65	Fleet Operations & Maintenance	8,995.46	12,626.83	4,250.00	4,250.00	20,000.00
10-48-67	Fleet Fuel	14,256.29	14,472.93	12,865.00	12,865.00	12,865.00
10-48-69	Office Supplies & Expense	1,722.70	749.16	1,300.00	1,300.00	1,300.00
10-48-70	Fleet Leases	.00	6,480.00	10,000.00	10,000.00	10,000.00
10-48-75	Crosswalk Power	662.09	668.52	900.00	900.00	700.00
10-48-77	Public Facilities Heating	6,321.98	9,253.56	5,000.00	5,000.00	6,000.00
10-48-82	Public Facilities Power	14,645.02	14,552.85	14,000.00	14,000.00	14,000.00
10-48-84	Street Lighting Pwr & Mnt.	51,320.02	64,856.49	52,000.00	52,000.00	52,000.00
Total PUBLIC WORKS:		357,416.73	426,836.32	491,746.00	492,257.00	571,519.00
<b>EXECUTIVE</b>						
10-49-11	Salaries and Wages	185,251.74	255,730.25	297,512.00	298,357.00	322,375.00
10-49-13	Employee Benefits	88,240.00	111,545.33	166,068.00	166,280.00	174,891.00
10-49-20	Mileage Reimbursements	.00	.00	750.00	750.00	750.00
10-49-21	Books, Subscrip. & Memberships	3,068.30	4,948.94	3,000.00	3,000.00	3,000.00
10-49-23	Travel and Education	9,988.41	14,934.05	6,000.00	6,000.00	10,000.00
10-49-25	New Equipment Purchase	7,152.67	14,196.87	22,500.00	22,500.00	22,500.00
10-49-37	Attorney	39,468.50	34,683.50	33,000.00	33,000.00	35,000.00
10-49-62	Miscellaneous	222.40	1,808.00	12,000.00	12,000.00	12,000.00
10-49-63	IT Support & Contracts	26,247.86	27,999.59	36,000.00	36,000.00	60,000.00
10-49-65	Emp. Awards, Rec. & Events	13,758.45	14,894.26	13,000.00	13,000.00	16,000.00
10-49-66	Education Reimb. Program	831.00	705.00	6,000.00	6,000.00	6,000.00
10-49-67	Emp. Benefits & Bonus Program	13,432.62	13,953.83	13,000.00	13,000.00	15,000.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
10-49-68	Wellness Program	150.00	340.36	2,000.00	2,000.00	2,000.00
10-49-69	Office Supplies & Expense	5,678.26	5,303.74	5,000.00	5,000.00	5,000.00
10-49-70	Cellular & Radio Serv. & Equip	12,265.40	11,501.52	12,000.00	12,000.00	12,000.00
10-49-72	Legal Advertising	6,313.86	2,789.80	9,000.00	9,000.00	6,000.00
10-49-80	Utah League Membership	5,711.66	6,369.95	7,000.00	7,000.00	7,500.00
10-49-82	City Newsletter	5,278.94	10,644.53	4,500.00	4,500.00	12,000.00
10-49-83	Economic Development	.00	.00	5,000.00	5,000.00	5,000.00
10-49-85	Volunteerism Program	.00	.00	2,000.00	2,000.00	2,000.00
10-49-86	HR Background Checks	.00	115.55	500.00	500.00	500.00
10-49-87	HR Position Posting	.00	.00	500.00	500.00	.00
10-49-88	Recorders Office	5,423.72	9,221.11	8,000.00	8,000.00	8,000.00
10-49-89	Elections	19,583.09	60.56	20,000.00	20,000.00	25,000.00
10-49-90	City Celebrations & Events	61,596.48	92,456.89	78,500.00	78,500.00	90,000.00
10-49-91	Youth Council	6,426.22	5,743.47	8,000.00	8,000.00	10,000.00
10-49-92	Miss West Point Pageant	17,445.68	11,776.97	19,600.00	19,600.00	15,000.00
10-49-93	Senior Program	5,699.31	9,185.49	.00	.00	.00
10-49-94	Community Garden	.00	.00	300.00	300.00	.00
10-49-96	Youth Court	.00	2,016.50	5,000.00	5,000.00	5,000.00
10-49-97	COVID-19 Expenses	180,432.13	.00	200,000.00	200,000.00	200,000.00
10-49-98	Arts Council	.00	746.94	5,000.00	5,000.00	5,000.00
10-49-99	ARPA- Expenditures	.00	.00	.00	.00	500.00
Total EXECUTIVE:		719,666.70	663,673.00	1,000,730.00	1,001,787.00	1,088,016.00
<b>COMMUNITY DEVELOPMENT</b>						
10-52-11	Salaries and Wages	188,444.65	190,908.58	301,059.00	301,297.00	342,738.00
10-52-13	Employee Benefits & Retirement	84,559.03	76,735.38	165,320.00	165,401.00	185,482.00
10-52-21	Books, Subscrip. & Memberships	1,169.00	903.00	1,500.00	1,500.00	1,500.00
10-52-23	Travel, Education & Certificat	4,404.23	3,960.79	5,000.00	5,000.00	5,000.00
10-52-25	Equipment & Supplies	2,364.79	668.22	2,000.00	2,000.00	2,000.00
10-52-51	GIS	722.00	.00	1,750.00	1,750.00	.00
10-52-62	Contract Planning & Insp Serv	1,762.11	76,010.00	4,000.00	4,000.00	4,000.00
10-52-63	IT Support & Contracts	862.43	7,324.63	10,500.00	13,500.00	13,500.00
10-52-65	State Building Surcharge	4,528.93	3,574.28	1,000.00	1,000.00	3,000.00
10-52-68	Planning Comm/Board of Adj.	3,054.37	2,459.77	3,500.00	3,500.00	3,500.00
10-52-69	Office Supplies & Expense	812.12	492.15	500.00	500.00	500.00
10-52-85	Code Enforcement	1,504.98	2,082.39	4,000.00	4,000.00	4,000.00
10-52-90	County Recording Fees	.00	308.00	4,000.00	4,000.00	4,000.00
Total COMMUNITY DEVELOPMENT:		294,188.64	365,427.19	504,129.00	507,448.00	569,220.00
<b>ENGINEERING</b>						
10-53-11	Salaries and Wages	46,194.59	52,443.10	55,984.00	56,059.00	59,783.00
10-53-13	Emp. Benefits & Retirement	19,696.89	20,406.10	25,676.00	25,696.00	26,689.00
10-53-21	Books, Subscrip. & Memberships	417.16	174.00	1,000.00	1,000.00	1,000.00
10-53-23	Travel, Education & Certificat	2,283.66	1,400.30	4,000.00	4,000.00	4,000.00
10-53-25	Equipment & Supplies	2,721.72	598.70	5,500.00	5,500.00	20,000.00
10-53-51	GIS	3,772.91	4,659.50	3,000.00	3,000.00	4,000.00
10-53-63	IT Support & Contracts	1,232.55	20,174.84	42,150.00	42,150.00	7,000.00
10-53-69	Office Supplies & Expense	.00	77.59	500.00	500.00	500.00
10-53-70	Engineering Services	970.50	4,642.50	22,000.00	22,000.00	22,000.00
Total ENGINEERING:		77,289.98	104,576.63	159,810.00	159,905.00	144,972.00
<b>PUBLIC SAFETY &amp; EMERGENCY PLAN</b>						
10-54-11	Crossing Guards	44,481.52	53,181.24	76,328.00	77,128.00	139,458.00

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10-54-13	Employee Benefits & Retirement	4,467.31	5,170.93	7,564.00	7,643.00	13,820.00
10-54-15	Crossing Guard Supplies/Equip.	188.00	799.46	1,000.00	1,000.00	2,000.00
10-54-60	Animal Control	49,501.56	26,394.36	.00	.00	.00
10-54-62	Police Services	270,684.00	278,808.00	476,958.00	476,958.00	625,248.00
10-54-65	Narcotics Strike Force	8,743.68	8,743.68	9,700.00	9,700.00	9,700.00
10-54-71	Emergency Manger	.00	.00	25,000.00	25,000.00	25,000.00
10-54-75	Hometown Security (EPRT)	.00	.00	4,000.00	4,000.00	4,000.00
Total PUBLIC SAFETY & EMERGENCY PLAN:		<u>378,066.07</u>	<u>373,097.67</u>	<u>600,550.00</u>	<u>601,429.00</u>	<u>819,226.00</u>
<b>PARKS AND CEMETERY</b>						
10-70-11	Salaries and Wages	57,630.69	74,303.60	138,389.00	163,501.00	145,009.00
10-70-13	Employee Benefits & Retirement	18,676.39	20,180.72	13,714.00	31,825.00	14,370.00
10-70-20	Uniforms	600.00	1,422.57	600.00	600.00	600.00
10-70-25	Equipment & Supplies	15,839.00	10,535.07	14,000.00	14,000.00	20,000.00
10-70-26	Building and Grounds	75,823.54	89,799.05	68,600.00	68,600.00	85,000.00
10-70-29	Park & Cemetery Lights	3,661.75	3,773.79	4,500.00	4,500.00	4,500.00
10-70-61	Misc. Services and Supplies	343.01	160.04	1,200.00	1,200.00	1,200.00
10-70-69	Office Supplies & Expense	.00	137.20	500.00	500.00	500.00
10-70-70	Gateways & Public Properties	8,487.50	12,300.30	4,000.00	4,000.00	6,000.00
Total PARKS AND CEMETERY:		<u>181,061.88</u>	<u>212,292.26</u>	<u>245,503.00</u>	<u>288,726.00</u>	<u>277,179.00</u>
<b>RECREATION</b>						
10-71-11	Salaries and Wages	166,042.10	246,602.38	211,500.00	256,319.00	347,704.00
10-71-13	Employee Benefits & Retirement	68,659.60	77,050.76	91,769.00	113,379.00	142,318.00
10-71-20	Recreation Program Marketing	2,239.57	712.56	1,000.00	1,000.00	1,000.00
10-71-23	Travel & Education	3,733.43	377.81	3,200.00	3,200.00	3,200.00
10-71-25	Equipment and Supplies	.00	261.47	25,000.00	25,000.00	5,000.00
10-71-26	Building and Grounds	423.37	3,175.03	7,800.00	7,800.00	7,800.00
10-71-30	Background Checks	754.60	462.20	2,000.00	2,000.00	2,000.00
10-71-60	Soccer	27,587.13	21,965.44	13,000.00	13,000.00	27,000.00
10-71-67	Junior Jazz	21,162.83	26,465.85	23,500.00	23,500.00	23,500.00
10-71-68	Football	34,285.39	53,995.69	35,000.00	35,000.00	35,000.00
10-71-69	Office Supplies & Expense	582.28	3,416.91	1,050.00	1,050.00	2,000.00
10-71-71	Baseball/Softball	29,785.08	40,237.44	21,000.00	21,000.00	30,000.00
10-71-73	Volleyball	2,783.45	4,012.45	5,500.00	5,500.00	5,500.00
10-71-80	Senior Programs	.00	.00	7,700.00	11,000.00	11,000.00
Total RECREATION:		<u>358,038.83</u>	<u>478,735.99</u>	<u>449,019.00</u>	<u>518,748.00</u>	<u>643,022.00</u>
<b>TRANSFERS, CONT. &amp; OTHER USES</b>						
10-90-63	Class C Trans. to Special Rev.	485,347.33	508,857.46	450,000.00	450,000.00	550,000.00
10-90-86	TRANSFER TO CAP. PROJ. FUND	1,510,000.00	1,028,000.00	534,679.00	415,468.00	368,541.00
10-90-95	Transfer Out to CDRA	.00	.00	576,000.00	576,000.00	576,000.00
10-90-97	Transfer to Water Fund	.00	500,000.00	.00	.00	.00
10-90-98	Transfer to Waste Fund	.00	500,000.00	.00	.00	.00
10-90-99	ARPA Transfer to Waste Fund	7,435.00	292,565.00	.00	.00	.00
Total TRANSFERS, CONT. & OTHER USES:		<u>2,002,782.33</u>	<u>2,829,422.46</u>	<u>1,560,679.00</u>	<u>1,441,468.00</u>	<u>1,494,541.00</u>
GENERAL FUND Revenue Total:		<u>4,867,114.04</u>	<u>6,223,903.20</u>	<u>5,431,503.00</u>	<u>5,431,503.00</u>	<u>6,042,480.00</u>
GENERAL FUND Expenditure Total:		<u>4,671,559.45</u>	<u>5,789,351.21</u>	<u>5,431,503.00</u>	<u>5,431,503.00</u>	<u>6,042,480.00</u>
Total GENERAL FUND:		<u>195,554.59</u>	<u>434,551.99</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

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<b>SPECIAL REVENUE FUND</b>						
<b>DEVELOPMENT FEES</b>						
45-30-57	Road Impact Fees	338,519.00	223,243.02	152,900.00	152,900.00	1,652,900.00
45-30-70	Park and Trails Impact Fees	537,600.18	225,377.62	238,086.00	238,086.00	238,086.00
45-30-75	North Davis Sewer Impact Fees	811,432.00	386,456.01	352,600.00	352,600.00	352,600.00
45-30-80	N.D. Fire Impact Fees	47,625.64	17,670.99	13,868.00	13,868.00	13,868.00
45-30-99	Beginning Balance	.00	.00	1,146,505.00	1,146,505.00	1,023,014.00
Total DEVELOPMENT FEES:		1,735,176.82	852,747.64	1,903,959.00	1,903,959.00	3,280,468.00
<b>OTHER FINANCING SOURCES</b>						
45-33-90	Transfer from Other Funds	485,347.33	508,857.46	450,000.00	450,000.00	450,000.00
45-33-93	Local Option Roads	182,499.42	198,077.47	125,000.00	125,000.00	125,000.00
Total OTHER FINANCING SOURCES:		667,846.75	706,934.93	575,000.00	575,000.00	575,000.00
<b>CHARGES FOR SERVICES</b>						
45-36-10	Interest Income	23,950.98	236,419.01	.00	.00	.00
Total CHARGES FOR SERVICES:		23,950.98	236,419.01	.00	.00	.00
<b>SPECIAL FUND PROJECTS</b>						
45-51-15	Parks/Trails Impact Fee Proj.	.00	1,626.80	1,648.00	1,648.00	1,648.00
45-51-71	Roads/Ped. Walkways Impact Fee	42,862.50	12,455.25	.00	.00	1,500,000.00
45-51-80	N.D. Sewer Impact Fees	797,140.00	350,021.26	352,600.00	352,600.00	352,600.00
45-51-85	N.D. Fire Impact Fees	34,176.63	18,559.72	13,868.00	13,868.00	13,868.00
45-51-93	Local Option Roads	.00	2,927.50	1,027,025.00	1,027,025.00	1,088,168.00
45-51-95	Class C Road Expenditures	269,446.11	241,037.09	1,061,355.00	1,061,355.00	876,721.00
45-51-97	Road & Sidewalk Grant Projects	.00	.00	22,463.00	22,463.00	22,463.00
Total SPECIAL FUND PROJECTS:		1,143,625.24	626,627.62	2,478,959.00	2,478,959.00	3,855,468.00
SPECIAL REVENUE FUND Revenue Total:		2,426,974.55	1,796,101.58	2,478,959.00	2,478,959.00	3,855,468.00
SPECIAL REVENUE FUND Expenditure Total:		1,143,625.24	626,627.62	2,478,959.00	2,478,959.00	3,855,468.00
Total SPECIAL REVENUE FUND:		1,283,349.31	1,169,473.96	.00	.00	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
<b>CAPITAL PROJECTS FUND</b>						
<b>REVENUE</b>						
48-30-39	Misc. revenue	124,009.00	49,052.83	.00	.00	.00
48-30-45	Cemetery Permit & Perpet. Care	47,565.00	43,260.00	223,062.00	223,062.00	223,062.00
48-30-90	Beginning Balance	.00	.00	2,224,670.00	2,340,581.00	1,681,583.00
Total REVENUE:		<u>171,574.00</u>	<u>92,312.83</u>	<u>2,447,732.00</u>	<u>2,563,643.00</u>	<u>1,904,645.00</u>
<b>OTHER FINANCING SOURCES</b>						
48-33-10	Transfer from General Fund	1,510,000.00	1,028,000.00	534,679.00	418,768.00	368,541.00
48-33-20	Proceeds from Bonds	.00	.00	15,000,000.00	15,000,000.00	.00
48-33-25	Grants	.00	.00	3,000,000.00	3,000,000.00	9,000,000.00
48-33-35	Interest	22,791.64	187,607.29	.00	.00	.00
Total OTHER FINANCING SOURCES:		<u>1,532,791.64</u>	<u>1,215,607.29</u>	<u>18,534,679.00</u>	<u>18,418,768.00</u>	<u>9,368,541.00</u>
<b>CAP. PROJ. FUND FINANCING USES</b>						
48-51-15	Buildings	8,965.60	1,988,978.16	15,161,185.00	15,161,185.00	108,485.00
48-51-20	Road Projects	7,361.00	14,760.00	3,277,521.00	3,277,521.00	9,153,963.00
48-51-25	Park Improvement Projects	592,089.76	114,426.01	1,083,996.00	1,083,996.00	1,049,303.00
48-51-43	Capital Equipment Replacement	15,493.90	35,268.00	22,142.00	22,142.00	87,644.00
48-51-44	Vehicle Replacement	.00	8,696.80	77,700.00	77,700.00	65,991.00
48-51-53	5 Year CIP	22,708.00	55,537.00	1,172,292.00	1,172,292.00	620,225.00
48-51-70	Cemetery Perpetual Care	4,501.95	30,984.99	187,575.00	187,575.00	187,575.00
Total CAP. PROJ. FUND FINANCING USES:		<u>651,120.21</u>	<u>2,248,650.96</u>	<u>20,982,411.00</u>	<u>20,982,411.00</u>	<u>11,273,186.00</u>
CAPITAL PROJECTS FUND Revenue Total:		<u>1,704,365.64</u>	<u>1,307,920.12</u>	<u>20,982,411.00</u>	<u>20,982,411.00</u>	<u>11,273,186.00</u>
CAPITAL PROJECTS FUND Expenditure Total:		<u>651,120.21</u>	<u>2,248,650.96</u>	<u>20,982,411.00</u>	<u>20,982,411.00</u>	<u>11,273,186.00</u>
Total CAPITAL PROJECTS FUND:		<u>1,053,245.43</u>	<u>940,730.84-</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>

Account Number	Account Title	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
<b>WASTE FUND</b>						
<b>OPERATING REVENUE</b>						
51-37-17	Penalties	1,510.00	632.50	1,500.00	1,500.00	500.00
51-37-26	Sewer Fees	1,185,453.22	1,244,990.55	1,200,000.00	1,200,000.00	1,300,000.00
51-37-50	Garbage Collection Fees	567,961.85	700,244.08	690,000.00	1,090,000.00	1,150,000.00
51-37-60	Greenwaste Collection Fees	122,076.29	124,805.67	125,000.00	125,000.00	130,000.00
51-37-70	Recycle Collection Fees	143,358.68	156,482.25	150,000.00	150,000.00	170,000.00
Total OPERATING REVENUE:		2,020,360.04	2,227,155.05	2,166,500.00	2,566,500.00	2,750,500.00
<b>OTHER FINANCING SOURCES</b>						
51-38-05	Sewer Impact Fees	239,003.00	88,431.11	82,700.00	82,700.00	82,700.00
51-38-15	Can Purchase	41,735.00	17,680.00	17,000.00	17,000.00	17,000.00
51-38-49	Transfer from General Fund	.00	500,000.00	.00	.00	.00
51-38-50	ARPA Transfer from General	7,435.00	292,565.00	.00	.00	.00
51-38-55	Transfer from Water Fund	.00	.00	.00	340,000.00	.00
51-38-65	ARPA NEU Davis County	.00	601,558.69	25,000,000.00	25,000,000.00	25,000,000.00
51-38-80	Interest Earnings	3,661.13	39,774.68	10,000.00	10,000.00	10,000.00
51-38-91	DEVELOPER CONTRIBUTIONS	1,572,580.00	176,394.00	.00	.00	.00
51-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		1,864,414.13	1,716,403.48	25,129,700.00	25,469,700.00	25,129,700.00
<b>TRANSFERS</b>						
51-39-95	Beginning Fund Balance	.00	.00	699,633.00	700,225.00	292,792.00
51-39-96	Sewer Impact Fee Balance	.00	.00	77,875.00	77,875.00	77,875.00
Total TRANSFERS:		.00	.00	777,508.00	778,100.00	370,667.00
<b>PRIMARY OPERATING EXPENSES</b>						
51-81-11	Salaries and Wages	206,303.51	234,257.66	271,444.00	271,913.00	297,919.00
51-81-13	Benefits and Bonus	50,829.26	82,852.07	151,630.00	151,753.00	161,626.00
51-81-15	On call pay	386.97	716.00	850.00	850.00	850.00
51-81-20	Overtime	.00	73.95	2,000.00	2,000.00	2,000.00
51-81-27	Lift Station Pumps	6,599.67	8,795.77	10,900.00	10,900.00	10,900.00
51-81-42	Garbage	581,246.95	628,341.58	600,000.00	600,000.00	600,000.00
51-81-43	Greenwaste	123,020.10	105,549.11	113,000.00	113,000.00	113,000.00
51-81-44	Recycling	119,669.18	130,113.69	138,000.00	138,000.00	138,000.00
51-81-49	Sewer Collection and Disposal	884,904.54	964,236.86	668,000.00	1,018,000.00	1,068,000.00
51-81-55	Sewer Maintenance and Repair	30,740.23	41,141.11	30,000.00	30,000.00	30,000.00
51-81-63	IT Support & Contracts	17,634.74	17,722.09	23,825.00	23,825.00	20,000.00
51-81-65	Utility Refunds	.00	.00	1,500.00	1,500.00	1,500.00
Total PRIMARY OPERATING EXPENSES:		2,021,335.15	2,213,799.89	2,011,149.00	2,361,741.00	2,443,795.00
<b>MATERIALS AND SUPPLIES</b>						
51-82-24	Utility Bills - Postage/Equip.	9,291.81	10,271.89	11,000.00	11,000.00	11,000.00
51-82-47	Can Purchase	55,974.08	36,920.10	27,000.00	77,000.00	45,000.00
51-82-60	Travel and Education	2,294.22	2,007.95	1,500.00	1,500.00	1,500.00
51-82-61	Misc. Supplies & Deposit Slips	.00	.00	1,000.00	1,000.00	1,000.00
Total MATERIALS AND SUPPLIES:		67,560.11	49,199.94	40,500.00	90,500.00	58,500.00
<b>WASTE - OTHER EXPENSES</b>						
51-84-05	Sewer Impact Fee Projects	.02	.00	156,000.00	156,000.00	156,000.00
51-84-20	Risk Management	5,487.05	5,643.50	10,000.00	10,000.00	10,000.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
51-84-30	Depreciation	120,819.59	156,200.49	85,000.00	85,000.00	85,000.00
51-84-35	Credit Card Processing Fees	13,942.77	16,714.25	8,100.00	8,100.00	8,100.00
51-84-39	Auditor & Accounting Support	4,860.00	4,995.00	6,000.00	6,000.00	6,000.00
51-84-44	Vehicle Replacement	.00	.00	129,050.00	129,050.00	106,187.00
51-84-81	IT	1,776.64	2,600.00	4,000.00	4,000.00	3,000.00
51-84-82	ARPA Davis County Sewer Proj	.00	.00	25,000,000.00	25,000,000.00	25,000,000.00
51-84-83	Capital Improvements	29,319.18	.00	584,909.00	924,909.00	335,285.00
51-84-84	Blue Stakes	2,027.95	969.36	1,000.00	1,000.00	1,000.00
51-84-90	Fleet	7,128.14	7,236.47	8,000.00	8,000.00	8,000.00
51-84-97	Fleet Leases	.00	7,578.67	10,000.00	10,000.00	10,000.00
Total WASTE - OTHER EXPENSES:		185,361.34	201,937.74	26,002,059.00	26,342,059.00	25,728,572.00
<b>TRANSFERS &amp; CONTINGENCIES</b>						
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:		3,884,774.17	3,943,558.53	28,073,708.00	28,814,300.00	28,250,867.00
WASTE FUND Expenditure Total:		2,274,256.60	2,464,937.57	28,073,708.00	28,814,300.00	28,250,867.00
Total WASTE FUND:		1,610,517.57	1,478,620.96	.00	.00	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
<b>WATER FUND</b>						
<b>OPERATING REVENUE</b>						
55-37-11	Metered Water Sales	830,053.76	840,354.52	800,000.00	800,000.00	850,000.00
55-37-13	Secondary Water Sales	873,512.60	987,187.49	870,000.00	1,200,000.00	1,200,000.00
55-37-14	Connection Fees - Water	33,290.00	17,950.00	11,500.00	11,500.00	11,500.00
55-37-17	Penalties	1,359.00	569.25	1,500.00	1,500.00	500.00
Total OPERATING REVENUE:		1,738,215.36	1,846,061.26	1,683,000.00	2,013,000.00	2,062,000.00
<b>OTHER FINANCING SOURCES</b>						
55-38-05	Water Impact Fees	103,416.00	80,664.40	36,696.00	36,696.00	36,696.00
55-38-49	Transfer From General Fund	.00	500,000.00	.00	.00	.00
55-38-55	Miscellaneous Revenue	88,618.00	7,083.50	.00	.00	.00
55-38-80	Interest Earnings	9,492.33	93,153.73	20,000.00	20,000.00	20,000.00
55-38-91	DEVELOPER CONTRIBUTIONS	394,755.00	156,837.00	.00	.00	.00
55-38-95	Fund Reserves	.00	.00	1,097,069.00	1,097,771.00	741,370.00
55-38-96	Water Impact Fee Balance	.00	.00	291,531.00	291,531.00	291,531.00
55-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		596,281.33	837,738.63	1,465,296.00	1,465,998.00	1,109,597.00
<b>PRIMARY OPERATING EXPENSES</b>						
55-81-11	Salaries and Wages	236,184.76	267,723.11	324,241.00	324,797.00	359,697.00
55-81-13	Benefits and Bonus	63,888.75	95,303.27	180,429.00	180,575.00	194,870.00
55-81-15	On call pay	773.94	1,432.00	1,700.00	1,700.00	1,700.00
55-81-20	Overtime	.00	582.74	4,000.00	4,000.00	4,000.00
55-81-28	Wells & Water Tank Power	7,725.96	7,297.36	11,500.00	11,500.00	9,000.00
55-81-35	Hooper Water District	180.00	25.00	1,500.00	1,500.00	500.00
55-81-41	Water Maintenance	22,624.56	33,061.69	18,000.00	18,000.00	25,000.00
55-81-42	Water Sample Testing	2,357.00	2,042.99	5,000.00	5,000.00	5,000.00
55-81-43	Secondary Water	839,473.81	952,241.49	770,000.00	1,100,000.00	1,200,000.00
55-81-45	Registration & Other Expenses	75.00	.00	1,000.00	1,000.00	500.00
55-81-60	Travel and Education	2,085.82	4,372.84	4,140.00	4,140.00	4,140.00
55-81-63	IT Support & Contracts	99,731.01	18,120.44	24,000.00	24,000.00	24,000.00
Total PRIMARY OPERATING EXPENSES:		1,275,100.61	1,382,202.93	1,345,510.00	1,676,212.00	1,828,407.00
<b>WATER - MATERIALS AND SUPPLIES</b>						
55-82-24	Utility Bills - Postage/Equip	9,811.83	10,271.94	8,250.00	8,250.00	8,250.00
55-82-47	Misc. Supplies & Deposit Slips	.00	.00	750.00	750.00	750.00
55-82-50	Water Meters	111,255.10	94,299.54	115,000.00	115,000.00	125,000.00
Total WATER - MATERIALS AND SUPPLIES:		121,066.93	104,571.48	124,000.00	124,000.00	134,000.00
<b>WATER - OTHER EXPENSES</b>						
55-84-05	Water System Impact Fee Proj.	.00	.00	900,365.00	560,365.00	564,374.00
55-84-20	Risk Management	5,448.14	5,267.30	10,000.00	10,000.00	10,000.00
55-84-30	Depreciation	154,804.73	165,940.17	80,000.00	80,000.00	80,000.00
55-84-33	Capital Projects & Expenditure	6,482.04	21,551.94	288,269.00	288,269.00	160,226.00
55-84-35	Credit Card Processing Fees	14,915.56	17,880.38	8,800.00	8,800.00	8,800.00
55-84-38	Auditor & Accounting Support	4,860.00	4,995.00	6,000.00	6,000.00	6,000.00
55-84-40	Water Purchase - Weber Basin	213,620.00	218,402.00	218,402.00	218,402.00	243,729.00
55-84-44	Vehicle Replacement	.00	.00	98,450.00	98,450.00	66,561.00
55-84-82	Blue Stakes	1,576.87	2,133.39	1,500.00	1,500.00	2,500.00
55-84-83	IT	4,682.28	3,200.00	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	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
55-84-90	Fleet	12,474.24	12,663.80	15,000.00	15,000.00	15,000.00
55-84-97	Fleet Leases	.00	7,578.67	10,000.00	10,000.00	10,000.00
Total WATER - OTHER EXPENSES:		418,863.86	459,612.65	1,658,786.00	1,318,786.00	1,189,190.00
<b>TRANSFERS &amp; CONTINGENCIES</b>						
55-90-51	Transfer to Waste Fund	.00	.00	.00	340,000.00	.00
55-90-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total TRANSFERS & CONTINGENCIES:		.00	.00	20,000.00	360,000.00	20,000.00
WATER FUND Revenue Total:		2,334,496.69	2,683,799.89	3,148,296.00	3,478,998.00	3,171,597.00
WATER FUND Expenditure Total:		1,815,031.40	1,946,387.06	3,148,296.00	3,478,998.00	3,171,597.00
Total WATER FUND:		519,465.29	737,412.83	.00	.00	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
<b>STORM WATER UTILITY FUND</b>						
<b>OPERATING REVENUE</b>						
58-37-11	Storm Sys. Maint. & Const. Fee	191,808.60	207,722.89	195,000.00	195,000.00	215,000.00
58-37-17	Penalties	151.00	63.25	150.00	150.00	150.00
58-37-90	Fund Balance	.00	.00	174,212.00	174,406.00	177,349.00
58-37-91	Storm Water Impact Fee Balance	.00	.00	660,543.00	660,543.00	156,973.00
Total OPERATING REVENUE:		191,959.60	207,786.14	1,029,905.00	1,030,099.00	549,472.00
<b>OTHER FINANCING SOURCES</b>						
58-38-05	Storm Water Impact Fees	269,450.21	116,115.43	105,100.00	105,100.00	105,100.00
58-38-70	Interest Earnings	9,744.48	78,544.49	20,000.00	20,000.00	20,000.00
58-38-91	DEVELOPER CONTRIBUTIONS	1,761,091.00	143,974.00	.00	.00	.00
58-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		2,040,285.69	338,633.92	145,100.00	145,100.00	145,100.00
<b>PRIMARY OPERATING EXPENSES</b>						
58-81-11	Salaries and Wages	92,613.32	102,261.44	100,456.00	100,611.00	102,999.00
58-81-13	Benefits	17,943.52	36,924.25	53,306.00	53,345.00	53,900.00
58-81-20	Overtime	.00	54.48	.00	.00	.00
58-81-27	Storm Sys. Maint. & Repair	6,909.52	12,245.94	11,000.00	11,000.00	20,000.00
58-81-28	Construction	.00	.00	10,000.00	10,000.00	10,000.00
58-81-34	Credit Card Fees	1,945.46	2,332.17	1,100.00	1,100.00	1,100.00
58-81-40	Sweeping & Preventative Care	14,713.92	13,482.14	12,000.00	12,000.00	12,000.00
58-81-42	Strm Sys Maint & Phs II Comp.	1,434.00	2,234.75	2,500.00	2,500.00	2,500.00
58-81-43	Secondary Water	.00	.00	5,000.00	5,000.00	5,000.00
Total PRIMARY OPERATING EXPENSES:		135,559.74	169,535.17	195,362.00	195,556.00	207,499.00
<b>STORM WTR UTILITY - OTHER EXP.</b>						
58-84-05	Storm System Impact Fee Proj.	6,000.25	143,328.30	569,949.00	569,949.00	224,766.00
58-84-20	Risk Management	1,828.56	1,881.15	3,500.00	3,500.00	3,500.00
58-84-30	Depreciation	136,277.12	173,302.00	64,000.00	64,000.00	64,000.00
58-84-38	Auditor & Accounting Support	1,215.00	1,248.75	1,500.00	1,500.00	1,500.00
58-84-44	Vehicle Replacement	.00	.01-	92,550.00	92,550.00	85,271.00
58-84-83	Capital Projects	3,172.50	4,837.95	215,644.00	215,644.00	75,536.00
58-84-90	Fleet Expense	2,079.54	1,809.10	2,500.00	2,500.00	2,500.00
58-84-97	Fleet Leases	.00	7,578.66	10,000.00	10,000.00	10,000.00
Total STORM WTR UTILITY - OTHER EXP.:		150,572.97	333,985.90	959,643.00	959,643.00	467,073.00
<b>STORM WTR UTILITY - OTHER EXP.</b>						
58-90-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
Total STORM WTR UTILITY - OTHER EXP.:		.00	.00	20,000.00	20,000.00	20,000.00
<b>STORM WATER UTILITY FUND Revenue Total:</b>						
		2,232,245.29	546,420.06	1,175,005.00	1,175,199.00	694,572.00
<b>STORM WATER UTILITY FUND Expenditure Total:</b>						
		286,132.71	503,521.07	1,175,005.00	1,175,199.00	694,572.00
Total STORM WATER UTILITY FUND:		1,946,112.58	42,898.99	.00	.00	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
<b>DEBT SERVICE</b>						
<b>MISCELLANEOUS REVENUE</b>						
70-36-10	Interest Earnings	286.72	410.65	.00	.00	.00
Total MISCELLANEOUS REVENUE:		286.72	410.65	.00	.00	.00
<b>FUNDING USES</b>						
70-84-10	Debt Service - City Hall	106,000.00	.00	.00	.00	.00
70-84-15	Interest on Bonds	1,084.00	.00	.00	.00	.00
Total FUNDING USES:		107,084.00	.00	.00	.00	.00
DEBT SERVICE Revenue Total:		286.72	410.65	.00	.00	.00
DEBT SERVICE Expenditure Total:		107,084.00	.00	.00	.00	.00
Total DEBT SERVICE:		106,797.28	410.65	.00	.00	.00

Account Number	Account Title	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	2025 Final Budget
<b>CDRA FUND</b>						
<b>REVENUE</b>						
85-31-08	Interfund Loan	.00	.00	576,000.00	576,000.00	576,000.00
85-31-09	Proceeds From Long-term Debt	.00	6,055,000.00	.00	.00	.00
85-31-10	Property Tax Increment	193,251.00	201,272.00	140,000.00	140,000.00	140,000.00
Total REVENUE:		193,251.00	6,256,272.00	716,000.00	716,000.00	716,000.00
<b>REVENUE</b>						
85-38-80	Interest Earnings	328.59	4,822.52	.00	.00	.00
Total REVENUE:		328.59	4,822.52	.00	.00	.00
<b>EXPENDITURES</b>						
85-44-62	Project Expenses	.00	6,011,280.00	.00	.00	.00
85-44-65	Long-term Debt Expense	115,000.00	119,000.00	397,000.00	397,000.00	419,000.00
Total EXPENDITURES:		115,000.00	6,130,280.00	397,000.00	397,000.00	419,000.00
<b>EXPENDITURES</b>						
85-84-15	Interest Expense	22,150.30	153,608.38	319,000.00	319,000.00	297,000.00
85-84-16	Cost of Issuance	.00	51,022.14	.00	.00	.00
Total EXPENDITURES:		22,150.30	204,630.52	319,000.00	319,000.00	297,000.00
CDRA FUND Revenue Total:		193,579.59	6,261,094.52	716,000.00	716,000.00	716,000.00
CDRA FUND Expenditure Total:		137,150.30	6,334,910.52	716,000.00	716,000.00	716,000.00
Total CDRA FUND:		56,429.29	73,816.00-	.00	.00	.00
Grand Totals:		6,557,876.78	2,848,822.54	.00	.00	.00