WEST POINT CITY COUNCIL
MEETING NOTICE & AGENDA
AUGUST 18, 2026
WEST POINT CITY HALL
3200 W 300 N | WEST POINT, UT 84015

Mayor:
Brian Vincent
Council:
Trent Yarbrough, *Mayor Pro Tem*
Jerry Chatterton
Annette Judd
Michele Swenson
Jeremy Strong
City Manager:
Kyle Laws

- **THIS MEETING IS OPEN TO THE PUBLIC AND HELD AT WEST POINT CITY HALL**
- **A LIVE STREAM OF THE MEETING IS AVAILABLE FOR THE PUBLIC:**

» Online: - https://us02web.zoom.us/j/89191939564 **» Telephone:** 1(669) 900-6833 – **Meeting ID: 891 9193 9564**

*****Please refer to each public hearing item for specific information regarding options for electronic participation and instructions on how to participate, if applicable.*****

SPECIAL BUDGET MEETING – 7:00 PM

(Open to the Public)

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Prayer or Inspirational Thought** (*Contact the City Recorder to request meeting participation by offering a prayer or inspirational thought*)
4. **Communications and Disclosures from City Council and Mayor**
5. **Communications from Staff**
6. **Citizen Comment** (*Please approach the podium & clearly state your name and address prior to commenting. Please keep comments to a maximum of 2 ½ minutes. Do not repeat positions already stated; public comment is a time for the Council to receive new information and perspectives*)
7. **Adoption of the 2026 Proposed Property Tax Rate – Mr. Ryan Harvey** pg. 4
   - **7.1. Statement of Proposed Property Tax Rate Increase and Proposed Property Tax Rate Increase Impact Schedule** pg. 8
   - **7.2. Public Hearing**
     - ***The public may provide oral comments in-person or virtually (online):***
       - *If attending **IN-PERSON**: approach the podium and form a line*
         *If attending **VIRTUALLY:** indicate your intent to make a comment by:*
         - *selecting the "raise hand" icon if on a computer or dialing *9 if on the telephone*
         - *The meeting host will announce when it is your turn to speak and unmute you*
       - *When it is your turn**, clearly state your full name & address** and then proceed with your statement.*
       - *Please limit your comments to 3 minutes to allow sufficient time for all to be heard*
   - **7.3. Consideration of Resolution No. 08-18-2026A, Adopting the 2026 Property Tax Rate** pg. 9
8. **Adoption of FY2027 Final Budget for West Point City and All Related Agencies – Mr. Ryan Harvey** pg. 4
   - **8.1. Public Hearing on Compensation Schedule** pg. 12
     - ***The public may provide oral comments in-person***
       - *If attending **IN-PERSON**: approach the podium and form a line*
       - *When it is your turn**, clearly state your full name & address** and then proceed with your statement.*
       - *Please limit your comments to 3 minutes to allow sufficient time for all to be heard*
   - **8.2. Public Hearing on Proposed FY2027 Final Budget**
     - ***The public may provide oral comments in-person***
       - *If attending **IN-PERSON**: approach the podium and form a line*
       - *When it is your turn**, clearly state your full name & address** and then proceed with your statement.*
       - *Please limit your comments to 3 minutes to allow sufficient time for all to be heard*
   - **8.3. Consideration of Ordinance No. 08-18-2026A, Adopting the FY2027 Final Budget** pg. 11
9. **Motion to Adjourn the Special Budget Meeting**

Posted this 3rd day of August, 2026: Casey Arnold

Casey Arnold, City Recorder

TENTATIVE UPCOMING ITEMS

**The items listed below are for planning purposes only and are subject to change. They should not be relied upon as an official agenda for any City Council meeting.*

Date: 09/01/2026

Administrative Session – 6:00 pm

1. Wrap-Up Discussion of the 2026 Party at the Point Celebration – Mrs. Heidi Moss
2. Discussion Regarding City Hall Landscaping - Mr. Kenny England

General Session – 7:00 pm

1. Davis County Sheriff's Office Update
2. Swearing-In of the 2026-2027 West Point City Youth Council – Mayor Brian Vincent
3. Consideration of Resolution No. **, Approving a Grant Funding Agreement with Davis County for the 4000 W Trail – Mr. Boyd Davis
4. Consideration of Approval of a Change Order with Thurgood Excavating for the Addition of a Trail – Mr. Boyd Davis
5. Consideration of Approval of a Change Order with RJT Excavating for the Addition of a Sewer Pipeline – Mr. Boyd Davis
6. Consideration of Resolution No. **, Amending the FY27 Fee Schedule for Additional Garbage Can Fee – Mr. Ryan Harvey
   - a. **Public Hearing**
   - b. Action
7. Consideration of Approval of Ordinance No. **, Adopting an Amended Sewer Impact Fee for the Annexation Area – Mr. Boyd Davis
   - a. **Public Hearing**
   - b. Action

Date: 09/15/2026

Administrative Session – 6:00 pm

1. Discussion Regarding **

General Session – 7:00 pm

1. **

Date: 10/06/2026

Administrative Session – 6:00 pm

1. Discussion Regarding **

General Session – 7:00 pm

1. *

Date: 10/20/2026

Administrative Session – 6:00 pm

1. Discussion Regarding **

General Session – 7:00 pm

2. Davis County Sheriff's Office Update
3. Consideration of Approval to Remove Bluff View Subdivision Phase 3 from Warranty – Mr. Boyd Davis
4. Consideration of Approval to Remove Dahlia Estates Subdivision Phases 1 and 2 from Warranty – Mr. Boyd Davis
5. Consideration of Resolution No. **, Amending the Davis County Storm Drain Study Agreement – Mr. Boyd Davis
   6. Consideration of Resolution No. **, Amending the Contract with Bowen Collins for the Storm Drain Master Plan – Mr. Boyd Davis

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PENDING & PERIODIC ITEMS

Administrative Session

WEST POINT CITY
2026 CALENDAR

2026

JANUARY

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JULY

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
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FEBRUARY

SUN	MON	TUE	WED	THU	FRI	SAT
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AUGUST

SUN	MON	TUE	WED	THU	FRI	SAT
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30	31					

MARCH

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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

APRIL

SUN	MON	TUE	WED	THU	FRI	SAT
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OCTOBER

SUN	MON	TUE	WED	THU	FRI	SAT
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MAY

SUN	MON	TUE	WED	THU	FRI	SAT
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31						

NOVEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
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29	30					

JUNE

SUN	MON	TUE	WED	THU	FRI	SAT
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21	22	23	24	25	26	27
28	29	30				

DECEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2

*AS OF January 1, 2026

IMPORTANT DATES

JANUARY

- 1 New Year's Observed-CLOSED
- 6 City Council - 6 PM
- 8 Planning Commission - 6 PM
- 13 Senior Lunch - 11:30 AM
- 19 MLK Jr. Day - CLOSED
- 20 City Council - 6 PM
- 22 Planning Commission - 6 PM
- 27 Council/Staff Lunch - 12 PM

FEBRUARY

- 6-7 City Council Planning & Visioning Session
- 10 Senior Lunch - 11:30 AM
- 12 Planning Commission - 6 PM
- 16 President's Day - CLOSED
- 17 City Council - 6 PM
- 26 Planning Commission - 6 PM

MARCH

- 3 City Council - 6 PM
- 12 Planning Commission - 6 PM
- 17 Senior Lunch - 11:30 AM
- 17 City Council - 6 PM
- 26 Planning Commission - 6 PM

APRIL

- 4 EASTER EGG HUNT - 10 AM
- 7 City Council - 6 PM
- 9 Planning Commission - 6 PM
- 10-11 ANNUAL SPRING CLEAN-UP
- 14 Senior Lunch - 11:30 AM
- 21 City Council - 6 PM
- 23 Planning Commission - 6 PM
- 28 Council/Staff Lunch - 12 PM

MAY

- 5 City Council - 6 PM
- 7 CEMETERY CLEANING
- 12 Senior Lunch - 11:30 AM
- 14 Planning Commission - 6 PM
- 19 City Council - 6 PM
- 25 Memorial Day - CLOSED
- 28 Planning Commission - 6 PM

JUNE

- 2 City Council - 6 PM
- 9 Senior Lunch -11:30 AM *(Loy Blake)*
- 11 Planning Commission - 6 PM
- 12 MOVIE IN THE PARK - DUSK
- 13 MISS WEST POINT PAGEANT - 7PM
- 16 City Council - 6 PM
- 19 JUNETEENTH - CLOSED
- 25 Planning Commission - 6 PM

JULY

- 3 & 4 PARTY AT THE POINT EVENTS
- 6 Independence Day Observed - CLOSED
- 7 City Council - 6 PM
- 9 Planning Commission - 6 PM
- 10 MOVIE IN THE PARK - DUSK
- 14 Senior Lunch -11:30 AM *(Loy Blake)*
- 21 City Council - 6 PM
- 23 Planning Commission - 6 PM
- 24 Pioneer Day Holiday - CLOSED

AUGUST

- 4 City Council - 6 PM
- 7 Summer Social - 6:30 PM
- 11 Senior Lunch -11:30 AM *(Loy Blake)*
- 13 Planning Commission - 6 PM
- 14 MOVIE IN THE PARK - DUSK
- 18 City Council - 6 PM
- 27 Planning Commission - 6 PM

SEPTEMBER

- 1 City Council - 6 PM
- 7 Labor Day - CLOSED
- 10 Planning Commission - 6 PM
- 12 DAY OF SERVICE
- 15 Senior Lunch -11:30 AM *(Loy Blake)*
- 15 City Council - 6 PM
- 24 Planning Commission - 6 PM

OCTOBER

- 1 CEMETERY CLEANING
- 6 City Council - 6 PM
- 8 Planning Commission - 6 PM
- 10 FALL FESTIVAL/CHALK ART EVENT
- 12 Employee Training - CLOSED
- 20 Senior Lunch - 11:30 AM
- 20 City Council - 6 PM
- 22 Planning Commission - 6 PM
- 23-24 ANNUAL FALL CLEAN-UP
- 27 Council/Staff Lunch - 12 PM

NOVEMBER

- 3 GENERAL ELECTION DAY
- 10 Senior Lunch - 11:30 AM
- 11 Veterans Day - CLOSED
- 12 Planning Commission - 6 PM
- 13-14 CHRISTMAS FARMER'S MARKET
- 17 City Council - 6 PM
- 26-27 Thanksgiving - CLOSED
- 30 CITY HALL LIGHTING - 6 PM

DECEMBER

- 1 City Council - 6 PM
- 4 Christmas Party - 7 PM
- 6 CHILD REMEMBRANCE - 7 PM
- 8 Senior Lunch - 11:30 AM
- 10 Planning Commission - 6 PM
- 15 City Council - 6 PM
- 18 CEMETERY LUMINARY - 4 PM
- 24-25 Christmas Holiday - CLOSED
- 1 New Year's - CLOSED

CITY COUNCIL STAFF REPORT

Subject: Property Tax Rate and FY2027 Budget
Author: Ryan Harvey
Department: Administrative Services
Date: August 18, 2026

BACKGROUND

The Fiscal Year 2027 budget process began in early 2026, and after many City Council discussions and public hearings, it is coming to a close. The Council voted to go through the Truth-in-Taxation process, which means that the final property tax rate, and final budget will need to be approved by the Council on August 18, 2026.

ANALYSIS

2026 Property Tax Rate Approval

At the June 16th Council Meeting, the City Council voted to move forward with the Truth-in-Taxation process. The certified tax rate for 2026 is .000711. That is down from the rate that the Council adopted last year of .000730. The Council decided to set the maximum allowable rate at 0.000780 for 2026. This is the amount that the residents saw on their notices that they receive in the mail. It is also the rate that is included in the final budget document. If the Council decides to adopt a different rate, the budget will be adjusted accordingly.

Proposed Rate Option	*Projected Revenue*	*Amount over Certified Rate*
0.000780 – 9.7%	$ 974,044	$ 86,166
0.000770 – 8.3%	$ 961,556	$ 73,678
0.000760 – 6.9%	$ 949,068	$ 61,190
0.000750 – 5.5%	$ 936,581	$ 48,702
0.000740 – 4.1%	$ 924,093	$ 36,214
0.000730 – 2.7% (2025 Rate)	$ 911,605	$ 23,727
0.000720 – 1.3%	$ 899,117	$ 11,239
0.000711	$ 887,878	$ 0

Below is a chart showing the Certified and Adopted Rates since 2006, the year that North Davis Fire District was formed. The Highlighted numbers are the years the Council adopted a rate above the certified rate:

Year	Certified Rate	Adopted Rate	Revenue
2026	0.000711	TBD	TBD
2025	0.000730	0.000730	858,455
2024	0.000690	0.000755	824,480
2023	0.000687	0.000728	728,503
2022	0.000644	0.000699	693,155
2021	0.000792	0.000831	598,455
2020	0.000877	0.000910	544,484

2019	0.000859	0.000917	509,283
2018	0.000881	0.000917	459,924
2017	0.000902	0.000945	434,260
2016	0.000984	0.000984	400,443
2015	0.001005	0.001036	376,649
2014	0.000996	0.001036	356,700
2013	0.001041	0.001111	337,970
2012	0.001111	0.001111	313,495
2011	0.001008	0.001008	308,326
2010	0.000910	0.000936	302,867
2009	0.000876	0.000876	281,926
2008	0.000773	0.000895	281,925
2007	0.000834	0.000834	228,710
2006	0.000909	0.000909	199,212

Below is the **Proposed Property Tax Impact Schedule** outlining the impact of the rate increase:

Proposed Property Tax Impact Schedule

West Point City will consider an increase to its property tax rate from .000711 to .000780 to generate an additional $86,166. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

West Point City's Certified Tax Rate	*0.000711*
West Point City's Current Property Tax Revenue	*$887,878*
West Point City's Proposed New Tax Rate	*0.000780*
Proposed Revenue with Tax Change	*$974,044*
New Property Tax Revenue to West Point City	*$86,166*
Estimated Increase to West Point City's Property Tax Revenue	*9.70%*
Estimated Annual Increase to a primary residence of $552,000	*$20.95*
Estimated Annual Increase to a business valued at $552,000	*$38.09*

Affected Department	*Proposed Budget*	*Budget w/out Tax Change*	*Budget Change*
Police	*$900,000*	*$813,834*	*$86,166*

Impact of Tax Increase – The contract with the Sheriff's Department has increased to $900,000 to cover the cost of providing sufficient police services to West Point City

FY2027 Final Budget and Compensation Review

FY2027 General Fund Revenues

- Restricted Property Tax (TNT) - $50,000 (Increase of $50,000 over last year's budget)
- Vehicle - $55,000 (Increase of $5,000 over last year's budget)
- General Sales and Use - $2,700,000 (Increase of $200,000 over last year's budget)
- Cable TV - $30,000 (Decrease of $10,000 over last year's budget)
- Energy Sales and Use - $550,000 (Decrease of $100,000 over last year's budget)
- Building Permits - $450,000 (Increase of $50,000 over last year's budget)
- Class C Roads - $650,000 (Increase of $50,000 over last year's budget)
- Zoning and Subdivision Fees - $20,000 (Increase of $5,000 over last year's budget)
- Recreation Fees - $160,000 (Increase of $10,000 over last year's budget)
- Park Reservations - $6,000 (Increase of $1,000 over last year's budget)
- Interest Earnings - $40,000 (Decrease of $60,000 over last year's budget)

Personnel Budget Changes

- 1 New Crossing Guard – $10,599
- Parks Employee – $94,121
- Management Analyst – $118,694
- Building Inspector Elimination – -$129,884
- Market Adjustment – $71,927 Across All Funds
- COLA Increases – $107,751 Across All Funds
- Merit Increases – $67,759 Across All Funds
- URS Tier 2 – $6,843 Across All Funds

General Fund Department Budget Requests

Public Works (Total: $3,000)

- Fleet Leases ($3,000)

Executive (Total: $37,000)

- 4th of July ($20,000)
- Arts Council ($17,000)

Community Development (Total: $101,500 – Off-set by eliminating Building Officer)

- Tavel and Education ($1,500)
- GIS ($3,000)
- Contract Planning and Inspection ($96,000)
- State Building Surcharge ($1,000)

Public Safety and Emergency Plan (Total: $144,752)

- Police Services ($144,752)

Parks & Cemetery (Total: $4,100)

- Building & Grounds ($4,100)

Recreation (Total: $15,500)

- Travel and Education ($1,000)
- Facility Maintenance ($5,000)
- Jr. Jazz ($5,000)
- Volleyball ($500)
- Hockey ($3,000)
- Flag Football ($1,000)
- Concessions Trailer ($3,000)

Enterprise Funds

Water Fund ($42,456)

- Water Purchase – Weber Basin ($40,456)
- Travel and Education ($2,000)

Waste Fund ($46,480)

- Lift Stations ($12,100)
- Sewer Maintenance & Repair ($31,380)
- IT ($3,000)

Storm Water Fund ($20,000)

- Storm System Maintenance & Repair ($20,000)

RECOMMENDATION

Approve the following:

- Resolution for adoption of the Property Tax Rate for the 2026 Taxable Year for West Point City
- Ordinance for adoption of the FY2027 Final Budget and Compensation Schedule for Employees and Officers of West Point City

SIGNIFICANT IMPACTS

- Possible increase to property tax bills.

ATTACHMENTS

- Proposed Property Tax Impact Schedule
- Resolution No. 08-18-2026A: Adoption of the Property Tax Rate for the 2026 Taxable Year for West Point City
- Ordinance No. 08-18-2026A: Adoption of the FY2027 Final Budget and Compensation Schedule for Employees and Officers of West Point City
    - Pay Scale FY2027
    - Proposed Final Budget FY2027

PROPOSED 2026 PROPERTY TAX RATE IMPACT SCHEDULE

West Point City is considering an increase to its 2026 Certified Property Tax Rate of .000711 to a Proposed Rate of .000780.

This proposed rate would generate additional revenue of approximately $86,166.

The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

Impact to Property Tax Revenue

Certified 2026 Property Tax Rate:	0.000711	
Appx. 2026 Property Tax Revenue Generated:		$887,878
Proposed 2026 Property Tax Rate:	*0.000780*	
Appx. 2026 Property Tax Revenue Generated with Proposed Rate:		*$974,044*
Additional 2026 Property Tax Revenue Generated:		***$86,166***
Increase to 2026 Property Tax Revenue:		***9.7%***

Impact to Property Taxes Paid

Certified 2026 Property Tax Rate:	0.000711	
Proposed 2026 Property Tax Rate:	*0.000780*	
Estimated Annual Increase to Assessed Property Tax on a **Primary Residence** ***valued at $552,000***		***$20.95 ($1.75 per month)***
Estimated Annual Increase to Assessed Property Tax on a **Business** ***valued at $552,000***		***$38.09 ($3.17 per month)***

Impact to City Budget

Affected Budget Item: PUBLIC SAFETY – POLICE SERVICES

Approximate Cost of Services:			
FY26: $755,000	***FY27: $900,000***	**= FY27 Cost Increase:**	**+$145,000**
FY27 Budget Allocated Funds:			
		WITH the Additional Property Tax Revenue:	**$900,000**
		Shortfall of Budget:	**$0**
		WITHOUT the Additional Property Tax Revenue:	***$813,834***
		Shortfall of Budget:	***($86,166)****

OVERALL OPERATIONAL IMPACT

The additional proposed property tax revenue of $86,166 would fund a significant portion of the $145,000 cost increase for law enforcement services in West Point City.

Per the Contract with the Davis County Sheriff's Office, the City's cost for these services has increased annually via a five-year tiered fee structure to reach the full contract price.

The increase to the budget for FY2027 is appx. $145,000, for a total budget cost of $900,000.

****If the proposed property tax rate is not approved and the additional $86,166 in property tax revenue is not received, the resulting budget shortfall will need to be addressed through reductions to other budgeted expenditures and/or planned capital projects.***

RESOLUTION NO. 08-18-2026A

A RESOLUTION AUTHORIZING THE PROPERTY TAX RATE FOR THE 2026 TAXABLE YEAR

WHEREAS, the provision of the "Uniform Fiscal Procedures Act for Utah Cities" (§10-6-101 et seq., Utah Code Annotated, 1953) provides and requires that the City Council of West Point City, (hereinafter referred to sometimes as the "City") shall adopt and certify to the County Auditor a Resolution specifying the Property Tax Rate to be levied for the coming year on all the taxable property within the City; and,

WHEREAS, a public hearing was duly noticed and held according to law during which said proposed Tax Rate was considered.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the City Council of West Point City, Utah, as follows:

SECTION 1. PROPERTY TAX RATE ESTABLISHED

The City Manager has recommended to set the Property Tax Rate on all taxable property lying and being within the corporate boundaries of West Point City for the tax year 2026, and based upon such recommendation, the same is hereby fixed, set and established at a tax rate which is _______.

SECTION 2. CERTIFIED COPY OF RESOLUTION TO DAVIS COUNTY AUDITOR

The City Recorder of West Point City is hereby authorized and directed forthwith to certify a copy of this Resolution and forward and direct it to the Davis County Auditor in

Farmington, Utah, in accordance with and as required by the provisions of §10-6-134, Utah Code Annotated, 1953.

SECTION 3. LEVY, COLLECTION AND REMITTANCE OF TAXES

This City Council requests that the Board of County Commissioners of Davis County include this Property Tax Rate in its levying process for property taxes and that such taxes be assessed and collected in the manner provided by law for the collection of general county taxes and that the proceeds thereof, as collected, be turned over to West Point City and that said taxes in all respects be collected and delivered to the City according to law.

SECTION 4. EFFECTIVE DATE

This resolution shall be effective immediately upon passage and adoption.

PASSED AND ADOPTED by the City Council of West Point City, Utah this 18th day of August, 2026.

WEST POINT CITY
A Municipal Corporation

____
Brian Vincent, Mayor

ATTEST:

____
Casey Arnold, City Recorder

ORDINANCE NO. 08-18-2026A

AN ORDINANCE ADOPTING A BUDGET FOR FISCAL YEAR 2027, AND A COMPENSATION SCHEDULE FOR EMPLOYEES AND OFFICERS OF THE CITY.

WHEREAS, the City Council of West Point City, County of Davis, State of Utah (hereinafter referred to as the "City") is required by law to adopt a budget for the 2027 Budget Year in accordance with §10-6-118, UCA, 1953, as amended, and the other provisions of the "Uniform Fiscal Procedures Act for Utah Cities," §10-6-101 through §10-6-160, UCA, 1953, as amended; and,

WHEREAS, the West Point City Manager has heretofore caused to be prepared and submitted to the City Council a Tentative Budget for the City for the 2027 Budget Year; and,

WHEREAS, said Budget appears to be in proper form, subject to minor modifications, and appears correctly to set forth the anticipated disbursements and anticipated receipts of the City for the 2027 Budget Year; and,

WHEREAS, a Public Hearing on said Budget was duly advertised and held according to law,

NOW, THEREFORE, BE IT RESOLVED, FOUND AND ORDERED, by the City Council of West Point City as follows:

SECTION 1 - BUDGET FOR FY2027. The hereto attached Budget, together with the modifications and adjustments made by the City Council after the public hearing, be and the same is hereby adopted as the Budget for the City for the 2027 Budget Year and that a copy of said Budget as finally adopted be deposited with the State Auditor within Thirty (30) days from the date hereof.

SECTION 2 – COMPENSATION SCHEDULE. A compensation schedule for employees and elected officials, and appointed officials of West Point City is hereby adopted as referenced in the hereto attached Budget.

PASSED AND ADOPTED this 18th day of August, 2026

WEST POINT CITY,
A Municipal Corporation

By:__________________________________
Brian Vincent, Mayor

ATTEST:

____
Casey Arnold, City Recorder

FY2027 Pay Scale

Exempt Positions

Position	Department	Minimum	Midpoint	Maximum
City Manager	Executive	$138,897	$173,622	$208,346
Assistant City Manager	Engineering	$118,697	$148,371	$178,045
Community Development Director	Community	$112,132	$140,165	$168,198
Public Works Director	Public Works	$111,218	$139,023	$166,827
Administrative Services Director	Administrative Services	$107,814	$134,768	$161,721
Recreation Director	Recreation	$89,234	$111,542	$133,850

Non-Exempt Positions

Position	Department	Minimum	Midpoint	Maximum
City Recorder/HR Manager	Executive	$37.35	$46.68	$56.02
Recreation Manager	Recreation	$36.35	$43.62	$50.90
Public Works Supervisor	Public Works	$36.03	$43.23	$50.44
City Treasurer	Administrative Services	$33.10	$39.71	$46.33
City Planner	Community	$33.30	$39.96	$46.62
Management Analyst	*Executive*	$31.44	$37.72	$44.01
Building & Safety Inspector	Community	$30.15	$36.18	$42.20
Public Works Inspector	Engineering	$28.27	$33.92	$39.58
Parks Lead Worker	Public Works	$27.04	$32.46	$37.87
Community Events Specialist	Executive	$26.40	$31.68	$36.96
Public Works III	Public Works	$25.91	$31.09	$36.28
Recreation Program Coordinator	Recreation	$24.89	$29.87	$34.85
Deputy City Recorder	Executive	$23.99	$28.79	$33.58
Public Works II	Public Works	$23.48	$28.17	$32.86
Parks Worker II	Public Works	$22.22	$26.66	$31.11
Public Works I	Public Works	$21.62	$25.94	$30.26
Utility Billing Clerk	Administrative Services	$21.30	$25.56	$29.82
Parks Worker I	Public Works	$20.53	$24.63	$28.74
Sports Field Coordinator	Public Works	$20.47	$24.56	$28.64

Part-time Positions

Position	Department	Minimum	Midpoint	Maximum
Code Enforcement Officer	Community	$24.74	$29.69	$34.64
Permit Technician	Community	$22.55	$27.05	$31.56
Receptionist/AP	Administrative Services	$20.37	$24.45	$28.52
Customer Service Representative	Administrative Services	$19.43	$23.32	$27.21

Seasonal Positions

Position	Season 1	Season 2	Season 3	Season 4	Season 5
Crossing Guard	$21.00	$22.00	$23.00	$24.00	$25.00
Parks Worker III	$19.91	$20.90	$21.95	$23.04	$24.19
Recreation Site Supervisor	$20.15	$21.15	$22.21	$23.32	$24.49
Parks Worker II/Public Works	$18.26	$19.17	$20.13	$21.14	$22.20
Rec Aide III	$18.13	$19.04	$19.99	$20.99	$22.04
Parks Worker I	$16.75	$17.59	$18.47	$19.39	$20.36
Rec Aide II	$16.63	$17.46	$18.34	$19.25	$20.22
Rec Aide I	$15.26	$16.02	$16.82	$17.66	$18.55

Temporary Positions

Position	Department	Minimum	Midpoint	Maximum
Administrative Intern	Executive	$20.00	$24.00	$28.00

Elected & Appointed Officials

Position	Department	Pay	
Mayor	Elected Official	$16,847.00	per year
City Council Members	Elected Official	$8,423.50	per year
Planning Commission Chair	Appointed Official	$75.00	per meeting
Planning Commission Members	Appointed Official	$50.00	per meeting

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
GENERAL FUND						
TAXES						
10-31-10	Property Taxes	752,634.63	858,074.09	858,223.00	858,223.00	887,878.00
10-31-11	Restricted Property Tax (TinT)	.00	.00	.00	.00	50,000.00
10-31-25	Vehicle - In lieu of prop. tax	48,977.18	56,191.83	50,000.00	50,000.00	55,000.00
10-31-30	General Sales and Use Taxes	2,443,522.68	2,589,630.13	2,500,000.00	2,500,000.00	2,700,000.00
10-31-40	Cable TV	45,133.65	38,346.87	40,000.00	40,000.00	30,000.00
10-31-50	Energy Sales and Use	576,492.75	559,699.50	650,000.00	650,000.00	550,000.00
10-31-60	Telecommunications	27,358.36	27,655.40	25,000.00	25,000.00	25,000.00
Total TAXES:		3,894,119.25	4,129,597.82	4,123,223.00	4,123,223.00	4,297,878.00
LICENSES AND PERMITS						
10-32-10	Bus. License/Cond. Use Permits	13,337.20	30,956.50	13,000.00	13,000.00	13,000.00
10-32-21	Building Permits	241,382.83	564,506.35	400,000.00	400,000.00	450,000.00
Total LICENSES AND PERMITS:		254,720.03	595,462.85	413,000.00	413,000.00	463,000.00
INTERGOVERNMENTAL REVENUE						
10-33-56	Class C Roads	559,992.16	676,662.10	600,000.00	600,000.00	650,000.00
Total INTERGOVERNMENTAL REVENUE:		559,992.16	676,662.10	600,000.00	600,000.00	650,000.00
CHARGES FOR SERVICES						
10-34-10	Zoning and Subdivision Fees	9,875.00	24,800.00	15,000.00	15,000.00	20,000.00
10-34-60	Recreation Fees	167,248.40	152,898.92	150,000.00	150,000.00	160,000.00
10-34-78	Park & City Hall Reservations	7,280.00	6,275.00	5,000.00	5,000.00	6,000.00
10-34-79	City Celeb. & Sponsorships	20,480.00	22,145.50	20,000.00	20,000.00	20,000.00
10-34-82	Cemetery Interment	24,200.00	17,600.00	15,000.00	15,000.00	15,000.00
10-34-90	Misc. Income & Concessions	42,630.29	330,607.59	10,000.00	10,000.00	10,000.00
Total CHARGES FOR SERVICES:		271,713.69	554,327.01	215,000.00	215,000.00	231,000.00
MISCELLANEOUS REVENUE						
10-36-10	Interest Earnings	107,236.13	45,620.46	100,000.00	100,000.00	40,000.00
10-36-20	Donations	.00	50.00	.00	.00	.00
10-36-30	Arts Council Revenue	2,945.00	3,735.00	5,000.00	5,000.00	5,000.00
10-36-90	Miscellaneous	765.00	1,100.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		110,946.13	50,505.46	105,000.00	105,000.00	45,000.00
CONTRIBUTIONS & TRANSFERS						
10-39-10	Beginning Balance	.00	.00	800,000.00	800,000.00	800,000.00
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	800,000.00	800,000.00	800,000.00
GENERAL GOVERNMENT						
10-41-10	Mayor and Council Wages	55,726.06	55,738.30	58,023.00	58,023.00	58,965.00
10-41-13	Employee Benefits	8,331.45	8,452.82	8,777.00	8,777.00	8,920.00
10-41-33	Training and Education	10,964.22	8,416.03	13,000.00	13,000.00	13,000.00
10-41-35	Community Service Contracts	2,359.19	2,825.00	4,000.00	4,000.00	4,000.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
	Total GENERAL GOVERNMENT:	77,380.92	75,432.15	83,800.00	83,800.00	84,885.00
ADMINISTRATIVE SERVICES						
10-44-11	Salaries and Wages	152,536.62	156,743.72	172,202.00	172,762.00	186,759.00
10-44-13	Employee Benefits	69,447.30	68,029.82	83,474.00	83,735.00	86,958.00
10-44-20	Mileage Reimbursement	739.32	524.55	800.00	800.00	800.00
10-44-21	Books, Subscrip. & Memberships	275.58	100.00	1,000.00	1,000.00	1,000.00
10-44-24	Postage	3,643.88	4,310.44	5,000.00	5,000.00	5,000.00
10-44-25	Equipment & Supplies	1,124.01	810.58	1,000.00	1,000.00	1,000.00
10-44-26	Equipment Lease & Maintenance	8,065.95	8,085.40	16,500.00	16,500.00	16,500.00
10-44-33	Training & Education	2,238.05	5,284.85	6,000.00	6,000.00	6,000.00
10-44-38	Auditor & Accounting Support	16,115.00	15,290.00	16,500.00	16,500.00	16,500.00
10-44-63	IT Support & Contracts	5,442.98	5,387.50	8,100.00	8,100.00	8,100.00
10-44-65	Emergency Management	.00	1,376.72	2,000.00	2,000.00	2,000.00
10-44-69	Office Supplies & Expense	3,452.80	3,113.15	4,000.00	4,000.00	4,000.00
10-44-75	Risk Management	27,693.58	26,519.79	50,000.00	50,000.00	50,000.00
10-44-95	Credit Card Processing Fees	2,422.79	2,924.26	3,000.00	3,000.00	3,000.00
10-44-98	Bank Service Charges	35.00	35.00	1,000.00	1,000.00	1,000.00
	Total ADMINISTRATIVE SERVICES:	293,232.86	298,535.78	370,576.00	371,397.00	388,617.00
PUBLIC WORKS						
10-48-11	Salaries and Wages	129,451.44	137,500.22	180,445.00	180,982.00	179,051.00
10-48-13	Employee Benefits & Retirement	80,115.47	66,234.33	107,345.00	107,639.00	97,962.00
10-48-15	On call pay	4,732.00	1,169.98	5,950.00	5,950.00	5,950.00
10-48-20	Overtime	27,783.34	23,068.81	25,000.00	25,000.00	25,000.00
10-48-23	Travel and Education	1,490.00	238.55	1,360.00	1,360.00	1,360.00
10-48-25	Equipment, Supplies & Maint.	13,224.06	11,335.03	9,000.00	9,000.00	9,000.00
10-48-26	Municipal Bldgs. Oper. & Maint	27,693.19	29,497.57	24,260.00	24,260.00	24,260.00
10-48-54	Prot. Clothing & Equipment	6,554.81	5,559.39	4,500.00	4,500.00	4,500.00
10-48-65	Fleet Operations & Maintenance	15,962.65	16,550.32	10,000.00	10,000.00	10,000.00
10-48-67	Fleet Fuel	12,329.72	12,371.05	12,865.00	12,865.00	12,865.00
10-48-69	Office Supplies & Expense	208.48	224.92	1,300.00	1,300.00	1,300.00
10-48-70	Fleet Leases	9,740.00	5,520.60	10,000.00	10,000.00	13,000.00
10-48-75	Crosswalk Power	639.28	499.96	700.00	700.00	700.00
10-48-77	Public Facilities Heating	7,924.79	5,072.27	6,000.00	6,000.00	6,000.00
10-48-82	Public Facilities Power	15,007.79	17,164.68	14,000.00	14,000.00	14,000.00
10-48-84	Street Lighting Pwr & Mnt.	63,295.49	133,013.24	52,000.00	52,000.00	52,000.00
	Total PUBLIC WORKS:	416,152.51	465,020.92	464,725.00	465,556.00	456,948.00
EXECUTIVE						
10-49-11	Salaries and Wages	276,444.86	295,874.90	336,560.00	347,737.00	392,373.00
10-49-13	Employee Benefits	140,632.45	136,289.48	183,206.00	183,840.00	211,321.00
10-49-20	Mileage Reimbursements	.00	.00	750.00	750.00	750.00
10-49-21	Books, Subscrip. & Memberships	5,957.41	3,849.96	3,000.00	3,000.00	3,000.00
10-49-23	Travel and Education	25,034.21	12,711.48	13,000.00	13,000.00	13,000.00
10-49-25	New Equipment Purchase	30,397.43	2,487.97	22,500.00	22,500.00	22,500.00
10-49-37	Attorney	33,909.00	23,282.00	35,000.00	35,000.00	35,000.00
10-49-62	Miscellaneous	5,877.00	3,556.13	10,000.00	10,000.00	10,000.00
10-49-63	IT Support & Contracts	33,332.29	51,291.05	40,000.00	40,000.00	40,000.00
10-49-65	Emp. Awards, Rec. & Events	20,609.29	19,949.70	16,000.00	16,000.00	16,000.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
10-49-66	Education Reimb. Program	.00	2,054.83	6,000.00	6,000.00	6,000.00
10-49-67	Emp. Benefits & Bonus Program	43,810.28	45,357.47	17,500.00	17,500.00	17,500.00
10-49-68	Wellness Program	315.75	945.32	3,000.00	3,000.00	3,000.00
10-49-69	Office Supplies & Expense	2,972.61	5,061.56	5,500.00	5,500.00	5,500.00
10-49-70	Cellular & Radio Serv. & Equip	8,339.55	8,393.58	12,000.00	12,000.00	12,000.00
10-49-72	Legal Advertising	4,885.99	2,961.50	6,000.00	6,000.00	6,000.00
10-49-80	Utah League Membership	6,891.55	7,274.00	8,000.00	8,000.00	8,000.00
10-49-82	City Newsletter	11,057.72	6,049.20	12,000.00	12,000.00	12,000.00
10-49-83	Economic Development	.00	.00	5,000.00	5,000.00	5,000.00
10-49-85	Volunteerism Program	.00	.00	2,000.00	2,000.00	2,000.00
10-49-86	HR Background Checks	99.90	201.15	500.00	500.00	500.00
10-49-87	HR Position Posting	358.00	585.00	.00	.00	.00
10-49-88	Recorders Office	4,167.86	9,847.89	9,000.00	9,000.00	9,000.00
10-49-89	Elections	24,221.88	18.05	20,000.00	20,000.00	20,000.00
10-49-90	City Celebrations & Events	86,581.96	87,477.07	100,000.00	120,000.00	120,000.00
10-49-91	Youth Council	8,441.02	9,015.17	10,000.00	10,000.00	10,000.00
10-49-92	Miss West Point Pageant	12,799.00	18,753.52	15,000.00	15,000.00	15,000.00
10-49-93	Senior Program	592.06	325.22	.00	.00	.00
10-49-96	Youth Court	.00	2,384.12	5,000.00	5,000.00	5,000.00
10-49-98	Arts Council	4,038.00	5,903.24	5,000.00	5,000.00	22,000.00
	Total EXECUTIVE:	791,767.07	761,900.56	901,516.00	933,327.00	1,022,444.00
COMMUNITY DEVELOPMENT						
10-52-11	Salaries and Wages	240,392.67	246,471.04	357,422.00	358,316.00	298,078.00
10-52-13	Employee Benefits & Retirement	80,059.22	98,501.16	166,378.00	166,753.00	125,159.00
10-52-21	Books, Subscrip. & Memberships	668.00	738.00	1,500.00	1,500.00	1,500.00
10-52-23	Travel, Education & Certificat	6,269.02	4,806.67	7,500.00	7,500.00	9,000.00
10-52-25	Equipment & Supplies	1,214.93	22.11	2,000.00	2,000.00	2,000.00
10-52-51	GIS	.00	552.00	1,000.00	1,000.00	4,000.00
10-52-62	Contract Planning & Insp Serv	80,890.50	99,480.00	4,000.00	4,000.00	100,000.00
10-52-63	IT Support & Contracts	12,697.21	22,871.22	13,500.00	13,500.00	13,500.00
10-52-65	State Building Surcharge	1,855.32	3,228.53	3,000.00	3,000.00	4,000.00
10-52-68	Planning Comm/Board of Adj.	1,786.85	597.46	3,500.00	3,500.00	3,500.00
10-52-69	Office Supplies & Expense	81.26	364.75	500.00	500.00	500.00
10-52-85	Code Enforcement	4,197.71	2,252.39	4,000.00	4,000.00	4,000.00
10-52-90	County Recording Fees	508.00	668.00	4,000.00	4,000.00	4,000.00
	Total COMMUNITY DEVELOPMENT:	430,620.69	480,553.33	568,300.00	569,569.00	569,237.00
ENGINEERING						
10-53-11	Salaries and Wages	60,102.96	100,275.92	93,431.00	93,735.00	101,255.00
10-53-13	Emp. Benefits & Retirement	23,251.83	39,162.58	45,983.00	46,127.00	47,941.00
10-53-21	Books, Subscrip. & Memberships	100.00	374.00	1,000.00	1,000.00	1,000.00
10-53-23	Travel, Education & Certificat	2,871.62	1,669.32	4,000.00	4,000.00	4,000.00
10-53-25	Equipment & Supplies	1,127.34	19,920.86	20,000.00	20,000.00	20,000.00
10-53-51	GIS	940.00	4,498.80	4,000.00	4,000.00	4,000.00
10-53-63	IT Support & Contracts	2,727.17	6,603.45	7,000.00	7,000.00	7,000.00
10-53-69	Office Supplies & Expense	.00	365.66	500.00	500.00	500.00
10-53-70	Engineering Services	954.25	5,574.50	22,000.00	22,000.00	22,000.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
	Total ENGINEERING:	92,075.17	178,445.09	197,914.00	198,362.00	207,696.00
PUBLIC SAFETY & EMERGENCY PLAN						
10-54-11	Crossing Guards	59,092.86	89,131.64	163,944.00	163,944.00	181,948.00
10-54-13	Employee Benefits & Retirement	5,861.29	8,869.39	16,247.00	16,247.00	18,031.00
10-54-15	Crossing Guard Supplies/Equip.	1,680.94	2,264.47	2,000.00	2,000.00	2,000.00
10-54-62	Police Services	463,065.12	606,030.36	755,248.00	755,248.00	900,000.00
10-54-65	Narcotics Strike Force	9,647.44	9,647.44	9,700.00	9,700.00	9,700.00
10-54-71	Emergency Manager	.00	26,166.39	25,000.00	25,000.00	25,000.00
10-54-75	Hometown Security (EPRT)	.00	.00	4,000.00	4,000.00	4,000.00
	Total PUBLIC SAFETY & EMERGENCY PLAN:	539,347.65	742,109.69	976,139.00	976,139.00	1,140,679.00
PARKS AND CEMETERY						
10-70-11	Salaries and Wages	101,081.80	161,184.13	252,346.00	253,338.00	330,761.00
10-70-13	Employee Benefits & Retirement	26,599.97	46,639.62	82,183.00	82,520.00	112,473.00
10-70-20	Uniforms	128.40	191.45	1,000.00	1,000.00	1,000.00
10-70-23	Training & Education	.00	.00	2,000.00	2,000.00	2,000.00
10-70-25	Equipment & Supplies	35,147.53	21,746.92	20,000.00	20,000.00	20,000.00
10-70-26	Building and Grounds	52,749.90	77,465.60	90,000.00	90,000.00	94,100.00
10-70-29	Park & Cemetery Lights	3,932.85	4,367.48	4,500.00	4,500.00	4,500.00
10-70-61	Misc. Services and Supplies	214.75	.10	1,200.00	1,200.00	1,200.00
10-70-69	Office Supplies & Expense	.00	.00	500.00	500.00	500.00
10-70-70	Gateways & Public Properties	3,530.39	3,981.69	6,000.00	6,000.00	6,000.00
	Total PARKS AND CEMETERY:	223,385.59	315,576.99	459,729.00	461,058.00	572,534.00
RECREATION						
10-71-11	Salaries and Wages	223,027.43	312,770.64	414,868.00	416,216.00	449,180.00
10-71-13	Employee Benefits & Retirement	72,003.23	117,162.76	188,094.00	188,681.00	195,547.00
10-71-20	Recreation Program Marketing	.00	737.76	1,000.00	1,000.00	1,000.00
10-71-23	Travel & Education	4,180.28	5,731.58	5,000.00	5,000.00	6,000.00
10-71-25	Equipment and Supplies	15,940.69	2,624.57	5,000.00	5,000.00	5,000.00
10-71-26	Building and Grounds	29.00	6,290.43	7,800.00	7,800.00	7,800.00
10-71-29	Facility Maintenance	.00	.00	.00	.00	5,000.00
10-71-30	Background Checks	1,314.55	1,765.35	2,000.00	2,000.00	2,000.00
10-71-50	Concessions Trailer	.00	.00	.00	3,000.00	3,000.00
10-71-60	Soccer	25,889.34	25,084.63	27,000.00	27,000.00	27,000.00
10-71-67	Junior Jazz	8,754.47	28,473.93	25,000.00	25,000.00	30,000.00
10-71-68	Football	25,706.63	26,129.06	35,000.00	35,000.00	35,000.00
10-71-69	Office Supplies & Expense	2,585.00	2,239.54	5,000.00	5,000.00	5,000.00
10-71-71	Baseball/Softball	30,013.99	51,000.24	31,000.00	31,000.00	31,000.00
10-71-73	Volleyball	2,337.30	5,717.30	5,500.00	5,500.00	6,000.00
10-71-76	Hockey	.00	.00	15,000.00	15,000.00	18,000.00
10-71-77	Flag Football	.00	.00	18,000.00	18,000.00	19,000.00
10-71-79	Archery	.00	.00	4,000.00	4,000.00	4,000.00
10-71-80	Senior Progams	12,443.10	8,482.61	11,000.00	11,000.00	11,000.00
	Total RECREATION:	424,225.01	594,210.40	800,262.00	805,197.00	860,527.00
TRANSFERS, CONT. & OTHER USES						
10-90-63	Class C Trans. to Special Rev.	580,257.60	645,796.29	550,000.00	550,000.00	550,000.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
10-90-86	TRANSFER TO CAP. PROJ. FUND	1,041,679.00	650,000.00	307,262.00	265,818.00	56,311.00
10-90-95	Transfer Out to CDRA	576,000.00	576,000.00	576,000.00	576,000.00	577,000.00
	Total TRANSFERS, CONT. & OTHER USES:	2,197,936.60	1,871,796.29	1,433,262.00	1,391,818.00	1,183,311.00
	GENERAL FUND Revenue Total:	5,091,491.26	6,006,555.24	6,256,223.00	6,256,223.00	6,486,878.00
	GENERAL FUND Expenditure Total:	5,486,124.07	5,783,581.20	6,256,223.00	6,256,223.00	6,486,878.00
	Total GENERAL FUND:	394,632.81-	222,974.04	.00	.00	.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
SPECIAL REVENUE FUND						
DEVELOPMENT FEES						
45-30-57	Road Impact Fees	272,647.52	419,584.78	152,900.00	152,900.00	152,900.00
45-30-70	Park and Trails Impact Fees	411,750.34	786,950.00	623,086.00	623,086.00	1,008,086.00
45-30-75	North Davis Sewer Impact Fees	300,618.27	414,811.92	352,600.00	352,600.00	352,600.00
45-30-80	N.D. Fire Impact Fees	.00	.00	13,868.00	13,868.00	13,868.00
45-30-99	Beginning Balance	.00	.00	732,497.00	1,775,097.00	2,323,849.00
	Total DEVELOPMENT FEES:	985,016.13	1,621,346.70	1,874,951.00	2,917,551.00	3,851,303.00
OTHER FINANCING SOURCES						
45-33-90	Transfer from Other Funds	580,257.60	645,796.29	550,000.00	550,000.00	550,000.00
45-33-93	Local Option Roads	208,079.04	220,151.37	1,000,000.00	1,000,000.00	1,000,000.00
	Total OTHER FINANCING SOURCES:	788,336.64	865,947.66	1,550,000.00	1,550,000.00	1,550,000.00
CHARGES FOR SERVICES						
45-36-10	Interest Income	428,292.91	419,223.39	.00	.00	.00
	Total CHARGES FOR SERVICES:	428,292.91	419,223.39	.00	.00	.00
SPECIAL FUND PROJECTS						
45-51-15	Parks/Trails Impact Fee Proj.	.00	.00	385,000.00	765,000.00	425,000.00
45-51-71	Roads/Ped. Walkways Impact Fee	4,515.00	209,837.59	500,000.00	1,162,600.00	2,820,723.00
45-51-80	N.D. Sewer Impact Fees	301,541.01	406,929.86	352,600.00	352,600.00	352,600.00
45-51-85	N.D. Fire Impact Fees	.00	.00	13,868.00	13,868.00	13,868.00
45-51-93	Local Option Roads	47,379.37	184,579.67	1,000,000.00	1,000,000.00	1,000,000.00
45-51-95	Class C Road Expenditures	410,925.49	1,070,816.55	1,151,020.00	1,151,020.00	766,649.00
45-51-97	Road & Sidewalk Grant Projects	.00	.00	22,463.00	22,463.00	22,463.00
	Total SPECIAL FUND PROJECTS:	764,360.87	1,872,163.67	3,424,951.00	4,467,551.00	5,401,303.00
	SPECIAL REVENUE FUND Revenue Total:	2,201,645.68	2,906,517.75	3,424,951.00	4,467,551.00	5,401,303.00
	SPECIAL REVENUE FUND Expenditure Total:	764,360.87	1,872,163.67	3,424,951.00	4,467,551.00	5,401,303.00
	Total SPECIAL REVENUE FUND:	1,437,284.81	1,034,354.08	.00	.00	.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
CAPITAL PROJECTS FUND						
REVENUE						
48-30-37	Intergovernmental Revenues	.00	247,343.67	.00	.00	.00
48-30-39	Misc. revenue	28.00	.00	.00	.00	.00
48-30-45	Cemetery Permit & Perpet. Care	59,865.00	20,700.00	223,062.00	223,062.00	223,062.00
48-30-90	Beginning Balance	.00	.00	3,456,375.00	3,034,819.00	5,664,876.00
	Total REVENUE:	59,893.00	268,043.67	3,679,437.00	3,257,881.00	5,887,938.00
OTHER FINANCING SOURCES						
48-33-10	Transfer from General Fund	1,041,679.00	650,000.00	344,262.00	265,818.00	56,311.00
48-33-25	Grants	.00	.00	9,000,000.00	9,000,000.00	9,000,000.00
48-33-35	Interest	286,277.54	282,740.84	.00	.00	.00
48-33-55	Transfer from Water Fund	.00	.00	.00	500,000.00	.00
	Total OTHER FINANCING SOURCES:	1,327,956.54	932,740.84	9,344,262.00	9,765,818.00	9,056,311.00
CAP. PROJ. FUND FINANCING USES						
48-51-15	Buildings	46,342.25	2,380.14	278,581.00	278,581.00	176,020.00
48-51-20	Road Projects	135,947.00	259,461.88	10,442,585.00	10,442,585.00	12,260,390.00
48-51-25	Park Improvement Projects	110,910.44	37,192.52	1,117,048.00	1,117,048.00	1,180,125.00
48-51-43	Capital Equipment Replacement	12,632.10	82,270.55	93,912.00	93,912.00	51,942.00
48-51-44	Vehicle Replacement	46,012.81	.00	158,991.00	158,991.00	199,027.00
48-51-53	5 Year CIP	12,704.00	7,735.00	709,520.00	709,520.00	818,196.00
48-51-70	Cemetery Perpetual Care	.00	.00	223,062.00	223,062.00	258,549.00
	Total CAP. PROJ. FUND FINANCING USES:	364,548.60	389,040.09	13,023,699.00	13,023,699.00	14,944,249.00
	CAPITAL PROJECTS FUND Revenue Total:	1,387,849.54	1,200,784.51	13,023,699.00	13,023,699.00	14,944,249.00
	CAPITAL PROJECTS FUND Expenditure Total:	364,548.60	389,040.09	13,023,699.00	13,023,699.00	14,944,249.00
	Total CAPITAL PROJECTS FUND:	1,023,300.94	811,744.42	.00	.00	.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
WASTE FUND						
OPERATING REVENUE						
51-37-17	Penalties	802.15	980.00	500.00	500.00	1,500.00
51-37-26	Sewer Fees	1,303,462.28	1,357,531.01	1,300,000.00	1,300,000.00	1,400,000.00
51-37-50	Garbage Collection Fees	756,663.61	801,091.83	1,150,000.00	1,150,000.00	800,000.00
51-37-60	Greenwaste Collection Fees	128,989.57	132,993.10	130,000.00	130,000.00	135,000.00
51-37-70	Recycle Collection Fees	168,417.99	176,651.21	170,000.00	170,000.00	180,000.00
	Total OPERATING REVENUE:	2,358,335.60	2,469,247.15	2,750,500.00	2,750,500.00	2,516,500.00
OTHER FINANCING SOURCES						
51-38-05	Sewer Impact Fees	64,827.70	107,888.59	82,700.00	82,700.00	82,700.00
51-38-15	Can Purchase	15,470.00	25,340.00	17,000.00	17,000.00	25,000.00
51-38-65	ARPA NEU Davis County	4,851,871.91	10,660,926.00	25,000,000.00	25,000,000.00	25,000,000.00
51-38-80	Interest Earnings	46,760.57	9,524.09	10,000.00	10,000.00	10,000.00
51-38-91	DEVELOPER CONTRIBUTIONS	178,216.97	513,684.00	.00	.00	.00
51-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total OTHER FINANCING SOURCES:	5,157,147.15	11,317,362.68	25,129,700.00	25,129,700.00	25,137,700.00
TRANSFERS						
51-39-95	Beginning Fund Balance	.00	.00	104,235.00	147,382.00	281,349.00
51-39-96	Sewer Impact Fee Balance	.00	.00	77,875.00	77,875.00	77,875.00
	Total TRANSFERS:	.00	.00	182,110.00	225,257.00	359,224.00
PRIMARY OPERATING EXPENSES						
51-81-11	Salaries and Wages	225,534.57	234,265.43	285,697.00	286,685.00	329,433.00
51-81-13	Benefits and Bonus	105,247.70	114,058.99	152,868.00	153,397.00	176,255.00
51-81-15	On call pay	690.00	208.12	850.00	850.00	850.00
51-81-20	Overtime	197.56	261.30	2,000.00	2,000.00	2,000.00
51-81-27	Lift Stations	2,846.88	7,696.67	10,900.00	10,900.00	23,000.00
51-81-42	Garbage	692,299.86	658,596.74	600,000.00	600,000.00	600,000.00
51-81-43	Greenwaste	115,262.80	128,727.44	113,000.00	113,000.00	113,000.00
51-81-44	Recycling	159,358.02	171,875.24	138,000.00	138,000.00	138,000.00
51-81-49	Sewer Collection and Disposal	1,072,060.02	1,012,619.94	1,068,000.00	1,068,000.00	1,068,000.00
51-81-55	Sewer Maintenance and Repair	44,848.05	29,643.97	33,620.00	33,620.00	65,000.00
51-81-63	IT Support & Contracts	15,888.82	23,145.59	21,800.00	21,800.00	21,800.00
51-81-65	Utility Refunds	.00	.00	1,500.00	1,500.00	1,500.00
	Total PRIMARY OPERATING EXPENSES:	2,434,234.28	2,381,099.43	2,428,235.00	2,429,752.00	2,538,838.00
MATERIALS AND SUPPLIES						
51-82-24	Utility Bills - Postage/Equip.	11,471.10	11,088.15	11,000.00	11,000.00	11,000.00
51-82-47	Can Purchase	68,633.00	43,442.50	45,000.00	45,000.00	45,000.00
51-82-60	Travel and Education	814.00	1,134.00	1,500.00	1,500.00	1,500.00
51-82-61	Misc. Supplies & Deposit Slips	.00	.00	1,000.00	1,000.00	1,000.00
	Total MATERIALS AND SUPPLIES:	80,918.10	55,664.65	58,500.00	58,500.00	58,500.00
WASTE - OTHER EXPENSES						
51-84-05	Sewer Impact Fee Projects	.00	14,448.00	33,858.00	75,488.00	25,000.00
51-84-20	Risk Management	6,293.98	6,027.21	10,000.00	10,000.00	10,000.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
51-84-30	Depreciation	157,038.43	168,237.80	85,000.00	85,000.00	85,000.00
51-84-35	Credit Card Processing Fees	20,835.74	25,148.55	8,100.00	8,100.00	8,100.00
51-84-39	Auditor & Accounting Support	5,860.00	5,560.00	6,000.00	6,000.00	6,000.00
51-84-44	Vehicle Replacement	2,270.20	.00	42,754.00	42,754.00	42,754.00
51-84-81	IT	2,600.00	600.00	3,000.00	3,000.00	8,400.00
51-84-82	ARPA Davis County Sewer Proj	.00	.01	25,000,000.00	25,000,000.00	25,000,000.00
51-84-83	Capital Improvements	2,357.82	6,600.00	347,863.00	347,863.00	191,832.00
51-84-84	Blue Stakes	772.50	626.44	1,000.00	1,000.00	1,000.00
51-84-90	Fleet	6,164.86	5,849.83	8,000.00	8,000.00	8,000.00
51-84-97	Fleet Leases	9,740.00	5,520.60	10,000.00	10,000.00	10,000.00
	Total WASTE - OTHER EXPENSES:	213,933.53	238,618.44	25,555,575.00	25,597,205.00	25,396,086.00
TRANSFERS & CONTINGENCIES						
51-90-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total TRANSFERS & CONTINGENCIES:	.00	.00	20,000.00	20,000.00	20,000.00
	WASTE FUND Revenue Total:	7,515,482.75	13,786,609.83	28,062,310.00	28,105,457.00	28,013,424.00
	WASTE FUND Expenditure Total:	2,729,085.91	2,675,382.52	28,062,310.00	28,105,457.00	28,013,424.00
	Total WASTE FUND:	4,786,396.84	11,111,227.31	.00	.00	.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
WATER FUND						
OPERATING REVENUE						
55-37-11	Metered Water Sales	852,442.51	879,883.97	850,000.00	850,000.00	875,000.00
55-37-13	Secondary Water Sales	1,156,128.71	1,175,580.14	1,200,000.00	1,200,000.00	1,200,000.00
55-37-14	Connection Fees - Water	14,900.00	29,150.00	11,500.00	11,500.00	14,000.00
55-37-17	Penalties	721.94	882.00	500.00	500.00	500.00
	Total OPERATING REVENUE:	2,024,193.16	2,085,496.11	2,062,000.00	2,062,000.00	2,089,500.00
OTHER FINANCING SOURCES						
55-38-05	Water Impact Fees	44,912.56	87,570.00	36,696.00	36,696.00	36,696.00
55-38-20	Gain/Loss on Capital Assets	6,265.32-	.00	.00	.00	.00
55-38-55	Miscellaneous Revenue	4,911.20	4,900.00	.00	.00	.00
55-38-80	Interest Earnings	146,945.89	115,205.40	20,000.00	20,000.00	20,000.00
55-38-91	DEVELOPER CONTRIBUTIONS	83,651.46	1,001,257.00	.00	.00	.00
55-38-95	Fund Reserves	.00	.00	745,769.00	1,328,881.00	746,010.00
55-38-96	Water Impact Fee Balance	.00	.00	291,531.00	291,531.00	291,531.00
55-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total OTHER FINANCING SOURCES:	274,155.79	1,208,932.40	1,113,996.00	1,697,108.00	1,114,237.00
PRIMARY OPERATING EXPENSES						
55-81-11	Salaries and Wages	260,240.28	265,345.14	333,894.00	335,097.00	401,052.00
55-81-13	Benefits and Bonus	122,201.85	131,389.00	177,404.00	178,038.00	211,412.00
55-81-15	On call pay	1,380.00	416.04	1,700.00	1,700.00	1,700.00
55-81-20	Overtime	3,003.51	929.85	4,000.00	4,000.00	4,000.00
55-81-28	Wells & Water Tank Power	7,483.35	8,252.73	9,000.00	9,000.00	9,000.00
55-81-35	Hooper Water District	.00	50.00	500.00	500.00	500.00
55-81-41	Water Maintenance	17,534.33	23,768.07	28,620.00	28,620.00	28,620.00
55-81-42	Water Sample Testing	1,943.47	4,607.00	5,000.00	5,000.00	5,000.00
55-81-43	Secondary Water	1,026,597.27	1,137,943.14	1,200,000.00	1,200,000.00	1,200,000.00
55-81-45	Registration & Other Expenses	.00	.00	500.00	500.00	500.00
55-81-60	Travel and Education	4,255.51	3,874.92	4,140.00	4,140.00	6,140.00
55-81-63	IT Support & Contracts	15,897.43	19,783.99	25,800.00	25,800.00	25,800.00
	Total PRIMARY OPERATING EXPENSES:	1,460,537.00	1,596,359.88	1,790,558.00	1,792,395.00	1,893,724.00
WATER - MATERIALS AND SUPPLIES						
55-82-24	Utility Bills - Postage/Equip	11,471.11	11,642.11	8,250.00	8,250.00	8,250.00
55-82-47	Misc. Supplies & Deposit Slips	.00	.00	750.00	750.00	750.00
55-82-50	Water Meters	114,583.47	68,427.00	125,000.00	125,000.00	125,000.00
	Total WATER - MATERIALS AND SUPPLIES:	126,054.58	80,069.11	134,000.00	134,000.00	134,000.00
WATER - OTHER EXPENSES						
55-84-05	Water System Impact Fee Proj.	.00	.00	574,753.00	574,753.00	452,021.00
55-84-20	Risk Management	5,874.41	5,625.40	10,000.00	10,000.00	10,000.00
55-84-30	Depreciation	160,975.74	179,931.52	80,000.00	80,000.00	80,000.00
55-84-33	Capital Projects & Expenditure	7,245.17	15,043.49	166,801.00	248,076.00	172,028.00
55-84-35	Credit Card Processing Fees	22,289.43	26,903.09	8,800.00	8,800.00	8,800.00
55-84-38	Auditor & Accounting Support	5,860.00	5,560.00	6,000.00	6,000.00	6,000.00
55-84-40	Water Purchase - Weber Basin	226,918.00	126,122.50	288,474.00	288,474.00	328,930.00
55-84-44	Vehicle Replacement	1,026.96	.00	47,110.00	47,110.00	48,734.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
55-84-82	Blue Stakes	2,352.58	2,285.44	2,500.00	2,500.00	2,500.00
55-84-83	IT	3,200.00	1,200.00	2,000.00	2,000.00	2,000.00
55-84-85	Engineering Studies & Planning	.00	.00	20,000.00	20,000.00	20,000.00
55-84-90	Fleet	10,788.54	10,097.33	15,000.00	15,000.00	15,000.00
55-84-97	Fleet Leases	9,740.00	5,520.60	10,000.00	10,000.00	10,000.00
	Total WATER - OTHER EXPENSES:	456,270.83	378,289.37	1,231,438.00	1,312,713.00	1,156,013.00
TRANSFERS & CONTINGENCIES						
55-90-48	Transfer to Capital Projects	.00	.00	.00	500,000.00	.00
55-90-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total TRANSFERS & CONTINGENCIES:	.00	.00	20,000.00	520,000.00	20,000.00
	WATER FUND Revenue Total:	2,298,348.95	3,294,428.51	3,175,996.00	3,759,108.00	3,203,737.00
	WATER FUND Expenditure Total:	2,042,862.41	2,054,718.36	3,175,996.00	3,759,108.00	3,203,737.00
	Total WATER FUND:	255,486.54	1,239,710.15	.00	.00	.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
STORM WATER UTILITY FUND						
OPERATING REVENUE						
58-37-11	Storm Sys. Maint. & Const. Fee	215,796.46	221,760.59	215,000.00	215,000.00	230,000.00
58-37-14	Grant	.00	.00	.00	1,000,000.00	1,000,000.00
58-37-17	Penalties	80.22	98.00	150.00	150.00	100.00
58-37-90	Fund Balance	.00	.00	18,315.00	68,934.00	26,925.00
58-37-91	Storm Water Impact Fee Balance	.00	.00	74,288.00	1,074,288.00	1,074,288.00
	Total OPERATING REVENUE:	215,876.68	221,858.59	307,753.00	2,358,372.00	2,331,313.00
OTHER FINANCING SOURCES						
58-38-05	Storm Water Impact Fees	112,994.63	182,506.50	105,100.00	105,100.00	105,100.00
58-38-70	Interest Earnings	106,437.60	91,260.80	20,000.00	20,000.00	20,000.00
58-38-91	DEVELOPER CONTRIBUTIONS	313,219.25	383,451.00	.00	.00	.00
58-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total OTHER FINANCING SOURCES:	532,651.48	657,218.30	145,100.00	145,100.00	145,100.00
PRIMARY OPERATING EXPENSES						
58-81-11	Salaries and Wages	86,782.17	100,210.76	113,826.00	114,236.00	136,828.00
58-81-13	Benefits	43,071.52	45,767.35	59,822.00	60,031.00	69,581.00
58-81-27	Storm Sys. Maint. & Repair	18,838.38	13,822.43	23,620.00	23,620.00	43,620.00
58-81-28	Construction	.00	.00	10,000.00	10,000.00	10,000.00
58-81-34	Credit Card Fees	2,907.22	3,509.08	1,100.00	1,100.00	1,100.00
58-81-40	Sweeping & Preventative Care	23,396.36	14,834.05	12,000.00	12,000.00	12,000.00
58-81-42	Strm Sys Maint & Phs II Comp.	5.79	1,938.97	2,500.00	2,500.00	2,500.00
58-81-43	Secondary Water	.00	.00	5,000.00	5,000.00	5,000.00
	Total PRIMARY OPERATING EXPENSES:	175,001.44	180,082.64	227,868.00	228,487.00	280,629.00
STORM WTR UTILITY - OTHER EXP.						
58-84-05	Storm System Impact Fee Proj.	3,617.50	.00	.00	1,000,000.00	946,593.00
58-84-20	Risk Management	2,097.98	2,009.09	3,500.00	3,500.00	3,500.00
58-84-30	Depreciation	183,179.38	199,148.52	64,000.00	64,000.00	64,000.00
58-84-38	Auditor & Accounting Support	1,465.00	1,390.00	1,500.00	1,500.00	1,500.00
58-84-44	Vehicle Replacement	988.80	.00	83,485.00	83,485.00	83,485.00
58-84-83	Capital Projects	.00	.00	40,000.00	1,090,000.00	1,064,206.00
58-84-90	Fleet Expense	1,541.24	1,490.46	2,500.00	2,500.00	2,500.00
58-84-97	Fleet Leases	9,740.00	5,520.60	10,000.00	10,000.00	10,000.00
	Total STORM WTR UTILITY - OTHER EXP.:	202,629.90	209,558.67	204,985.00	2,254,985.00	2,175,784.00
STORM WTR UTILITY - OTHER EXP.						
58-90-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total STORM WTR UTILITY - OTHER EXP.:	.00	.00	20,000.00	20,000.00	20,000.00
	STORM WATER UTILITY FUND Revenue Total:	748,528.16	879,076.89	452,853.00	2,503,472.00	2,476,413.00
	STORM WATER UTILITY FUND Expenditure Total:	377,631.34	389,641.31	452,853.00	2,503,472.00	2,476,413.00
	Total STORM WATER UTILITY FUND:	370,896.82	489,435.58	.00	.00	.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
DEBT SERVICE						
MISCELLANEOUS REVENUE						
70-36-10	Interest Earnings	651.28	567.90	.00	.00	.00
Total MISCELLANEOUS REVENUE:		651.28	567.90	.00	.00	.00
DEBT SERVICE Revenue Total:		651.28	567.90	.00	.00	.00
Total DEBT SERVICE:		651.28	567.90	.00	.00	.00

Account Number	Account Title	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2027 Final Budget
CDRA FUND						
REVENUE						
85-31-08	Interfund Loan	576,000.00	576,000.00	576,000.00	576,000.00	577,000.00
85-31-10	Property Tax Increment	222,630.00	222,145.00	140,000.00	140,000.00	220,000.00
Total REVENUE:		798,630.00	798,145.00	716,000.00	716,000.00	797,000.00
REVENUE						
85-38-80	Interest Earnings	7,853.15	7,651.54	.00	.00	.00
Total REVENUE:		7,853.15	7,651.54	.00	.00	.00
EXPENDITURES						
85-44-65	Long-term Debt Expense	399,000.00	419,000.00	439,000.00	439,000.00	322,000.00
85-44-66	Transfers Out	.00	.00	.00	.00	220,000.00
Total EXPENDITURES:		399,000.00	419,000.00	439,000.00	439,000.00	542,000.00
EXPENDITURES						
85-84-15	Interest Expense	313,741.60	294,952.45	277,000.00	277,000.00	255,000.00
Total EXPENDITURES:		313,741.60	294,952.45	277,000.00	277,000.00	255,000.00
CDRA FUND Revenue Total:		806,483.15	805,796.54	716,000.00	716,000.00	797,000.00
CDRA FUND Expenditure Total:		712,741.60	713,952.45	716,000.00	716,000.00	797,000.00
Total CDRA FUND:		93,741.55	91,844.09	.00	.00	.00
Grand Totals:		7,573,125.97	15,001,857.57	.00	.00	.00