



WEST HAVEN CITY SPECIAL COUNCIL AGENDA

THURSDAY, JUNE 13, 2024 4:00 PM
City Council Chambers
4150 South 3900 West, West Haven, UT 84401

NOTICE IS HEREBY GIVEN THAT ON **June 13, 2024** THE COUNCIL OF WEST HAVEN CITY WILL HOLD THE FOLLOWING PUBLIC MEETINGS: **4:00 PM**: SPECIAL THURSDAY CITY COUNCIL MEETING. JOIN US DIGITALLY FOR SPECIAL COUNCIL MEETING AT [HTTPS://US06WEB.ZOOM.US/J/81581435918](https://US06WEB.ZOOM.US/J/81581435918). WATCH LIVE AT [HTTPS://WWW.YOUTUBE.COM/CHANNEL/UCEEQNQBTFZJWTGOPHMCNCBA](https://WWW.YOUTUBE.COM/CHANNEL/UCEEQNQBTFZJWTGOPHMCNCBA).

1. **MEETING CALLED TO ORDER-MAYOR VANDERWOOD**
2. **OPENING CEREMONIES**
 - A. **PLEDGE OF ALLEGIANCE-COUNCILMEMBER SWAPP**
 - B. **PRAYER/MOMENT OF SILENCE-COUNCILMEMBER SAUNDERS**
3. **PUBLIC PRESENTATION:** Resident(s) attending this meeting will be allotted 2 minutes to express a concern or ask a question about any issue that **IS NOT ON THE AGENDA** No action can or will be taken on any issue(s) presented.
4. **UPCOMING EVENTS**
West Haven Days-June 17-22, 2024
City Council Meeting Cancelled-June 19, 2024
Arts Festival-September 21, 2024-5:00 PM
5. **COUNCIL UPDATES**

*****AGENDA ACTION ITEMS*****

6. **PUBLIC HEARING-FOR THE PURPOSE OF OPENING THE CURRENT 2023-2024 BUDGET TO MAKE CERTAIN ADJUSTMENTS.**
7. **ACTION ON PUBLIC HEARING-ACTION ON ORDINANCE 21-2024-AMENDING THE CURRENT 2023-2024 CITY BUDGET**
8. **PUBLIC HEARING-FOR THE PURPOSE OF RECEIVING PUBLIC INPUT FOR ENACTING COMPENSATION INCREASES FOR SPECIFIC CITY OFFICERS**
9. **PUBLIC HEARING-FOR THE PURPOSE OF RECEIVING PUBLIC INPUT ON THE PROPOSED 2024-2025 FINAL BUDGET PRIOR TO ADOPTION**
10. **ACTION ON PUBLIC HEARING-ACTION ON ORDINANCE 22-2024-ENACTING COMPENSATION INCREASES FOR SPECIFIC CITY OFFICIALS AND ADOPTION OF THE 2024-2025 CITY BUDGET**
11. **ACTION ON RESOLUTION 24-2024-ACCEPTING THE FRAUD RISK ASSESSMENT AS COMPLETED BY THE CITY TREASURER**
12. **ADJOURNMENT**

Emily Green

Emily Green, City Recorder

In compliance with the Americans with Disabilities Act, persons needing special accommodations, including auxiliary communicative aids and services, for this meeting should notify the city recorder at 731-4519 or by email: emilyq@westhavencity.com at least 48 hours in advance of the meeting.

CERTIFICATE OF POSTING

The undersigned, duly appointed city recorder, does hereby certify that the above notice and agenda has been posted in the West Haven City Recorder's office; at the West Haven City Complex on the Notice Board and at westhavencity.com; emailed to the Standard-Examiner with a request that it be posted in their Wednesday night meeting section, mailed and emailed to the West Haven City Mayor and each West Haven City Council Member who has email capacity and to the city attorney.

STAFF REPORT

TO: Mayor and City Council
FROM: Shawn Warnke, City Manager
DATE: June 13, 2024
SUBJECT: Ordinance Amending FY 2024 Budget



Budget Amendments. Amending the Budget throughout the year is a fundamental component of the budget process. At this point in the administration of the FY 2024 Budget, with approximately two weeks remaining in the fiscal year, the proposed amendments are focused on two objectives explained in further detail below: 1) Revising the budget estimates based upon the actuals and 2) revising the budget estimates to safeguard against exceeding the appropriation.

Revising Budget Estimates based on the Actuals. The Budget represents the best estimate of revenues and expenses; however, many variables can affect these estimates during the fiscal year. Many of the amendments revise the budget estimates to the actual revenues or expenses that have occurred.

Safeguard Amendments. Safeguard amendment is to ensure that the City does not over-expend any expense account in the General Fund or other fund and violate Utah Code 10-6-123, which states the following:

City officers shall not make or incur expenditures or encumbrances in excess of total appropriations for any department in the Budget as adopted or as subsequently amended.

The City does not have an encumbrance system as part of the accounting software. It is sometimes difficult to know what the City has purchased until after receiving and processing the invoice. Any proposed amendments that increase the budget as a safeguard against overruns are not intended to authorize a Department Head to expend additional funds but to ensure that there is no misstep that violates the Utah Code. Some departmental expense accounts or funds are comprised chiefly of fixed costs (such as salary and benefits) and have little variable costs; under this scenario, there are slim margins for error, and for these reasons, it is a practical practice to increase the budget to ensure that the fixed costs are not greater than estimated.

Transfers from the General Fund to the Capital Fund. To comply with Utah Code Annotated 10-6-116 (2), which prohibits the accumulation of fund balance above 35% of the total estimated revenue of the General Fund, the City Council transfers revenue expected to exceed the expense in FY 2024. Per state law, the accumulated fund balance in the General Fund cannot exceed 35% of the total estimated revenue of the General Fund for the current fiscal period.

The proposed amended FY 2024 Budget transfers \$3,028,805 to the Capital Project fund to ensure compliance with the Utah Code. A good portion of this \$3M transfer is associated with the policy direction contained in Resolution No. 06-2024-associated with using American Rescue Plan Act Funds for law enforcement in the amount of \$1,812,278 in the General Fund. Specifically, this Resolution gave the following policy directives:

- The City Manager or City Treasurer is authorized to designate, using the ARPA revenue by reporting on the State of Utah's transparency website, the City's expenses in the approximate amount of \$1,812,278 for law enforcement for FY 2024.
- After recognizing the ARPA revenue in the General Fund, the City staff is directed to prepare a budget amendment that includes the transferring of approximately \$1,812,000 from the General Fund to the Capital Projects Fund and on the balance sheet of this Fund to classify the transferred funds as "Assigned as Special Projects - City Council."

Attachments: Draft Ordinance and amended budget document

ORDINANCE NO. 21-2024

AN ORDINANCE OF WEST HAVEN CITY, UTAH, AMENDING THE CITY'S 2023-2024 BUDGET BY MAKING CERTAIN CHANGES TO VARIOUS OF THE CITY'S FUNDS; ACCOUNTING FOR REVENUE AND EXPENDITURE CHANGES; AND ESTABLISHING AN EFFECTIVE DATE.

SECTION I. RECITALS

WHEREAS, the City of West Haven City ("City") is a municipal corporation duly organized and existing under the laws of the State of Utah; and,

WHEREAS, in conformance with Utah Code ("UC") §10-3-717, the governing body of the city may exercise all administrative powers by resolution; and,

WHEREAS, in conformance with UC §10-3-702, the governing body of the city may pass any ordinance to regulate, require, prohibit, govern, control, or supervise any activity, business, conduct or condition authorized by State law or any other provision of law; and,

WHEREAS, the City finds that certain exigencies of city governmental operations require that amendments be made to the current city budget and related documents including but not limited to accommodating an increase in various revenues and expenditures of the City; and,

WHEREAS, UC §10-6-119 provides authority for amending the City's budget as necessary; now,

**THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF WEST HAVEN THAT
THE WEST HAVEN CITY BUDGET AND STAFFING DOCUMENT FOR FISCAL YEAR
2023-2024 BE, AND THE SAME HEREBY IS, AMENDED AS FOLLOWS:**

SECTION II. CHANGES TO BUDGET

Those changes set out in Attachment "A" of the 13th day of June, 2024, attached hereto, and incorporated as if fully set out, as those changes affect and adjust the previously authorized budgets and staffing provisions, including compensation schedules of various city departments and funds represented, ought to be, and the same are, amended, re-adopted, and enacted as amendments to the fiscal year 2023-2024 Budget for West Haven City.

The foregoing recitals are fully incorporated herein.

SECTION III. PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of all prior Ordinances and Resolutions, with their provisions, where not otherwise in conflict with this Ordinance, are reaffirmed and readopted.

SECTION IV. REPEALER OF CONFLICTING ENACTMENTS

All orders, ordinances, and resolutions regarding the changes enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with any of this Ordinance, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order, ordinance, or resolution, or part thereof, heretofore repealed.

SECTION V. SAVINGS CLAUSE

If any provision of this Ordinance shall be held or deemed to be or shall be invalid, inoperative, or unenforceable for any reason, such reason shall not have the effect of rendering any other provision or provisions invalid, inoperative, or unenforceable to any extent whatever, this Ordinance being deemed to be the separate independent and severable act of the City Council of West Haven City.

SECTION VI. DATE OF EFFECT

BE IT FURTHER ORDAINED this Ordinance shall become effective on the 13th day of June 2024, and after publication or posting as required by law.

DATED this 13th day of June 2024.

WEST HAVEN, a municipal corporation

by: _____
Mayor Rob Vanderwood

Attested and recorded.

Emily Green
City Recorder

Mayor Rob Vanderwood	Yes _____	No _____
Councilmember Carrie Call	Yes _____	No _____
Councilmember Kim Dixon	Yes _____	No _____
Councilmember Nina Morse	Yes _____	No _____
Councilmember Ryan Saunders	Yes _____	No _____
Councilmember Ryan Swapp	Yes _____	No _____

RECORDER'S CERTIFICATION

I, EMILY GREEN, the City Recorder of West Haven, Utah, in compliance with UCA §10-3-713 and UCA §10-3-714 do hereby certify that the above and foregoing is a full and correct copy of **Ordinance No. 21-2024**, entitled "**AN ORDINANCE OF WEST HAVEN CITY, UTAH, AMENDING THE CITY'S 2023-2024 BUDGET BY MAKING CERTAIN CHANGES TO VARIOUS OF THE CITY'S FUNDS; ACCOUNTING FOR REVENUE AND EXPENDITURE CHANGES; AND ESTABLISHING AN EFFECTIVE DATE**" adopted and passed by the City Council of West Haven, Utah, at a City Council meeting thereof on June 13, 2024 which appears of record in my office, with the date of posting or publication being June 13, 2024.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City this 13th day of June 2024.

Emily Green
City Recorder

(city seal)

ATTACHMENT "A"

ORDINANCE NO. 21-2024

An Ordinance of the City Council of West Haven City, Utah, Amending the City's 2023-2024 Budget by Making Certain Changes to Various of the City's Funds; Accounting for Revenue and Expenditure Changes; and Establishing an Effective Date

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CITY OF WEST HAVEN
GENERAL FUND

FY2024 PROPOSED AMENDMENTS

	FY24 ESTIMATES	ORIGINAL FY24 BUDGET	ORIGINAL (UNDER)/ OVER BUDGET	PROPOSED AMENDMENT	AMENDED FY24 BUDGET	AMENDED (UNDER)/ OVER BUDGET
REVENUES						
TAX						
10-3130 SALES AND USE TAX	5,991,022	5,893,000	98,022	85,000	5,978,000	
10-3140 FRANCHISE TAX	108,000	158,000	(50,000)	(50,000)	108,000	
10-3191 TELECOMMUNICATIONS TAX	54,816	53,000	1,816	-	53,000	
10-3192 MUNICIPALITY GRANT	20,087	16,739	3,348	-	16,739	
10-3193 ROOM TAX	71,541	72,000	(459)	-	72,000	
TOTAL TAX	6,245,466	6,192,739	52,727	35,000	6,227,739	17,727
LICENSE AND PERMITS						
10-3200 LICENSES AND PERMITS						
10-3210 BUSINESS LICENSES	153,729	100,000	53,729		100,000	
10-3220 MISCELLANEOUS BUILDING PERMIT FEES	231,079	300,000	(68,921)	(50,000)	250,000	
10-3225 MISCELLANEOUS DEVELOPMENT FEES					-	
10-3221 BUILDING PERMITS	688,063	1,000,000	(311,937)	(350,000)	650,000	
TOTAL LICENSE AND PERMITS	1,072,871	1,400,000	(327,129)	(400,000)	1,000,000	72,871
INTERGOVERNMENTAL REVENUES						
10-3335 ARPA FUNDING	1,724,465	-	1,724,465	1,724,465	1,724,465	
10-3341 UDOT/WASATCH FRONT	-	-	-			
10-3345 LOCAL GRANTS	99,929	55,000	44,929		55,000	
TOTAL INTERGOVERNMENTAL REVENUES	1,824,394	55,000	1,769,394	1,724,465	1,779,465	44,929
CHARGES FOR SERVICES						
10-3410 ADMINISTRATIVE SERVICES WHSSD	539,266	539,266	-		539,266	
10-3471 HERITAGE DAYS	55,000	55,000	-		55,000	
10-3472 PARK RENTAL FEES	6,901	7,000	(99)		7,000	
10-3473 FALL RODEO	7,349	-	7,349		-	
10-3474 RECREATION CONCESSIONS AND SAL	587	2,000	(1,413)		2,000	
10-3475 RECREATION FEES	129,434	135,000	(5,566)		135,000	
10-3476 DONATIONS	1,932	500	1,432		500	
10-3477 RECREATION FEE WAIVERS					-	
10-3480 COMMUNITY ROOM RENTAL	4,776	6,000	(1,224)		6,000	
10-3485 SANITATION SERVICES	735,959	690,230	45,729		690,230	
TOTAL CHARGES FOR SERVICES	1,481,204	1,434,996	46,208	-	1,434,996	46,208
MISCELLANEOUS REVENUES						
10-3605 FINES AND FORFEITURES	149,863	140,000	9,863		140,000	
10-3610 INTEREST EARNINGS	207,497	250,000	(42,503)	(50,000)	200,000	
10-3640 SALE OF FIXED ASSETS	13,285	-	13,285		-	
10-3650 MISCELLANEOUS REVENUES	17,221	27,000	(9,779)		27,000	
10-3660 OTHER FINANCING SOURCE	-	-	-		-	
10-3699 USE (CONTRIBUTION) OF FUND BAL	-	-	-	60,123	60,123	
TOTAL MISCELLANEOUS REVENUES	387,867	417,000	(29,133)	10,123	427,123	(39,256)
TOTAL FUND REVENUE	11,011,801	9,499,735	1,512,066	1,369,588	10,869,323	142,478
EXPENSES						
LEGISLATIVE						
10-4111 SALARIES AND WAGES	95,265	97,200	(1,935)		97,200	
10-4113 SOCIAL SECURITY	7,436	7,437	(1)		7,437	
10-4114 EMPLOYEE BENEFITS	16,252	18,881	(2,629)		18,881	
10-4115 CITY COUNCIL TRAINING AND TRAV	6,458	11,500	(5,042)		11,500	
10-4116 CITY COUNCIL PROJECTS	11,025	35,000	(23,975)		35,000	
10-4123 CLOTHING ALLOWANCE					-	
10-4137 ELECTIONS	11,914	42,512	(30,598)		42,512	
10-4143 YOUTH COUNCIL	8,963	10,000	(1,037)		10,000	
TOTAL LEGISLATIVE	157,313	222,530	(65,217)	-	222,530	(65,217)

CITY OF WEST HAVEN
GENERAL FUND

FY2024 PROPOSED AMENDMENTS

	FY24 ESTIMATES	ORIGINAL FY24 BUDGET	ORIGINAL (UNDER)/ OVER BUDGET	PROPOSED AMENDMENT	AMENDED FY24 BUDGET	AMENDED (UNDER)/ OVER BUDGET	
PUBLIC SAFETY							
10-4210	POLICE DEPARTMENT	1,853,909	1,853,909	-	1,853,909		
10-4211	CROSSING GUARDS	43,257	51,419	(8,162)	51,419		
10-4213	CROSSING GUARDS TAXES	3,309	3,932	(623)	3,932		
10-4241	EMERGENCY MANAGEMENT	-	20,000	(20,000)	20,000		
10-4253	ANIMAL CONTROL	112,214	112,214	-	112,214		
TOTAL PUBLIC SAFETY		2,012,689	2,041,474	(28,785)	2,041,474	(28,785)	
ADMINISTRATIVE							
10-4311	SALARIES AND WAGES	472,273	402,763	69,510	477,763		
10-4312	SALARIES AND WAGES - RECORDER	-	-	-	-		
10-4313	SOCIAL SECURITY	29,984	30,811	(827)	30,811		
10-4314	EMPLOYEE BENEFITS	141,353	171,094	(29,741)	171,094		
10-4315	SOCIAL SECURITY - RECORDER & O	-	-	-	-		
10-4316	EMPLOYEE BENEFITS - RECORDER &	-	-	-	-		
10-4317	CITY MGR TRAINING/TRAVEL	6,064	16,200	(10,136)	16,200		
10-4324	OFFICE SUPPLIES	21,378	24,000	(2,622)	24,000		
10-4325	FURNITURE AND FIXTURES	5,906	20,000	(14,094)	20,000		
10-4330	AUDIT	10,000	14,500	(4,500)	14,500		
10-4332	ATTORNEY	198,138	180,000	18,138	180,000		
10-4333	OUTSIDE SERVICES	13,140	5,000	8,140	5,000		
10-4334	ECONOMIC DEVELOPMENT	-	13,000	(13,000)	13,000		
10-4335	TREASURER	54,000	60,000	(6,000)	60,000		
10-4363	TRAINING & TRAVEL	216	3,000	(2,784)	3,000		
10-4390	EDUCATION - COMMUNITY PROMOTIO	63,312	76,500	(13,188)	76,500		
TOTAL ADMINISTRATIVE		1,015,763	1,016,868	(1,105)	75,000	1,091,868	(76,105)
PLANNING AND ZONING							
10-4465	PLANNING COMMITTEE	41,400	41,400	-	41,400		
10-4466	PLANNING COM. SOCIAL SECURITY	3,167	3,167	0	4,167		
10-4467	TRAINING AND TRAVEL	-	1,000	(1,000)	1,000		
TOTAL PLANNING AND ZONING		44,567	45,567	(1,000)	1,000	46,567	(2,000)
PARKS							
10-4511	PARKS SALARIES AND WAGES	259,485	308,924	(49,439)	(43,924)	265,000	
10-4512	PARKS SEASONAL WAGES	13,339	-	13,339	-		
10-4513	PARKS SOCIAL SECURITY	20,880	23,633	(2,753)	23,633		
10-4514	EMPLOYEE BENEFITS	140,665	175,217	(34,552)	175,217		
10-4515	PROFESSIONAL SERVICES	15,948	8,000	7,948	8,000		
10-4516	TRAINING AND TRAVEL	4,267	3,700	567	3,700		
10-4540	MATERIALS AND SUPPLIES	132,357	191,575	(59,218)	191,575		
10-4541	MAINTENANCE	-	8,500	(8,500)	8,500		
10-4542	CEMETERY EXPENSE	-	4,835	(4,835)	4,835		
10-4575	PARKS- CAPITAL OUTLAY	-	-	-	-		
10-4577	RIVERBANK RESTORATION	-	-	-	-		
10-4579	ENGINEERING	3,709	17,500	(13,791)	17,500		
TOTAL PARKS		590,649	741,884	(151,235)	(43,924)	697,960	(107,311)
PARKS & SPECIAL EVENTS							
10-4620	HEART OF THE HOLIDAYS/LIGHTING	9,161	16,000	(6,839)	16,000		
10-4621	WEST HAVEN DAYS	109,600	109,600	-	130,000		
10-4622	FALL RODEO	17,979	15,000	2,979	15,000		
10-4623	ARBOR DAY	4,200	5,000	(800)	5,000		
10-4625	SENIOR ACTIVITIES	817	2,500	(1,683)	2,500		
10-4626	OTHER EVENTS	78	2,000	(1,922)	2,000		
10-4627	COMMUNITY COMMITTEES	1,781	6,000	(4,219)	6,000		
10-4664	ARTS COUNCIL	14,950	18,000	(3,050)	18,000		
TOTAL PARKS & SPECIAL EVENTS		158,567	174,100	(15,533)	20,400	194,500	(35,933)

CITY OF WEST HAVEN
GENERAL FUND

FY2024 PROPOSED AMENDMENTS					
	FY24 ESTIMATES	ORIGINAL FY24 BUDGET	ORIGINAL (UNDER)/ OVER BUDGET	PROPOSED AMENDMENT	AMENDED FY24 BUDGET
RECREATION					
10-4711	SALARIES AND WAGES	111,856	125,209	(13,353)	125,209
10-4712	SEASONAL WAGES	49,758	77,724	(27,966)	77,724
10-4713	SOCIAL SECURITY	8,681	9,579	(898)	9,579
10-4714	EMPLOYEE BENEFITS	68,852	68,650	202	68,650
10-4715	OFFICIALS BUDGET	36,302	57,048	(20,746)	57,048
10-4716	PROFESSIONAL SERVICES	-	3,000	(3,000)	3,000
10-4717	TRAINING AND TRAVEL	5,713	4,176	1,537	4,176
10-4718	SEASONAL TAXES	3,802	5,946	(2,144)	5,946
10-4740	MATERIALS AND SUPPLIES	-	-	-	-
10-4741	CONCESSIONS	-	4,300	(4,300)	4,300
10-4742	ADULT VOLLEYBALL	76	4,010	(3,934)	4,010
10-4743	BASEBALL MATERIALS	23,432	25,500	(2,068)	25,500
10-4744	BASKETBALL	15,739	34,115	(18,376)	34,115
10-4745	FOOTBALL	41,844	30,500	11,344	30,500
10-4746	FLAG FOOTBALL	11,389	16,000	(4,611)	16,000
10-4747	OUTDOOR RECREATION	4,547	5,600	(1,053)	5,600
10-4748	WEBSITE	7,579	8,500	(921)	8,500
10-4770	RAMP & MUNICIPALITY GRANT	12,937	-	12,937	-
10-4775	RECREATION- CAPITAL OUTLAY				
TOTAL RECREATION		402,508	479,857	(77,349)	479,857
COMMUNITY DEVELOPMENT					
10-4811	COMMUNITY DEVELOPMENT WAGES	322,804	370,600	(47,796)	370,600
10-4812	COMMUNITY DEVELOPMENT ENGINEER	82,878	70,000	12,878	70,000
10-4813	COMMUNITY DEVELOPMENT TAXES	24,694	28,351	(3,657)	28,351
10-4814	COMMUNITY DEVELOPMENT BENEFITS	162,609	208,664	(46,055)	208,664
10-4815	MEMBERSHIPS	214	1,000	(786)	1,000
10-4821	PROFESSIONAL SERVICES	46,447	35,000	11,447	35,000
10-4824	SUPPLIES	2,059	3,500	(1,441)	3,500
10-4863	TRAINING & TRAVEL	8,877	11,000	(2,123)	11,000
TOTAL COMMUNITY DEVELOPMENT		650,582	728,115	(77,533)	728,115
NONDEPARTMENTAL					
10-5115	MEMBERSHIPS				
10-5135	WORKMENS COMPENSATION FUND	15,721	18,000	(2,279)	18,000
10-5145	TELEPHONE	19,910	22,000	(2,090)	22,000
10-5150	INSURANCE	47,000	48,400	(1,400)	48,400
10-515#	VEHICLE MAINTENANCE	-	-	-	-
10-515#	FUEL	-	-	-	-
10-5155	COMPUTER EQUIPMENT & SOFTWARE	65,249	149,020	(83,771)	(65,000)
10-5161	NON-DEPARTMENTAL OTHER	50,334	68,000	(17,666)	68,000
10-5164	BAD DEBT EXPENSE	12,428	-	12,428	-
10-5170	MAINTENANCE	22,508	40,000	(17,492)	40,000
10-5175	UTILITIES	54,176	60,000	(5,824)	60,000
10-5176	CAPITAL OUTLAY	-	-	-	-
TOTAL NONDEPARTMENTAL		287,326	405,420	(118,094)	(65,000)
GENERAL GOVERNMENT BUILDINGS					
10-5211	JANITOR WAGES	27,296	16,640	10,656	30,000
10-5213	JANITOR TAXES	2,088	1,273	815	1,273
TOTAL GENERAL GOVERNMENT BUILDINGS		29,384	17,913	11,471	30,000
EMERGENCY MANAGEMENT					
10-5675	ARPA CAPITAL OUTLAY	-	-	-	-
TOTAL EMERGENCY MANAGEMENT		-	-	-	-

CITY OF WEST HAVEN
GENERAL FUND

FY2024 PROPOSED AMENDMENTS

		FY24 ESTIMATES	ORIGINAL BUDGET	ORIGINAL (UNDER)/ OVER BUDGET	PROPOSED AMENDMENT	AMENDED FY24 BUDGET	AMENDED (UNDER)/ OVER BUDGET
PUBLIC WORKS							
10-6011	SALARIES AND WAGES	208,452	200,364	8,088		200,364	
10-6013	SOCIAL SECURITY	15,946	15,328	618		15,328	
10-6014	EMPLOYEE BENEFITS	91,785	117,936	(26,151)		117,936	
10-6030	ENGINEERING	41,518	40,000	1,518		40,000	
10-6032	EMERGENCY PROJECTS	-	10,000	(10,000)		10,000	
10-6033	SIGNS HARDWARE POSTS	21,033	22,200	(1,167)		22,200	
10-6034	MATERIALS AND IMPROVEMENTS	7,162	20,000	(12,838)		20,000	
10-6035	STREET LIGHTING	(45,798)	75,000	(120,798)		75,000	
10-6037	SANITATION SERVICES	760,000	681,027	78,973	20,000	701,027	
10-6038	STREET LIGHTING - INSTALLATION	186,726	50,000	136,726	100,000	150,000	
10-6040	SERVICES	14,878	10,000	4,878		10,000	
10-6042	TRAINING AND TRAVEL	3,161	3,500	(339)		3,500	
10-6043	SUPPLIES	14,713	22,500	(7,787)		22,500	
10-6050	VEHICLE MAINTENANCE	38,993	41,000	(2,007)		41,000	
10-6051	FUEL	35,317	40,000	(4,683)		40,000	
10-6052	EQUIPMENT RENTAL	5,349	10,000	(4,651)		10,000	
10-6060	CELL PHONES	11,311	15,000	(3,689)		15,000	
10-6065	DRUG TESTING	-	750	(750)		750	
10-6075	CAPITAL OUTLAY- EQUIPMENT	-	-	-			
10-6091	SAFE SIDEWALK	-	-	-			
TOTAL PUBLIC WORKS		1,410,547	1,374,605	35,942	120,000	1,494,605	(84,058)
SEWER							
10-6111	SEWER WAGES AND BENEFITS	260,877	263,038	(2,161)	-	263,038	
10-6113	SEWER TAXES	19,901	20,122	(221)	-	20,122	
10-6114	SEWER BENEFITS	152,010	171,549	(19,539)	-	171,549	
TOTAL SEWER		432,788	454,709	(21,921)	-	454,709	(21,921)
DEBT SERVICE							
10-7110	DEBT SERVICE PRINCIPAL	-	-	-			
10-7120	DEBT SERVICE INTEREST	-	-	-			
TOTAL DEBT SERVICE		-	-	-	-	-	-
OTHER FUNDS							
10-7300	TRANSFER TO CAPITAL PROJECTS	3,002,465	1,000,000	2,002,465	2,028,805	3,028,805	
10-7320	TRANSFER TO OTHER FUNDS	-	-	-		-	
10-7260	CONTRIBUTION TO FUND BALANCE	-	796,693	-	(796,693)	-	
TOTAL OTHER FUNDS		3,002,465	1,796,693	2,002,465	1,232,112	3,028,805	(26,340)
TOTAL FUND EXPENDITURES		10,195,148	9,499,735	1,492,106	1,369,588	10,869,323	(674,175)
NET REVENUE OVER EXPENDITURES		816,653	-	19,960	-	-	816,653

CITY OF WEST HAVEN
CAPITAL PROJECTS FUND

FY2024 PROPOSED AMENDMENTS

		FY24 ESTIMATES	ORIGINAL FY24 BUDGET	(UNDER)/ OVER BUDGET	PROPOSED AMENDMENT	AMENDED FY24 BUDGET	AMENDED (UNDER)/ OVER BUDGET
REVENUES							
13-3310	FEDERAL/LOCAL GRANTS	2,031,420	3,640,000	(1,608,580)	(1,640,000)	2,000,000	
13-3335	ARPA FUNDING	107,000	-	-	107,000	107,000	
TOTAL SOURCE 33		2,138,420	3,640,000	(1,608,580)	(1,533,000)	2,107,000	31,420
RESTRICTED REVENUES							
13-3430	ROAD IMPACT FEES	649,150	783,488	(134,338)	(150,000)	633,488	
13-3435	ROAD IMPACT FEES - GREEN FARMS	98,539	280,000	(181,461)	(180,000)	100,000	
13-3456	CLASS C ROAD ALLOTMENT	1,070,725	1,009,000	61,725	-	1,009,000	
13-3457	TRANSPORTATION SALES TAX	572,292	550,000	22,292	-	550,000	
13-3470	PARK IMPACT FEES	300,877	800,000	(499,123)	(500,000)	300,000	
13-3473	PARK IMPACT FEES - GREEN FARMS	60,803	170,000	(109,197)	(100,000)	70,000	
TOTAL RESTRICTED REVENUES		2,752,386	3,592,488	(840,102)	(930,000)	2,662,488	89,898
MISCELLANEOUS REVENUES							
13-3610	INTEREST EARNINGS	1,201,432	400,000	801,432	750,000	1,150,000	
TOTAL MISCELLANEOUS REVENUES		1,201,432	400,000	801,432	750,000	1,150,000	51,432
FUND BALANCE AND TRANSFER							
13-3910	GENERAL FUND TRANSFER	3,002,465	1,000,000	2,002,465	2,002,465	3,002,465	
13-3999	USE (CONTRIBUTION) OF FUND BALANCE		3,234,063		(1,236,076)	1,997,987	
TOTAL FUND BALANCE AND TRANSFER		3,002,465	4,234,063	2,002,465	766,389	5,000,452	(1,997,987)
TOTAL FUND REVENUE		9,094,703	11,866,551	355,215	(946,611)	10,919,940	(1,825,237)
EXPENSES							
PARKS							
13-4515	CAPITAL EQUIPMENT	273,244	764,197	(490,953)	(400,000)	364,197	
13-4530	PARK IMPACT FEE EXPENDITURES	4,467,550	3,300,111	1,167,439	1,199,889	4,500,000	
13-4532	PARK IMPACT FEES - GREEN FARMS	1,271,867	788,500	483,367	486,500	1,275,000	
13-4535	PARKS CAPITAL OUTLAY	197,902	-	197,902	200,000	200,000	
13-4550	CAPITAL PROJECTS OTHER	-	-	-	-	-	
TOTAL PARKS		6,210,564	4,852,808	1,357,756	1,486,389	6,339,197	(128,633)
ROAD PROJECTS							
13-6080	ROAD IMPACT FEES	680,727	3,525,000	(2,844,273)	(2,100,000)	1,425,000	
13-6081	ROAD IMPACT FEES - 3300 S	2,873,438	2,211,743	661,695		2,211,743	
13-6083	2700 W ROAD PROJECT	-	-	-	-	-	
13-6085	ROAD PROJECTS	-	-	-	-	-	
TOTAL ROAD IMPACT FEES		3,554,165	5,736,743	(2,182,578)	(2,100,000)	3,636,743	(82,578)
CLASS C ROADS							
13-6255	CRACKSEAL	57,400	150,000	(92,600)	-	150,000	
13-6260	Asphalt Surface Treatment (SLURRY SEA	315,000	190,000	125,000	125,000	315,000	
13-6265	ROAD STRIPING	46,000	60,000	(14,000)	-	60,000	
13-6270	SALT	23,800	50,000	(26,200)	-	50,000	
13-6275	CHIP SEAL	75,000	62,000	13,000	-	62,000	
13-6280	ASHPALT PATCH & OVERLAY	17,944	225,000	(207,056)	(200,000)	25,000	
TOTAL CLASS C ROADS		535,144	737,000	(201,856)	(75,000)	662,000	(126,856)
OTHER RESTRICTED							
13-6310	TRANSPORTATION SALES TAX	104,843	250,000	(145,157)	(75,000)	175,000	
13-6315	GRANT EXPENDITURES - ARPA	107,000	290,000	(183,000)	(183,000)	107,000	
TOTAL OTHER RESTRICTED		211,843	540,000	(328,157)	(258,000)	282,000	(70,157)
TOTAL FUND EXPENDITURES		10,511,716	11,866,551	(1,354,835)	(946,611)	10,919,940	(408,224)
NET REVENUES OVER EXPENDITURES		(1,417,013)	-	1,710,050	-	-	(1,417,013)

CITY OF WEST HAVEN
STORM WATER FUND

FY2024 PROPOSED AMENDMENTS

		FY24 ESTIMATES	ORIGINAL FY24 BUDGET	(UNDER)/ OVER BUDGET	PROPOSED AMENDMENT	AMENDED FY24 BUDGET	AMENDED (UNDER)/ OVER BUDGET
OPERATING REVENUES							
CHARGES FOR SERVICES							
51-3410 STORM DRAIN UTILITY FEES		303,127	243,000	60,127	50,000	293,000	
51-3420 STORM WATER INSPECTION FEE		4,320	4,800	(480)	-	4,800	
51-XXXX GRANT REVENUE							
TOTAL OPERATING REVENUES		307,447	247,800	59,647	50,000	297,800	9,647
OPERATING EXPENSES							
OPERATION AND MAINTENANCE							
51-4411 SALARIES AND WAGES		67,283	66,294	989		66,294	
51-4413 SOCIAL SECURITY		5,147	5,071	76		5,071	
51-4414 EMPLOYEE BENEFITS		37,732	38,231	(499)		38,231	
51-4415 PENSION EXPENSE		-	-	-		-	
51-4450 STORM DRAIN MAINTENANCE		56,049	155,000	(98,951)	(35,000)	120,000	
51-4451 DEPRECIATION EXPENSE		283,830	250,000	33,830	34,000	284,000	
51-4452 VEHICLE MAINTENANCE		-	-	-		-	
51-4453 FUEL		-	-	-		-	
51-4454 MEMBERSHIPS		-	-	-		-	
51-4456 ENGINEERING		773	10,000	(9,228)		10,000	
51-4460 BAD DEBT EXPENSE		3,992	-	3,992		-	
51-4462 PROFESSIONAL SERVICES							
51-4463 TRAINING & TRAVEL		474	6,000	(5,526)		6,000	
51-4454 STORM WATER PROJECTS - MAINT		-	-	-		-	
TOTAL OPERATING EXPENSES		455,410	533,096	(77,686)	(1,000)	532,096	(76,686)
NET OPERATING INCOME (LOSS)		(147,963)	(285,296)	137,333	51,000	(234,296)	86,333
NONOPERATING REVENUES							
MISCELLANEOUS REVENUES							
51-3610 INTEREST EARNINGS		94,919	49,000	45,919	-	49,000	
51-3630 STORM WATER IMPACT FEES		140,924	60,000	80,924	-	60,000	
51-3631 STORM WATER IMPACT FEES - GF		8,224	60,000	(51,776)	-	60,000	
51-3650 CONTRIBUTED REVENUES		-	-	-		-	
51-3660 TRANSFER FROM OTHER FUNDS		-	-	-		-	
51-3670 GRANT REVENUE		-	-	-		-	
51-3999 USE (CONTRIBUTION) OF FUND BAL		-	1,131,296	(1,131,296)	(1,001,000)	130,296	
TOTAL NONOPERATING REVENUES		244,066	1,300,296	(1,056,230)	(1,001,000)	299,296	(55,230)
NONOPERATING EXPENSES							
51-4455 STORM WATER IMPACT FEES EXPENS		20,826	1,015,000	(994,174)	(950,000)	65,000	
51-44XX STORM WATER PROJECTS - CAPITAL		-	-	-		-	
TOTAL NONOPERATING EXPENSES		20,826	1,015,000	(994,174)	(950,000)	65,000	(44,174)
NET NONOPERATING INCOME (LOSS)		223,240	285,296	(62,056)	(51,000)	234,296	(11,056)
TOTAL CHANGE IN NET POSITION		75,277	-	75,277	-	-	75,277

CITY OF WEST HAVEN
CEMETERY FUND

FY2024 PROPOSED AMENDMENTS						
	FY24 ESTIMATES	ORIGINAL FY24 BUDGET	(UNDER)/ OVER BUDGET	PROPOSED AMENDMENT	AMENDED FY24 BUDGET	AMENDED (UNDER)/ OVER BUDGET
REVENUES						
CHARGES FOR SERVICES						
45-3477 CEMETERY PLOT SALES	95,586	-	95,586	90,000	90,000	
45-34### OPENING & CLOSING FEES						
TOTAL CHARGES FOR SERVICES	95,586	-	95,586	90,000	90,000	5,586
MISCELLANEOUS REVENUES						
45-3610 INTEREST INCOME	24,259	-	24,259	20,000	20,000	-
TOTAL MISCELLANEOUS REVENUES	24,259	-	24,259	20,000	20,000	4,259
FUND BALANCE						
45-3999 USE OF FUND BALANCE						
TOTAL MISCELLANEOUS REVENUES	-	-	-	-	-	-
TOTAL FUND REVENUE	119,845	-	119,845	110,000	110,000	9,845
EXPENSES						
45-4460 INCREASE IN FUND BALANCE				110,000	110,000	
TOTAL FUND EXPENDITURES	-	-	-	110,000	110,000	4,259
NET REVENUE OVER EXPENDITURES	119,845	-	119,845	-	-	5,586

STAFF REPORT

TO: Mayor and City Council

FROM: Shawn Warnke, City Manager

DATE: June 13, 2024

SUBJECT: Public hearing and draft ordinance on enacting compensation increases for specific City Officers



The Utah State Legislature passed S.B. 91 during the 2024 General Session, which amended Utah Code Section 10-3-818 regarding the City Council and the Executive Municipal Officer's salaries. Expressly, before the City Council may adopt a final budget that includes a compensation increase for a City Council and Executive Municipal Officer, the governing body shall hold a separate public hearing on the compensation increase and give notice of the public hearing. The scheduled public hearing and the proposed ordinance will comply with Utah Code requirements.

ORDINANCE NO. 22-2024

**AN ORDINANCE OF WEST HAVEN CITY, UTAH, ADOPTING THE BUDGET,
TOGETHER WITH ITS ASSOCIATED FORMS, SCHEDULES, AND ATTACHMENTS, FOR
WEST HAVEN CITY FOR THE FISCAL YEAR FROM JULY 1, 2024, TO JUNE 30, 2025;
ADOPTING PAY, COMPENSATION, AND STAFFING PLANS AND SCHEDULES FOR
EMPLOYEES, APPOINTED AND ELECTED OFFICIALS; AND PROVIDING THAT THIS
ORDINANCE SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION AND
DEPOSIT WITH THE CITY RECORDER.**

WHEREAS, the City Council finds that at a regularly scheduled meeting of the City Council of West Haven City, held during May, 2024, under the Uniform Fiscal Procedures act for Utah Cities, Utah Code (“UC”) §10-6-101, et. seq., as amended, the Budget Officer submitted to the City Council of West Haven City the proposed Operating Budget; Capital improvements Budget; Enterprise Funds Budgets; and other related and required Budgets, if any apply, with certain Personnel Schedules and Staffing Documents, identifying the classification and pay plan for employment positions for each department within the City including certain Non-Merit, Special employee positions with their salary ranges; and the budget message; all for the fiscal year of July 1, 2024 to June 30, 2025, as required by the statute; and,

WHEREAS, the City Council finds that in conformance with UC §10-3-818, upon its own motion, and as part of its budget adoption process, the City Council has reviewed and considered the compensation of each officer of the City together, including but not limited to elected and appointed officials, with each salary schedule applicable to each officer of the City, to determine whether the compensation rates or schedules as proposed should be adopted, changed, or amended; and,

WHEREAS, the City Council finds and has determined that certain compensation or compensation schedules should be adopted, changed, or amended; and,

WHEREAS, in compliance with applicable law, the City Council set a time and place for a public hearing at which all interested persons were given an opportunity to be heard regarding the Operating Budget, Capital Improvements Budget, Enterprise Funds Budgets, other related and required Budgets, said public hearing having been held at a specially scheduled meeting of the City Council and as otherwise required by statute; and

WHEREAS, also, in compliance with applicable law, the City Council set a time and place for another separate public hearing at which all interested persons were given an opportunity to be heard regarding the compensation and compensation schedules for all elected and appointed officials and employees, said public hearing having been held at a specially scheduled meeting of the City Council and as otherwise required by statute; and,

WHEREAS, the City Council finds that the notices of the time, place, and purpose of the public hearing to consider the budget, and all of its schedules, changes, and recommendations and the public hearing to consider the compensation and compensation schedules were published according to the requirements of the Utah State Code; and,

WHEREAS, the City Council finds that under law, after the public hearing, the Council may enact an ordinance fixing, changing, or amending the compensation of any elective or appointive officer of the municipality or adopting a compensation schedule applicable to any officer or officers; and,

WHEREAS, the City Council finds that the said proposed or tentative budget or acting budget and all supporting schedules, including compensation and compensation schedules, having been received by the Council during a regular City Council meeting, and as otherwise required by statute, the required public hearings thereon were initially fixed to be held during a specially scheduled City Council meeting on June 13, 2024, at approximately 4:00 P.M., during a regularly scheduled City Council meeting held within the timeline requirements of applicable law, those proposed budgets, including compensation and compensation schedules, having, as required, more than ten (10) days prior to the public hearing, been deposited with the City Recorder as a public record where they have remained until this date; and,

WHEREAS, the City Council finds that after due publication of notices at least seven (7) days prior thereto, the City Council held a public hearing on the budget and a public hearing on the compensation and compensation schedules; and

WHEREAS, the City Council finds that the City Council considered for adjustment the Budget Officer's recommended or tentative budget and made those adjustments detailed in **Attachment "A"**, attached hereto, said adjustments having been open for consideration at the public hearing on the budget, said hearing having been held and the same items and matters having been subject to review and comment by the Council at one of its public meetings as noted; and,

WHEREAS, the City Council finds that all conditions precedent to the adoption of the final budget which includes the employment staffing document, employee compensation schedules, and elected and statutory officials compensation schedules, have been accomplished; and,

NOW, THEREFORE, the City Council Of West Haven City Hereby Ordains As Follows:

SECTION 1. Findings of Governing Body.

1. The City Council finds that the budget, comprising the Operating Budget; Capital Improvements Budget; Enterprise Funds Budgets, if applicable; Personnel Schedules, identifying the classification and pay plan for employment positions for each department including certain Non-Merit Special employee positions, and elected and statutory officials' compensation schedules as the budget and schedules have been adjusted and amended as depicted and detailed in **Attachment "A"**, attached hereto and incorporated by this reference as if set out fully, is adopted, with all identified funds and allocations thereto created, re-created, or reaffirmed and made the official budget of West Haven City for the fiscal year of July 1, 2024 To June 30, 2025.
2. The attached **Attachment "B"** specifically contains the compensation and compensation schedules for each department including certain Non-Merit Special employee positions and elected and statutory officials' compensation schedules.

SECTION 2. **Effective Date.** This Ordinance shall take effect immediately upon its adoption, posting, and deposit with the City Recorder. A copy of the final budget for each fund shall also be certified by the City Recorder and shall be filed with the State Auditor within 30 (thirty) days after adoption of this ordinance.

SECTION 3. **Publications.** No publication of this Ordinance is required.

BE IT FURTHER ORDAINED this Ordinance shall become effective on the 13th day of June 2024, and after posting as required by law.

DATED this 13th day of June 2024.

WEST HAVEN, a municipal corporation

by:

Mayor Robert Vanderwood

Attested and recorded

Emily Green
City Recorder

Mayor Rob Vanderwood
Councilmember Carrie Call
Councilmember Kim Dixon
Councilmember Nina Morse
Councilmember Ryan Saunders
Councilmember Ryan Swapp

Yes _____ No _____
Yes _____ No _____

RECORDER'S CERTIFICATION

STATE OF UTAH)
: ss.
County of Weber)

I, EMILY GREEN, the City Recorder of West Haven, Utah, in compliance with UCA §10-3-713 and UCA §10-3-714 do hereby certify that the above and foregoing is a full and correct copy of **Ordinance No. 22-2024**, entitled "**AN ORDINANCE OF WEST HAVEN CITY, UTAH, ADOPTING THE BUDGET, TOGETHER WITH ITS ASSOCIATED FORMS, SCHEDULES, AND ATTACHMENTS, FOR WEST HAVEN CITY FOR THE FISCAL YEAR FROM JULY 1, 2024 TO JUNE 30, 2025; ADOPTING PAY, COMPENSATION, AND STAFFING PLANS AND SCHEDULES FOR EMPLOYEES, APPOINTED AND ELECTED OFFICIALS; AND PROVIDING THAT THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION AND DEPOSIT WITH THE CITY RECORDER**" adopted and passed by the City Council of West Haven, Utah, at a City Council meeting thereof on June 13, 2024 which appears of record in my office, with the date of posting or publication being June 13, 2024.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City this 13th day of June 2024.

Emily Green
City Recorder

(city seal)

ATTACHMENT "A"

ORDINANCE NO. 22-2024

**An Ordinance of the City Council of West Haven City, Utah, Establishing and Adopting a Budget
for FY 2024-2025**

DRAFT

ADMINISTRATIVE MEMORANDUM

TO: Mayor and City Council
FROM: Shawn Warnke, City Manager
DATE: June 13, 2024
SUBJECT: Final Budget Message FY 2025

- Discussion and consideration of adopting Ordinance No. ##-2024 adopting the Final Budget, entitled "The West Haven City Annual Implementation Budget 2024-2025 (General Fund, Capital Fund, and Enterprise Fund" for the period commencing July 1, 2024, and ending June 30, 2025

Budget Overview- All Funds.

Preface. As you know, budgeting is the best estimate of revenues and expenses. To the best of our ability, West Haven City staff believe that the Budget represents what is reasonably anticipated for revenues and expenses; however, many variables can affect the Budget during the upcoming fiscal year. The Budget also sets spending maximums for the funds and accounts. The Department Heads' responsibility is to execute the Budget to the best of their ability within appropriate limits set by the City Council, barring unforeseen events.

The current chart of accounts for the budget has few expense line items and is broader in their description. Consequently, various expenses are consolidated into these few expense line items. There is a balance between having too few and too many expense line items. To find the best balance in expense line items, it is proposed that the City keep the chart of accounts relatively constant for a few years to build up a history of expenses and thereafter make adjustments as necessary. Additionally, changes to the chart of accounts take time and disrupt the budget and accounting process.

To give more detail than is otherwise exhibited in the budget document with the broad expense line items, City staff has created a more detailed budget memo. This process of obtaining and writing the information contained in this budget was instructive for me as I am becoming oriented to the operations of West Haven City. Realizing this budget memo is lengthy, important details have been highlighted in yellow. Also, since the last City Council meeting on April 23, 2024, a few amendments have been made to this memo, with the text appearing with underlines.

This budget memo has also been prepared to comply with the statutory budget message requirements in Utah Code 10-6-111(2) (b). It is hoped that this budget memo is consistent with one of the strategic priorities outlined in Resolution No. 03-2022 of Champion Fiscal Responsibility of providing a "...prudent, transparent stewardship of public funds to promote resident confidence in government using fiscal policies and practices to maintain, enhance, and invest in our already outstanding quality of life."

Public Hearings. The public hearing and adoption of the Tentative City Budget is scheduled for May 1, 2024. The public hearing and adoption of the Final Budget is scheduled for June 19, 2024.

Notable Items All Funds. Several significant items that are included throughout all the Funds of the Budget are as follows:

- *New Compensation Philosophy and Methodology.* Near the beginning of FY 2024, the City created a Compensation Committee to create job descriptions and recommend a compensation philosophy and methodology. The Committee comprises the Mayor, two City Council Members, the City Manager, and two employees. As part of the process, the City engaged Mike Swallow with Personnel Systems & Services to help create a Pay Plan.

During meetings, the Compensation Committee has focused on creating a compensation philosophy and methodology that includes the following:

- Pay Plan that includes the minimum pay and a range of pay for each position,
- Each pay range has 18 step scale reflecting increases in pay, as illustrated in the table below
- Creating a Step Increase Criteria for each position that defines how employees would be eligible to receive a step increase annually (i.e., merit increase)

The 18-step scale, illustrated below, starts at a 4% increase in step 2, and each step decreases until it ends with a 2.1% increase in steps 17 and 18.

West Haven Employee Salary Range

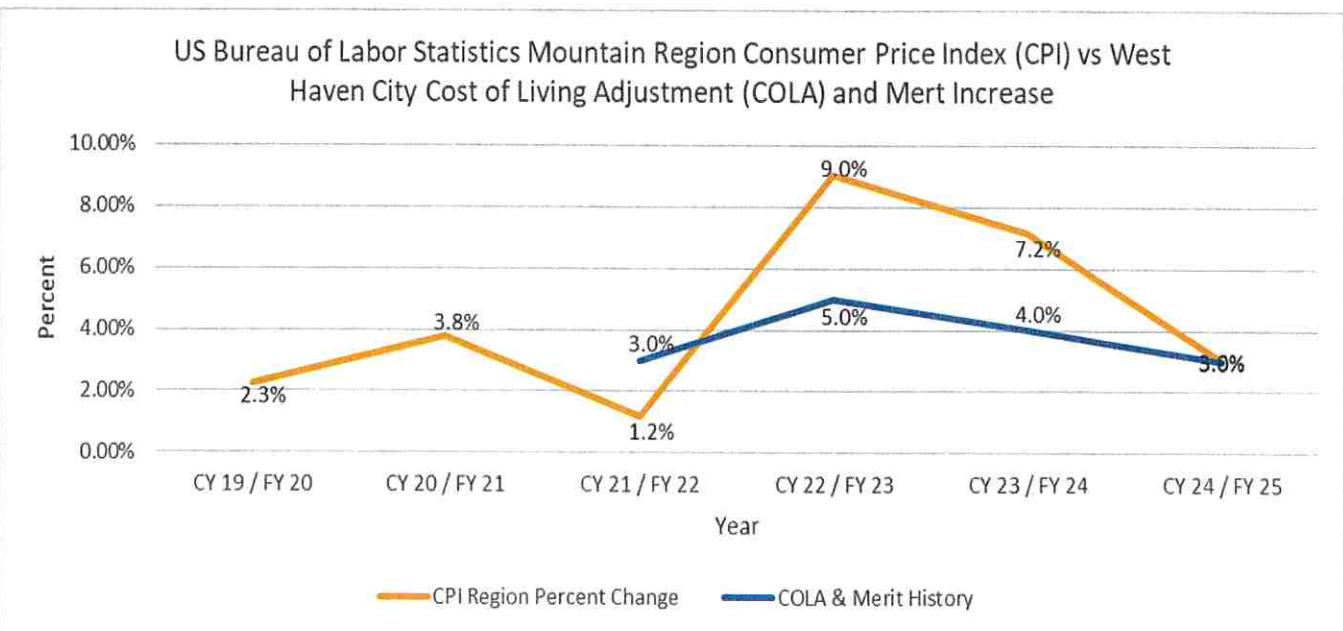
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Min								Mid									Max	Range
	4.0%	4.0%	3.5%	3.5%	3.4%	3.2%	3.1%	3.0%	2.9%	2.8%	2.7%	2.6%	2.5%	2.4%	2.2%	2.1%	2.1%	50%

In contemplating the implementation of the compensation philosophy and methodology, the Compensation Committee has discussed the following objectives for FY 2025:

- 1st Objective to adjust employees' pay to at least the minimum of their new pay range in FY 2025 (currently, 11 of 26 full-time employees are identified as receiving a pay increase with the City implementing this objective) Budget between \$61,000 and \$79,500.
- 2nd Objective is to implement a Cost of Living Adjustment (COLA) increase based upon changes in CPI (all employees will receive a pay increase with the City implementing this objective). More details of the proposed COLA are contained in the section below. Budget \$70,000
- 3rd Objective is to adjust employees' pay to best match the step within their pay range based on their experience and certifications. The budget is currently unknown.
- COLA. The FY 2025 Budget includes a COLA for employee pay. The COLA increases 1) the minimums and maximums of the pay grade, 2) uniformly increases every employee's current wage and other miscellaneous pay, and 3) is meant to offset inflation. COLA is essential because it helps the City stay current with comparable public entities for pay ranges and mitigates the City from falling behind in the market for starting pay, which helps recruit employees. Every employee, regardless of performance, receives COLA adjustments.

In harmony with the policy in the City Personnel Manual, the City uses the US Bureau of Labor Statistics Mountain Region Consumer Price Index (CPI) to determine the cost-of-living adjustments to pay. This CPI shows that inflation increased by 3% from January 2023 to January 2024.

Below is a chart and table that records what the City has granted these past few years regarding COLA and Merit Increases compared to the January-to-January CPI percent change.



West Haven City's Recent COLA & Merit Increases

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Proposed
Cost of Living Adjustments (COLA)	0%	7% for employees less than \$50k 5% for employees above \$50k 3% for employees above \$100k	4%	3%
Merit Increases	2% - 4%		0%	0%
Specific Position Adjustments Based Upon Salary Survey Findings	0%			Varied based on salary survey findings

- *Utah Retirement System.* The City has received the Utah Retirement System's final contribution rates for FY 2025, all of which have dropped from FY 2024, as shown below:

Employee Classification	Contribution Rates FY 2024	Contribution Rates FY 2025
○ Retirement Tier 1	17.97%	16.97%
○ Retirement Tier 2, Hybrid System	16.89%	15.89%
○ Retirement Tier 2, Defined Contribution	16.19	15.19%

- *Eliminating Shared Employees and Additional Staffing.* The Public Works, Parks, and Sewer Departments have shared employees. This arrangement has proven to be difficult for both the employee and supervisor. Employees tend to gravitate towards work particular to one department, and generally, one department uses the employee more than the other departments. It is also difficult for the employee to know which department they should be working for and for supervisors to know the employee's availability.

The FY 2025 budget proposes eliminating shared employees by budgeting an additional .5 employees in both the 10-4511 Parks and 10-6111 Sewer line items. The budgetary impact of these staffing adjustments is estimated to be \$83,000, with the WHSSD reimbursing the City approximately \$41,500, as described in more detail in **10-3410 Administrative Services WHSSD**.

Public Works FY 2024	Parks FY 2024	WHSSD FY 2024
1- Scott	1- Brock	1- John
1- Duane Freed	1- Garrit	1- Charis
1- Wyatt Z.	1- Michael	1- Nate
.5 Jace	1- Dirk	.5 Jace
.5 Carter	.5- Carter	1- Christina
<u>4 FTE</u>	<u>1- Vacant FY 24</u>	<u>4.5 FTE</u>
	<u>5.5 FTE</u>	

Public Works FY 2025	Parks FY 2025	WHSSD FY 2025
1- Scott V.	1- Brock	1- John
1- Duane Freed	1- Garrit	1- Charis
1- Vacant	1- Michael	1- Nate
1- Jace	1- Dirk	1- Vacant
<u>4 FTE</u>	<u>1- Carter</u>	<u>1- Christina</u>
	<u>1- Vacant FY 2024</u>	<u>5 FTE</u>
	<u>.5- Proposed FY 2025¹</u>	
	<u>6.5 FTE</u>	

Note 1: As described in line 10-4511 Part-Time Employee (Maintenance 1), an additional .5 FTE is being proposed in conjunction with the additional park acreage and amenities the City will maintain.

- *Flex Spending Accounts (FSA).* It is proposed that West Haven City provide employees receiving medical insurance with a flex spending account (FSA), a type of savings account that provides employees with specific tax advantages. An FSA is established by an employer for employees. One of the key benefits of a flexible spending account is that employee's contributions to the FSA are deducted from their earnings before taxes, lowering their taxable income. As a result, regular contributions to an FSA can reduce an employee's annual tax liability. The City also saves money by not paying taxes on the portion of payroll that employees set into their accounts. Flex spending accounts function in summary is as follows:

At the beginning of the year, employees declare how much money they want set aside from their paychecks each pay period. The total amount of funds the employee declares is available to be spent by the employee even though the City has not collected these funds from the employee's paycheck. Employees who incur medical expenses can pull from the account to pay for the costs.

The city faces some risk because employees can access all the funds at the beginning of the year. If an employee quits work, the City would lose the amount employees may have spent before collecting their paycheck.

The IRS limits how much can be contributed to an FSA each year. The annual contribution limit for medical expense FSA accounts is \$3,200 for 2024. The Funds have a "use it or lose it" provision. Generally, employees must use the money in an FSA within the plan year, but the City may offer one of two options: a "grace period" of up to 2 1/2 more months to use the money in your FSA, or let you carry over up to \$610 from 2023 into 2024, and \$640 from 2024 into 2025.

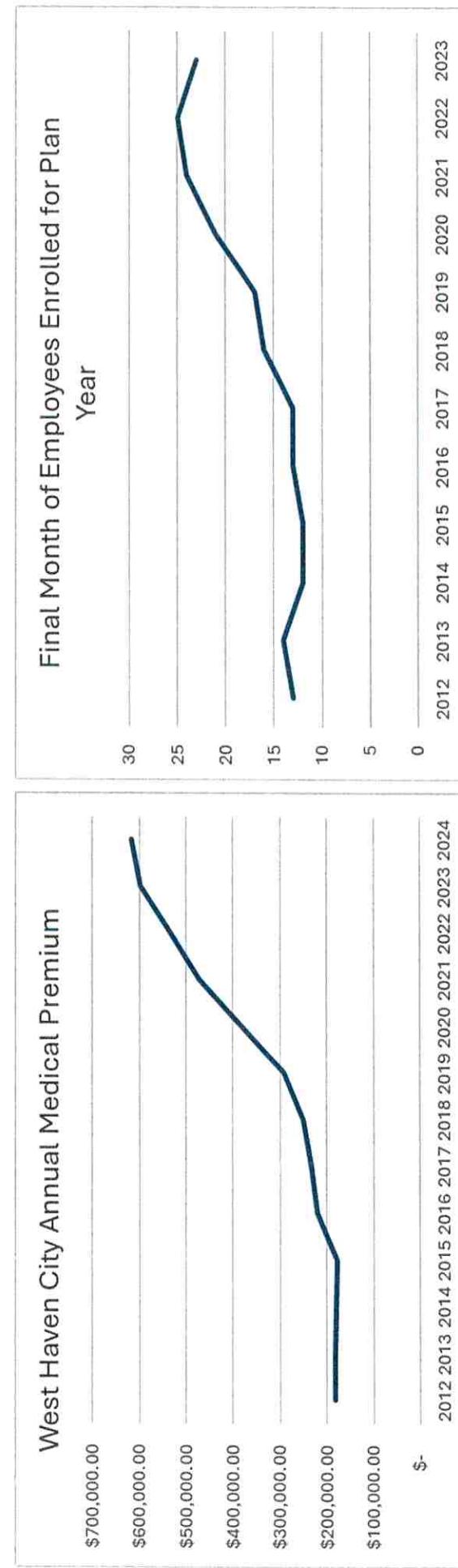
The cost associated with having a third-party administrator oversee the flexible spending accounts is \$33.72 annually for employees who elect to participate in this program. Budget \$33.72 for participating employees.

- *Health Insurance.* For FY 2025, the City originally received a 4.2% increase in the insurance premiums from the Public Employee Health Insurance Plan (PEHP), the City's current health insurance provider. The 4.2% increase equaled estimated annual premiums of \$623,489, an increase annually of \$25,131 above the premiums paid in FY 2024. Encore Benefits, the City's insurance broker, received other quotes from insurance carriers and was able to renegotiate a reduction in renewal quote from PEHP equal to a 3.2% increase, which equaled estimated annual premiums of \$617,505, an increase annually of \$19,147 above the premiums paid in FY 2024. It is worth noting that West Haven City's insurance premium renewal is based upon the collective performance of the small group insurance pool and not on the City's specific claim history during FY 2024.

Below is a chart and table that records the increased costs and the increase in the number of employees receiving health insurance benefits. The increased number of employees receiving health insurance is attributed to increased staffing.

West Haven City Medical Insurance Renewal History

Plan Year	Carrier	Percentage Increase/Decrease	Annual Premium	Rebates	Enrolled	Notes	Average Enrolled	Plan Year
								Final Month Enrolled
2012	PEHP		\$ 181,651.46	\$ 13,728.00	13	Advantage - opt 1, Summit Opt 1 - started with Encore	13	13
2013	PEHP		\$ 182,221.18		13	stayed same plans - no changes	13	14
2014	PEHP	0.5% decrease	\$ 180,939.77	\$ 1,725.00	13	stayed same plans - no changes	13	12
2015	PEHP	3.5% increase	\$ 177,594.48	\$ 1,928.00	12	stayed same plans - no changes	12	12
2016	PEHP	9% increase	\$ 221,302.35	\$ 6,154.00	15	stayed same plans - no changes	13	13
2017	PEHP	9% increase	\$ 233,929.98	\$ 3,890.00	15	stayed same plans - no changes *switched network to summit exclusive	13	13
2018	PEHP	2.1% increase	\$ 249,584.08	\$ 10,024.00	16	stayed same plans - no changes	15	16
2019	PEHP	4% increase	\$ 292,994.57	\$ 8,145.00	15	stayed same plans - no changes	17	17
2020	PEHP	4.8% increase	\$ 383,921.85	\$ 6,942.00	21	stayed same plans - no changes	21	21
2021	PEHP	5.4% increase	\$ 471,436.55	\$ 7,694.00	23	stayed same plans - no changes	23	24
2022	PEHP	5.8% increase	\$ 535,161.74	\$ 11,083.00	25	stayed same plans - no changes	25	25
2023	PEHP	2.5% increase	\$ 598,358.16		22	stayed same plans - no changes	23	
2024	PEHP	3.2% Increase	\$ 617,505.62		22	stayed same plans - no changes		



- **Equipment & Vehicle Replacement.** In FY 2025, for all Funds combined, it is estimated that the City will spend \$3,615,205.65 in employee costs, representing its primary investment in providing services to its residents. A secondary investment needed in providing services to residents is equipping employees with the equipment and tools required to perform their job duties. The upfront cost to provide employees with the proper equipment and tools is an expensive investment, but this investment is likely to be offset by the following outcomes:

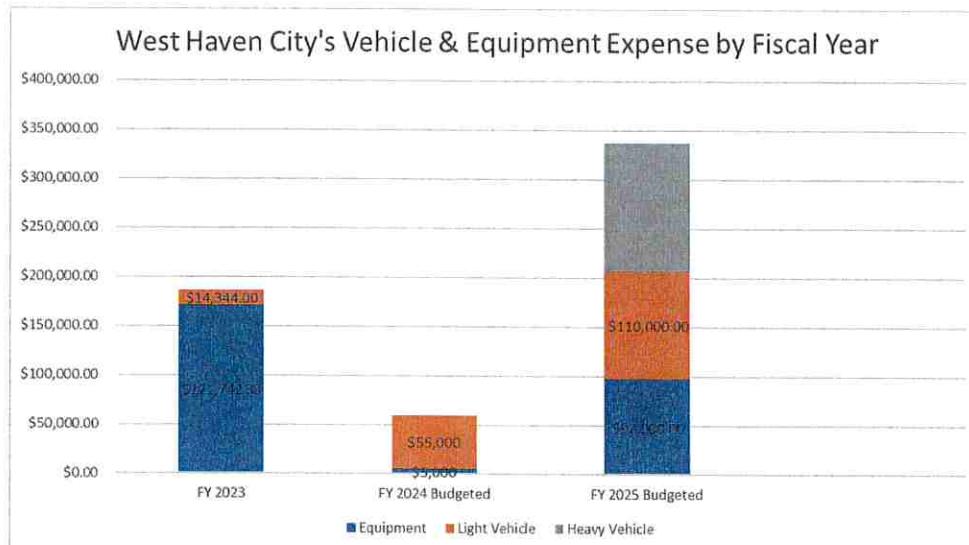
- **Enhancing productivity.** Having the right equipment enables City employees to work more efficiently and accomplish more in less time, leading to increased productivity.
- **Better Quality Work.** Investing in the right equipment ensures that City employees' work is of higher quality.
- **Workplace Safety.** Using the appropriate equipment reduces the risk of accidents and injuries of City employees.

West Haven City plans to purchase equipment and vehicles by accumulating financial resources in the General Fund's and Capital Projects' fund balances and the Storm Water Fund's reserves.

Below is a chart showing actual expenses for contractor equipment (e.g., mini ex, bobcat), light vehicles (passenger vehicles), and heavy vehicles (dump trucks, vac trucks) from all funds in FY 2024 and the budgeted expenses for all Funds in FY 2025 for equipment and vehicles. For more details about the equipment and vehicles that are proposed for FY 2025, see 13-4515 Capital Equipment:

○ <i>Recreation Vehicle).</i>	\$50,000
○ <i>Scoreboards Replacement</i>	\$26,000
○ <i>Ferris Mower Trade</i>	\$14,000
○ <i>Parks Truck Trade in</i>	\$50,000
○ <i>Truck Bed Replacement).</i>	\$10,000
○ <i>Line Laser Airless Line Sprayer).</i>	\$40,000
○ <i>Snowplow Truck</i>	\$130,000
○ <i>Photo Copier</i>	\$17,000
Budget Total:	

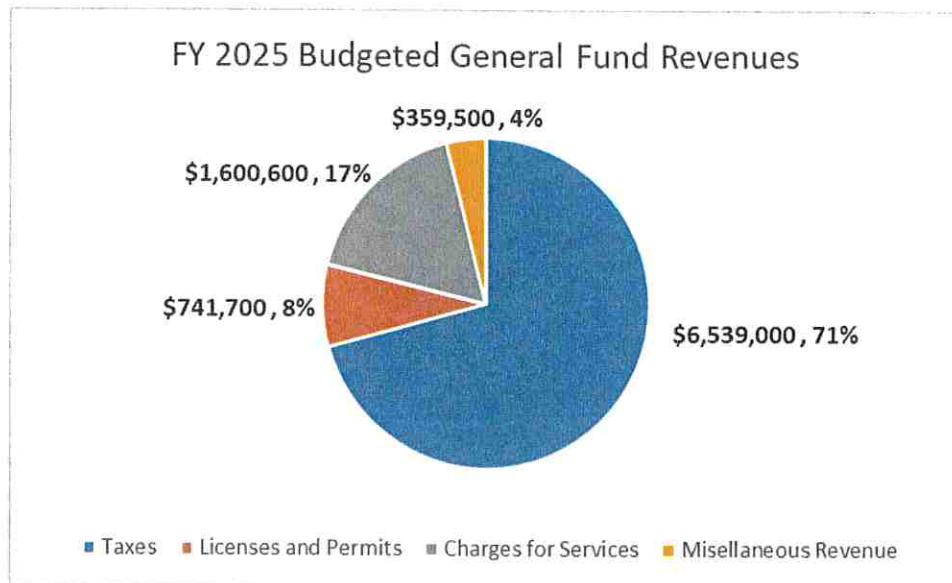
Budget Total: \$337,000



10 - General Fund.

Preface. Activities of local government that benefit the City as a whole are to be included in the general fund. This Fund is the primary operating budget and addresses the planning and financing the City's day-to-day activities.

Revenues. West Haven City's General Fund comprises four revenue categories: Property Taxes, Business Licenses & Permits, Utility Charges, and Fines & Penalties. Each category encompasses a variety of specific revenues, detailed in the chart below and the following narratives.



Tax – Revenues.

10-3130 General Sales & Use Tax. With the adoption of Ordinance No. 03-1991, West Haven City levied the 1% Local Sales & Use Tax on goods sold within the community (Utah Code 59-12-203). General sales and use taxes are imposed upon the sale or consumption of goods and services and are paid by the general public in addition to the sale price of retail purchases.

The General Sales & Use Tax does not have any restrictions associated with this revenue source, and as such, it may be used for any general governmental purpose; however, Utah Code 59-12-202 (1) declares the State Legislature's purpose and intent of sales tax as codified in which states:

It is the purpose of this part to provide the counties, cities, and towns of the state with an added source of revenue and to thereby assist them in meeting their growing financial needs. It is the legislative intent that this added revenue be used to the greatest possible extent by the counties, cities, and towns to finance their capital outlay requirements and to service their bonded indebtedness.

Retailers and online retailers collect the General Sales & Use Tax for products sold or shipped within West Haven incorporated limits. These collected taxes are then remitted to the State Tax Commission, which distributes the revenue. The distribution is based on a formula, with 50% of the tax going to the entity where it was collected and the remaining 50% being pooled and distributed to cities and towns statewide, proportionate to their population.

It should be noted that before the State Tax Commission distributes sales tax to West Haven City, certain deductions are applied, including administrative fees retained by the State Tax Commission and a percentage that goes to emergency food agencies (food pantries). Additionally, since January 2019, a deduction of 1.8% (of the population share) goes to homeless shelters in the state. This amount is determined yearly on the prior year's sales tax and divided equally among the next twelve months. So, that deduction will remain the same for twelve months. The deduction is limited to \$200,000 per year per locality.

General Sales and use tax rates vary from one location to another depending on which taxes are imposed, and West Haven City's combined sales tax rate is 7.25% (as of January 1, 2024) and is comprised of the following different tax sales tax rates.

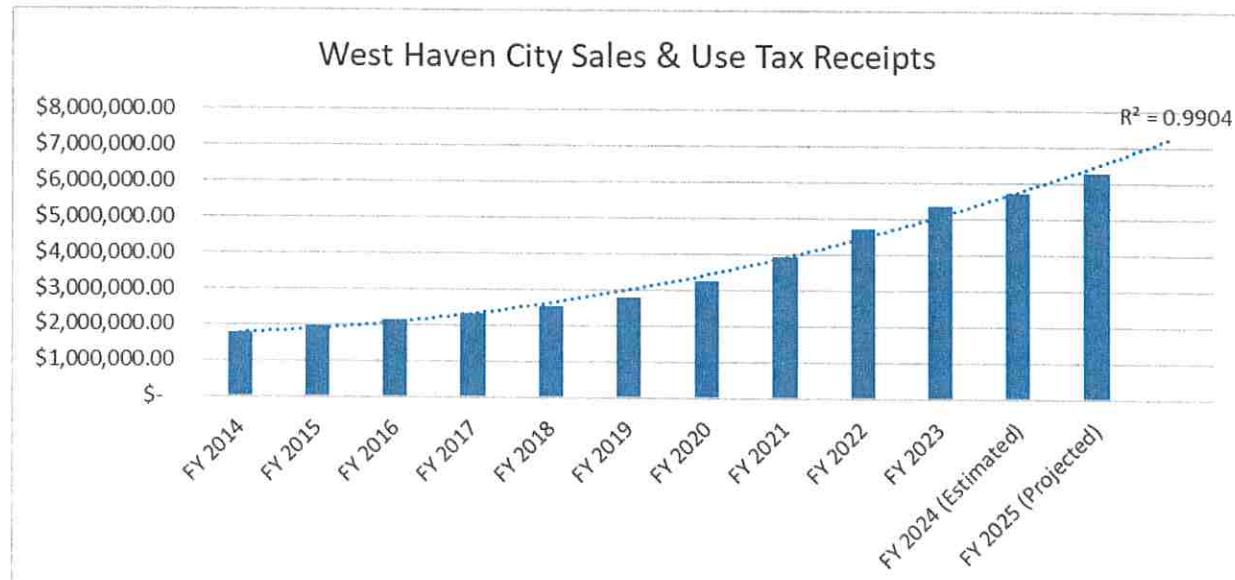
Tax Rate	Description	WHC %	WHC FY 2025 Estimated Revenue
○ 4.85%	State Sales & Use Tax		
○ 1.00%	Local Sales & Use Tax	1.00%	\$6,286,800
○ 0.25%	County Option Sales Tax		
○ 0.25%	Mass Transit Tax		
○ 0.25%	Additional Mass Transit Tax		
○ 0.25%	County Option Transportation Tax		\$6,602,300 WACOG Grants ¹
○ 0.25%	Transportation Infrastructure Tax	0.10%	\$626,500
○ 0.05%	Supplemental State Sales & Use Tax		
○ <u>0.10%</u>	Botanical, Cultural, Zoo Tax (RAMP Tax)		<u>\$238,700</u> (\$16.7k Municipal Grant & \$222k)
○ 7.25% Combined Sales Tax Rate			\$13,127,800

Note ¹: Weber County, through WACOG grants for transportation, has committed to providing West Haven City with approximately \$15.6 million over the next several years. For more information, please see the narrative in the Capital Projects Fund.

This revenue stream can vary yearly based on sales tax collected locally and throughout Utah. However, in the recent past, sales tax revenue has steadily increased, as shown in the bar graph entitled "West Haven City's Sales & Use Tax Receipts." The most recent sales tax receipts show that as of March of FY 2024, the City is 14% ahead of the last fiscal. One explanation for this growth in sales tax may be attributed to population growth in West Haven City and inflationary increases in the price of goods.

Below is a chart entitled "West Haven City's Sales & Use Tax Receipts," which shows past fiscal years' sales and use tax revenue (unaudited) and an estimate of future years' sales tax based on a linear trend line. Fiscal Year 2024 was estimated using the actual tax receipts from July 1, 2023, to February 29, 2024. For the remainder of the sales tax receipts for FY 2024, namely the months of March through June, the City estimated receiving the same monthly sales tax that it did in FY 2003. This approach to estimating FY 2024 showed a 7% increase in sales and use tax received in FY 2024 compared to FY 2023. To project the sales and use tax in FY 2025, the annual percent change estimated in FY 2024 (7%) and annual percent change in FY 2023 (13%) were averaged to project that sales tax receipts would be 10% higher than in FY 2024. More specifically, West Haven City is projecting that sales and use tax received in FY 2025 will be \$6,286,864.

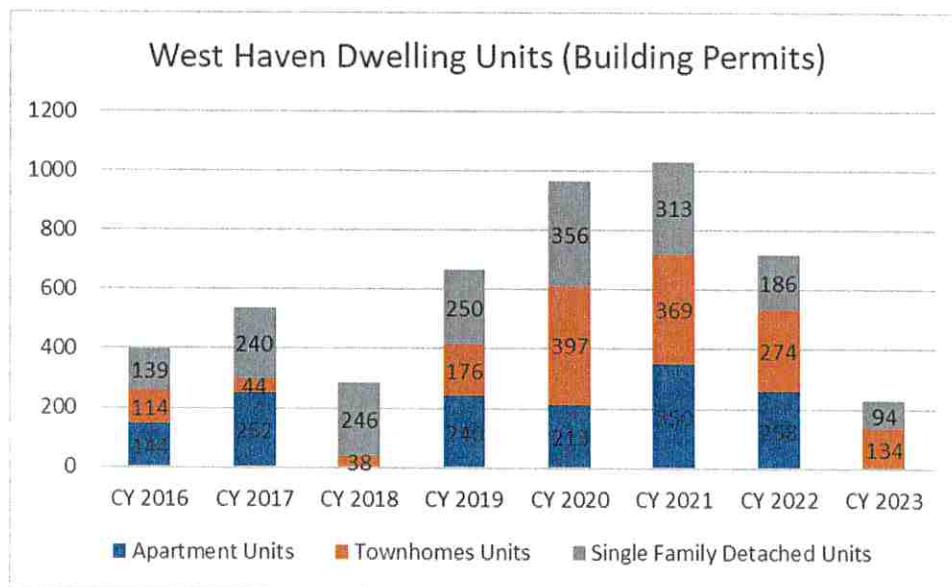
Additionally, the chart shows a dashed trend line projecting future receipt of Sales and Use Tax. This trend line includes an R² that shows how well it fits the historical data set. More specifically, the R² values range from 0 to 1, with the higher number representing the better fit of the trend line to the data. Using the trend line, it was confirmed that the City's projected sales and use tax of \$6,286,864 was appropriate.



- **10-3140 Franchise Tax.** Comcast pays West Haven City between \$27,000 to \$28,000 quarterly. The franchise tax is imposed upon privately owned utilities that have been given a franchise to operate in the governmental entity, using the governmental unit's property for standards, wiring, underground pipes, etc. Budget \$108,000.
- **10-3191 Telecommunication Tax.** The state authorizes cities to collect a Municipal Telecommunications License Tax on landlines and cell phones. More specifically, Utah Code 10-1-403 allows a municipality to levy a tax rate of 3.5% of the telecommunications provider's gross receipts from telecommunications services attributed to the municipality. Budget \$55,000.
- **10-3192 Municipality Grant.** As noted in the section on Sales Tax, Weber County residents have approved the optional sales tax of 0.10% Botanical, Cultural, and Zoo Tax, commonly referred to as the RAMP Tax in Weber County. The County receives one penny for every dollar spent to fund new and existing recreation, arts, museums, and parks facilities. Most RAMP Funding is distributed to eligible entities through a competitive grant application process facilitated by Weber County. However, this revenue line items Weber County distributes RAMP taxes to cities within the County based on the 2020 census, and each city receives one dollar per citizen, with a minimum of \$5,000. West Haven City's 2020 census population was 16,739, and as such, the City receives \$16,739 based on this formula. Budget \$16,700.
- **10-3193 Transient Room Tax.** Utah Code Annotated 59-12-301 enables cities to impose a transient room tax (TRT) not to exceed 1% on charges for the rental of temporary lodging at hotels, motels, inns, trailer courts, campgrounds, tourist homes, and similar accommodations for stays of less than 30 consecutive days. With the adoption of Ordinance No. 03-2009, West Haven City imposed 1% TRT, which is charged in addition to sales tax and other applicable taxes. TRT is collected by the Utah State Tax Commission and remitted to the City. The Municipal Transient Room Tax can be used for any general governmental purpose. Budget \$72,500.

License & Permit Revenues.

- **10-3210 Business License Fees.** Utah Code 10-1-203 allows a municipality to license a business to regulate that business within the municipality's limits and to impose fees on businesses. It is estimated that the City will receive \$120,000 based on the actuals of business license fees in FY 2024. Budget \$120,000.
- **10-3220 Miscellaneous Building Permit Fees & 10-3221 Building Permits.** From 2016 through 2023, West Haven City has experienced an average 603 units increase annually. However, in the calendar year 2023, the City experienced a noticeable decrease from this average in dwelling units constructed, with only 228 units built (134 townhome units and 94 single-family detached units).



City staff believes it prudent to estimate growth-related revenue, such as building permits, conservatively due to variables such as interest rates, local economy, and cost of materials supplies. All revenue estimates associated with building permits are derived from the 94 single-family detached building permits and 134 townhome building permits, the same number of units constructed during the calendar year 2023.

Building-related revenue is divided into two revenue line items, with 10-3220 *Miscellaneous Building Permit Fees* accounting for the Plan Review Fee and the State of Utah Fee. Below is a chart that shows the estimated revenue associated with each revenue line account based on the construction of 134 townhome units and 94 single-family detached units.

	134 Units of Townhomes	94 Units of Single Family	Totals
Plan Review Fee Per Unit	\$ 43,201.68	\$ 60,513.52	\$ 103,715.20
State Fee Per Unit	\$ 2,073.70	\$ 3,025.66	\$ 5,099.36
10-3220 Miscellaneous Building Permit Fees			\$ 108,814.56
Building Fee Per Unit	\$ 207,368.77	\$ 302,567.28	\$ 509,936.05
10-3221 Building Permits			\$ 509,936.05

Budget \$108,800 in 10-3220 *Miscellaneous Building Permit Fees* and \$509,900 in 10-3221 *Building Permits*.

Intergovernmental Revenues- Revenues

10-3345 *Local Grants*. In FY 2024, the City budgeted \$55,000 in local grants. From reviewing the actuals in FY 2023, it seems that local grants received during that fiscal year were small in number and amount. It is well to not budget grants until after they are received or awarded, except when it is known that the City will receive an annual amount, such as the Municipal Grant (RAMP). Budget \$0.00.

Charge for Services – Revenues

- 10-3410 *Administrative Services WHSSD*. In September of 1999, West Haven City and the West Haven Special Service District entered into an Interlocal Agreement to reimburse West Haven City for costs incurred by the City associated with providing administrative services to the West Haven Special Sewer District.

The administrative services listed within the 1999 Interlocal Agreement for reimbursement generally included, but were not limited to, space, utilities, personnel, etc. Within the Interlocal Agreement was a detailed list of administrative services that the WHSSD would reimburse West Haven City, entitled Attachment "A" of the Interlocal Agreement. However, Attachment "A" of the Interlocal Agreement appears to have never been completed because it lacks the detailed administrative services to be reimbursed. In addition to the shortcomings of Attachment "A," the term of this Interlocal Agreement expired on June 30, 2004.

The City Staff is working to prepare a new Interlocal Agreement for the City Council and District Board to consider. More specifically, the City Attorney has a draft of an Interlocal Agreement, and the City Treasurer has prepared a draft (Attachment "A") detailing the administrative services shown as a percentage of the amount the District would reimburse the City.

LINE ITEM NO.	DESCRIPTION	ALLOCATION %
10-61XX	SEWER SUPERVISOR ASSISTANT	100%
10-61XX	SEWER MAINTENANCE TECH	100%
10-61XX	UTILITY CLERK	100%
10-61XX	WHSSD RECORDER	100%
10-61XX	SEWER SUPERVISOR	100%
10-4311	CITY MANAGER	5%
VARIOUS	ENGINEER	50%
10-4332	ATTORNEY	5%
10-5135	WORKERS COMPENSATION FUND	10%
10-5145	TELEPHONE	10%
10-5150	INSURANCE	10%
10-4390	EDUCATION - COMMUNITY PROMOTION	10%
10-5170	MAINTENANCE	10%
10-5211	JANITOR WAGES	10%
10-5213	JANITOR TAXES	10%
10-5175	UTILITIES	10%
	BILLING/CUSTOMER SERVICE	(20)%

As noted above, a significant percentage of the administrative reimbursement expense is attributed to staff expenses. As stated elsewhere in the memo, the City is working on creating a Pay Plan; early versions of this

Plan show that some of the employees who provide administrative services to the District will receive a pay increase. As described in this memo, the City also proposes eliminating shared employees by budgeting additional funds. In the Sewer departmental expense account, it is proposed that there be an increase of .5 of an employee to eliminate sharing an employee with the Public Works Department. Budget \$613,000.

It should be noted that this updated Interlocal Agreement should also detail reimbursement that West Haven City needs to provide WHSSD for providing billing services to the City for both the storm water utility (Fund 51) and sanitation services, i.e., curbside collection of residential garbage (Fund 10). More specifically, the WHSSD billing services include sending utility bills, entering utility payments, coordinating new utility accounts, and overseeing collections and bankruptcies.

- 10-3471 *Heritage Days*. From reviewing the actuals in FY 2023, it seems that Heritage Days revenue is attributed to sponsors' donations, dinner and breakfast fees, and fees for vendors' booths. This revenue line item appears to be relatively constant. Budget \$55,000.
- 10-3475 *Recreation Fees*. The City intends to balance cost recovery when setting the recreation participation fees while keeping program fees affordable to encourage/allow participation in these programs. Recreation participant fees generally pay for the direct expense of programs. Specifically, the participation fees cover such costs as referees, uniforms, equipment, etc. However, the participant fees do not cover indirect costs such as salaries and benefits of the Recreation Coordinators, administrative supplies, utilities, overhead, etc.

With fluctuating costs, it is recommended that the City's fee schedule not identify the specific cost for participation fees but rather include language such as "The Recreation Director is authorized to determine and charge the cost of participant fees based on the estimated actual direct costs per estimated participant numbers." In this way, recreation fees are more likely to stay current. Budget \$125,000.

- 10-3477 *Recreation Fee Waivers*. This new contra-revenue line item proposes that the City Council authorize Recreation Fee Waivers that would allow otherwise underserved youth to participate in recreational activities provided by the City. This Recreation Fee Waiver program would not be advertised but would allow the City staff not to turn youth away from participating in recreational programs.

From a budgetary perspective, this recreation fee waiver program is accomplished through this contra-revenue account. More specifically, this line item will have a negative amount in the line item, reducing the revenue earned by the City for Recreation Fees. Budgeting a contra-revenue amount provides the City Council with an accounting of the amount of waivers granted by City staff during a year. The nominal budgeting amount of \$500 in waivers is proposed. Budget (\$500).

- 10-3485 *Sanitation Services*. The City contracts with Waste Management of Utah, a national company with a regional office in West Haven, to provide residential curbside solid waste collection.

Since the City first required consolidated curbside collection in 2021, the fee charged to residents for services has been \$11.73 for each first garbage container and \$7.48 for each additional garbage container. As of February 2024, the City had 4,304 first garbage containers and 1,899 additional containers. The City anticipates receiving \$605,831 in revenue for the first garbage and \$170,454 in revenue for the extra garbage cans, totaling \$776,285 in revenue for FY 2025. It should be noted that there is a corresponding expense line item in 10-6037 *Sanitation Services*. Budget \$776,285.

Miscellaneous – Revenues.

- 10-3605 *Court Fines and Forfeitures*. The Justice Court is the City's judicial system to administer justice pertaining to class B and C misdemeanors, small claim cases, and violations of West Haven City's ordinances within the City's incorporated limits.

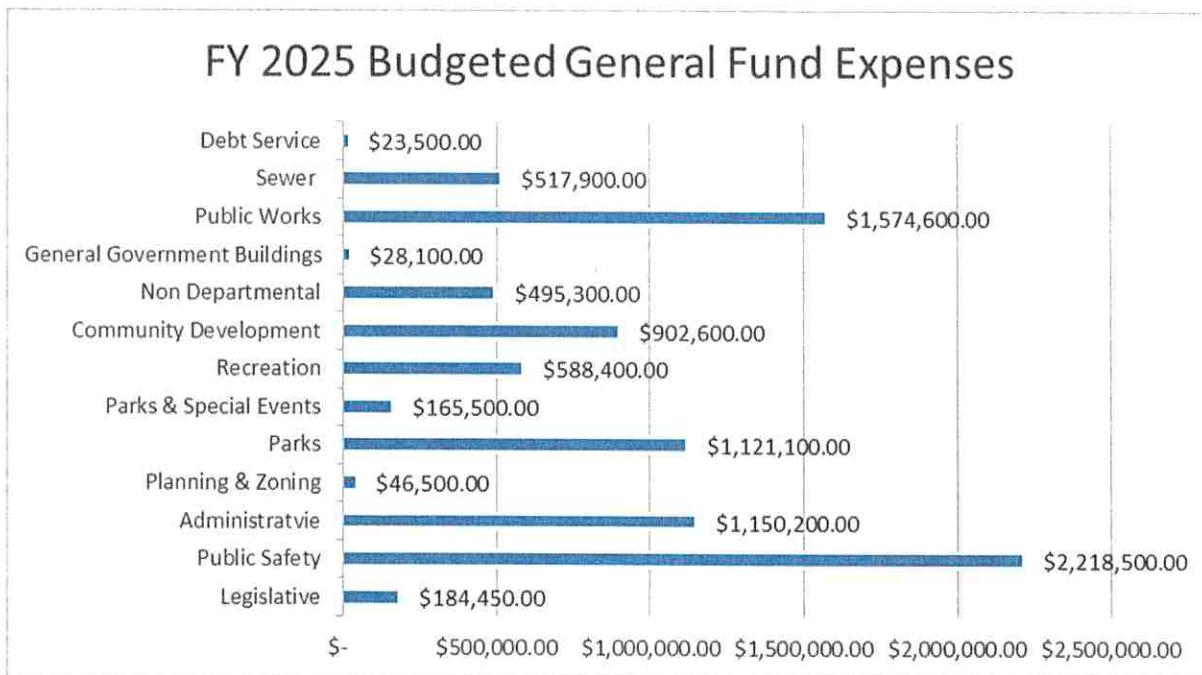
The Justice Court Judge is required to use the Uniform Fine/Bail Forfeiture Schedule prepared by the Utah Administrative Office of the Courts (a state agency) for violations of state laws for which an individual is cited. If an individual is cited for breaking a municipal ordinance, the Justice Court Judge uses the City's Consolidated Bail Schedule following UCA 10-3-703, which allows cities to impose fines for violating municipal ordinances.

With courts being the judicious branch of government, their mission is to provide the people with an open, fair, efficient, and independent system for advancing justice under the law. Court fines and forfeitures are not meant to be a cost recovery for operating a court, and the imposition of fines and forfeitures is a means of dealing with

justice. As such, the City should not compare fines and forfeitures (revenue) with the expenses associated with operating the Justice Court. Instead, the Justice Court should be considered an essential governmental service the City provides to the public. Budget \$160,000.

- **10-3610 Interest Earnings.** West Haven City invests the General Fund's fund balance in the State of Utah Public Treasurer Investment Fund (PTIF). The PTIF accrues interest; from FY 2021- FY 2024, the average interest rate paid by the PTIF was 4.5%. Using the 4.5% interest rate, the City Treasurer estimated the amount of money attributed to the General Fund that would be invested in the PTIF and estimated that interest earnings for FY 2025 would be approximately \$133,500. Budget \$133,500.
- **10-36-40 Sale of Fixed Assets.** It has been a strategy to trade in relatively new vehicles with less than 10,000 miles to a dealership and receive a new vehicle without any or little out-of-pocket expense. This strategy has worked because the City purchases vehicles under the State Purchase Contract and, as such, gets new vehicles at lower market rates. The Parks & Recreation Director would like to purchase a new vehicle, anticipating there will be little to no out-of-pocket expense to the City. Currently, the trade-in values at the dealership are lower than in the recent past, so the Parks and Recreation Truck would need to be sold on the open market. The Parks and Recreation Director would use a government surplus website and set the minimum bid at the amount close to the City's replacement costs for a new truck. If bid proceeds exceed or are close to the City's cost for a new truck, the City will sell the existing truck and purchase a new one. There is a corresponding expense line item in 10-4575 Parks Capital Outlay. Budget \$46,000.

Expenses - Departmental Accounts. West Haven City's General Fund uses departmental expense accounts to budget expenses, which are summarized in the chart below and the narratives that follow.



10-41 Legislative. The Mayor and City Council are the governing body of West Haven City and have the ultimate responsibility for overseeing the affairs of the City by making laws and policies within West Haven City. The City Council also reviews and adopts the annual operating and capital improvement budgets, enters into contracts, sets fees and rates, and adopts plans and policies. Some of the notable changes in the FY 2025 Budget in this departmental expense account include:

- **10-4116 City Council Projects (Resident Survey).** The City commissioned Y2 Analytics to perform a Resident Survey in 2021. Invitations for residents to participate were sent via email and postcards. Nearly 600 households participated in the survey, which provided a statistical representation of the City with a margin of error of +/- 4.0 percentage points.

In the survey, residents were asked questions regarding current and future City services, satisfaction with the direction of the City, the effectiveness of law enforcement efforts, community priorities, and other important issues for the future. The survey provided a method for gauging general views of the City from its residents and an

important reference point for elected officials and staff. At the February 15, 2024, budget retreat, it was suggested that another survey be performed during this budget year. Budget \$15,000.

10-4116 City Council Projects (Contingency Funds). This line item contains \$20,000 as a contingency for any special projects the City Council identifies or requests during FY 2025. Budget \$20,000.

10-42 Public Safety. The Public Safety Department is comprised of several different divisions that are responsible for enhancing public safety within West Haven City. Specifically, Law Enforcement, Crossing Guards, Emergency Management, and Animal Control are funded from this departmental expense account. Some of the notable changes in the FY 2025 Budget in this departmental expense account include:

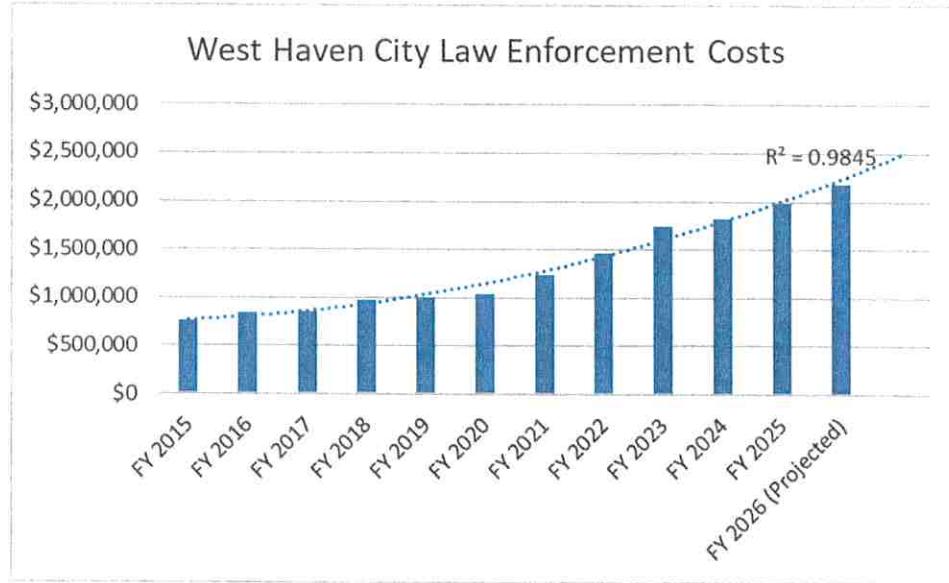
- **10-4210 Police Department.** Two expenses comprise the Police Department line item, which includes the law enforcement contract with Weber County and the Flock Camera System. These two expenses enhance the public's safety by enforcing the law and preventing, detecting, and investigating criminal activities.
 - **Law Enforcement Contract with Weber County.** West Haven City Council adopted Resolution No. 06-2022, approving an Interlocal Agreement for Law Enforcement Services with Weber County. Through this Interlocal Agreement, the City authorizes the County to investigate and enforce the State laws and City ordinances and conduct traffic enforcement, felony and misdemeanor investigations, follow-up investigations, and other services. The term of this Agreement started on July 1, 2022, and continues through June 30, 2027. West Haven City can request to extend the contract for another five years by making such a request to the County Commissioners by March 31, 2027.

There is a funding formula associated with the Interlocal Agreement in which the City pays Weber County for law enforcement services, which is adjusted each year based on the County's cost of operation. The costs of these operations are apportioned to the entities participating in this interlocal agreement on a formula based on 40% population and 60% of calls for services and are adjusted annually based on these factors. A chart below entitled "West Haven City Law Enforcement Costs" shows the annual increases that have occurred over time associated with West Haven City's growth in crime and calls for service.

The City does receive a reduction in the payment based upon receiving a credit associated with West Haven City's liquor allotment being directed to the Weber County Sheriff's Office. Specifically, West Haven City is entitled to receive State Liquor Allotment to prevent, detect, or prosecute alcohol-related offenses. These funds are distributed to cities based on a formula that includes the following factors: population, convictions for alcohol-related offenses, number of state liquor stores, package agencies, liquor licenses in the jurisdiction, etc. With the Sheriff's Office receiving the City's liquor allotment, the City's annual bill for law enforcement is reduced equal to the State Liquor Allotment amount, which is approximately \$20,700 for West Haven.

Below is a chart entitled "West Haven City Law Enforcement Costs," which shows past fiscal years' costs paid to the Weber County Sheriff's Office and a projected year cost based on a trend line. To project the law enforcement costs for FY 2026, the average annual percent change from FY 2015 to FY 2025 was averaged to project that cost would be 10% higher than in FY 2025. For FY 2026 West Haven City is projecting that its law enforcement costs paid to the County will be \$2,182,174.50.

For FY 2025, the Weber County Sheriff's Office informed the City that the law enforcement costs would be \$1,983,795, representing an 8.69% increase (\$158,636) over FY 2024 costs. Budget \$1,983,800.



- **Flock Cameras.** West Haven City and some of its neighboring cities (Ogden PD and Roy PD) have adopted a Flock Camera System to assist with solving and preventing crime. More specifically, West Haven City has deployed five (5) flock cameras at strategic locations within the City. The second set of five (5) cameras was approved by West Haven City Council several months ago and is in the process of being deployed.

Flock cameras are owned and maintained by Flock, and West Haven City is charged an annual service fee per camera. Specifically, the \$3,000 per year camera includes maintenance of hardware defects (not if the cameras are stolen or subject to vandalism), cloud storage, and cellular LTE (i.e., wireless service for the cameras.) The invoice for the initial five cameras occurs in January in a given fiscal year, with the second set of cameras expected to be invoiced in the May or June timeframe. Budget \$30,000

- **10-4211 Crossing Guard (New Crossing Guard 5100 East 3300 South).** Crossing Guards assist children crossing the street on their way to and from school at the following locations: 3500 West 4300 South; 4400 South 4100 West; 3500 West 2900 South; 4800 South 4700 West; 3500 West 4300 South; and 3900 West 4350 South. Each crossing guard receives 3 hours per day. In conversation with the Weber County School District, it is proposed that an additional school crossing guard be added to the intersection of 5100 West 3300 South for the new Haven Bay Elementary School.

However, with the addition of the new Haven Bay Elementary School, significant boundary adjustments affected some surrounding schools. Specifically, the boundary between West Haven Elementary and Midland Elementary is now 3500 West, so school children will not need to cross 3500 West at 4300 South to get to West Haven Elementary. The kids in that northwest, triangular section will now be bused to Midland Elementary (see map).

<https://weberschools.maps.arcgis.com/apps/mapviewer/index.html?webmap=2a1aba8d24be4093857a7263c7a4edb2>

- **10-4253 Animal Control (Animal Control & Animal Shelter).** West Haven City Council adopted Resolution No. 08-2019, approving an Interlocal Agreement for Animal Control and Animal Sheltering services with Weber County. Through this Interlocal Agreement, the City authorizes the County to enforce the City's Animal Control Ordinance by issuing licenses, picking up stray animals, issuing citations, and collecting. The term of this Agreement started in July 2019 and continues through and including July 1, 2024. The agreement may be extended year-to-year for periods after July 1, 2024.

There is a funding formula associated with the Interlocal Agreement in which the City pays Weber County for Animal Control and Animal Sheltering Services, which is adjusted each year based on the County's cost of operation. The costs of these operations are apportioned to the entities participating in this interlocal agreement based upon a formula based on population and utilization of animal control services. Below is a chart entitled "West Haven City Animal Services Costs," which shows the annual increases that have occurred over time associated with West Haven City's growth in crime and calls for service.

In addition to paying a service fee based upon the formula above, the City agrees that all funds collected for dog licenses, pick-up charges, and other charges collected from animal owners under the City Animal Control Ordinance, except fines levied or imposed by any Court where the action is commenced by the City, will be paid to and retained by the County.

Below is a chart entitled "West Haven City Animal Services Costs," which shows past fiscal years' costs paid to the Weber County Sheriff's Office and a projected year cost based on a trend line. To project the animal control cost for FY 2026, the average annual percent change from FY 2021 to FY 2025 was averaged to project that the cost would be 10% higher than in FY 2025. West Haven City is projected to pay \$130,000 in FY 2026.

For FY 2025, the Weber County Sheriff's Office has informed the City that the Animal Control and Shelter costs will be \$118,700. Budget \$118,700.



10-43 Administrative. The Administrative Department is comprised of several different positions and is responsible for managing the City's day-to-day affairs. Additionally, the Administrative Department carries out the decision of the City Council or otherwise supports the Mayor and City Council in discharging their duties. Specifically, the positions comprised in the Department include the City Manager, City Recorder, City Attorney, and City Treasurer. Some of the notable changes in the FY 2025 Budget in this departmental expense account include:

- 10-4325 Furniture & Fixtures. This budget proposes the installation of security cameras for both City Hall and the Community Center. The system for the City Hall would have cameras located in the lobby, City Council Chambers, and outside. Similarly, the security camera system for the Community Center will have cameras located in the interior and exterior of the building. Each security camera system is anticipated to cost \$12,000.

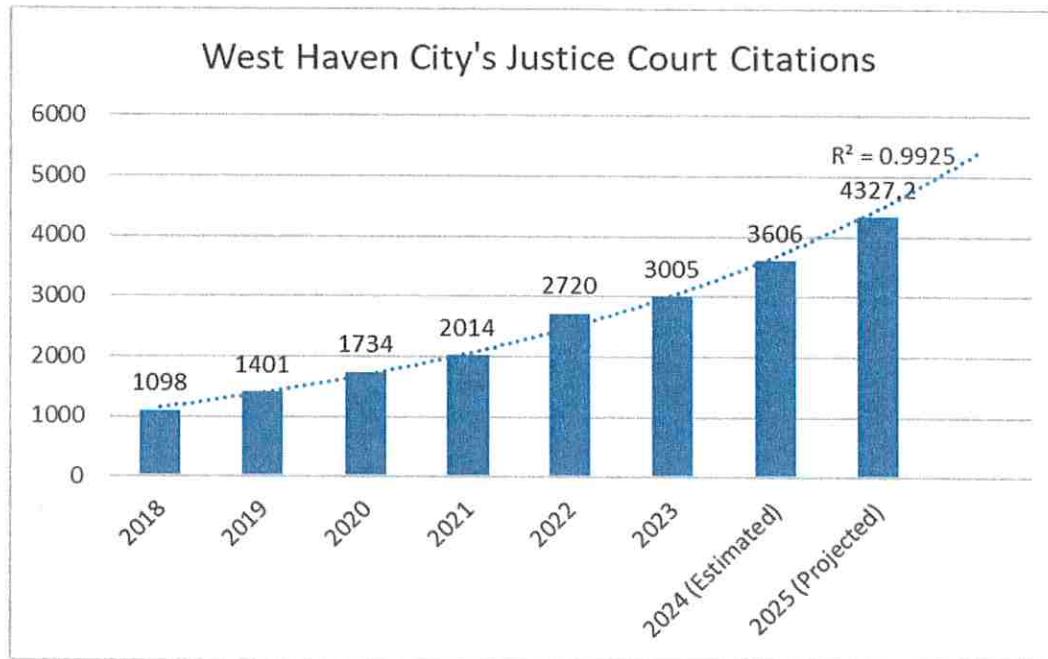
This line item also includes budgeted funds to purchase equipment and furniture for the Community Center. With some expenses to make the Community Center operational anticipated to occur in FY 2024, it is anticipated that expenses for TV and miscellaneous items will continue to occur in FY 2025. The proposed budget amount for equipment, furniture, fixtures, etc., for the Community Center is \$15,000.

Annually, funds have been budgeted approximately \$10,000 within this line item for equipment maintenance and other purchases. Budget \$49,000.

- 10-4332 Attorney
 - (City Attorney -Amy Hugie Contract). The City contracts with Amy F. Hugie, Attorney at Law, to provide civil and criminal legal services. The City Attorney represents the City in all civil legal issues. To this end, the City Attorney, as requested, prepares or reviews all contracts, ordinances, resolutions, litigation, and other documents and provides the City Council and staff legal advice in compliance with applicable laws. The City Attorney is responsible for handling legal questions arising in the general conduct of City business, including defending the City and City officials in civil proceedings. Amy Hugie also provides the prosecuting service for the City in connection with the West Haven City cases prosecuted in the Roy/Weber County Justice Court. Utah

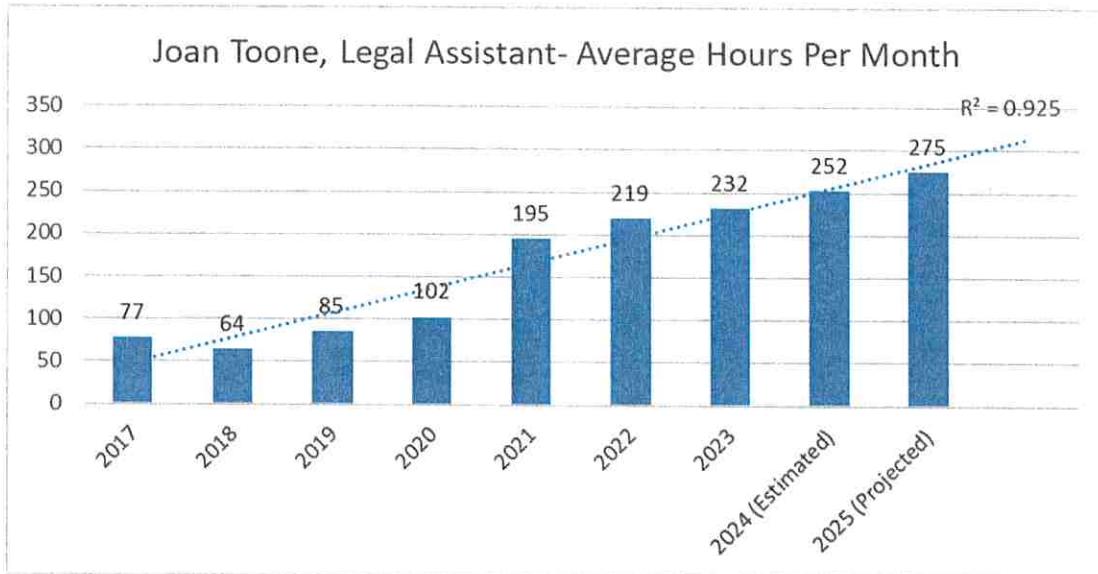
Code Annotated (UCA) 10-3-928 describes the duties of the City Attorney. For all this work performed by the City Attorney, the City has a flat fee contract that pays \$100,000 annually. Budget \$100,000.

- **10-4332 Attorney (Legal Assistant -Joan Toone Contract).** There is a steady increase year over year in the citations processed through the Roy/Weber Justice Court. West Haven and Roy now have 40% of the citations that comprise the Roy/Weber County Justice Court, with 3,005 and 2,984 citations, respectively. The graph below, entitled "West Haven City's Justice Court Citations," shows the steady increase in citations. There is a trend line used to project future citations based on the citations realized in years past. This steady increase in citations is significant as it impacts the workload of the City Attorney, City's Legal Assistant, and City Public defender when processing these citations through the Justice Court System.



The increase in citations affects the City's Legal Assistant, Joan Toone. In July 2022, the City entered into a contract with Joan Toone with the adoption of Resolution No. 20-2022. The Legal Assistant provides all the legal assistance services for the City Attorney regarding the City Attorney's responsibilities in prosecuting criminal citations within the City's limits in the Roy/Weber County Justice Court.

Below is a chart entitled "Joan Toone, Legal Assistant—Average Hours Per Month," which shows the average hours worked in a month by calendar year. From 2020 to 2021, Joan Toone's average monthly hours worked significantly increased due to the pent-up demand for court cases associated with the pandemic. The City estimates and projects the average number of hours for 2024 and 2025, respectively. The rate of change in use in 2024 and 2025 is a 9% increase year over year.



The current contract pays the Legal Assistant on an hourly basis (\$24.00/hour) and the monthly amount of time spent on legal matters. Based upon the current hourly rate within the professional services agreement, adopted by Resolution No. 20-2022, with Joan Toone, the City would expect to pay \$72,678 in 2024 and \$79,219 in 2025. Joan Toone requests that the contract structure be changed from an hourly rate to a flat rate. Part of this desire is to eliminate the hourly rate is the time spent in preparing monthly invoicing associated with the lengthy caseload. On the City side, the flat rate has the administrative benefit of making the budget more predictable. It has been proposed that the term of a new contract with a flat rate amount of \$72,000 would be three years. Budget \$72,000.

- *Public Defender -Zachary Holbrook Contract.* *Public Defender.* The Public Defender provides legal services to indigent persons entitled to it upon appointment by the Justice Court Judge. The Public Defender is a constitutional right of every citizen of the United States. Once the Public Defender is appointed, the City is obligated to pay for these legal services. The Public Defender defends the facts and legal reasons why a person is innocent.

The West Haven City Council adopted Resolution No. 15-2023, approving a Professional Service Agreement between West Haven City and Zachary Holbrook to provide indigent legal services. The Public Defender typically receives a flat amount per case; however, the number of Justice Court cases has been increasing recently, and as such, the number of cases assigned to the Public Defender has also increased. Budget \$45,000.

- *10-4334 Economic Development (Urban & Main Consulting).* One of the strategic priorities outlined in Resolution No. 03-2022 included the City proactively pursuing commercial development, developing sustainable business districts, and strengthening relationships with local, regional, and state stakeholders. To accomplish this strategic initiative, City Staff is proposing to engage Rob Sant with Urban & Main Consulting to provide the following economic development services:
 - Develop an Economic Development Strategic Plan. \$30,500;
 - Develop Area Specific Economic Development Plans. \$12,000; and
 - General Economic Development Services – \$10,000 (billed at an hourly rate of \$180.00, which allows for 56 hours of work to be completed).

- *10-4390 Education- Community Promotion.* The City Council approved a Resolution on June 5, 2024, adopting an interlocal agreement between the City and the WHSSD regarding reimbursement for expenses that the City incurs that benefit the District. As part of the effort to identify expenses that should be paid for by the District, the District agreed to budget approximately \$30,300, the costs associated with utility billing that the City had previously budgeted in this line item.

Another cost-saving measure implemented in January 2024 was reducing the cost of printing the newsletter. More specifically, the City transitioned to providing newsletters electronically to its residents. Approximately \$16,000

was estimated to be attributed to printing and inserting the newsletter into the utility bill. In total, this line item has realized a savings of \$46,300. Budget -\$46,000 than years past, a budget amount in FY 25 is \$4,500.

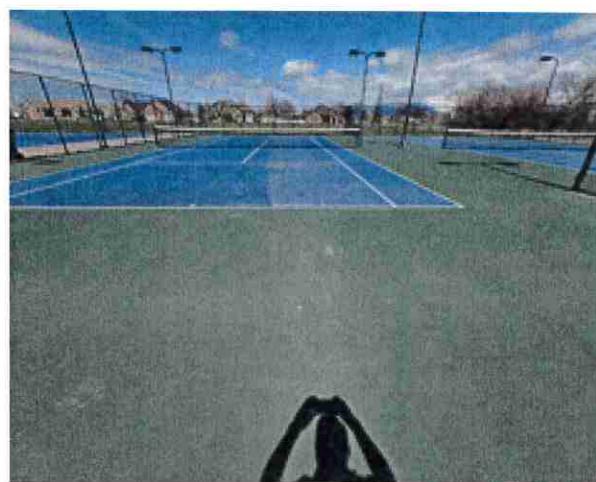
10-44 Planning & Zoning. The Planning Commission is a seven-member body that acts as the land use authority for development applications that are an administrative decision and as an advisory body to the City Council for applications that are legislative decisions. The Mayor appoints members upon the advice and consent of the City Council. The essence of this departmental expense account is to pay Planning Commissioners a monthly stipend (through payroll, and commissioners are given a 10-99 tax form). Some of the notable changes in the FY 2025 Budget in this departmental expense account include:

- *No significant changes to this departmental expense account for FY 2025.*

10-45 Parks. The Park Department maintains the City's parks, open spaces, entryways, park structures, and equipment to benefit residents and visitors. More specifically, the Parks Department plants and trim trees; maintain grass areas; fixes irrigation lines; inspects and maintains playground equipment; applies pesticides; weed abatement, trash, and graffiti removal; maintains the cemetery and restrooms. Some of the notable changes in the FY 2025 Budget in this departmental expense account include:

- **10-4511 Part-Time Employee (Maintenance 1).** This position would be a part-time position assisting with Poulter Pond, Green Farms, and Prevedel Park. The City now has more than one hundred (100) acres of native vegetation areas in addition to seventy (70) acres of manicured grass. The need for more full-time employees might be imminent. However, the Parks Department wants to hire a part-time employee first to meet the additional park acreage. The Parks Department hopes to bring in an experienced individual to focus on helping manage the pond and campgrounds. Budget \$26,500
- **10-4515 Professional Services (Contractor for Lawn Care Services).** *The City has not hired the usual temporary, seasonal employee to mow lawns at City facilities. Instead, the City has hired Butler Yard Care, a mowing contractor, to provide lawn care services for the City facilities, as noted below. Budget \$40,000.*
 - City Hall – 50,000 sq/ft (1.14 acres)
 - Holmes Park – 105,600 sq/ft (2.42 acres)
 - Tuscan Meadows – 85,000 sq/ft (1.95 acres)
 - Country Haven Park – 103,653 sq/ft (2.37 acres)
 - Fair Grove Islands along 4700 (not sure on acreage, but less than 1)
 - Pond off 3500 W. (1 acre)
- **10-4540 Materials and Supplies (Trees).** Several years ago, the City had numerous trees planted in the City parks parish due to the effect of the drought. The quality of the parks, in part, is attributed to the number and quality of the trees within these public spaces. Trees are incrementally a tiny investment to improve the overall look and function of the park space. City staff recommends that the City make a concerted effort to enhance the urban forest in the park by consistently planting trees. At the same time, some losses are expected due to the harsh conditions that public trees are subject to, and the consistent effort will make a difference for generations to come. Budget \$6,000.
- **10-4541 Maintenance.** The City has tennis and basketball courts at the Sports Park. These concrete courts have an applied playing surface that requires maintenance. The Parks Director contacted a vendor who evaluated the courts and provided this assessment of these courts, "At this point, a while longer is not going to hurt anything. It is down to concrete. No surface left. It won't play very well. But they are past due."

City staff is recommending that these courts be resurfaced to improve the playability of the courts and the appearance of these facilities. Essentially, the vendor will clean and pressure wash these courts, supply and install 3-coat acrylic sports surfaces, and resurface these courts. It is proposed that the tennis courts also be resurfaced to include pickleball courts. Budget \$47,200.



10-46 Parks & Special Events. Each year, West Haven City hosts several fun, family-friendly events. These events are part of the City Council's strategic initiative of Strengthening Community Identity, which aims to cultivate a stronger, more connected community by fostering and providing resources for events, activities, and facilities that reflect our heritage.

Starting in 2023, these events are organized through an appointed committee coordinating volunteers and staff involvement to bring about the Touch-a-Truck Event, West Haven Days, and Heart of the Holidays. The West Haven City Youth City Council also organizes the Easter Egg Hunt and Pumpkin Walk. Some of the notable changes in the FY 2025 Budget in this departmental expense account include:

- Previously, events organized by the Youth City Council were budgeted and expended out of the 10-4143 Youth Council in the Legislative Department Expense Account. To be more precise in showing total expenditures related to Special Events budgeted, these expenditures are being budgeted in 10-4626 Other Events. Budget \$3,250 for the Easter Egg Hunt and \$3,250 for the Touch a Truck Event.

10-47 Recreation. The Recreation Department facilitates recreational and leisure opportunities for the community, including such activities as Baseball, Softball, Machine Pitch, T-ball, Boys/Girls Basketball, Flag Football, WFFL Tackle Football, Tennis, Pickleball, Karate, Fishing, Archery, and outdoor recreation camps. It also manages all sports equipment, facilities, and concessions.

10-48 Community Development. The Community Development Department comprises the Planning Division, Building Division, and Code Enforcement Division, which are aimed at protecting the general health, safety, and welfare of the public in relation to the built environment of West Haven City. Some of the notable changes in the FY 2025 Budget in this departmental expense account include:

- 10-4821 Professional Services.
 - Amending the Annexation Plan. Utah Code 10-2-401.5 states that no municipality may annex an unincorporated area into their City unless the municipality has adopted an annexation policy plan. While West Haven City does have an annexation policy plan, City staff believes that more thoughtful and thorough consideration of some of the State Code requirements in 10-2-401.5 may aid the City Council in deciding if any amendments should occur to the City's current Annexation Plan. Some of the State Code requirements to consider when preparing or amending an Annexation Plan include the following:
 - the character of the community;
 - the need for municipal services in developed and undeveloped unincorporated areas;
 - the municipality's plans for the extension of municipal services;
 - how the services will be financed;
 - an estimate of the tax consequences to residents both currently within the municipal boundaries and in the expansion area;
 - consider current and projected costs of infrastructure, urban services, and public facilities necessary:
 - to facilitate the full development of the area within the municipality; and
 - to expand the infrastructure, services, and facilities into the area being considered for inclusion in the expansion area;
- Water Use and Preservation Element of the General Plan. West Haven City is required to create a Water Use and Preservation Element, which will be an element of the General Plan as required by recent state legislative decisions. More specifically, this plan addresses how land use planning impacts water use and needs to be completed by the end of the calendar year 2025. Accordingly, the plan will address the effect of permitted development or development patterns on water demand and water infrastructure, methods of reducing water demand and per capita consumption for future and existing development, and opportunities to modify municipal operations to conserve water.

In conjunction with this required water use and preservation element, the City also desires to meet state requirements (HB 282) that will modify the existing landscape ordinance to encourage a waterwise approach to landscape in West Haven. It is proposed that West Haven City also engage a landscape architect to

update the City's landscape ordinance. Working on these two interrelated projects concurrently will ensure that these two distinct yet interlinked projects are integrated to achieve the common objective of conserving water. Budget \$35,000.

- **On-Call Planning Consultant/Firm.** Over the past year, the City has been advertising the vacant Community Development Director position. No qualified applicants have applied for this position. To supplement the efforts of the current Planner, it is proposed that the City solicit a request for qualifications and select a Planning Consultant/Firm that can help the City on various land use issues, including tasks such as long-range planning projects and current planning when the volume of applications necessitate additional support. This arrangement would be similar to the City's arrangement with Gardner Engineering. Budget \$35,000.

10-51 Non-Departmental. Non-departmental account expenditures are expenses that do not apply to any specific department and are a cost of general government. Some of the notable changes in the FY 2025 Budget in this departmental expense account include:

- 10-5135 Workers Compensation & 10-5150 Insurance. The City received renewal quotes for insurance premiums for liability, workers' compensation, property, and auto physical damage, as described below.
 - General Liability. The City's current premium for General Liability is \$20,681 with a \$2M aggregate limit. The renewal option for the same \$2M coverage limit in FY 2025 is \$28,953. The increase in premium amounts is primarily due to the rise in the cost of reinsurance, a 3-year loss ratio of 274%, and a \$150,000 reserve estimated by a claims adjuster for a claim that has not been ultimately settled.

Another option proposed in FY 2025 is to purchase General Liability insurance in the amount of \$32,056 with a \$5M aggregate limit. For an additional \$3,103 in premium, the City will more than double its aggregate limit. This increased coverage is important because governmental immunity currently has a limit of \$3.3M; as such, the City's current limit does not fully insure the City against possible claims. Additionally, for certain types of claims, including civil rights, the governmental immunity limits do not apply, and judgments can be over \$3.3M.

- Property. The City's current property premium is \$15,178. Per the current schedule, the FY 2025 Property premium is \$14,723, representing a -3% decrease. Notably, 69% of the premium is attributed to reinsurance that the Trust purchases.
- Auto Physical Damages. The City currently pays \$9,437 for auto physical damage insurance. Per the current schedule, the FY 2025 premiums for auto physical damage would be a hold (no increase).
- Workers Compensation. Currently, the City is paying \$13,739 for Worker's Compensation insurance. The FY 2025 premiums for Workers Compensation is \$13,364, a slight decrease. One of the primary components of Worker Compensation premiums is payroll. If the actual payroll in FY 2025 is more than estimated, the City will be invoiced for the additional premium amount. Conversely, if the actual payroll in FY 2025 is less than estimated, the Trust will reimburse the City for excess premiums previously paid. Budget \$18,000.

• 10-5155 *Computer Equipment & Software (Computer Replacements)*. The City should invest in equipment that employees use most frequently; for office employees, that equipment is their computer and software. It is proposed that the City budget for the replacement computers that are over four years old but does not mandate the replacement of the computers. The City has 25 computers, and this budget provides funding to replace seven computers because they will exceed the four-year mark within FY 2025. The City budgets approximately \$1,300 for each computer. Budget \$9,100

o Computer Name	Logged On Users	Device Model
o BKOENIG-OPT3070	Brianh	OptiPlex 3070
o CHARIS-OPT3060	teahar	OptiPlex 3060
o CONF-OPTI3050		OptiPlex 3050 Note 1
o MARILYN	mcook	OptiPlex 3070
o REC-FRONT	recreation	OptiPlex 3060
o TREASURER	treasurer	OptiPlex 7020 Note 1
o TYLERSURFACE		Surface Book Note 1

Note 1: End of Life for Windows 10. You may recall that at the City Council meeting that adopted the Tentative Budget, a Council member mentioned that Windows 10 would no longer be supported after October 14, 2024, 9 (i.e., end of life). To upgrade to Windows 11, the computer must have a TPM chip or a TPM to be built into the

processor. Dell computers built after 2018 are equipped with the TPM chip and, therefore, can be upgraded to Windows 11. Ready Technologies, the City IT Consultant reviewed the City's computer inventory and identified that all computers that are not equipped with the TPM chip (built before 2018) and cannot be upgraded to Windows 11. All computers that cannot be upgraded were already scheduled to be replaced, and no additional computers were added to the list above.

- **10-5161 Non-Departmental- Other (City Storage Off-Site).** The Events Committee, Arts Council, Youth Council, emergency management, and City Hall all have storage needs. These needs are temporarily met with enclosed trailers and using bays within the parks and street shop, displacing the parks, recreation, and street equipment. Rather than building a \$53,500 single bay building with a dimension of 20'x50', it is recommended that the City rent an off-site storage building with the dimensions of 10'x29'. Budget \$2,800.
- **10-5164 Bad Debt.** The WHSSD sends utility bills once a month for garbage and storm water on behalf of West Haven City. Based on historical experience and industry standards, a percentage of these utility bills become delinquent. The WHSSD has made diligent efforts to collect delinquent accounts, and these accounts have been sent to a collection company for their continued efforts to collect on these accounts. Writing off delinquent accounts receivable balances as bad debt is critical in accurately reflecting the City's assets in the financial statements. Amounts in this line item have been officially designated as bad debt related to garbage services. Budget \$15,000.

10-52 General Governmental Buildings. This departmental expense account appropriates funds for paying the labor costs for cleaning governmental buildings.

- *No significant changes to this departmental expense account for FY 2025.*

10-60 Public Works. The Public Works Department maintains safe roadways, sidewalks, streetlights, traffic signage, and striping and inspects all work within the public right-of-way, including underground utilities. As needed, replace hazardous curbs, gutters, and sidewalks. The Public Works Department also maintains the City's fleet of vehicles and City-owned buildings. Some of the notable changes in the FY 2025 Budget in this departmental expense account include:

- **10-6037 Sanitation Services.** Starting on April 1, 2021, West Haven City assumed coordination of residential curb-side garbage collection through a contract with Waste Management. The initial term of the contract with Waste Management is five years, which will end on January 1, 2026. If the City and Waste Management agree, the contract can be renewed for two additional three-year terms. Waste Management is required to notify the City around July 1, 2025, to discuss the conversation regarding renewing the contract for an additional three-year term.

Since instituting the coordinated curb-side garbage collection in 2021, the fee that the City has charged residents has remained the same at \$11.73 for each first garbage container and \$7.48 for each additional garbage container. As of February 2024, the City had 4,304 first garbage containers and 1,899 additional garbage containers. The City anticipates receiving \$605,831 in revenue for the first garbage container and \$170,454 in revenue for the additional garbage containers. The City anticipates receiving \$776,285 as explained in the revenue line item 10-3485 Sanitation Services.

While the City fees for garbage have remained constant, the fees that Waste Management charges West Haven City have increased each year, as shown in the chart below. The contract with Waste Management allows for a maximum increase of 3% annually and a clause that if there are extenuating circumstances, Waste Management may request additional increases, but this would require City Council approval to go into effect. Waste Management recently notified the City that starting in April 2024; there will be a 3% increase in their rates. It is anticipated that for FY 2025, the City will pay Waste Management \$434,731 in fees.



The rates that Waste Management charges the City do not include fees charged at the Weber County Transfer Station. For general waste, Weber County charges \$50.00 per ton. To estimate Weber County Transfer Station fees applicable for curb-side garbage collection, the City used numbers supplied by Waste Management of the number of tons per month taken to the County transfer station for calendar year 2023 and a portion of calendar year 2024.

For calendar year 2023, Waste Management collected 6,809 tons of garbage delivered to the Weber County Transfer Station. If the amount of waste delivered to Weber County in calendar year 2023 (6,809 tons) remains the same in FY 2025, the City will break even in providing curb-side garbage collection, as shown below.

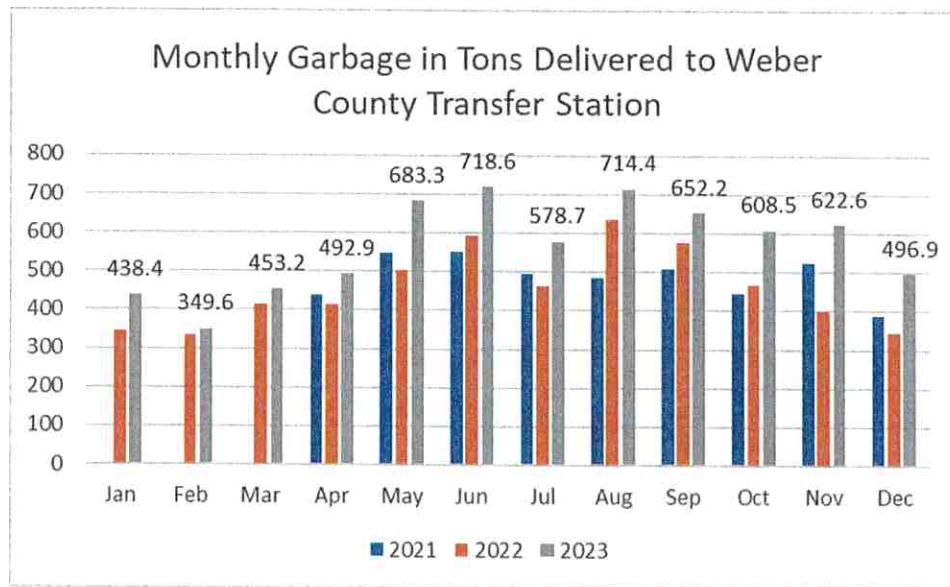
Annual Estimated Revenue	
Anticipated Billings	\$776,285.28
Annual Estimated Expenses	
Waste Management Collection Fees Contract	\$434,731.92
Weber County Transfer Station Fees	\$340,450.00 (6,809 tons of Trash)
	\$775,181.92
Revenue over Expenses	\$1,103.36

However, in the first three months of the calendar year 2024, there has been, on average, a 14% increase in waste delivered to the transfer station. Additionally, the percentage change there was a 26% increase in total tons delivered to the Weber County Transfer Station from calendar 2021 to 2022 and a 24% increase in tons from calendar year 2022 to 2023. As such, the expected percentage increase in tons delivered to the Weber County Transfer Station will be between 14% and 26%.

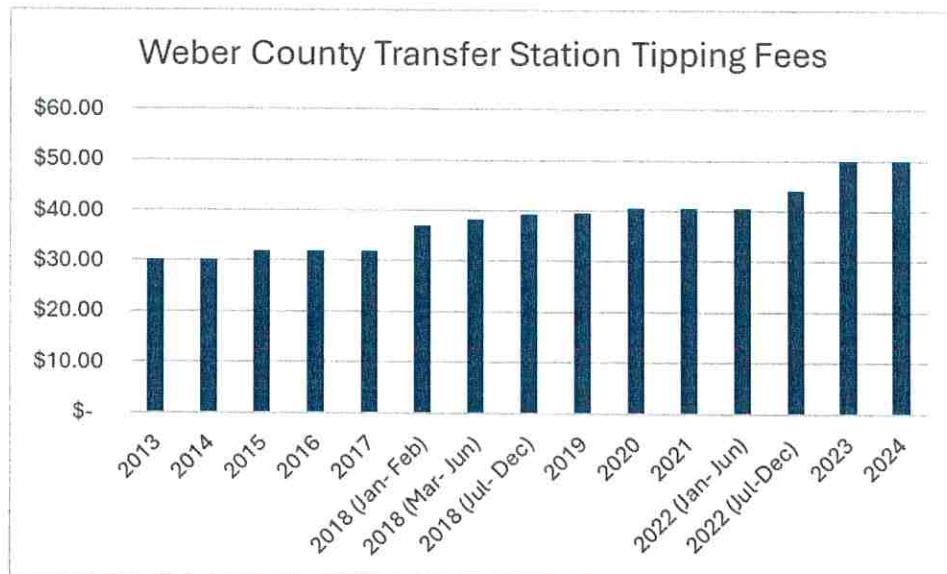
This budget estimates that in FY 2025, 7,762 tons of trash (a 14% increase from 2023) will be collected by Waste Management and delivered to the Weber County transfer station, which would equal the City paying \$388,130 in tipping fees in FY 2025.

In conclusion, it is estimated that West Haven City's anticipated billings of residents for curb-side garbage collection will not cover the costs of services if the amount of garbage delivered to Weber County Transfer Station over the calendar year 2023 increases, as shown below.

Annual Estimated Revenue	
Anticipated Billings	\$776,285.28
Annual Estimated Expenses	
Waste Management Collection Fees Contract	\$434,731.92
Weber County Transfer Station Fees	\$388,130.00 (7,762 tons of Trash)
	\$822,861

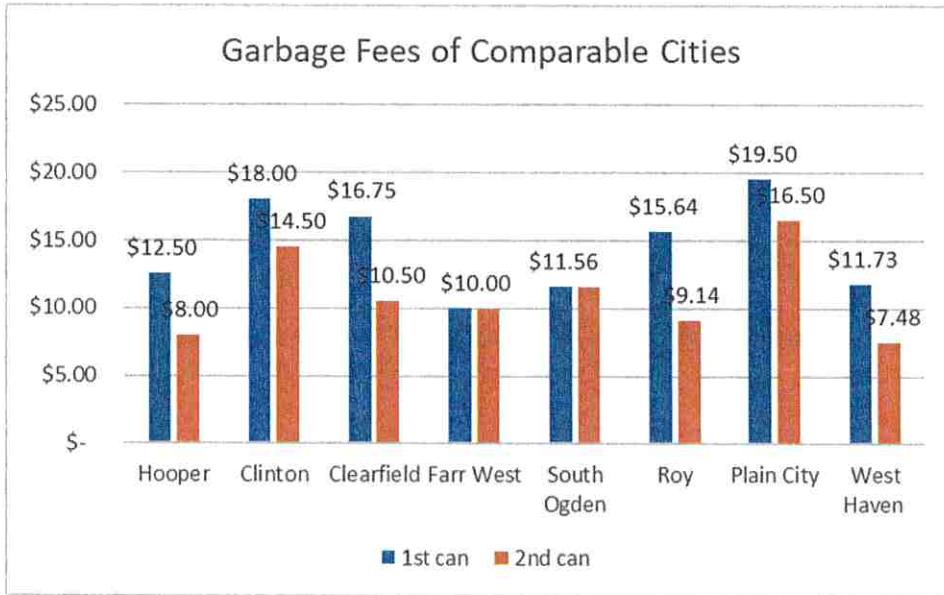


In addition to the increase in tonnage, another variable likely to increase in the future is the tipping fees that the Weber County Transfer Station assesses. From 2020 to 2024, the Weber County Transfer Station Fees increased from \$40.49 to \$50.00 per ton, a 23% increase. From 2015 to 2019, the Weber County Transfer Station Fees have increased from \$32.00 to 39.49 per ton, a 23% increase. Below is a chart that shows these increases over 12 years.



It is recommended that the City Council consider increasing the fees charged to its residents for providing curbside garbage collection. City Staff surveyed seven comparable cities within Weber and Davis County and found that, on average, these cities charged \$14.85 for the first can and \$11.46 for the second can. Currently, West Haven City charges \$11.73 for the first can and \$7.48 for the second can. A graph of these comparable cities is located below.

For Fiscal Year 2025, it is recommended that the City estimate expenses as follows: \$434,731.92 for the Waste Management contract and \$388,130 (7,762 tons of trash) for Weber County Transfer Station Fees. Budget \$822,900.



10-61 Sewer. This departmental expense account appropriates funds for paying the labor costs for employees hired and employed by West Haven City who operate and maintain the WHSSD sewer system and employees who provide administrative functions to the WHSSD for such items as billing and collecting user fees. Some of the notable changes in the FY 2025 Budget in this departmental expense account include:

- As explained in line item 10-3410 *Administrative Services WHSSD*, the City is proposing that a new Interlocal Agreement be approved by the District that details the administrative services that the WHSSD would reimburse West Haven City. A significant percentage of the administrative reimbursement expense is attributed to staff expense, which appears in this departmental expense account.

10-69 Contribution to Other Units. UTOPIA Fiber is an inter-local agency that provides Fiber-to-the-Home services in 14 Utah cities. West Haven City adopted Resolution No. 23-2022, approving an agreement with UTOPIA (via the Utah Infrastructure Agency UIA) to construct a fiber network within the City.

UTOPIA Fiber is an Open Access network, meaning that UTOPIA Fiber builds the infrastructure and allows private sector internet service providers (ISPs) to offer internet services through UTOPIA Fiber's lines. Starting in June 2024, the UTOPIA network should be complete, and West Haven City residents can access fiber internet services beginning at approximately \$65/month for 250/250 Mbps and with options up to 10 Gbps (up to 100 Gbps for business) from eleven local providers—the fastest internet speeds in the nation.

- 10-69### Contributions to UTOPIA.** As noted above, UTOPIA and West Haven City entered into an agreement wherein UTOPIA would design, bond, and construct a fiber network in West Haven. UTOPIA is nearly done constructing the fiber network. To fund the construction of the fiber network, UTOPIA entered into a 25-year bond (payments required until 2049).

The primary source of repaying UTOPIA's bond is revenues derived from subscribers in West Haven City. As a secondary source of payment for the UTOPIA bonds, the City has pledged sales tax, but only if there are not enough subscriber revenues to cover the debt payment incurred by UTOPIA Fiber. In that case, the City will only pay the shortfall between subscriber revenues and the debt service payment. Annually, subscribers' revenue must equal approximately \$1.3 million in West Haven to cover the bond payment.

There have been several other cities in Utah that have entered into a similar arrangement with UTOPIA. So far, none of these cities have had shortfalls in subscriber revenues when paying for debt payments. UTOPIA's first bond payment associated with the fiber network in West Haven is approximately \$465,000 and is due in April 2025. All estimations are that subscribers' revenues will make the payments without any contribution from West Haven City. For this reason, the City is not budgeting a contribution to UTOPIA in FY 2025. Budget \$0.00.

10-71 Debt Service. The Governmental Accounting Standards Board (GASB) issued a pronouncement called GASB 96, which requires governmental entities to report long-term software agreements/payments similarly to debt service payments. While West Haven City has no long-term debt, it has lease payments for items such as copiers.

13- Capital Projects Fund.

Preface. The Capital Projects Fund is used to accumulate appropriate funds for the acquisition of capital equipment and the construction of capital improvements. Capital Projects commonly include purchasing vehicles and equipment and acquiring land or constructing a building or facility, streets, parks, and utility infrastructure. The capital facilities budgets are project-length budgets that carry over from one fiscal year, and the appropriations lapse after the project. However, as a matter of practice, the City re-appropriates funds each new budget year if a project was not completed in the previous fiscal year.

Revenues. There are several sources of revenues for capital project funds, including Recreation, Arts, Museums, and Parks (RAMP) Grants, Weber Area Council of Government (WACOG) Grants, Road Impact Fees, Class C Road Allotments, Transportation Sales Tax, Park Impact Fees, and transfers from the General Fund.

Source 33: – Revenues.

- *13-3310 Federal/Local Grants.* Three sources of grants comprise this revenue line item: the Recreation, Arts, Museums, and Parks (RAMP) Grants, the Utah Department of Natural Resources, and the Weber Area Council of Government (WACOG) Grants. All these revenue sources are reimbursable; the City needs to expense the funds and then submit an invoice and proof of payment and completion of the project to the Grantor for reimbursement. Below is a summary of these grants and the specific projects that they are related to:
 - *RAMP Grant.* The RAMP Grant is derived from revenues from a .1% optional sales tax enacted by the voters of Weber County. The proceeds from this tax funds new and existing facilities for recreation, arts, museums, and parks. For FY 2025, the budget is programming receiving RAMP Grant funding for the following projects:
 - \$222,000- Windsor Park- Funding Year 2024
 - \$142,700- Bleachers at Country Park- Funding Year 2023
 - \$ 70,000- Fishing Dock- Funding Year 2023
 - The City received a grant from the Utah Department of Natural Resources, Division of Wildlife Resources. For FY 2025, the budget is programming receiving DNR Grant funding for the following projects:
 - \$70,000- Fishing Dock
 - \$50,000- Prevedel Park Amphitheater
 - *WACOG Grants.* Weber County voters recognized the growing need to invest in transportation infrastructure and transit services in 2007 by approving the County Option Sales and Use Tax for Transportation. The County then implemented the Local Transportation Funds program, which allows the County to utilize revenue generated for transportation and transit projects (Weber County Ordinance No. 2007-35). At the Local Transportation Fund's core are the county option sales and use tax for transportation (3rd quarter) and the local highway and transportation corridor preservation fund, providing crucial funding for a wide range of transportation and transit projects.

The Weber Area Council of Governments (WACOG) plays a pivotal role in the Local Transportation Funds Program. Per the statute governing the County Sales and Use Tax for Transportation and the Local Highway and Transportation Corridor Preservation Fund, WACOG is responsible for creating the annual priority list and overseeing the grant application procedures.

The Local Transportation Funds Program allows municipalities and the transit district within Weber County to access funds for various transportation and transit projects. Grant applications can be submitted for corridor preservation, congestion mitigation, and capacity expansion projects. Funds can be utilized for a wide range of projects, including but not limited to the development and construction of class C roads, traffic and pedestrian safety infrastructure, and corridor preservation.

For FY 2025, the budget is programming receiving DNR Grant funding for the following projects:

- \$2,800,000- 3300 South to 3600 South Connector Road (Awarded in 2023 \$1.8M and in 2024 \$1M)
- \$1,012,900- 2700 West (*between 2550 S and 2175 S*). (Awarded in 2024 \$1.8M)

- \$350,000- 1800 South 1900 West Intersection (Awarded \$250k for ROW in 2024 and \$100k in Construction in 2025)
- \$1,900,000- 3300 South (between 4700 W and 5100 W) (Awarded \$3.998M in 2025)
- \$6,062,900

Restricted – Revenues.

- *Impact Fee Overview.* An impact fee is any fee imposed as a condition of the issuance of a building permit to raise revenue to maintain the City's current level of service by expanding existing or constructing new public facilities, sometimes referred to as system improvements.

The Impact Fees Act (Utah Code, Section 11-36a) requires the preparation of an Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA). The IFFP identifies the existing level of service and generally has proposed that the City perpetuate this same level of service by identifying existing public facilities that can service new growth and new public facilities that must be constructed to service new growth. Impact fees may only be imposed for developing "public facilities" as defined in Utah Code, Section 11-36a-102 (12), and means only capital facilities with a life expectancy of ten or more years and are owned or operated by the City.

The Impact Fee Analysis (IFA) uses the data in the IFFP to perform a proportionate share analysis and calculates the impact fee. Two primary components comprise impact fees: "buy-in" and "future facilities." Buy-in is the portion of the impact fee collected to reimburse the City for system improvements with existing capacity to serve new growth. West Haven City impact fees currently have a buy-in component in the IFA for the Roads Impact Fees. The buy-in portion of the impact fees is revenue that is not restricted and may be used for any purpose. In contrast, the future facility portion is restricted to constructing future facilities.

The City has completed the necessary studies and enacted the necessary laws required by state law to enable the establishment of impact fees. West Haven collects impact fees for the following:

- Roadway facilities;
- Parks, recreation facilities, open space, and trails; and
- Storm drain, drainage, and flood control facilities (which are accounted for in Fund 51);
- *13-3430 Road Impact Fees & 13-3435 Road Impact Fees- Green Farms.* The Level of Service assesses the congestion level on a roadway segment or intersection. LOS is measured using a letter grade A through F, where A represents free-flowing traffic with no congestion, and F represents gridlock.

The City has adopted an acceptable standard of LOS D for its street network and intersections. To maintain this level of service, the City has found that accessing road impact fees is necessary, so it adopted Ordinance No. 34-2019, the Roads Impact Fee enactment ordinance.

The Road Impact Fee Facilities Analysis (IFA) adopted by Ordinance 34-2019 calculates the City's historical costs associated with excess capacity in the City's road system as \$9,592,999. Over this impact fee collection period, the City anticipates the Transportation IFA projects that new development will consume 33.7% of the capacity, and the impact fee will reimburse the City \$3,235,504, which the City will receive as revenue from the "buy-in" portion of the transportation impact fee.

Though the "Buy-In" portion of the impact fees is not restricted to transportation, the City Council has earmarked these funds to be reinvested into the City's road network to fund future transportation projects.

City staff believes it prudent to estimate growth-related revenue, including impact fees, conservatively due to variables such as interest rates, the local economy, and the cost of materials supplies. Impact fee estimates for FY 2025 are derived from the 94 single-family detached building permits and 134 townhome building permits, the same number of units constructed during the calendar year 2023.

Specifically, based on the number of building permits anticipated to be issued in FY 2025, the City estimates collecting a total of \$484,700 in impact fees. Budget \$460,500 in 13-3430 Road Impact Fees. Budget \$24,200 in 13-3435 Road Impact Fees—Green Farms.

- *13-3456 Class C Road Allotments.* In Utah, Class C Roads consist of all public roads, which are not Federal, State, or County roads. West Haven receives Class C Road funds derived from taxes paid on gasoline. Unlike

Road Impact Fees, the Class C Road funds may be spent for maintenance or construction on any of the Class C Roads.

The funds in the Class C Road account are distributed to cities based on the following formula: 50 percent based on the percentage of the population of the municipality compared to the total population of the State, and 50 percent based on the Class C Road weighted mileage of the municipality compares to the total Class C Road total weighted mileage (UCA 72-2-108).

In the graph below entitled "West Haven City Total Weighted Road Miles & Total Actual Road Miles." From 2011 through 2016, no change was reported in miles to UDOT; however, since 2017, the chart shows steady growth in the Total Weighted Miles, the number on which UDOT bases the distribution formula for Class C Road funds. During this same period, West Haven City experienced growth in its population, which is another component in the distribution formula of the Class C Road funds. In September of 2023, West Haven reported to the UDOT that it had a total of 79.82 miles of roads within its incorporated limits.



As a result of the growth in the Weighted Miles of roads reported to UDOT and the City's population growth, West Haven City has seen its revenue from Class C Road Funds grow over the recent past. The chart entitled "West Haven City Class C Road Funds" above shows the growth of the City's share of the Class C Road Funds in the recent past.

The chart also shows a dashed line, projecting the future receipt of the Class C Road Funds for FY 2025, estimated to be \$1,109,900.00. This trend line shows an R^2 value that shows how well the trend line fits the data set (regression model). More specifically, the R^2 values range from 0 to 1, with the higher number representing the better fit of the trend line to the data. Budget \$1,109,000.

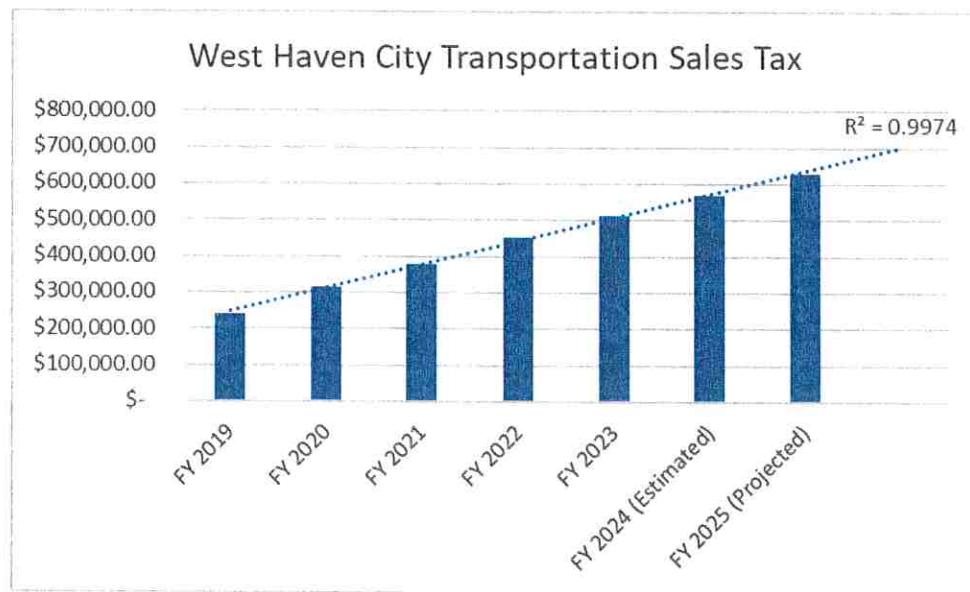
- 13-3457 *Transportation Sales Tax*. In 2015, the Utah State Legislature recognized the need to provide additional funding sources to local government for transportation and enacted House Bill (HB) 262. This House Bill authorized counties to impose and voters to approve a 0.25% Transportation Infrastructure Tax funding. In 2015, Weber County imposed, and the voters approved a 0.25% Transportation Infrastructure Tax.

HB 262 is now codified in Utah Code § 59-12-2219, which defines sales distribution and use tax revenue from the County Option Sales and Use Tax for Highways and Public Transit, including cities receiving 0.10 of the 0.25% Transportation Infrastructure Tax.

The allowed uses associated with this revenue source are enumerated in Utah Code § 59-12-2212.2. Please refer to this Code section for a comprehensive list of permitted uses. Likely allowed uses for West Haven City include the following:

- development, construction, maintenance, or operation of a class C road;
- traffic and pedestrian safety infrastructure, including: a sidewalk; curb and gutter; a safety feature; a traffic sign; a traffic signal; or street lighting; or
- an active transportation facility for non-motorized vehicles and multimodal transportation that connects an origin with a destination.

The graph below, entitled "West Haven City Transportation Sales Tax," shows steady growth in this revenue source from FY 2019 through 2023. The chart also shows a dashed line projecting the future receipt of the Sales Tax for FY 2025, which is estimated to be \$626,500. Budget \$626,500.



- 13-3470 Park Impact Fees & 13-3473 Park Impact Fees- Green Farms. West Haven City has identified the existing level of service (LOS) by a per capita (per person) value of parkland and improvements. The land value per capita is \$247.37, and the improvement value per capita is \$395.59, for a total of \$642.96. To maintain this level of service, the City has found that accessing park impact fees is necessary by adopting Ordinance No. 34-2019, the Park Impact Fee enactment ordinance.

City staff believes it prudent to estimate growth-related revenue, including impact fees, conservatively due to variables such as interest rates, the local economy, and the cost of materials supplies. Impact fee estimates for FY 2025 are derived from the 94 single-family detached building permits and 134 townhome building permits, which were the same number of units constructed during the calendar year 2023.

Specifically, based on the number of building permits anticipated to be issued in FY 2025, the City estimates collecting \$488,600 in impact fees. Budget \$454,400 in 13-3470 Park Impact Fees. Budget \$34,200 in 13-3473 Park Impact Fees—Green Farms.

Miscellaneous – Revenues.

- 13-3610 Interest Earnings. West Haven City invests the Capital Project's fund balance in the State of Utah Public Treasurer Investment Fund (PTIF). The PTIF accrues interest; from FY 2021- FY 2024, the average interest rate paid by the PTIF was 4.5%. Using the 4.5% interest rate, the City Treasurer estimated the amount of money attributed to the Capital Project Fund that would be invested in the PTIF and estimated that interest earnings for FY 2025 would be approximately \$889,500. Budget \$889,500.

Fund Balance and Transfers- Revenue.

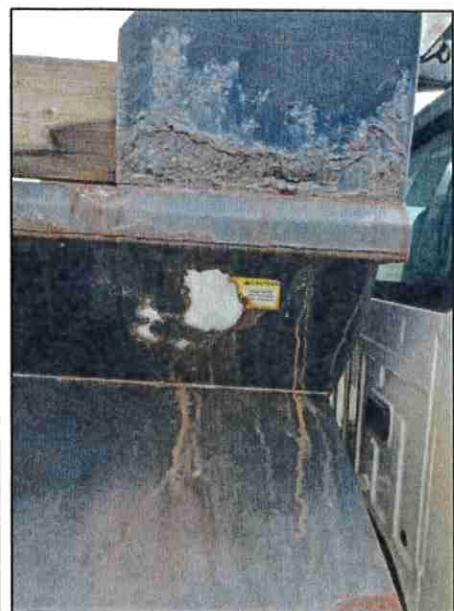
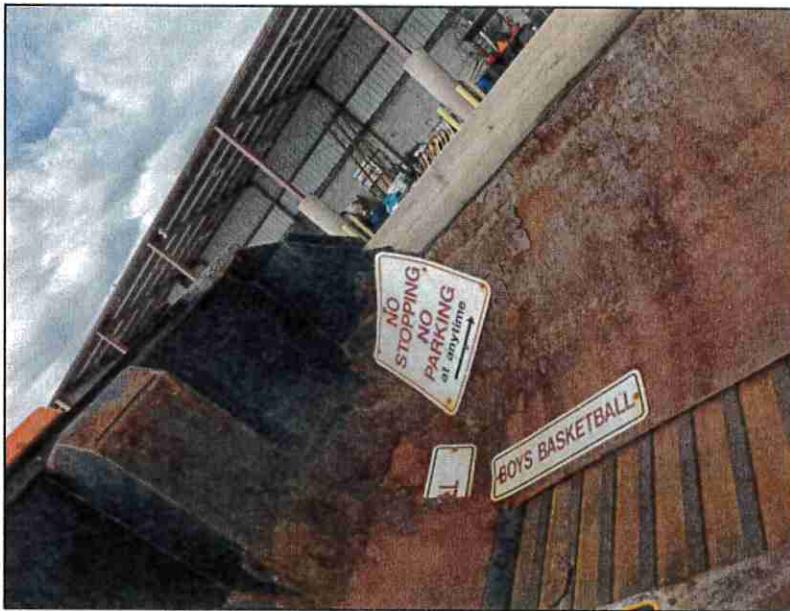
- 13-3999 Use (Contribution) of Fund Balance. Fund Balance is used for any gaps within the budget that exist between estimated revenues and expenses. If the budgeted amount in Fund Balance is a positive number, then

the budget is proposing expending Fund Balance. If the Fund Balance amount is negative, then the budget proposes adding to Fund Balance by lowering the revenue.

Expenses-Accounts.

- **10-4515 Capital Equipment.**

- **10-4775 Recreation- Capital Outlay (Recreation Vehicle).** The Recreation Department has only one truck, two (2) full-time employees, and one (1) part-time employee. There are not enough vehicles for routine operations, which results in employees being less productive as they do not have the tools to perform their duties. As such, the City should purchase one (1) additional truck. Budget \$50,000
- **Scoreboard Replacements- R. Kenneth Baldwin Country Park.** The Parks Department is having issues with three (3) baseball scoreboards installed in 1998 at the baseball tri-plex. The Parks Department has been working with Daktronics through the years to keep these scoreboards functioning, but at this point, they can no longer obtain parts for these boards. Daktronics recommends replacing all three (3) scoreboards with the newer technology as these scoreboards have not been able to fully functional the past couple of seasons. Budget \$26,000
- **Ferris Mower Trade-In.** The City owns two (2) Ferris Mowers with a sixty (60") inch deck. These mowers are called trim mowers because the mowing deck is small enough to mow around obstacles such as headstones, trees, signs, etc. The City uses a large John Deer mower to mow the open areas. The City has two Ferris mowers that are approximately five years old, and it is proposed that one mower be replaced in FY 2025 and FY 2026. The trade-in value for the mower is roughly \$3,000, and the new mower costs \$14,000. Budget \$14,000.
- **Parks Director's Truck Trade-In.** It has been a strategy to trade in relatively new vehicles with less than 10,000 miles to a dealership and receive a new vehicle without any or little out-of-pocket expense. This strategy has worked because the City purchases vehicles under the State Purchase Contract and, as such, gets new vehicles lower than market rates. The Parks & Recreation Director would like to purchase a new vehicle, anticipating there will be little to no out-of-pocket expense to the City. Currently, the trade-in values at the dealership are lower than in the recent past, so the Parks and Recreation Truck would need to be sold on the open market. The Parks and Recreation Director would use a government surplus website and set the minimum bid at the amount close to the City's replacement costs for a new truck. If bid proceeds exceed or are close to the City's cost for a new truck, the City will sell the existing truck and purchase a new one. There is a corresponding revenue line item in 10-36-40 Sale of Fixed Assets. Budget \$50,000.
- **Truck Bed Replacement.** The sander bed on the 2009 Ford F-550 Extended Cab has completely rusted through in several locations. The Public Works Department has patched the equipment using street signs to continue making it operational. While the truck still has life, the bed is at the end of its life, and the Public Works Department would like to replace it with a flatbed. Budget \$10,000



The Public Works Dept. has literally patched the holes in the sander bed using street signs to continue to make it operational.

- **Snow Plow Truck.** The FY 2024 Budget includes purchasing a new snowplow truck with a sander and keeping the number of trucks capable of sanding constant, which has yet to arrive. As such, this budgeted expense in FY 2024 is being forwarded to FY 2025. Additionally, this 2009 Ford F-550, which will have its bed replaced as described above, will continue to be outfitted with a plow during winter. Once the new truck arrives, the City will have seven (7) trucks with plows and sanders, plus two trucks with plows only. Budget \$130,000.
- **Line Laser Airless Line Sprayer.** As noted elsewhere in this memo, the City has 79.82 miles of roads within its incorporated limits, and it is estimated that at least 120 to 240 hours employee hours out of the year are spent painting school and railroad crossings, red curbs, stop bars, pavement messages, striping parking lots, covering graffiti, etc. The City's obligation to perform painting is continuing to grow. For example, there will be three new pedestrian crossings at Mountain View Junior High School and two new school crossings at Haven Bay Elementary School.

It is proposed that the City purchase a new sprayer that will be more efficient for Public Works employees to operate and clean. For some jobs like striping a parking lot, it will change the task from a three-person project to a one-person job, as this new piece of equipment is equipped with a laser line and will eliminate the need to have two other employees snap chalk lines and has a programming system, which will help with parking lot setup.

Additionally, the proposed sprayer will have two separate 15-gallon paint hoppers, allowing an employee to use two colors, white and yellow, on a striping job. Otherwise, one hour of cleaning and travel time to the shop is associated with switching colors with the existing sprayer. Budget \$40,000

- **Copier/Printer, Scanner, Fax.** The copier in City Hall was installed in June 2019 and was on a 60-month lease that will soon expire. The copier is proposed to be purchased at the City Offices for the lease's residual value and installed at the Public Works and Parks Complex. Rather than leasing a new copier for City Hall, it is proposed that the City purchase it outright.

The City would add these copy machines to a service contract that includes parts, labor, service, and consumable supplies such as toner, developer, heat rollers, drums, and travel. The service contract is based on the number of prints. No charges are associated with the service agreement for the scans or faxes. Budget \$17,000.

13-45 Parks- Expenses.

- **13-4530 Park Impact Fee Expenditure.** West Haven City owns and manages a parks and trail system to provide

recreation and leisure opportunities to its existing and future residents. To ensure that the City can continue to meet the objective above, the City has adopted Ordinance No. 34-2019, approving the Impact Fee Facilities Plan that identifies construction projects that are impact fee eligible projects that are necessary to continue to provide the same level of service in the City's park system. For FY 2025, these projects include the following:

- *Windsor Park.* When the Windsor subdivision was developed, 18.87 acres were donated for establishing a park. The process of constructing this park is a massive endeavor, so the park will be constructed in phases. The first phase will include the infrastructure of a 10.99-acre section of the park; bringing in dirt, construction of an access road and a parking lot, drainage system, sidewalk, walking trail, playground, and restrooms.

Sheri Bingham secured a \$222,000 RAMP Grant fund for some of Windsor Park's infrastructure improvements. This grant source requires a dollar-for-dollar match. The City will use impact fees as the matching funds for this project.

Ordinance No. 34-2019 adopted the Impact Fee Facilities Plan and Impact Fee Analysis for Parks. Park improvements that add capacity to the City's Park System are identified as impact fee eligible. More specifically, the impact fees may be the funding source to provide the matching funds the RAMP Grant requires. Budget this project as follows:

- \$444,000- Total Project Estimated Revenue
 - \$222,000- RAMP Funds- Funding Year 2024 (13-3310 Federal/Local Grants)
 - \$222,000- Impact Fees (13-4530 Park Impact Fees)
 - \$444,000
- \$444,000- Total Project Estimated Expense
 - \$222,000- Park Impact Fee Expenditures (13-4530)
 - \$222,000- Parks Capital Outlay (13-4535)
 - \$444,000
- *Bleachers-R. Kenneth Baldwin Country Park.* Horses and rodeos are an integral part of West Haven City and always have been. West Haven is committed to maintaining this part of country life for its residents, and those in surrounding areas, and a rodeo is one of the primary events at West Haven City Days.

The rodeo arena bleachers currently have a capacity of 1,670, including portable bleachers that are brought in and set up. With the popularity of the rodeo at West Haven Days and the approximate 10,000 people who come to enjoy the celebration, the bleachers are drastically insufficient. The current bleachers are lower to the ground, making it difficult to see the entire arena.

In conjunction with this project, the City is constructing a return alley for the stock to be returned from one end of the arena back to the loading chutes. After a stock animal is used, the animal wants to run through the arena, weaving back and forth. This tends to waste a lot of valuable event time and affects the performance of the animal for future events in the

West Haven City would like to purchase and install four raised bleachers, providing an additional 772 rodeo seats. The old bleachers will then be moved to the arena's south side to provide ample seating for the rodeos. A five-foot-wide stock return alley will also be installed inside the rodeo arena.

The City received a RAMP Grant for \$142,700 to purchase the bleachers. The City has ordered the bleachers, which amount to approximately \$164,000, and they are set to arrive near the beginning of July 2024 (the start of FY 2025).

The City received bids for the installation of the bleachers. As part of this bid, there were two anchoring systems considered. The base bid included the auger anchor, and the alternate was for a concrete pad and concrete anchors. The low bid was Bowmen Construction for \$70,000 for the augers and \$75,000 for the concrete pad. The budget assumes the highest cost option for installation of \$75,000.

Ordinance No. 34-2019 adopted the Impact Fee Facilities Plan and Impact Fee Analysis for Parks. Park improvements that add capacity to the City's Park System are identified as being impact fee eligible. More specifically, the impact fees may be used as the funding source to provide the matching funds required by the RAMP Grant. Budget this project as follows:

- \$239,000- Total Project Estimated Revenue
 - \$142,700- RAMP Funds- Funding Year 2023 (13-3310 Federal/Local Grants)
 - \$ 96,300- Impact Fees (13-4530 Park Impact Fees)
 - \$239,000
- \$239,000- Total Project Estimated Expense
 - \$142,700- Park Capital Outlay (13-4535)
 - \$ 96,300- Impact Fee Expenditures (13-4530 Park Impact Fees)
 - \$239,000
- Prevedel Park Amphitheater. Prevedel Park is an 86.7-acre natural park near 1300 South and 2300 West. The Weber/Ogden River runs through the middle of the park, and this area is constantly filled with birds and other wildlife, making it a prime camping location in Weber County. West Haven City has improved this nature park with restrooms and eight camping sites.

City staff has proposed constructing an outdoor amphitheater via a grant. The Amphitheater will complement the campgrounds and be ideal for nature presentations. It would also help facilitate the use of Prevedel Park for more significant events, such as youth conferences.

Through the efforts of Sheri Bingham, West Haven City has secured a grant award of up to \$50,000 from the State Department of Natural Resources Division of Outdoor Recreation. The State will not fund more than 50% of the eligible costs of the project eligible costs, with the City's matching funds being provided through impact fees. More specifically, \$45,000 for the match will be from West Haven City Park Impact Fees. A \$5,060 in-kind match is West Haven Employees completing excavating, removing trees, grubbing, and installing Amphitheater benches.

The City has until September 30, 2026, to construct the Amphitheater, with the Parks and Recreation Director managing this grant and project. There is a corresponding revenue line item in 13-3310 Federal/Local Grants. Budget this project as follows:

- \$100,000- Total Project Estimated Revenue
 - \$ 50,000- DNR Grant (13-3310 Federal/Local Grants)
 - \$ 50,000- Impact Fees (13-4532 Park Impact Fees- Green Farms)
 - \$100,000
- \$100,000- Total Project Estimated Expense
 - \$ 50,000- DNR Grant (13-3310 Federal/Local Grants)
 - \$ 50,000- Impact Fees (13-4532 Park Impact Fees- Green Farms)
 - \$100,000
- 13-4532 Impact Fees- Green Farms

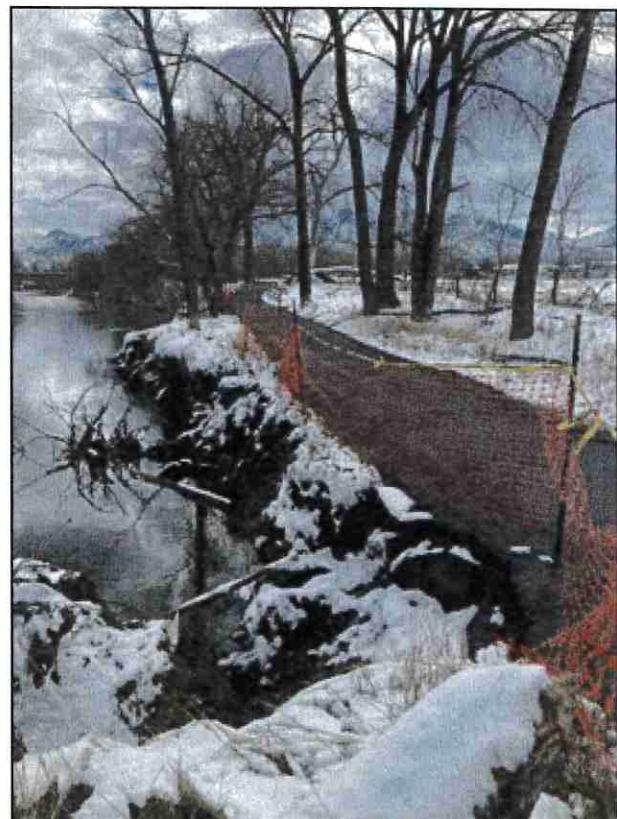
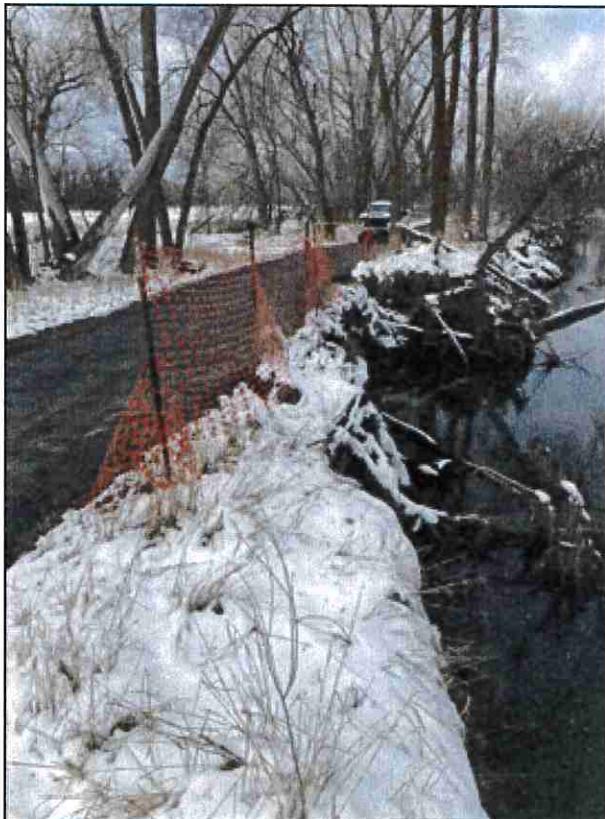
- Fishing Pier- Green Farms Pond. West Haven City, in collaboration with Nilson Homes, is currently in the process of constructing a 5-acre fishing pond. In conjunction with building the fishing pond, the City is in the process of installing docks

The Division of Natural Resources (DNR) is providing \$70,000 in funding for one fishing dock with a RAMP Grant providing \$70,000 in funding for the second fishing dock. The remaining funding required to construct this project will be from impact fees derived from Green Farms; this project is 100% impact fee eligible. There is a chance that the construction of the fishing docks will be completed in FY 2024, as the City Council awarded a bid to Jacobson Building Services in the amount of \$299,473.70 on June 3, 2024. However, FY 2025 will budget this project if the project is not completed by June 30, 2024. Budget this project as follows:

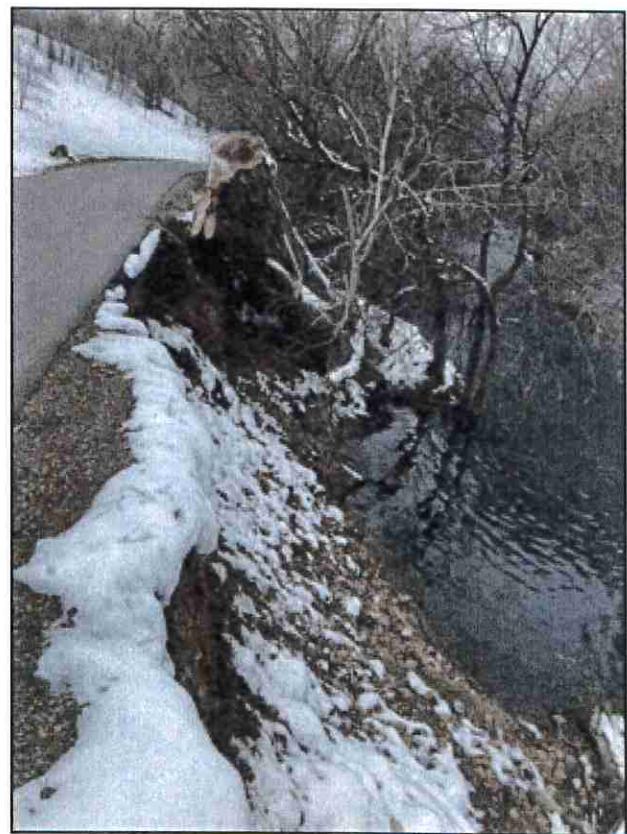
- \$300,000- Total Project Estimated Revenue
 - \$ 70,000- RAMP Funds- Funding Year 2023 (13-3310 Federal/Local Grants)
 - \$ 70,000- DNR Grant (13-3310 Federal/Local Grants)
 - \$160,000- Impact Fees (13-4532 Park Impact Fees- Green Farms)
 - \$300,000

- \$300,000- Total Project Estimated Expense
- 13-4535 Parks Capital Outlay.

- *Weber River Bank and Trail Restoration Project.* The riverbank east of the campgrounds has been eroding along the bank near the trail and needs to be addressed. The Parks Director has worked with Weber County and local businesses to find a repair solution. The plan places 3'-4' boulders down along the riverbank backfill with river rock (donated by the County) and then cap with 2' rock. This is about a 180' stretch of bank. The trail will be realigned farther from the river along this fixed stretch to make this a long-term solution. Currently, the Parks Department has caution signs placed at the entrances to those sections of the trail and has put cones, candlesticks, and fencing for the safety of those using the trail; some of these safety items have been stolen, lost in the river, or otherwise been removed. This project is a maintenance project and is not a capital project; for this reason, the project is budgeted in the General Fund. Budget \$93,000
- *Ogden River Bank and Trail Restoration Project.* The Ogden River, east of Molding and Sons Park, has a similar situation to the Weber River. A large tree came down on the trail and created a bank stabilization problem impacting the trail. The Parks Department will do the same fix as previously noted and move the trail away from the bank. That plan again would be to place 3'-4' boulders down and backfill with river rock (donated by Weber County) and then cap with 2' rock. This is about a 110' stretch of bank. The trail will also be realigned further away from the river along this stretch to make this a long-term solution. Currently, the Parks Department has caution signs placed at the entrances to those sections of the trail and has put cones, candlesticks, and fencing to garner safety. This project is a maintenance project and, as such, is not a capital project; for this reason, the project is budgeted in the General Fund. Budget \$59,000.



Weber River Bank and Trail Restoration Project.



Ogden River Bank and Trail Restoration Project.

- Weber River Bank Riverbank Restoration (Prevedel Park). The Weber River Bank started eroding the Prevedel Park riverbank recently associated with high water volume associated with the spring of 2023 runoff. In FY 2024, the City engaged a contractor to stabilize the riverbank, which has been referred to as Phase 0. The FY 2025 budget Phase I of the riverbank restoration with the itemized components for this project is shown in the table below. Budget \$35,000.

West Haven City
Weber River Bank Stabilization and Enhancements Project - Phase I

v2 September 28, 2023
RiverRestoration Project #45076

Task	Description	Principal Engineer I	Engineer PE/PM VI	Engineer PE I	Engineer EIT III	Engineer EIT I	Total Hours	Total Budget by Task
1.1	Project Management and Coordination	4		13			17	\$2,746
1.2	Conceptual Plans and OPCC	12		46		69	127	\$17,575
1.3	Fundraising Assistance	20	8	48			76	\$12,742
	<i>Total Hours</i>	36	8	107		69	220	
	<i>Billing Rate</i>	\$223.89	\$179.11	\$142.31	\$138.81	\$120.90		
	<i>Total Labor Cost</i>	\$8,060	\$1,433	\$15,227		\$8,342		\$33,063
	<i>Direct Expenses</i>							
	<i>Mileage (@ \$0.50/mile)</i>							\$500
	<i>Lodging</i>							\$400
	<i>Misc Expenses</i>							\$500
	<i>Consultant Total</i>							\$34,463

- Playground County Park. During the approval of the FY 2025 Tentative Budget, the sentiment was to include playground equipment for the County Park in the FY 2025 Final Budget. Below are playground design images for two options for replacing the playground equipment at the County Park provided by Big T Recreation (Taft Egan) with their respective costs from 2023 (discussed during the FY 2024 Budget). Big T Recreation took the design approach to maximize and or use all the available space. Additionally, Big T Recreation incorporated the most popular and dynamic playground equipment. Option # 1 was estimated to cost \$260,000.00 in 2023, and Option # 2 was \$325,000.00. Since the bids are about a year old, and the project scope of work regarding site prep, removal of old equipment, and installation of the new, the proposed budget amount is \$350,000. Budget \$350,000.



13-60 Road Impact Fees- Expenses.

- 13-6080 Roads Impact Fees. Constructing a safe and efficient transportation system is a primary responsibility of the government and creates the foundation for economic growth, improved air quality and public health, and enhanced quality of life. West Haven City has adopted Ordinance No. 34-2019, approving the Impact Fee Facilities Plan, which identifies construction projects that are impact fee eligible and necessary to improve the transportation system associated with the travel demand of new growth. For FY 2025, these projects include the following:
 - 3300 South to 3600 South Connector (between 2700 W and 3500 W). (Preliminary Design / Right of Way Acquisition). The planned project will directly connect to/from I-15 to western areas of West Haven City and unincorporated Weber County. The construction will include a new road, sidewalk, curb and gutter, and drainage improvements.

The project will ultimately alleviate traffic from the unsafe intersection of 3300 South at Midland Road and direct to the signalized intersection at 3600 South and Midland Road. This road has been part of the West Haven City transportation master plan and Weber County's regional transportation plan for several years. Given the expected and proposed development to the west of the City in unincorporated Weber County, the new road will have a regional benefit and decrease "out of City traffic" to other local roads.

The project is predicated on the City's acquisition of a significant area of private property. The City will continue to require right-of-way dedication from any development within the proposed roadway limits and pursue direct purchase. The City has secured some right-of-way from projects approved in the last two years.

WACOG has awarded the City \$1,800,000 for right-of-way acquisition/corridor preservation grant funding in the 2023 funding year. The total budget for the project is \$3,500,000, with the City providing \$700,000 and WACOG grant funding providing \$2,800,000.

Ordinance No. 34-2019, which adopted the Impact Fee Analysis and Impact Fee Facilities Plan for Roads, did not identify this project. As such, this project is currently not impact fee eligible; however, the City is working on drafting a new Impact Fee Facilities Plan and Impact Fee Analysis. A portion of this project is anticipated to be impact fee eligible. When the future impact fee is enacted, the proportionate share of this project, which is attributed to new growth, will be reimbursed to the City through the "buy-in" portion of the impact fee. This capital project will be constructed over multiple fiscal years, with the total project costs anticipated to be funded as follows:

- \$3,500,000- Total Project Estimated Revenue
 - \$2,800,000- WACOG Funds- Funding Year 2023 (13-3310 Federal/Local Grants)
 - \$ 700,000- Unrestricted Cash (13-3999 Use/Contribution of Fund Balance)
 - \$3,500,000
- \$3,500,000- Total Project Estimated Expense
 - \$2,800,000- Roads Projects (13-6085)

- \$ 700,000- Roads Projects (13-6085)
- \$3,500,000

The FY 2025 budget proposes funding of \$3,450,000 to continue to move this project toward completion. Budget \$3,450,000.

- *2700 West (between 2550 S and 2175 S)- Utility / Right of Way Acquisition & Road Project.* This project is the continuation of the widening of 2700 W and Phase 2 will consist of improvements between 2000 South to 2550 South with the construction of a new curb, gutter, and sidewalk. The project includes widening the existing roadway, including widening the existing Hooper Canal crossing to allow for the widening.

The project will improve traffic circulation and provide a safe walking route to the new Mountain View Junior High School, which will be constructed at 2050 South.

WACOG has awarded the City \$1,892,000 for right-of-way acquisition/corridor preservation grant funding in the 2024 funding year. The total budget for the project is \$2,692,000, with the City providing \$800,000 and WACOG grant funding providing \$1,892,000.

Ordinance No. 34-2019, which adopted the Impact Fee Analysis and Impact Fee Facilities Plan for Roads did not identify this project. As such, this project is currently not impact fee eligible; however, the City is working on drafting a new Impact Fee Facilities Plan and Impact Fee Analysis. A portion of this project is anticipated to be impact fee eligible. When the future impact fee is enacted, the proportionate share of this project, which is attributed to new growth, will be reimbursed to the City through the "buy-in" portion of the impact fee. This capital project will be constructed over multiple fiscal years, with the total project costs anticipated to be funded as follows:

- \$2,692,000- Total Project Estimated Revenue
 - \$1,892,000- WACOG Funds- Funding Year 2024 (13-3310 Federal/Local Grants)
 - \$ 800,000- Unrestricted Cash (13-3999 Use/Contribution of Fund Balance)
 - \$2,692,000
- \$2,692,000- Total Project Estimated Expense
 - \$1,892,000- 2700 W Road Project (13-6085)
 - \$ 800,000- 2700 W Road Project (13-6085)
 - \$2,692,000

The FY 2025 budget proposes funding of \$1,441,200 to continue to move this project toward completion. Budget \$1,441,200.

- *1800 South 1900 West Intersection (between 2050 W and 1900 W) -Right of Way Acquisition, Road Project / Signal Project.* Due to concerns regarding safety at the existing intersection of 1800 S 1900 W, the City held discussions with UDOT regarding whether a traffic signal is warranted. Based on UDOT requirements and practices, the current intersection does not meet the required separation distance from the signalized intersection 2100 S/Wilson Lane and 1900 West.

UDOT stated that a signal would be warranted and would support its installation if 1800 South could be realigned with a 90-degree approach to 1900 W and that a stub road be installed on the west side of 1900 West to serve as the starting point for a future extension to the east. Once the City completes these intersection improvements, UDOT will fund and construct the traffic signal.

The City received a WACOG grant to acquire right-of-way and some construction funds. The City has not yet been able to acquire the right of way and is meeting with UDOT to discuss alternatives. The total budget for the project is \$550,000, with the City providing \$200,000 and WACOG grant funding providing \$350,000 in the 2024 funding year.

Ordinance No. 34-2019, which adopted the Impact Fee Analysis and Impact Fee Facilities Plan for Roads, did not identify this project. As such, this project is currently not impact fee eligible; however, the City is currently working on drafting a new Impact Fee Facilities Plan and Impact Fee Analysis. It is anticipated that a portion of this project will be impact fee eligible. When the future impact fee is enacted

the proportionate share of this project which is attributed to new growth will be reimbursed to the City through the “buy-in” portion of the impact fee. This capital project will be constructed over multiple fiscal years, with the total project costs anticipated to be funded as follows:

- \$550,000- Total Project Estimated Revenue
 - \$350,000- WACOG Funds- Funding Year 2024 (13-3310 Federal/Local Grants)
 - \$200,000 Unrestricted Cash (13-3999 Use/Contribution of Fund Balance)
 - \$550,000
- \$550,000- Total Project Estimated Expense
 - \$350,000- Road Projects (13-6085)
 - \$200,000- Road Projects (13-6085)
 - \$550,000

The FY 2025 budget proposes funding of \$550,000 to continue to move this project toward completion. Budget \$550,000.

- *1800 South to 2100 South Connector (between 2475 W and 2200 W)- Right of Way Acquisitions.* Based on the planned realignment of 1800 South at 1900 West Intersection, the City and regional planning efforts have focused on extending 1800 South to the east. This project will provide connectivity east to west and benefit the significant residential traffic generated from approved subdivisions west of 1900 West.

The construction will include the construction of a new road, sidewalk, curb and gutter, and drainage improvements. There are appreciable grading challenges that must be accommodated for the project. The project is predicated on the City's acquisition of a significant area of private property. The City will require right-of-way dedication from any development within the proposed roadway limits, in addition to pursuing direct purchase.

The project will make the 1800 South and 1900 West intersection a safe and effective intersection for traffic flow and safety. It also eliminates the need to construct an easterly extension of 1700 South that will ultimately connect to 1750 West. UDOT is a strong advocate and supporter of this project.

WACOG has awarded the City \$4,804,000 for this project in the 2024 funding year. The total budget for the project is \$5,804,000, with the City providing \$1,000,000 and WACOG grant funding providing \$4,804,000.

Ordinance No. 34-2019, which adopted the Impact Fee Facilities Plan and Impact Fee Analysis for Roads, identifies this project as being 29.5% impact fee eligible. More specifically, the City's portion of the project is \$1,000,000, impact fees will pay for \$295,000. The City's remaining portion of the project being \$705,000, will be paid for by Unrestricted Cash within this Fund. This capital project will be constructed over multiple fiscal years, with the total project costs anticipated to be funded as follows:

- \$5,804,000- Total Project Estimated Revenue
 - \$4,804,000- WACOG Funds- Funding Year 2024 (13-3310 Federal/Local Grants)
 - \$ 295,000- Impact Fees (13-3430 Road Impact Fees)
 - \$ 705,000- Unrestricted Cash (13-3999 Use/Contribution of Fund Balance)
 - \$5,804,000
- \$5,804,000 Total Project Estimated Expense

The FY 2025 budget proposes funding of \$500,000 to continue moving this project toward completion.

- *3300 South (between 4700 W and 5100 W) & 5100 West (between 3300 S and 3800 S) - Design / Right of Way Acquisition / Road Project.* The project consists of road widening, piping of existing irrigation ditches, and installation of curb, gutter & sidewalk. The project will improve traffic circulation and provide a safe walking route to the Haven Bay Elementary School.

This project is the basis of the WACOG grant application submitted in 2022. The total budget for the project is \$4,998,000, with the City providing \$1,000,000 and WACOG grant funding providing \$3,998,000 in the 2025 funding year.

In the late spring of 2024, City staff submitted an amendment to this project specific to improvements for 5100 West from 3800 South to 4000 South. This proposed amendment is intended to complete 5100 West in its entirety from 3250 South to 4000 South. The extent of the existing projects that WACOG has funded (5100 West between 3300 S and 3800 S and the 4000 South Intersection and Traffic Signal Improvements) would have created an unfunded gap of road improvements (shown on the map below as a yellow rectangle, approximately 1,000 feet). The funding requested for the amendment is an additional \$800,000 with a proposed City match of \$80,000. Completing this project would provide a constant roadway width from 4000 South to 3300 South. Roadway construction is anticipated to be completed before the end of 2025.



Ordinance No. 34-2019, which adopted the Impact Fee Analysis and Impact Fee Facilities Plan for Roads, did not identify this project. As such, this project is currently not impact fee eligible; however, the City is working on drafting a new Impact Fee Facilities Plan and Impact Fee Analysis. A portion of this project is anticipated to be impact fee eligible. When the future impact fee is enacted, the proportionate share of this project, which is attributed to new growth, will be reimbursed to the City through the "buy-in" portion of the impact fee. This capital project will be constructed over multiple fiscal years, with the total project costs anticipated to be funded as follows:

- \$4,998,000- Total Project Estimated Revenue
 - \$3,998,000 WACOG Funds – Funding Year 2025 (13-3310 Federal/Local Grants)
 - \$ 800,000 WACOG Funds – Fund Year 2025 (13-3310 Federal/Local Grants) associated with the 2024 Amendment
 - \$1,080,000- Unrestricted Cash (13-3999 Use/Contribution of Fund Balance)
 - \$5,878,000
- \$5,878,000- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$2,375,000 to continue to move this project toward completion. Budget \$2,375,000.

- *4300 West / 4000 South Intersection and Traffic Signal Improvements. (Design / Construction)*. UDOT owns the 4000 S road, and it has been determined that a traffic signal is warranted at the intersection of 4300 W. UDOT has indicated that they will install and fund the signals. However, intersection improvements are first required to the north-south legs of both intersections. These will include widening the road to add left turn lanes on either side. Once the City completes these intersection improvements, UDOT will fund and construct the traffic signals intended to improve vehicular and pedestrian safety.

This project is the basis of a WACOG grant application submitted in 2022. The total budget for the project is \$1,000,000, with the City providing \$100,000 and WACOG grant funding providing \$900,000 in funding year 2026.

Ordinance No. 34-2019, which adopted the Impact Fee Facilities Plan and Impact Fee Analysis for Roads, identifies this project as being 32.7% impact fee eligible. More specifically, the City's portion of the project is \$100,000, impact fees will pay for \$32,700. The City's remaining portion of the project, being \$67,300, will be paid for by Unrestricted Cash within this Fund. This capital project will be constructed over multiple fiscal years, with the total project costs anticipated to be funded as follows:

- \$1,000,000- Total Project Estimated Revenue
 - \$900,000- WACOG Funds- Funding Year 2026 (13-3310 Federal/Local Grants)

- \$ 32,700- Impact Fees (13-3430 Road Impact Fees)
- \$ 67,300- Unrestricted Cash (13-3999 Use/Contribution of Fund Balance)
- \$1,000,000
- \$1,000,000- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$50,000 to continue to move this project toward completion. Budget \$50,000.

- *5100 West / 4000 South Intersection. (Design / Construction).* UDOT owns the 4000 S road, and it has been determined that a traffic signal is warranted at the intersection of 5100 W. UDOT has indicated that they will install and fund the signals. However, intersection improvements are first required to the north-south legs of both intersections. These will include widening the road to add left turn lanes on either side. Once the City completes these intersection improvements, UDOT will fund and construct the traffic signals intended to improve vehicular and pedestrian safety. The signals are intended to improve both vehicular and pedestrian safety.

This project is the basis of a WACOG grant application submitted in 2022. The total budget for the project is \$1,000,000, with the City providing \$100,000 and WACOG grant funding providing \$900,000 in funding year 2026. This road forms the boundary between Hooper and West Haven City, Hooper has indicated that they will participate in the cost of these improvements.

Ordinance No. 34-2019, which adopted the Impact Fee Analysis and Impact Fee Facilities Plan for Roads did not identify this project. As such, this project is currently not impact fee eligible; however, the City is working on drafting a new Impact Fee Facilities Plan and Impact Fee Analysis. A portion of this project is anticipated to be impact fee eligible. When the future impact fee is enacted, the proportionate share of this project, which is attributed to new growth, will be reimbursed to the City through the "buy-in" portion of the impact fee. This capital project will be constructed over multiple fiscal years, with the total project costs anticipated to be funded as follows:

- \$1,000,000- Total Project Revenue
 - \$900,000- WACOG Funds- Funding Year 2026 (13-3310 Federal/Local Grants)
 - \$100,000- Unrestricted Cash (13-3999 Use/Contribution of Fund Balance)
 - \$1,000,000
- \$1,000,000- Total Project Expense

The FY 2025 budget proposes funding of \$50,000 to continue to move this project toward completion. Budget \$50,000.



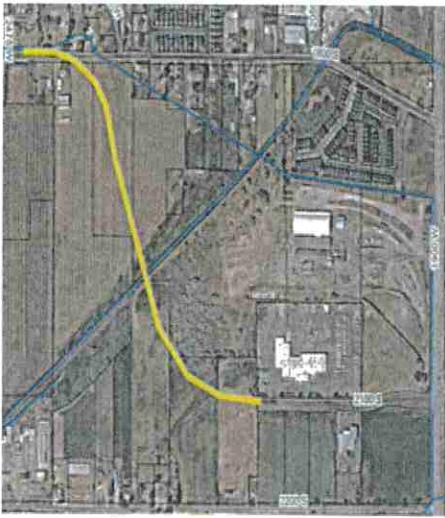
3300 South to 3600 South Connector
(between 2700 W and 3500 W)



2700 West
(between 2550 S and 2175 S)



1800 South 1900 West Intersection
(between 2050 W and 1900 W)



1800 South to 2100 South Connector
(between 2475 West and 2200 West)



3300 South
(between 4700 W and 5100 W)



5100 West
(between 3800 S and 3250 S.)

13-62 Class C Roads - Expenses.

- **13-62 Class C Roads.** As of 2024, West Haven City owns and maintains 79.82 miles of roads within its incorporated limits. The Class C Road Funds provide the financial resources for road maintenance to ensure City roads achieve the greatest life span possible. Street maintenance (crack/chip repair, application of sealant) must be done to maintain the quality of the road network, extend pavement lifespan, and delay/reduce deterioration). For a summary of the maintenance projects to extend the life of a road, please refer to the summary in the appendix.

While Class C Road Funds can be used to construct new roads or other transportation-related improvements, the City has usually reserved this funding source for road maintenance. The City Council approved a road inventory study in the current year's budget that will provide a new baseline to assess the condition of all roads within the City, assign a rating, and serve as the basis for prioritizing roadways for treatment. The Public Works Director has further selected roads that need maintenance based on many factors, including the age of the road, current condition, traffic volume, and available funding.

Generally, all the maintenance C Road maintenance projects are outsourced to contractors to perform. For FY 2025, the City is budgeting to perform \$980,000 in maintenance expenses, as detailed on the budget spreadsheet.

- \$980,000- Total Project Estimated Revenue
 - \$980,000- Class C Road Funds- (13-3456 Class C Road Allotments)
 - \$980,000
- \$980,000- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$980,000 to continue moving this project toward completion.

13-63 Other Restricted - Expenses.

- 13-6310 *Transportation Sales Tax*. In 2015, the Utah State Legislature recognized local transportation needs and enacted HB 262 Transportation Infrastructure Funding, which authorized counties to impose and voters to approve a 0.25% local option general sales tax. In 2015, Weber County imposed, and the voters approved, the 0.25% sales tax. The allowed uses associated with this revenue source include constructing and maintaining a class C road and pedestrian safety infrastructure, including a sidewalk, curb and gutter, a safety feature, etc. For FY 2025, these projects include the following:

- **4300 South Road Reconstruction / Sidewalk (Design and Construction)**. The City has desired to install a sidewalk along 4300 S between 3500 W and 2900 W. This is a significant route for children to walk to the West Haven Elementary School. Both the north and south sides of the roadway present unique challenges to the project. In addition to adding sidewalks, 4300 South asphalt needs to be reconstructed.

On June 3, 2024, the City Council awarded a bid for this project to Advance Paving in the amount of \$793,397. As such the total budget for the project is \$794,000, and the City is responsible for the entire cost; this project is not impact fee eligible.

- \$794,000- Total Project Estimated Revenue
 - \$ 626,500- Transportation Sales Tax- (13-3457 Transportation Tax)
 - \$ 167,500- Reserves for Transportation Tax- (13-2945 Reserves Transp. Tax)
 - \$ 794,000
- \$794,000- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$975,000 to continue to move this project toward completion. Budget \$975,000.

- **2700 South- Sidewalk- West Side, North of Canal (Design / Construction)**. This project will install a sidewalk on the west side of 2700 W for about 400 ft-500 ft north to connect with the existing sidewalk. There are restoration concerns; these properties were not included in 2700 West Road Project Phase 1. As such, three (3) parcels did not receive sidewalks as part of the prior 2550 S phase. These residents were informed that when the school was built, the City would install that sidewalk in front of their houses. Independent agreements are required so the City can compensate the residents for the impacts of the sidewalk associated with their existing improvements.

The total budget for the project is \$70,000, and the City is responsible for its entire cost.

- \$70,000- Total Project Estimated Revenue
 - \$70,000- Reserves for Transportation Tax- (13-2945 Reserves Transp. Tax)
 - \$70,000
- \$70,000- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$70,000 to continue to move this project toward completion. Budget \$70,000.

- **Sidewalk Inventory Project. (Design / Construction)**. As the City continues to develop, there is an increasing need to provide safe pedestrian connectivity between neighborhoods, to existing and future schools, and accessibility to the City's extensive park and trail system.

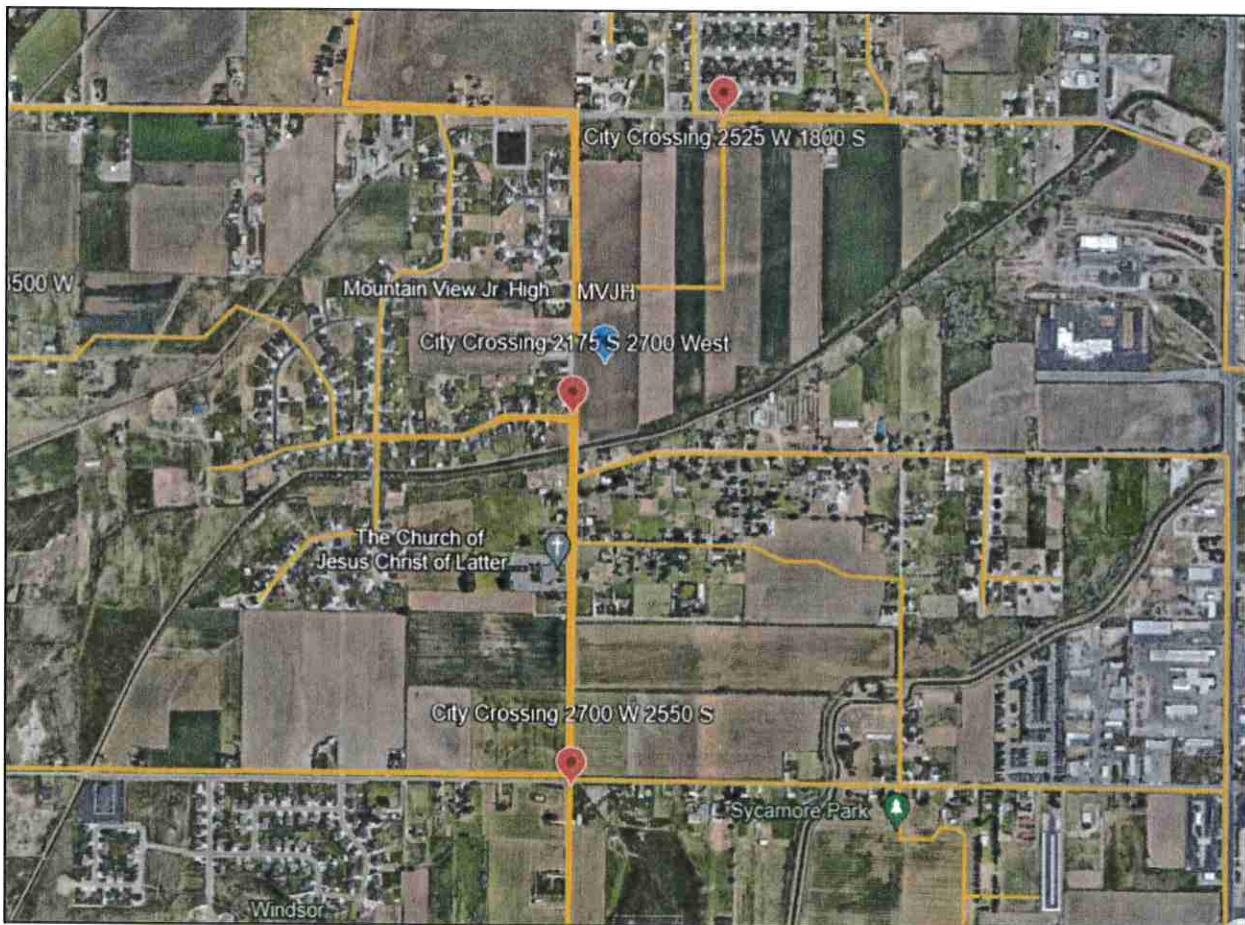
When a new subdivision is constructed, sidewalk installation is required where possible and practical. However, given the significant undeveloped frontage in the City, there are areas that could be feasible for sidewalk installation projects. To evaluate the need for sidewalks, the City Council approved a sidewalk inventory study that identified areas of existing sidewalks and possible connectivity gaps.

It is recommended that the City Council allocate a standing budget for yearly sidewalk construction projects.

- \$250,000- Total Project Estimated Revenue
 - \$250,000- Reserves for Transportation Tax- (13-2945 Reserves Transp. Tax)
 - \$250,000
- \$250,000- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$250,000 to continue moving this project toward completion.

- *Pedestrian Activated Flashing Lights (Mountain View Junior High School).* Weber County School District Officials and West Haven City Staff have identified three major pedestrian crossings that students will use when walking to school. These intersections where pedestrian crossings are needed include 2525 West 1880 South, 2175 South 2700 West, and 2700 West 2550 South, shown below on a map. In addition to these pedestrian crossings, which are West Haven City's responsibility, the School District has reached out to Weber County regarding a potential crossing at 2100 South 3500 West.



Location Map of Mountain View Junior High School Pedestrian Crossings (See red push pins)

Pedestrian-activated flashing lights cost a one-time expense of approximately \$8,000 per crossing, with the Public Works Department installing these lights. By comparison, the annual ongoing cost of a Crossing Guard annually is \$6,500 to \$8,500, depending upon their years of experience.

The total expense for installing pedestrian-activated flashing lights at three crossings is \$24,000.

- **\$24,000- Total Project Estimated Revenue**
 - \$24,000- Reserves for Transportation Tax- (13-2945 Reserves Transp. Tax)
 - \$24,000
- **\$24,000- Total Project Estimated Expense**

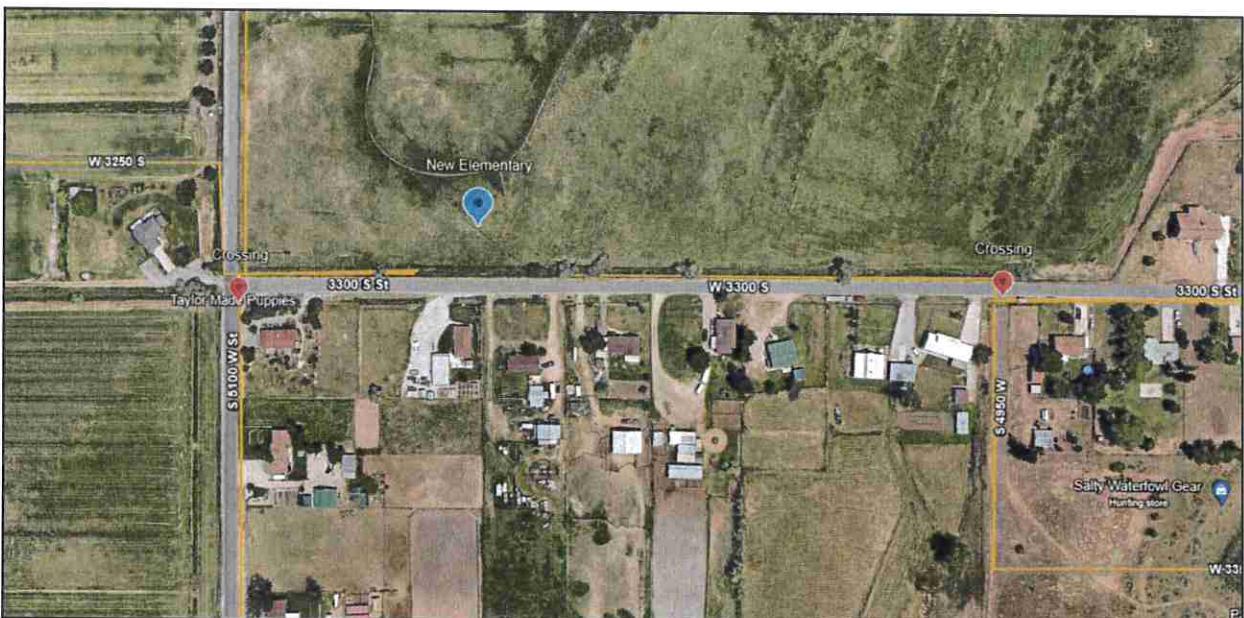
The FY 2025 budget proposes funding of \$24,000 to continue moving this project toward completion.

- *Flashing Lights for School Zone (Haven Bay Elementary School)*. As described above in line item 10-4211 *Crossing Guard*, a crossing guard and school zone will be added and stationed on 3300 South in front of the new Haven Bay Elementary School. With the new crossing guard location, the City must install flashing lights associated with a 20 mph school zone. For reference of this intersection please see the map below.

The estimated expense for installing flashing lights for a school zone is \$10,000.

- **\$10,000- Total Project Estimated Revenue**
 - \$10,000- Reserves for Transportation Tax- (13-2945 Reserves Transp. Tax)
 - \$10,000
- **\$10,000- Total Project Estimated Expense**

The FY 2025 budget proposes funding of \$10,000 to continue to move this project toward completion. Budget \$10,000.



Location Map of Haven Bay Elementary School Pedestrian Crossings (See red push pins)

45- Cemetery Fund.

Preface. The West Haven City Cemetery, located at 1550 South 2350 West, provides the location and services associated with the interment of individuals. The cemetery is 10 acres in size and will provide up to 6,500 burial plots.

Fund 45 Cemetery Fund has been established to improve and enhance the Cemetery in the future. At present, all revenue associated with the Cemetery is received into this Fund, with the current expenses to operate the Cemetery being borne by Fund 10 General Fund (within the Departmental Expense Account,10-45 Parks).

At some point in the future, if sufficient Fund Balance is amassed in this Fund from previously deposited revenues and interest earnings, the Cemetery Fund may be used to defray future maintenance expenses. It should be noted that cemeteries are maintenance intensive and require ongoing grounds maintenance, including regular mowing, grave sinking, leveling of sunken graves, grass planting, litter control, repairs to irrigation systems, and removal of flowers.

Revenue. There are three primary revenue sources for the Cemetery Fund: 1) Cemetery Plot Sales, 2) Opening and Closing Fees, and 3) Interest Earnings, as further explained below.

Charge for Services- Revenues.

- *45-3477 Cemetery Plot Sales.* West Haven City charges residents \$550.00 per burial plot and non-residents \$850 per burial plot, including the cemetery's perpetual care. Budget \$25,000.
- *45-34## Opening and Closing Fee.* West Haven City charges residents a fee for interment services, including opening and closing burial plots. Previous Fiscal Years received revenue attributed to Opening and Closing Fees into *45-3477 Cemetery Plot Sales*. In FY 2025, these two revenue sources will be separated with revenues deposited into the correct revenue line item. Budget \$25,000.

Miscellaneous Revenues.

- *45-3610 Interest Earnings.* West Haven City invests the Cemetery Fund's fund balance in the State of Utah Public Treasurer Investment Fund (PTIF). The PTIF accrues interest; from FY 2021- FY 2024, the average interest rate paid by the PTIF was 4.5%. Using the 4.5% interest rate, the City Treasurer estimated the amount of money attributed to the Cemetery Fund that would be invested in the PTIF and estimated that interest earnings for FY 2025 would be approximately \$22,300. Budget \$22,200.

Fund Balance Revenues.

- *45-3999 Use of Fund Balance.* Fund Balance is used for any gaps within the budget between estimated revenues and expenses. If the budgeted amount in Fund Balance is a positive number, then the budget is proposing to spend Fund Balance, and if the Fund Balance amount is a negative number, then the budget proposes adding to Fund Balance by lowering the revenue.

As noted below in line item *45-4450 Cemetery Maintenance* there is no planned expense in FY 2025. As such, this fund is budgeted to be adding to Fund Balance, and for this reason, as explained above, the budgeted Fund Balance will be a negative number. **Budget (\$72,200)**

Expenses.

- *45-4450 Cemetery Maintenance.* There are no planned expenses for FY 2025 from this Fund. All of the current expenses to operate the Cemetery are being borne by Fund 10 General Fund within the Departmental Expense Account,10-45 Parks). Budget \$0.00.

51- Storm Water Fund.

Preface. The Storm Water Fund is an enterprise fund established to account for the operations of utility services. As such, this fund is to be handled similarly to privately owned utilities or other business organizations.

West Haven City owns and operates a storm drain utility system that protects property and complies with the State of Utah Department of Environmental Quality rules. West Haven's storm drain system consists of a network of storm water basins, manholes, channels, and underground pipes that carry storm water (rainwater and snow runoff) ultimately into the Great Salt Lake.

Storm drain detention basins are designed to control the quantity, quality, timing, and distribution of stormwater before it enters natural waterways and channels. This process is essential for keeping debris and sediment from reaching natural waterways. In addition to improving water quality, this process reduces a storm's impact on the natural waterways and channels by holding and releasing the storm water at a slower rate. This helps minimize downstream flooding.

Storm water detention basins should be landscaped to control erosion, enhance water infiltration, and assist in water quality treatment. In some cases, detention basins landscaped with turf have been incorporated into park spaces, providing an added benefit to the public.

The storm water basin is designed to detain the required 100-year, 24-hour stormwater and discharge it into an existing channel or collection system at the historical 10-year, 24-hour rate. Some storm drain basins are retention basins and retain the stormwater because there is no outlet structure to release the water. The water in these basins percolates or evaporates from the basin.

The other main components of the storm drain system seen above ground are roadside ditches, curb inlets, ditch inlets, channels containing grass, concrete, stone (riprap), and outfalls (pipe openings). The City is responsible for maintaining the public drainage system, structures, and roadside ditches.

The Utah Department of Environmental Quality also requires West Haven City to develop, implement, and enforce a Storm Water Management Plan (SWMP) designed to reduce the discharge of pollutants to the maximum extent practicable from the MS4, protect the water quality, and satisfy the appropriate water quality requirements of the Utah Water Quality Act. The SWMP must include six (6) minimum control measures, which include the following:

- Public Education and Outreach on Storm Water Impacts
- Public Involvement/Participation
- Illicit Discharge Detection and elimination (IDDE)
- Construction Site Storm Water Runoff Control
- Long-Term Storm Water Management in New Development and Redevelopment (Post-Construction Storm Water Management)
- Pollution Prevention and Good Housekeeping for Municipal Operations

West Haven City Storm Water Fund operates a storm drain utility system that protects property and complies with the regulatory requirements of the State of Utah Department of Environmental Quality to maintain water quality within the natural waterways.

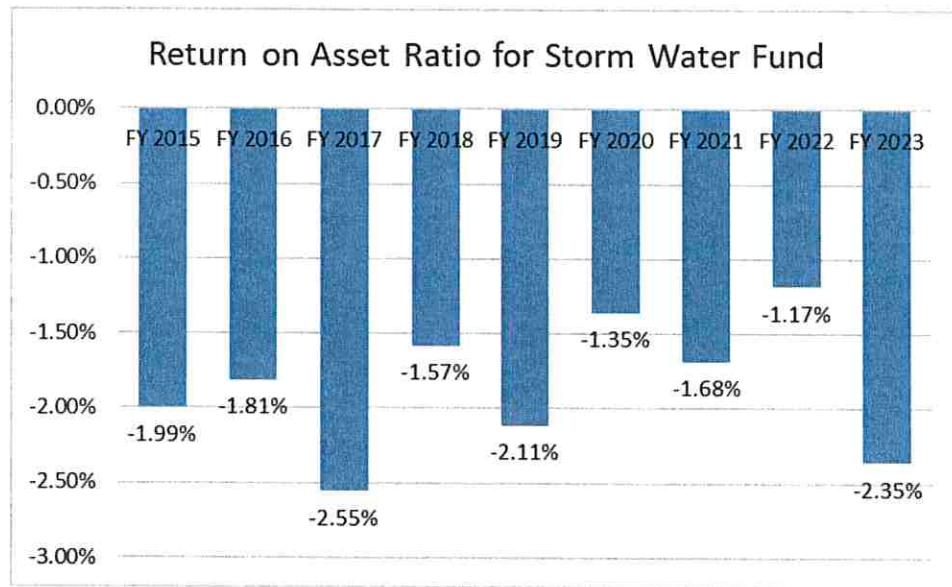
Analysis of Fund. An approach to examining the financial health of a business is the Return on Asset Ratio, which is an expression of how much revenue is generated from an enterprise's assets. The Return on Asset Ratio is calculated as follows: Operating Income (Operating Revenues minus Operating Expenses) divided by Net Fixed Assets. Below is a table that shows the actual figures from West Haven's audited financial statements from FY 2015 to FY 2023.

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Net fixed assets	\$ 4,301,358	\$ 4,667,353	\$ 5,330,233	\$ 7,123,661	\$ 7,234,364	\$ 7,609,536	\$ 8,210,502	\$ 10,874,359	\$ 12,828,764
Net operating income	\$ (85,550)	\$ (84,285)	\$ (135,740)	\$ (112,185)	\$ (152,340)	\$ (102,781)	\$ (137,576)	\$ (127,731)	\$ (301,686)
Return on Assets	-1.99%	-1.81%	-2.55%	-1.57%	-2.11%	-1.35%	-1.68%	-1.17%	-2.35%

As stated above, the Storm Water Fund is an enterprise fund that will be handled on the same basis as similar privately owned utilities or other business organizations. The above table shows that this Fund has a negative operating income, which means that operating expenses exceed operating revenues. Consequently, the return on the asset ratio is a negative number. On average, from FY 2015 to FY 2023, the Storm Drain Fund has had a Net Operating Income of -

\$137,775 and a -\$1.84 return on asset ratio. As a target, the Storm Water Fund should have a targeted return on asset ratio of 3%.

The following chart entitled, "Return on Asset Ratio for Storm Water Fund" shows that Return on Asset Ratio from FY 2015 to FY 2023 has had a negative return on assets.



As detailed in a section below with the heading "Expenses Not Accounted," it identifies several direct expenses in which the General Fund is paying for storm drain operations and subsidizing the operations of this utility. In total, it is estimated that approximately \$69,505 of direct expenses need to be added to the Storm Water Fund. Adding these expenses to the Storm Water Fund will further decrease operating income and the return on asset ratio.

Simply put, the Storm Water Fund needs to increase its operating revenues, which means that storm drain utility fees need to increase. City Staff surveyed eight comparable cities within Weber and Davis County and found that, on average, these cities charged a storm drain fee of \$6.97.



Revenue. There are two primary revenue sources for the Storm Water Fund: 1) Utility Fees and 2) Impact Fees, as further explained below.

Charge for Services- Revenue.

- 51-3410 *Storm Drain Utility Fees.* The Storm Drain Revenue line item is monthly charges for services to

users for storm drain services and is the primary source of operating revenue. For this reason, the Storm Water Fund fees for services must be set so that the Fund can meet current operating expenses and build reserves necessary to replace current assets, acquire new assets such as equipment, and fund future construction projects. The Storm Drain does not have variable service fees that fluctuate with usage, and as such, the revenues remain flat. City Staff estimates Storm Drain Utility Fee Service for FY 2025 to be \$307,600.

- 51-XXXX WACOG Grant Revenue. As previously stated in this memo, the City received WACOG grants for road construction projects, which include stormwater improvements within these roadways. The City will allocate the grant revenues attributed to the storm drain improvements into this line item and the expenses to 51-4455 *Storm Water Impact Fee Expense*. For FY 2025, the City anticipates receiving WACOG grant revenues as follows:

- \$220,500- Pipe on 2700 West (between 2400 S. and 2550 S.)
- \$35,000- Hooper Slough (East of 2700 West – Hooper Slough).
- \$51,100- 5100 West from 3720 South to 3500 South.
- \$232,800- 3300 South From 4950 West to 5100 West (New Storm Water Pipe- 3300 South).
- \$539,300

Miscellaneous Revenues- Revenue.

- 51-3610 *Interest Earnings*. West Haven City invests the Storm Water Fund's reserves in the State of Utah Public Treasurer Investment Fund (PTIF). The PTIF accrues interest; from FY 2021- FY 2024, the average interest rate paid by the PTIF was 4.5%. Using the 4.5% interest rate, the City Treasurer estimated the amount of money attributed to the Storm Water Fund that would be invested in the PTIF and estimated that interest earnings for FY 2025 would be approximately \$66,700. Budget \$66,700.
- 51-3630 *Storm Water Impact Fees* & 51-3631 *Storm Water Impact Fees- Green Farms*. As described in more detail in the Capital Projects Fund, the City assesses impact fees for the storm drain as allowed by State law for future capital improvements of these systems. An impact fee is imposed as a condition of building permit approval to raise revenue for new or expanding public facilities caused by development and growth. Impact fee amounts are derived by preparing extensive and comprehensive plans and analyses that calculate the development's proportionate share of impact on the new or expanding public facilities necessary to perpetuate the same level of service.

City staff believes it prudent to estimate growth-related revenue, including impact fees, conservatively due to variables such as interest rates, the local economy, and the cost of materials supplies. Impact fee estimates for FY 2025 are derived from the 94 single-family detached building permits and 134 townhome building permits, which were the same number of units constructed during the calendar year 2023.

Specifically, based on the number of building permits anticipated to be issued in FY 2025, the City estimates collecting a total of \$130,100 impact fees. Budget \$123,600 in 51-3630 *Storm Water Impact Fees*. Budget \$6,500 in 51-3631 *Storm Water Impact Fees - Green Farms*.

Use of Reserves - Revenue.

- 51-3999 *Use of Reserves*. The Storm Drain Fund typically uses Fund Balance for any gaps within the budget that exist between estimated revenues and expenses. If the budgeted reserves are positive, then the budget is proposing using reserves, and if the budgeted reserves are negative (for example -\$100,000) then the budget is proposing adding to reserves by lowering the revenue. The FY 2025 Budget proposes an appropriation of ##### to offset one-time expenses within this FY budget specifically attributed to #####. Budget #####.

Expenses.

Operation & Maintenance – Expenses.

- 51-4450 *Storm Drain Maintenance*. Maintenance of the City's storm water system helps to reduce flood events. Three maintenance activities include catch basin cleaning & jetting pipes, and street sweeping as further described below.

- *Catch Basin Cleaning & Jetting Pipes.* Catch basins are small, rectangular inlets located in the pan of the gutter and the curb face. They collect storm water and can become clogged with sediment, leaves, and other debris over time, preventing them from functioning properly and causing flooding.

The city contracts with Twin D to clean a catch basin. Twin D uses a vacuum truck. This specialized vehicle is equipped with a large tank and a powerful vacuum system, which is designed to remove even the toughest debris, including rocks, gravel, and sand.

In addition to cleaning catch basins with a vac truck, selected areas of the storm drain system have the storm water pipes water jetted. More specifically, jetting pipes are achieved by using a high-pressure stream of water to quickly and effectively remove sediment and other substances that cause blockages and other problems. Overall, cleaning drain lines with a high-pressure water jet is an effective way to ensure they are free-flowing and functioning properly. Budget \$70,000.

- *Land Drain Cleaning.* The White Rail Subdivision, Kanesville Farms Subdivision, and Wagon Wheel Subdivision were constructed with a land drain system perforated 8" corrugated ADS pipe with manholes every 300 feet to access. The land drain system helps keep the groundwater lower and basements from flooding. Tree roots seeking water will find the land drain systems and cause blockages. Every six months, the City contracts with Twin D to auger the roots of these land drains within these subdivisions. Budget \$4,000.
- *Street Sweeping.* Street sweeping provides the means for collecting and disposing of sediment and debris from the curb and gutter. The City contracts with Sweeping Utah, which sweeps all the gutters at least twice every year; some areas of the City require being swept multiple times during the year. Sweeping the streets mitigates the amount of debris that can clog a catch basin or keep debris and sediments from entering the City's stormwater system, eventually emptying into the Great Salt Lake. Budget \$25,000.
- 51-4456 *Engineering (Storm Drain System Mapping / Evaluation).* The City needs better data on its storm water system, as enumerated below. As such City staff asked Gardner Engineering to put together a fee proposal on the work to be accomplished. It is estimated that the work will take 6 months to complete, depending upon the availability of others to perform the video inspections.
 - Locate and survey storm drain outfalls and update outfall locations online GIS map. 72 outfall locations are currently shown on the mapping. It is anticipated that at least 50 will be located and surveyed.
 - Coordination and conduct site meetings with storm water staff to coordinate mapping unknown areas in need of possible video inspection. Gardner Engineering to survey locations identified by video inspection. Video inspection by others.
 - GIS Updates – update attributes to include past areas cleaned. Existing Drainage basins will be added to online GIS mapping.
 - Windsor Pond Survey - Identify the potential volume and function of the pond.
 - Country Park Pond Survey - Identify the potential volume and function of the pond.

It is estimated that the work described above will cost the City approximately \$50,000, with \$43,000 attributed to Gardner Engineering work and \$10,000 attributed to video inspections. Budget \$53,000.

- 51-4452 *Vehicle Maintenance & 51-4453 Fuel.* City staff has identified a few direct expenses related to vehicles used in the operations of the Storm Water Fund but budgeted in the General Fund. For FY 2025, these expenses will be rightfully budgeted in the Storm Water Fund. Budget \$2,000 for each line item.
- 51-4454 *Membership Fees.* This expense has historically been budgeted in line item 51- 4463 Travel and Training section. However, budgeting this expense in a separate line item seems more appropriate not to skew the travel and training budget. Budget \$3,000.
- 51-4451 *Depreciation Expense.* Consistently including depreciation in a balanced operating budget will provide the cash needed to replenish depleted assets by budgeting income to cover this non-cash expense. Not adequately budgeting for depreciation could eventually have the effect of eroding the organization's net assets. Budget \$312,200.
- 51-4455 *Storm Water Impact Fee Expense.* West Haven City owns and operates a storm water utility system that protects property and complies with the State of Utah Department of Environmental Quality rules. To ensure that the City can continue to meet the objectives above, the City has adopted Ordinance No. 35-2022, approving

the Impact Fee Facilities Plan that identifies construction projects that are impact fee eligible that are necessary to improve the storm water system associated with new growth. For FY 2025, these projects include the following:

- *New Storm Water Pipe on 2700 West (between 2400 S. and 2550 S.)* - This storm water project is part of the road widening and sidewalk construction project along 2700 West (*between 2550 S and 2175 S*), further described in the *13-6080 Roads Impact Fees* section of this memo.

The total budget for this new storm water pipe is \$315,000. As previously stated in this memo, the City received a WACOG grant for the 2700 West Road project, which will pay 70% of the project's costs, up to \$1,892,000. As it relates more specifically to this \$315,000 storm water piping project, WACOG will pay up to \$220,500 (70% of the costs), with the City required to pay the remaining \$94,500 (30% of the costs).

Ordinance No. 34-2019, which adopted the Impact Fee Facilities Plan and Impact Fee Analysis for Storm Water, identifies this project (Project No. 2 in the IFA) as being 100% impact fee eligible, with the proportionate share analysis only allowing 60% of this storm water piping project costs to be eligible during this storm water collection period (the current impact fee). The remaining 40% of this storm water project costs will be collected in the next impact fee collection period.

Of the \$94,500 likely to be the City's portion of the project, the City will use \$56,700 of impact fees (currently 60% impact fee eligible). The remaining \$37,500 will be paid from the Storm Water Fund reserves.

- \$315,000- Total Project Estimated Revenue
 - \$220,500- WACOG Grant (Currently budgeted in *13-3310 Federal/Local Grants* for administrative convenience; when financial statements are completed, will need to recognize the contribution of \$220,500 in Fund 51)
 - \$ 56,700- Storm Water Impact Fees (*51-3630 Storm Water Impact Fee Expense*)
 - \$ 37,800- Reserves (*51-3999 Use/Contribution of Fund Balance*)
 - \$315,000
- \$315,000- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$315,000 to continue moving this project toward completion.

- *New Storm Water Pipe Hooper Slough (East of 2700 West – Hooper Slough)*. This project was to install a new storm water pipe in the Hooper Slough east of 2700 and south of the Hooper Canal. Currently, the area is a combination of open ditch and old pipe. About 200 feet of the existing pipe will be replaced as a part of the *2700 West (between 2550 S and 2175 S) Road project*, further described in the *13-6080 Roads Impact Fees* section of this memo. Future phases to extend this storm water piping to the east will be needed to serve the development of the farm ground along the north side of 2200 South and likely the 1800 South / 2100 South connector road project.

The total budget for this new storm water pipe is \$50,000. As previously stated in this memo, the City received a WACOG grant for the 2700 West Road project, which will pay 70% of the project's costs, up to \$1,892,000. As it relates more specifically to this \$50,000 storm water piping project, WACOG will pay up to \$35,000 (70% of the costs), with the City required to pay the remaining amount of \$15,000 (30% of the costs).

Ordinance No. 34-2019, which adopted the Impact Fee Facilities Plan and Impact Fee Analysis for Storm Water, identifies this project (Project No. 3 in the IFA) as being 100% impact fee eligible, with the proportionate share analysis only allowing 60% of this storm water piping project costs to be eligible during this storm water collection period (the current impact fee). The remaining 40% of this storm water project costs will be collected in the next impact fee collection period.

Of the \$15,000 likely to be the City's portion of the project, the City will use \$9,000 of impact fees (currently 60% impact fee eligible). The remaining \$6000 will be paid from the Storm Water Fund reserves.

- \$50,000- Total Project Estimated Revenue
 - \$35,000- WACOG Grant (Currently budgeted in *13-3310 Federal/Local Grants* for administrative convenience; when financial statements are completed, will need to recognize the contribution of \$220,500 in Fund 51)
 - \$ 9,000- Storm Water Impact Fees (*51-3630 Storm Water Impact Fee Expense*)

- \$ 6,000- Reserves (51-3999 Use/Contribution of Fund Balance)
- \$ 50,000
- \$50,000- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$50,000 to continue to move this project toward completion. Budget \$50,000.

- *New Storm Water Pipe- 3425 South from 2700 West to Layton Canal (New storm drain east of 2700 West to siphon under Layton Canal)*. This project constructs a new storm water line east of 2700 West to siphon under the Layton Canal.

With the City's participation, this storm water project will be implemented as part of the Sunset Farm subdivision. More specifically, the City approved Resolution No. 39-2023, entering into an agreement with the developer of the Sunset Farm subdivision, wherein the City would be responsible for \$135,138.50 for the East Storm Water Improvements and \$6,120.66 for the West Storm Water Line as itemized in the aforementioned Resolution. The City is responsible for approximately \$141,300 (rounded up).

Ordinance No. 34-2019, which adopted the Impact Fee Facilities Plan and Impact Fee Analysis for Storm Water, identifies this project (Project No. 10 in the IFA) as being 100% impact fee eligible, with the proportionate share analysis only allowing 60% of this storm water piping project costs to be eligible during this storm water collection period (the current impact fee). The remaining 40% of this storm water project costs will be collected in the next impact fee collection period.

Of the \$141,300 likely to be the City's portion of the project, the City will use \$84,800 of impact fees (currently 60% impact fee eligible). The remaining \$56,500 will be paid from the Storm Water Fund reserves.

- \$141,300- Total Project Estimated Revenue
 - \$84,800- Storm Water Impact Fees (51-3630 Storm Water Impact Fee Expense)
 - \$56,500- Reserves (51-3999 Use/Contribution of Fund Balance)
 - \$141,300
- \$141,300- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$141,000 to continue moving this project toward completion. The budget is \$50,000.

- *New Storm Water Pipe- 5100 West from 3720 South to 3500 South*. This storm water project is a part of the road widening, piping of existing irrigation ditches, and installation of curb, gutter & sidewalk for the 5100 West (between 3300 S and 3800 S) road project, further described in the 13-6080 Roads Impact Fees section of this memo.

The total budget for this new storm water pipe is \$638,800. As previously stated in this memo, the City received a WACOG grant for the 5100 West & 3300 South Road project, which will pay 80% of the project's costs, up to \$3,998,000. As it relates more specifically to this \$638,800 storm water piping project, WACOG will pay up to \$511,000 (80% of the costs), with the City required to pay the remaining amount of \$127,800 (20% of the costs).

Ordinance No. 34-2019, which adopted the Impact Fee Facilities Plan and Impact Fee Analysis for Storm Water, identifies this project (Project No. 16 in the IFA) as being 100% impact fee eligible, with the proportionate share analysis only allowing 60% of this storm water piping project costs to be eligible during this storm water collection period (the current impact fee). The remaining 40% of this storm water project costs will be collected in the next impact fee collection period.

Of the \$127,800 likely to be the City's portion of the project, the City will use \$76,700 of impact fees (currently 60% impact fee eligible). The remaining \$51,100 will be paid from the Storm Water Fund reserves.

- \$638,800- Total Project Estimated Revenue
 - \$511,000- WACOG Grant (Currently budgeted in 13-3310 Federal/Local Grants for administrative convenience; when financial statements are completed, will need to recognize the contribution of \$220,500 in Fund 51)

- \$ 76,700- Storm Water Impact Fees (51-3630 *Storm Water Impact Fee Expense*)
- \$ 51,100- Reserves (51-3999 Use/Contribution of Fund Balance)
- \$638,800
- \$638,800- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$638,000 to continue moving this project toward completion.

- *New Storm Water Pipe- 3300 South From 4950 West to 5100 West (New Storm Water Pipe- 3300 South)*. This storm water project is a part of the road widening, piping of existing irrigation ditches, and installation of curb, gutter & sidewalk for the *3300 South (between 4700 W and 5100 W)* road project, further described in the *13-6080 Roads Impact Fees* section of this memo.

The total budget for this new storm water pipe is \$291,000. As previously stated in this memo, the City received a WACOG grant for the 3300 & 5100 West South Road project, which will pay 80% of the project's costs, up to \$3,998,000. As it relates more specifically to this \$291,000 storm water piping project, WACOG will pay up to \$232,800 (80% of the costs), with the City required to pay the remaining amount of \$58,200 (30% of the costs).

Ordinance No. 34-2019, which adopted the Impact Fee Facilities Plan and Impact Fee Analysis for Storm Water, identifies this project (Project No. 18A in the IFA) as being 100% impact fee eligible, with the proportionate share analysis only allowing 60% of this storm water piping project costs to be eligible during this storm water collection period (the current impact fee). The remaining 40% of this storm water project costs will be collected in the next impact fee collection period.

Of the \$58,200 that is likely to be the City's portion of the project, the City will use \$34,900 of impact fees (currently 60% impact fee eligible). The remaining \$23,300 will be paid from the Storm Water Fund reserves.

- \$291,000- Total Project Estimated Revenue
 - \$232,800- WACOG Grant (Currently budgeted in *13-3310 Federal/Local Grants* for administrative convenience; when financial statements are completed, will need to recognize the contribution of \$220,500 in Fund 51)
 - \$ 34,900- Storm Water Impact Fees (51-3630 *Storm Water Impact Fee Expense*)
 - \$ 23,300- Reserves (51-3999 Use/Contribution of Fund Balance)
 - \$291,000
- \$291,000- Total Project Estimated Expense

The FY 2025 budget proposes funding of \$291,000 to continue moving this project toward completion.

- *51-4460 Bad Debt*. The WHSSD sends utility bills on behalf of West Haven City for garbage and storm water once a month. Based on historical experience and industry standards, a percentage of these utility bills become delinquent. The WHSSD has made diligent efforts to collect delinquent accounts, and these accounts have been sent to a collection company for their continued efforts to collect on these accounts. Writing off delinquent accounts receivable balances as bad debt is critical in accurately reflecting the City's assets in the financial statements. Amounts shown in this line item have been officially designated as bad debt related to storm water services. Budget \$5,000.
- *51-4462 Professional Services (Storm Water Fee Study)*. The City needs to complete a comprehensive storm drain utility fee study designed to generate revenues adequate to operate and maintain the water system properly, comply with regulatory requirements, and fund storm system capital projects. To accomplish this comprehensive rate study, the city proposes engaging a financial advisor to perform the analysis.

More specifically, the financial consultant is proposed to create a financial rate model in Excel and explore various options for rate increases, with deliverables noted below. Budget \$15,000.

- Excel water rate model
- Word document summarizing 3-4 rate options and assumptions used in the model.
- Meetings, as required, to review rate model and explore rate options.
- PowerPoint presentation

Expenses Not Accounted. As stated previously, the Storm Water Fund is an enterprise fund and is to be managed similarly to privately owned utilities or other business organizations. As such the Storm Water Fund should include all the costs associated with operating this utility. City staff has identified a few direct expenses in which the General Fund is paying for storm water operations and subsidizing this utility as described in more detail below. It is estimated that these expenses would be approximately \$69,505 annually. For Fiscal Year 2025, these expenses will be continued to be paid for in the General Fund, as the City completes the storm water fee study. Once a new fee is instituted these expenses will be accounted for in this Fund.

- *Billing Expenses.* The West Haven Special Sewer District provides billing services to the Storm Water Fund (Fund 51). More specifically, billing services provided by WHSSD consist of sending utility bills, entering utility payments, coordinating new utility accounts, and overseeing collections and bankruptcies.

It is anticipated that the Storm Water Fund (Fund 51) reimburse WHSSD annually, \$1.00 for the number of billed units (as of February 2024 being 8,194 for Storm Drain Fee- \$3.00 and 527 for Storm Drain 2- \$2.00) for which WHSSD provides billing services. Future budget impact to the Storm Water Fund could be \$8,721.

- *Staff Expense.* A City employee who is paid completely by the General Fund (Fund 10) provides field inspections for the Storm Water Management Plan (SWMP). This employee estimates that approximately 40% of his time is performing storm water inspections and inspection follow-ups. The State of Utah Department of Environmental Quality recently performed a storm water audit of West Haven City's policy and procedures. It is likely, that the Department of Environmental Quality's findings may require more staffing within the Storm Water Fund to resolve any deficiencies revealed by the audit.

It is anticipated that the Storm Water Fund (Fund 51) reimburse West Haven City's General Fund (Fund 10) annually 40% of the total compensation value of the employee that provides SWMP field inspections. Future budget impacts to the Storm Water Fund could be \$33,100

- *Maintenance of Storm Water Basins.* As described above storm water detention basins are landscaped to control erosion, enhance water infiltration, and assist in water quality treatment. The storm water basins are typically landscaped with manicured turf or native vegetation. Both types of landscaping require ongoing maintenance which is currently being provided by the General Fund (Fund 10).

Below is a table that shows the landscaping type and acreage associated with these storm water basins. It is worth noting that some of the storm water basins noted in the table are blended with public park space. In these cases, the portion attributed specifically to storm water was delineated from the public park space.

West Haven Owned Storm Water Detention Basins

Parcel	Approx. Acres	Location	Note
Storm Detention Basins- Native Vegetation			
80300003	7.77	Wetlands RKB Park	Native Vegetation-Future Detention
80300004	12.75	Wetlands RKB Park	Native Vegetation-Future Detention
80510229	5	3000 W 4000 S	Native Vegetation-Det. Pond
84550030	0.34	3250 W 3450 W	? Marked as det on plat
85320007	1.33	3825 S 3100 W Cambridge	Native Vegetation-Det. Pond
86210113	0.41	3150 W 3900 S Salt Point	Rock-Det. Pond
86780108	1.52	Salt Point NW	Native Vegetation-Future Detention ?
154060025	5.9	Windsor West	Native Vegetation-Future det./Park
154220032	2.68	Secrist	Acts as det. Future Trail on plat
154440016	0.5	S/E Corner of Seclusion	Native Vegetation-Unknown
156740018	0.22	2425 S 2200 W	Cant find
80500130	3.2	3900 W West Haven Elm. Ponds	Native Vegetation-Det. Pond
Total Acres	41.62		
Storm Detention Basins- Manicured Grass			
80500006	0.25	4150 S 3900 W	Manicured Grass-City Hall Pond
84500014	0.29	3450 W 4425 S	Manicured Grass-Det. Pond
86690055	1.19	3275 W 3800 S Salt Point South	Manicured Grass-Det/Park
86300130	2.9	3275 W 3800 S Salt Point North	Manicured Grass-Det. Pond
154200069	0.95	Holmes	Manicured Grass-Det/Park
156840059	0.74	Sycamore	Manicured Grass-Det/Park
Total Acres:	6.32		

It is anticipated that the Storm Water Fund (Fund 51) will reimburse West Haven City's General Fund (Fund 10) annually for the total cost associated with maintaining storm water basins. To estimate the expense of maintaining native vegetation, the unit price of \$80 per acre is used (this was the price per acre that Tremonton City paid a contractor to maintain the property), multiplied by the number of acres in native vegetation being 41.62 multiplied by the number of weeks in which the vegetation is maintained being a maximum of 3 times during a season (from the beginning of March to the end of October). Future budget impacts to the Storm Water Fund could be \$9,988 for the native vegetation.

To estimate the expense of maintaining manicured grass, the unit price of \$80 per acre is used, multiplied by the number of acres in manicured grass being 6.32 multiplied by the number of weeks in which the grass is maintained being 35 weeks (8 months every year, from the beginning of March to the end of October). Future budget impacts to the Storm Water Fund could be \$17,696 for the manicured grass. The estimated costs for maintaining native vegetation and manicured grass storm water basins could be approximately \$27,684.

Appendix.

Annexation Policy Plan.

10-2-401.5. Annexation policy plan and Utah Code 10-2-403(5)

Each annexation policy plan shall include a map of the expansion area and a statement of the specific criteria that will guide the municipality's decision whether or not to grant future annexation petitions, addressing matters relevant to those criteria including:

- the character of the community;
- the need for municipal services in developed and undeveloped unincorporated areas;
- the municipality's plans for the extension of municipal services;
- how the services will be financed;
- an estimate of the tax consequences to residents both currently within the municipal boundaries and in the expansion area;
- the interests of all affected entities; and
- justification for excluding from the expansion area any area containing a housing development with more than 15 residential units and an average density greater than one residential unit per acre; or a commercial or industrial development for which cost projections exceed \$750,000 for all phases.

In developing, considering, and adopting an annexation policy plan, the Planning Commission and City Council shall:

- attempt to avoid gaps between or overlaps with the expansion areas of other municipalities;
- consider population growth projections for the municipality and adjoining areas for the next 20 years;
- consider current and projected costs of infrastructure, urban services, and public facilities necessary:
 - to facilitate the full development of the area within the municipality; and
 - to expand the infrastructure, services, and facilities into the area being considered for inclusion in the expansion area;
- consider, in conjunction with the municipality's general plan, the need over the next 20 years for additional land suitable for residential, commercial, and industrial development;
- consider the reasons for including agricultural lands, forests, recreational areas, and wildlife management areas in the municipality; and
- be guided by the principles outlined in Subsection 10-2-403(5) which are if practicable and feasible, the boundaries of an area proposed for annexation shall be drawn:
 - along the boundaries of existing special districts and special service districts for sewer, water, and other services, along the boundaries of school districts whose boundaries follow city boundaries or school districts adjacent to school districts whose boundaries follow city boundaries, and along the boundaries of other taxing entities;
 - to eliminate islands and peninsulas of territory that is not receiving municipal-type services;
 - to facilitate the consolidation of overlapping functions of local government;
 - to promote the efficient delivery of services; and
 - to encourage the equitable distribution of community resources and obligations.

Maintenance Schedule & Projected Life Span of Roads

City streets have a maintenance schedule and projected lifespan. When a new road is built in a subdivision, the developer pays for the initial construction and is required to build the road to city specifications. Once it is completed, the road is dedicated to the City. A year after completion, the road is treated with an asphalt preservative. The cost of this treatment is covered by the developer and after that time the maintenance of the road becomes solely the city's responsibility.

Approximately 8-10 years following the application of the asphalt preservative, a road will be crack-sealed. This procedure seals cracks in the road so water can't get underneath the asphalt and causes the road to fail. This process gives the road another 8-10 years of life. Following that 8 to 10-year period, there will be a maintenance sequence that includes another crack seal, an overlay, and another application of asphalt preservative. The next major maintenance of the road may include milling, where the asphalt is ground down a few inches before the overlay.

When a road fails, that means the asphalt is completely worn out and can no longer be maintained with this pattern. That's when a road will have to be completely replaced. Under old public works standards, the life expectancy road was

about 25 years. Our new public works standards, which include 12" of cobble rock and 8" of road base under the asphalt instead of just 10" of road base, will extend the life of newer roads in our city. These newer roads will need nothing but crack seals and surface treatments before major maintenance is needed.

CITY OF WEST HAVEN
GENERAL FUND

FY2025 FINAL BUDGET

		FY23 ACTUAL	FY24 ESTIMATES	FY25 BUDGET
REVENUES				
TAX				
10-3130	SALES AND USE TAX	5,350,276	5,991,022	6,275,800
10-3140	FRANCHISE TAX	111,452	108,000	108,000
10-3191	TELECOMMUNICATIONS TAX	54,820	54,816	55,000
10-3192	MUNICIPALITY GRANT	16,739	20,087	16,700
10-3193	ROOM TAX	73,670	71,541	72,500
TOTAL TAX		5,606,956	6,245,466	6,528,000
LICENSE AND PERMITS				
10-3200	LICENSES AND PERMITS	-	-	-
10-3210	BUSINESS LICENSES	111,689	153,729	123,000
10-3220	MISCELLANEOUS BUILDING PERMIT FEES	303,907	231,079	108,800
10-3225	MISCELLANEOUS DEVELOPMENT FEES	-	-	20,000
10-3221	BUILDING PERMITS	911,294	688,063	509,900
TOTAL LICENSE AND PERMITS		1,326,891	1,072,871	761,700
INTERGOVERNMENTAL REVENUES				
10-3335	ARPA FUNDING	76,108	1,724,465	-
10-3341	UDOT/WASATCH FRONT	-	-	-
10-3345	LOCAL GRANTS	2,531	99,929	-
TOTAL INTERGOVERNMENTAL REVENUES		78,639	1,824,394	-
CHARGES FOR SERVICES				
10-3410	ADMINISTRATIVE SERVICES WHSSD	505,000	539,266	511,102
10-3471	HERITAGE DAYS	58,821	55,000	55,000
10-3472	PARK RENTAL FEES	7,431	6,901	7,000
10-3473	FALL RODEO	11,480	7,349	-
10-3474	RECREATION CONCESSIONS AND SAL	614	587	1,500
10-3475	RECREATION FEES	115,393	129,434	131,500
10-3476	DONATIONS	670	1,932	1,000
10-3477	RECREATION FEE WAIVERS			(500)
10-3480	COMMUNITY ROOM RENTAL	4,780	4,776	5,000
10-3485	SANITATION SERVICES	692,664	735,959	776,300
TOTAL CHARGES FOR SERVICES		1,396,853	1,481,204	1,587,902
MISCELLANEOUS REVENUES				
10-3605	FINES AND FORFEITURES	154,534	149,863	160,000
10-3610	INTEREST EARNINGS	220,803	207,497	133,500
10-3640	SALE OF FIXED ASSETS	91,269	13,285	46,000
10-3650	MISCELLANEOUS REVENUES	19,007	17,221	20,000
10-3660	OTHER FINANCING SOURCE	31,703	-	-
10-3699	USE (CONTRIBUTION) OF FUND BAL	-	-	532,410
TOTAL MISCELLANEOUS REVENUES		517,316	387,867	891,910
TOTAL FUND REVENUE		8,926,655	11,011,801	9,769,512

CITY OF WEST HAVEN
GENERAL FUND

FY2025 FINAL BUDGET

		FY23 ACTUAL	FY24 ESTIMATES	FY25 BUDGET
EXPENSES				
LEGISLATIVE				
10-4111	SALARIES AND WAGES	97,673	95,265	102,100
10-4113	SOCIAL SECURITY	7,480	7,436	7,700
10-4114	EMPLOYEE BENEFITS	17,198	16,252	15,800
10-4115	CITY COUNCIL TRAINING AND TRAV	7,063	6,458	11,500
10-4116	CITY COUNCIL PROJECTS	3,074	11,025	42,000
10-4123	CLOTHING ALLOWANCE			450
10-4137	ELECTIONS	-	11,914	-
10-4143	YOUTH COUNCIL	5,871	8,963	5,400
TOTAL LEGISLATIVE		138,360	157,313	184,950
PUBLIC SAFETY				
10-4210	POLICE DEPARTMENT	1,728,764	1,853,909	2,013,800
10-4211	CROSSING GUARDS	35,072	43,257	45,000
10-4213	CROSSING GUARDS TAXES	2,683	3,309	3,400
10-4241	EMERGENCY MANAGEMENT	-	-	30,500
10-4253	ANIMAL CONTROL	102,928	112,214	118,700
TOTAL PUBLIC SAFETY		1,869,448	2,012,689	2,211,400
ADMINISTRATIVE				
10-4311	SALARIES AND WAGES	263,653	472,273	520,400
10-4312	SALARIES AND WAGES - RECORDER	123,725	-	
10-4313	SOCIAL SECURITY	20,161	29,984	40,600
10-4314	EMPLOYEE BENEFITS	95,125	141,353	164,000
10-4315	SOCIAL SECURITY - RECORDER & O	9,450	-	
10-4316	EMPLOYEE BENEFITS - RECORDER &	60,472	-	
10-4317	CITY MGR TRAINING/TRAVEL	16,117	6,064	9,100
10-4324	OFFICE SUPPLIES	17,579	21,378	24,000
10-4325	FURNITURE AND FIXTURES	14,546	5,906	49,000
10-4330	AUDIT	8,050	10,000	14,500
10-4332	ATTORNEY	200,765	198,138	217,000
10-4333	OUTSIDE SERVICES	9,778	13,140	-
10-4334	ECONOMIC DEVELOPMENT	-	-	52,500
10-4335	TREASURER	60,380	54,000	60,000
10-4363	TRAINING & TRAVEL	2,232	216	-
10-4390	EDUCATION - COMMUNITY PROMOTIO	66,433	63,312	4,500
TOTAL ADMINISTRATIVE		968,465	1,015,763	1,155,600
PLANNING AND ZONING				
10-4465	PLANNING COMMITTEE	41,647	41,400	42,300
10-4466	PLANNING COM. SOCIAL SECURITY	3,186	3,167	3,200
10-4467	TRAINING AND TRAVEL	-	-	1,000
TOTAL PLANNING AND ZONING		44,833	44,567	46,500
PARKS				
10-4511	PARKS SALARIES AND WAGES	253,452	259,485	426,500
10-4512	PARKS SEASONAL WAGES	12,561	13,339	39,300
10-4513	PARKS SOCIAL SECURITY	20,338	20,880	32,200
10-4514	EMPLOYEE BENEFITS	151,208	140,665	196,500
10-4515	PROFESSIONAL SERVICES	3,845	15,948	48,000
10-4516	TRAINING AND TRAVEL	1,124	4,267	3,700
10-4540	MATERIALS AND SUPPLIES	169,986	132,357	198,200
10-4541	MAINTENANCE	-	-	47,200
10-4542	CEMETERY EXPENSE	-	-	-
10-4575	PARKS- CAPITAL OUTLAY	55,285	-	-
10-4577	RIVERBANK RESTORATION			-
10-4579	ENGINEERING	14,469	3,709	17,500
TOTAL PARKS		682,267	590,649	1,009,100

CITY OF WEST HAVEN
GENERAL FUND

FY2025 FINAL BUDGET

		FY23 ACTUAL	FY24 ESTIMATES	FY25 BUDGET
PARKS & SPECIAL EVENTS				
10-4620	HEART OF THE HOLIDAYS/LIGHTING	12,934	9,161	12,500
10-4621	WEST HAVEN DAYS	112,672	109,600	113,000
10-4622	FALL RODEO	13,814	17,979	-
10-4623	ARBOR DAY	1,500	4,200	5,000
10-4625	SENIOR ACTIVITIES	1,501	817	3,000
10-4626	OTHER EVENTS	-	78	8,500
10-4627	COMMUNITY COMMITTEES	11,336	1,781	6,000
10-4664	ARTS COUNCIL	-	14,950	6,000
TOTAL PARKS & SPECIAL EVENTS		153,757	158,567	154,000
RECREATION				
10-4711	SALARIES AND WAGES	103,903	111,856	161,000
10-4712	SEASONAL WAGES	60,270	49,758	93,000
10-4713	SOCIAL SECURITY	13,030	8,681	12,300
10-4714	EMPLOYEE BENEFITS	60,850	68,852	74,700
10-4715	OFFICIALS BUDGET	32,768	36,302	57,300
10-4716	PROFESSIONAL SERVICES	-	-	5,000
10-4717	TRAINING AND TRAVEL	4,587	5,713	5,400
10-4718	SEASONAL TAXES	-	3,802	6,000
10-4740	MATERIALS AND SUPPLIES	52,769	-	-
10-4741	CONCESSIONS	-	-	-
10-4742	ADULT VOLLEYBALL	952	76	4,100
10-4743	BASEBALL MATERIALS	23,143	23,432	27,500
10-4744	BASKETBALL	28,501	15,739	34,400
10-4745	FOOTBALL	33,447	41,844	40,000
10-4746	FLAG FOOTBALL	9,882	11,389	13,500
10-4747	OUTDOOR RECREATION	4,570	4,547	5,600
10-4748	WEBSITE	9,399	7,579	11,300
10-4770	RAMP & MUNICIPALITY GRANT	681	12,937	16,700
10-4775	RECREATION- CAPITAL OUTLAY			-
TOTAL RECREATION		438,752	402,508	567,800
COMMUNITY DEVELOPMENT				
10-4811	COMMUNITY DEVELOPMENT WAGES	393,466	322,804	445,800
10-4812	COMMUNITY DEVELOPMENT ENGINEER	83,815	82,878	70,000
10-4813	COMMUNITY DEVELOPMENT TAXES	30,038	24,694	33,500
10-4814	COMMUNITY DEVELOPMENT BENEFITS	194,329	162,609	228,300
10-4815	MEMBERSHIPS	1,219	214	1,300
10-4821	PROFESSIONAL SERVICES	66,635	46,447	130,000
10-4824	SUPPLIES	1,772	2,059	4,300
10-4863	TRAINING & TRAVEL	11,117	8,877	15,000
TOTAL COMMUNITY DEVELOPMENT		782,392	650,582	928,200
NONDEPARTMENTAL				
10-5115	MEMBERSHIPS	-	-	15,000
10-5135	WORKMEN'S COMPENSATION FUND	14,320	15,721	18,000
10-5145	TELEPHONE	19,348	19,910	46,000
10-5150	INSURANCE	44,363	47,000	60,500
10-515#	VEHICLE MAINTENANCE	36,182	-	31,000
10-515#	FUEL	44,019	-	50,000
10-5155	COMPUTER EQUIPMENT & SOFTWARE	150,285	65,249	159,000
10-5161	NON-DEPARTMENTAL OTHER	43,151	50,334	22,800
10-5164	BAD DEBT EXPENSE	13,431	12,428	15,000
10-5170	MAINTENANCE	19,475	22,508	76,000
10-5175	UTILITIES	65,449	54,176	66,000
10-5176	CAPITAL OUTLAY	4,336	-	-
TOTAL NONDEPARTMENTAL		454,359	287,326	559,300
GENERAL GOVERNMENT BUILDINGS				
10-5211	JANITOR WAGES	24,524	27,296	28,300
10-5213	JANITOR TAXES	1,870	2,088	2,200
TOTAL GENERAL GOVERNMENT BUILDINGS		26,394	29,384	30,500

CITY OF WEST HAVEN
GENERAL FUND

FY2025 FINAL BUDGET

		FY23 ACTUAL	FY24 ESTIMATES	FY25 BUDGET
EMERGENCY MANAGEMENT				
10-5675	ARPA CAPITAL OUTLAY	76,108	-	-
TOTAL EMERGENCY MANAGEMENT		76,108	-	-
PUBLIC WORKS				
10-6011	SALARIES AND WAGES	204,767	208,452	287,400
10-6013	SOCIAL SECURITY	15,635	15,946	21,500
10-6014	EMPLOYEE BENEFITS	103,164	91,785	148,000
10-6030	ENGINEERING	46,537	41,518	40,000
10-6032	EMERGENCY PROJECTS	-	-	10,000
10-6033	SIGNS HARDWARE POSTS	8,256	21,033	22,000
10-6034	MATERIALS AND IMPROVEMENTS	2,674	7,162	20,000
10-6035	STREET LIGHTING	145,313	(45,798)	31,250
10-6037	SANITATION SERVICES	651,667	760,000	822,900
10-6038	STREET LIGHTING - INSTALLATION	-	186,726	93,750
10-6040	SERVICES	16,917	14,878	18,000
10-6042	TRAINING AND TRAVEL	3,099	3,161	3,500
10-6043	SUPPLIES	28,414	14,713	22,500
10-6050	VEHICLE MAINTENANCE	36,182	38,993	20,000
10-6051	FUEL	44,019	35,317	-
10-6052	EQUIPMENT RENTAL	4,788	5,349	8,000
10-6060	CELL PHONES	11,584	11,311	
10-6065	DRUG TESTING	-	-	1,500
10-6075	CAPITAL OUTLAY- EQUIPMENT	33,910	-	-
10-6091	SAFE SIDEWALK	1,005	-	-
TOTAL PUBLIC WORKS		1,357,931	1,410,547	1,570,300
SEWER				
10-6111	SEWER WAGES AND BENEFITS	239,508	260,877	337,800
10-6113	SEWER TAXES	18,353	19,901	25,600
10-6114	SEWER BENEFITS	145,998	152,010	183,400
TOTAL SEWER		403,858	432,788	546,800
DEBT SERVICE				
10-7110	DEBT SERVICE PRINCIPAL	18,445	-	22,000
10-7120	DEBT SERVICE INTEREST	988	-	1,500
TOTAL DEBT SERVICE		19,433		23,500
OTHER FUNDS				
10-7300	TRANSFER TO CAPITAL PROJECTS	3,260,000	3,002,465	781,562
10-7320	TRANSFER TO OTHER FUNDS	38,500	-	
10-7260	CONTRIBUTION TO FUND BALANCE			
TOTAL OTHER FUNDS		3,298,500	3,002,465	781,562
TOTAL FUND EXPENDITURES		10,714,856	10,195,148	9,769,512
NET REVENUE OVER EXPENDITURES		(1,788,200)	816,653	(0)

CITY OF WEST HAVEN
CAPITAL PROJECTS FUND

FY2025 FINAL BUDGET

		FY23 ACTUAL	FY24 ESTIMATES	FY25 BUDGET
REVENUES				
13-3310	FEDERAL/LOCAL GRANTS	2,133,998	2,031,420	6,667,600
13-3335	ARPA FUNDING	-	107,000	-
TOTAL SOURCE 33		2,133,998	2,138,420	6,667,600
RESTRICTED REVENUES				
13-3430	ROAD IMPACT FEES	933,619	649,150	460,500
13-3435	ROAD IMPACT FEES - GREEN FARMS	238,112	98,539	24,300
13-3456	CLASS C ROAD ALLOTMENT	927,104	1,070,725	1,177,800
13-3457	TRANSPORTATION SALES TAX	512,107	572,292	626,500
13-3470	PARK IMPACT FEES	690,194	300,877	454,400
13-3473	PARK IMPACT FEES - GREEN FARMS	141,747	60,803	34,200
TOTAL RESTRICTED REVENUES		3,442,884	2,752,386	2,777,700
MISCELLANEOUS REVENUES				
13-3610	INTEREST EARNINGS	640,297	1,201,432	889,500
TOTAL MISCELLANEOUS REVENUES		640,297	1,201,432	889,500
FUND BALANCE AND TRANSFER				
13-3910	GENERAL FUND TRANSFER	3,260,000	3,002,465	781,562
13-3999	USE (CONTRIBUTION) OF FUND BALANCE			1,254,538
TOTAL FUND BALANCE AND TRANSFER		3,260,000	3,002,465	2,036,100
TOTAL FUND REVENUE		9,477,178	9,094,703	12,370,900
EXPENSES				
PARKS				
13-4515	CAPITAL EQUIPMENT	81,226	273,244	337,000
13-4530	PARK IMPACT FEE EXPENDITURES	395,510	4,467,550	368,000
13-4532	PARK IMPACT FEES - GREEN FARMS	-	1,271,867	30,000
13-4535	PARKS CAPITAL OUTLAY	132,937	197,902	1,091,700
13-4550	CAPITAL PROJECTS OTHER			-
TOTAL PARKS		609,673	6,210,564	1,826,700
ROAD PROJECTS				
13-6080	ROAD IMPACT FEES	41,098	680,727	327,700
13-6081	ROAD IMPACT FEES - 3300 S	1,914,045	2,873,438	-
13-6083	2700 W ROAD PROJECT	480	-	1,441,200
13-6085	ROAD PROJECTS			6,647,300
TOTAL ROAD IMPACT FEES		1,955,623	3,554,165	8,416,200
CLASS C ROADS				
13-6255	CRACKSEAL	96,214	57,400	150,000
13-6260	Asphalt Surface Treatment (SLURRY SEA	166,142	315,000	126,000
13-6265	ROAD STRIPING	56,405	46,000	60,000
13-6270	SALT	31,323	23,800	50,000
13-6275	CHIP SEAL	173,261	75,000	239,000
13-6280	ASHPALT PATCH & OVERLAY	3,592	17,944	355,000
TOTAL CLASS C ROADS		526,937	535,144	980,000
OTHER RESTRICTED				
13-6310	TRANSPORTATION SALES TAX	81,922	104,843	1,148,000
13-6315	GRANT EXPENDITURES - ARPA	-	107,000	-
TOTAL OTHER RESTRICTED		81,922	211,843	1,148,000
TOTAL FUND EXPENDITURES		3,174,155	10,511,716	12,370,900
NET REVENUES OVER EXPENDITURES		6,303,023	(1,417,013)	-

CITY OF WEST HAVEN
STORM WATER FUND

FY2025 FINAL BUDGET

		FY23 ACTUAL	FY24 ESTIMATES	FY25 BUDGET
OPERATING REVENUES				
CHARGES FOR SERVICES				
51-3410	STORM DRAIN UTILITY FEES	259,058	303,127	307,600
51-3420	STORM WATER INSPECTION FEE	4,400	4,320	4,800
51-XXXX	GRANT REVENUE			86,100
TOTAL OPERATING REVENUES		263,458	307,447	398,500
OPERATING EXPENSES				
OPERATION AND MAINTENANCE				
51-4411	SALARIES AND WAGES	65,849	67,283	88,200
51-4413	SOCIAL SECURITY	5,018	5,147	6,600
51-4414	EMPLOYEE BENEFITS	37,296	37,732	42,100
51-4415	PENSION EXPENSE	(1,878)	-	-
51-4450	STORM DRAIN MAINTENANCE	92,595	56,049	144,000
51-4451	DEPRECIATION EXPENSE	258,027	283,830	312,200
51-4452	VEHICLE MAINTENANCE			2,000
51-4453	FUEL			2,000
51-4454	MEMBERSHIPS			3,000
51-4456	ENGINEERING	14,421	773	68,000
51-4460	BAD DEBT EXPENSE	3,248	3,992	5,000
51-4462	PROFESSIONAL SERVICES			15,000
51-4463	TRAINING & TRAVEL	220	474	3,000
51-4454	STORM WATER PROJECTS - MAINT			254,800
TOTAL OPERATING EXPENSES		481,968	455,410	948,400
NET OPERATING INCOME (LOSS)		(218,510)	(147,963)	(549,900)
NONOPERATING REVENUES				
MISCELLANEOUS REVENUES				
51-3610	INTEREST EARNINGS	59,518	94,919	66,800
51-3630	STORM WATER IMPACT FEES	27,368	140,924	123,600
51-3631	STORM WATER IMPACT FEES - GF	3,346	8,224	6,500
51-3650	CONTRIBUTED REVENUES	2,166,760	-	-
51-3660	TRANSFER FROM OTHER FUNDS	38,500	-	-
51-3670	GRANT REVENUE	-	-	453,300
51-3999	USE (CONTRIBUTION) OF FUND BAL	-	-	621,100
TOTAL NONOPERATING REVENUES		2,295,492	244,066	1,271,300
NONOPERATING EXPENSES				
51-4455	STORM WATER IMPACT FEES EXPENS	83,177	20,826	268,100
51-44XX	STORM WATER PROJECTS - CAPITAL			453,300
TOTAL NONOPERATING EXPENSES		83,177	20,826	721,400
NET NONOPERATING INCOME (LOSS)		2,212,315	223,240	549,900
TOTAL CHANGE IN NET POSITION		1,993,805	75,277	-

CITY OF WEST HAVEN
CEMETERY FUND

FY2025 FINAL BUDGET

	FY23 ACTUAL	FY24 ESTIMATES	FY25 BUDGET
REVENUES			
CHARGES FOR SERVICES			
45-3477 CEMETERY PLOT SALES	50,875	95,586	25,000
45-34## OPENING & CLOSING FEES			25,000
TOTAL CHARGES FOR SERVICES	50,875	95,586	50,000
MISCELLANEOUS REVENUES			
45-3610 INTEREST INCOME	13,553	24,259	22,200
TOTAL MISCELLANEOUS REVENUES	13,553	24,259	22,200
FUND BALANCE			
45-3999 USE OF FUND BALANCE	-	-	-
TOTAL MISCELLANEOUS REVENUES	-	-	-
TOTAL FUND REVENUE	64,428	119,845	72,200
EXPENSES			
45-4460 INCREASE IN FUND BALANCE			72,200
TOTAL FUND EXPENDITURES	-	-	72,200
NET REVENUE OVER EXPENDITURES	64,428	119,845	-

ATTACHMENT "B"

ORDINANCE NO. 22-2024

An Ordinance of the City Council of West Haven City, Utah, Establishing the Compensation and Compensation Schedules for Each Department Including Certain Non-Merit Special Employee Positions and Elected and Statutory Officials' Compensation Schedules.

Mayor	\$22,248
City Councilmembers	\$15,573.60
Planning Commissioners Chair	\$7,200
Planning Commissioner	\$5,700
City Manager	\$155,201.60
City Engineer	\$134,956.96
Parks & Recreation Director	\$95,022.69
WHSSD Superintendent	\$86,667.33
Public Works Director	\$84,782.02
City Recorder	\$74,455.58
Deputy City Recorder \$	\$52,238.90

STAFF REPORT

TO: Mayor and City Council
FROM: Shawn Warnke, City Manager
DATE: June 13, 2024
SUBJECT: Resolution on the Office of the State Auditor Fraud Risk Assessment



Background. The Office of the State Auditor has developed a Fraud Risk Assessment to help local government board members understand the best fraud detection and prevention practices. The Assessment assigns an overall risk level of undetected fraud based on points earned for the implementation of the identified best practices.

The Office of the State Auditor emphasizes the following:

- The best practices identified in the Assessment are not required but are highly recommended.
- All the best practices identified in the Assessment may be implemented at a low or no cost.
- The Assessment is not a replacement or duplication of the internal control assessment performed by an independent auditor as part of a financial statement audit. While they are both risk assessments, their methodologies and purposes are distinct.

Requirements. Beginning in 2020, all local governments have been required to do the following:

- Complete and present the Assessment to the City Council before the end of each fiscal year.
- The City Manager and City Treasurer must certify the results of the Assessment.
- The Assessment must be submitted to the Office within six months after the end of each fiscal year.



Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 375 /395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	✓	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	✓	5
b. Procurement?	✓	5
c. Ethical behavior?	✓	5
d. Reporting fraud and abuse?	✓	5
e. Travel?	✓	5
f. Credit/Purchasing cards (where applicable)?	✓	5
g. Personal use of entity assets?	✓	5
h. IT and computer security?	✓	5
i. Cash receipting and deposits?	✓	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	✓	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	✓	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	✓	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	✓	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	✓	20
7. Does the entity have or promote a fraud hotline?	✓	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	✓	20

*Entity Name: West Haven City

*Completed for Fiscal Year Ending: June 30, 2023 *Completion Date: May 16, 2023

*CAO Name: Emily Green *CFO Name: Ryan Child

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	✓			
4. Are all the people who have access to blank checks different from those who are authorized signers?			✓	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				✓
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

Ⓐ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

∅ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.