



**West Point City
Council Notice and Agenda**

West Point City Municipal Center
3200 West 300 North
West Point City, UT 84015
April 7, 2015

Mayor
Erik Craythorne
Council
Gary Petersen, Mayor Pro Tem
Jerry Chatterton
Andy Dawson
R. Kent Henderson
Jeff Turner
City Manager
Kyle Laws

ADMINISTRATIVE SESSION

Cancelled

GENERAL SESSION

7:00 pm – Main Council Chamber

1. Call to Order
2. Pledge of Allegiance
3. Prayer (Please 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. (If you wish to make comment to the Council, please use the podium and clearly state your name and address, keeping your comments to a maximum of 2 ½ minutes. Please do not repeat positions already stated. Public comment is a time for the Council to receive new information and perspectives)
7. Consideration of Adoption of Minutes from the March 17, 2015 Council Meeting.
8. Youth Council Update
9. Quarterly Financial Report – Mr. Evan Nelson
10. Motion to Adjourn

Posted and dated this 2nd day of April, 2015

A handwritten signature in blue ink that reads "Misty Rogers".

MISTY ROGERS, CITY RECORDER

If you plan to attend this meeting and, due to disability, will need assistance in understanding or participating therein, please notify the City at least twenty-four(24) hours prior to the meeting and we will seek to provide assistance.

TENTATIVE UPCOMING ITEMS

Date: 4/21/2015

Administrative Session – 6:00 pm

1. Discussion of Vote-by-Mail – Mayor Craythorne
2. Discussion of Pay Plan and Market Study – Mr. Kyle Laws

General Session – 7:00 pm

1. Consideration of Ordinance No. 04-21-2015A, Amending the West Point City Firearms Ordinance, Relative to the Discharging of Firearms within West Point City Limits for the Abatement of Nuisance Animals – Mr. Kyle Laws
2. Consideration of Resolution 04-21-2015A, Adopting Personnel Policies and Procedures Relating to Employment Leave Benefits for West Point City – Mr. Kyle Laws
3. Consideration of Ordinance 04-21-2015B, the Rezoning of the Property Located at Approximately 2200 West 300 North from R-2 & A-40 to C-C, R-4, and R-5 Mr. Boyd Davis
4. Consideration of Ordinance No. 04-21-2015C, the Rezoning of Property Located at Approximately 2350 W 300 N from R-2 & A-40 to R-4 – Mr. Boyd Davis
5. Consideration of Removing the Property located at Approximately 2200 W 300 N from Agriculture Protection – Mr. Boyd Davis

Date: 5/5/2015

Administrative Session – 6:00 pm

1. Discussion of FY2015 Amended Budget and FY2016 Budget – Mr. Evan Nelson

General Session – 7:00 pm

1. Consideration of Approval of Contract with ** for 3000 West Project – Mr. Boyd Davis
2. Budget Hearing For FY2015 Amended Budget and FY2016 Budget– Mr. Evan Nelson
 - a. Public Hearing

3. Consideration of Approval of a Contract for the 3000 West Project – Mr. Boyd Davis

CDRA of West Point City 05/5/2015

1. Budget Hearing For CDRA FY2015 Amended Budget and FY2016 Budget– Mr. Evan Nelson
 - a. Public Hearing

Future Items

Administrative Session

1. Discussion of Street Light Replacement – Mr. Kyle Laws
2. Discussion of Cemetery Expansion
3. Discussion of Developer’s Agreement with Wright Development – Mr. Boyd Davis
4. Discussion of Removing the Property Located at Approximately 2200 West 300 North from Agriculture Protection – Mr. Boyd Davis
5. Building Rental Fees & Policy – Mr. Kyle Laws
6. Interlocal Agreement with Davis County for Property Use West of Blair Dahl Park – Mr. Kyle Laws
7. Discussion of Pheasant Creek Property/Park – Mr. Kyle Laws

General Session

1. Consideration of Releasing Wise Country Meadows, Phase 1 from Warranty – Mr. Boyd Davis
2. Consideration of Final Approval of the Smith’s Marketplace Site-Plan – Mr. Boyd Davis

West Point City 2015 Calendar

January

February

March

April

4 Easter Egg Hunt-10am
 7 City Council-7pm
 9 Planning Commission-7pm
 10-11 Spring Clean-up
 20 Senior Lunch-11:30am
 21 City Council-7pm
 23 Planning Commission-7pm

May

5 City Council-7pm
 7 Cemetery Cleaning
 13 Council/Staff Lunch-11:30am
 14 Planning Commission-7pm
 18 Senior Lunch-11:30am
 19 City Council-7pm
 25 Memorial Day-Closed
 28 Planning Commission-7pm

June

2 City Council-7pm
 6 Take Pride Day
 11 Planning Commission-7pm
 13 Miss West Point Pageant SHS-7pm
 15 Senior Lunch-11:30am
 16 City Council-7pm
 25 Planning Commission-7pm

July

4 Independence Day-Party at the Point
 6 Independence Day Observed-Closed
 7 City Council-7pm
 9 Planning Commission-7pm
 20 Senior Lunch 11:30am
 21 City Council-7pm
 23 Planning Commission-7pm
 24 Pioneer Day-Closed

August

4 City Council-7pm
 6 Summer Party-5pm
 13 Planning Commission-7pm
 18 City Council-7pm
 21 Senior Dinner-5:00pm
 27 Planning Commission-7pm

September

1 City Council-7pm
 7 Labor Day-Closed
 10 Planning Commission-7pm
 15 City Council-7pm
 21 Senior Lunch-11:30am
 24 Planning Commission-7pm

October

1 Cemetery Cleaning
 6 City Council-7pm
 8 Planning Commission-7pm
 14 Council/Staff Lunch-11:30am
 16 Halloween Carnival-7pm
 19 Senior Lunch-11:30am
 20 City Council-7pm
 22 Planning Commission-7pm

November

3 Election Day
 7 Flags on Veteran's Graves YC
 11 Veteran's Day-Closed
 12 Planning Commission-7pm
 16 Senior Lunch-11:30am
 17 City Council-7pm
 26-27 Thanksgiving-Closed

December

1 City Council-7pm
 4 Christmas Party-7pm
 7 City Hall Lighting Ceremony-6:00 pm
 10 Planning Commission-7pm
 15 City Council-7pm
 18 Cemetery Luminary-4pm
 21 Senior Lunch-11:30am
 24-25 Christmas-Closed

January 2016

8-9 Council Retreat



**West Point City Council Meeting
3200 West 300 North
West Point City, UT 84015
March 17, 2015**

Mayor
Erik Craythorne
Council
Gary Petersen, Mayor Pro Tem
Jerry Chatterton
Andy Dawson
R. Kent Henderson
Jeffrey Turner
City Manager
Kyle Laws

Administrative Session
5:30 pm – Board Room

Minutes for the West Point City Council Administrative Session held at West Point City Hall, 3200 West 300 North, West Point City, Utah 84015 on March 17, 2015 at 5:30 pm with Mayor Craythorne presiding.

MAYOR AND COUNCIL MEMBERS PRESENT – Mayor Erik Craythorne, Council Member Kent Henderson, Council Member Jeff Turner, Council Member Andy Dawson, Council Member Jerry Chatterton, Council Member Gary Petersen, and Council Member Kent Henderson

CITY EMPLOYEES PRESENT - Kyle Laws, City Manager; Boyd Davis, Assistant City Manager; Evan Nelson, Finance Director; and Misty Rogers, City Recorder

VISITORS PRESENT – Rob Ortega

1. Field trip to and Discussion of the Nature Park – Mr. Kyle Laws

The West Point City Council and members of Staff traveled to the Nature Park to view the area and take note of the condition of the property. The Council and members of Staff returned to City Hall at 6:06 pm to continue with the Administrative Session. Mayor Craythorne welcomed those in attendance; he then turned the time over to Mr. Laws.

Mr. Laws stated that West Point Elementary and 300 North constantly experience traffic and parking issues. The safety of the students and patrons of the school is concern to City Staff and the Council. Mayor Craythorne and members of Staff are working with the Davis County School District (DSD) to find a solution to the problem. Mr. Laws stated the Nature Park located to the north of the elementary is also a concern for the City and DSD. The area has become overgrown, the pond has become stagnant and residents are experiencing issues with rodents. DSD has requested that West Point City take back ownership and maintenance of the Nature Park as they do not have the means to properly care for the property. Mr. Laws stated DSD has been informed that the City will not take the property back until improvements have been made to the area. He then asked the Council to consider the current condition of the Nature Park and future uses for the property. Mr. Laws asked the Council if the Nature Park should be kept and enhanced or leveled for other uses.

Mayor Craythorne expressed his appreciation for Staff and their willingness to work with the Davis County School District. He then stated the West Point Elementary has major issues with the lack of parking and access to the facility. A solution proposed to the School District includes the leveling of the Nature Park, recreation fields being installed on the east and west of the property, a parking lot in the middle and a road connecting 520 North. Mayor Craythorne informed the Council that he had recently judged the Spelling B at West Point Elementary. While at the Elementary, Mayor Craythorne informed the Principal, members of the Community Council and PTA of possible solutions for the lack of parking and the Nature Park. The Community Council and PTA expressed their support with the dissolution of the Nature Park.

Mr. Laws stated the West Point Elementary has discussed enhancing and maintaining a small area of property if the City takes back the rest of the Nature Park.

Mayor Craythorne stated he is supportive of the proposed design, and over time the cost to the City will be manageable. He then stated that if the Nature Park is kept and the area is properly enhanced and maintained it will be costly to the City.

Mayor Craythorne stated that the original design of the Nature Park included three ponds, which would circulate the water to keep the water fresh. Two of the ponds had to be drained as the water table was too high and homes near the Nature Park were having water enter their basements. This has caused the water in the third pond to become stagnant. Mayor Craythorne stated if the pond is kept, the circulation of the water would be a concern.

Mr. Laws informed the Council that members of Staff joined the DSD Administration on a walking tour of the property last fall. At that time, DSD asked the City to move forward with obtaining bids for the clearing and grubbing of the property. Mr. Laws stated that three bids were received, the first two bids ranged in cost from \$31,000 to \$44,000. The third bid received is from Thurgood Excavating for the amount of \$9,000. Because the lowest bid is significantly less than the other bids, Staff contacted the Thurgood Excavating to verify the estimate. Thurgood Excavating has assured Staff that they had bid the project properly and are available to proceed with the tree removal and leveling of the Nature Park as early as next week but that timing was short due to other projects coming up for them.

Mayor Craythorne stated the low bid is likely due to the fact that the contractor is in between jobs. He then informed the Council that the work needs to begin next week or the contractor will reconsider his bid.

Council Member Dawson asked if the bid amount includes the filling in of the pond. Mayor Craythorne stated no. Council Member Petersen stated the bid only includes the tree removal and the grubbing of the property.

Mr. Laws stated after the tree removal and grubbing has been completed, Staff will determine if the water in the pond is actually ground water and if additional rock will be needed to be used for compaction.

Council Member Petersen asked the source of the water in the remaining pond. Mr. Laws stated he believes the water in the pond may be ground water. Mayor Craythorne stated that he has been told that Mrs. Betsy Thurgood had obtained water shares for the project. He then stated the School District will verify if the water shares for the Nature Park will be returned to Betsy Thurgood or the original share owner.

Council Member Henderson asked if Mrs. Julie Kenley has been contacted with regards to the future of the Nature Park. Mayor Craythorne stated no, but he will be contacting her within the next few days.

Mayor Craythorne asked the Council to provide Staff with direction on how to proceed with the Nature Park. He asked if the Council is supportive of removing the trees and grubbing the ground in the Nature Park. Mayor Craythorne firmly stated that if the Nature Park is kept, it must be enhanced to a quality level and the City must be willing to commit additional funds to maintain the Nature Park.

Council Member Petersen recommended planting grass and trees in the area as they require minimal maintenance.

Council Member Turner stated the Nature Park could be enhanced using low maintenance desert scape material.

Council Member Dawson stated the condition of the Nature Park has drastically declined. He stated that if the Nature Park is enhanced and improved it is likely the condition of the property will again decline.

Council Member Henderson stated the decline in the condition of the Nature Park is not as a result of the City. If the City were to maintain the Nature Park, it is likely the condition of the property will not decline. He then stated the Nature Park could be enhanced using low maintenance materials such as grass, trees, benches and bowery's.

Council Member Petersen stated regardless of what the Council chooses for the future of the Nature Park it should be quality and be maintained by the City. He then expressed his opinion that a field park would be better utilized than a Nature Park.

Mayor Craythorne stated that if the City is willing to put forth funding to improve the area, the City should maintain the property at a high level of care similar to that of all other parks in the City.

Council Member Dawson stated a walking type park would be easier to maintain than a picnic park.

Council Member Henderson stated that if the Nature Park is turned into a recreation field, other uses for the area will be lost. He then stated a walking park will be a benefit to those residents less interested in field parks.

Council Member Dawson asked Council Member Henderson if he approves of the installation of a parking lot on the property. Council Member Henderson stated yes, the area is large enough to include a parking lot and a small walking park.

Council Member Chatterton stated in the past, the City has spent a great deal of time and energy to assist in the cleanup and maintenance of the Nature Park. Over time, the Nature Park was neglected and unmaintained.

Council Member Henderson stated much of the work at the Nature Park has been provided by volunteers. He stated if the City were to care for the property it would need to be done on a regular basis.

Council Member Chatterton expressed concern with the liability of leaving a pond in the area. Council Member Henderson stated the pond could be removed.

Council Member Petersen asked Council Member Henderson if he would consider a portion of the property be used for parking and a field and the other be used as a walking park. Council Member Henderson stated yes. Council Member Petersen recommended the City remove the nuisance trees as well as incorporate rolling hills into the area.

Mayor Craythorne recommended moving forward with the tree removal and grubbing. He stated the future of area could be discussed again in the upcoming Council meeting.

Council Member Chatterton stated putting money into the Nature Park could be burdensome for generations to come. He stated the money needed to enhance and maintain the Nature Park would be better utilized at the Blair Dahl Park. Council Member Chatterton then cautioned that the dissolution of the Nature Park will remove numerous Eagle Scout Projects. He stated if only half of the Nature Park is leveled, whose Eagle Projects will stay? He then recommended contacting Mrs. Julie Kenley to discuss the condition of the Nature Park and the plans for its future. Mayor Craythorne agreed, he stated he will contact Mrs. Kenley within the next few days.

Mayor Craythorne and the Council agreed that Thurgood Excavating should begin the tree removal and leveling of the Nature Park.

Mayor Craythorne recommended removing all trees from the west half of the property as this is the side where a recreation field will likely be located because it is already fairly level. The quality trees on the east half of the property could possibly be kept.

Council Member Petersen expressed concern with the elevations in the area as the banks around the ponds are significant in height.

Mayor Craythorne asked if the site of the pond balances. Mr. Davis stated he is unsure if the site balances, once the trees have been cleared a survey of the area can be done.

Council Member Henderson stated it is important for the Council to consider several options before moving forward with leveling the area.

Council Member Dawson recommended leaving the trees on the west half of the property and leveling the property on the east half for a soccer field. This will allow for shade on the soccer field in the afternoons.

Council Member Petersen recommended grubbing the entire area. He then asked Staff to inform the Council of the process to fill in the ponds. Mr. Davis stated cobble rock will need to be placed in the bottom of the pond before the pond can be filled in. The cobble rock will assist with the stability of the area.

Mr. Laws asked for clarification on how to proceed. Considering the discussion and suggestions thus far, all council members agreed to move forward next week with removing all trees and grubbing the entire area.

2. Discussion of Amendment to the Firearms Ordinance, Relative to the Discharging of Firearms within City Limits for the Abatement of Nuisance Animals – Mr. Kyle Laws

Davis County Animal Control typically uses non-lethal methods to abate nuisance animals. However, there are instances in which abatement isn't successful when using non-lethal methods. Animal Control has spent a significant amount of time and money to find other methods of abatement for certain animals. Recently, the County has contacted the City requesting permission to use lethal means to abate nuisance animals when all other methods have been exhausted. Mr. Laws stated Davis County Animal Control prefers using a pellet gun when all other non-lethal abatement methods have been exhausted.

Mr. Laws informed the Council that the West Point City Attorney and the Davis County Attorney have drafted the following amendment to the West Point City Animal Control Ordinance. Mr. Laws stated the proposed amendment to the ordinance allows for flexibility while keeping control. He then presented the following changes to section 9.20.020 of West Point City Animal Control Ordinance to the Council:

7. The discharge of guns for the purpose of abating nuisance animals within the limits of West Point City:
 - a. When other traditional methods of animal control have been exhausted or are ineffective or impractical, due to cost or otherwise; and,
 - b. When the discharge of a gun or guns is performed by an authorized animal control officer or officers operating pursuant to a contract with West Point City; and,
 - c. After the authorized animal control officer or his/her superior submits a written application to the West Point City Manager requesting authorization to discharge a gun for the purpose of abating nuisance animals within the limits of West Point City; and,
 - d. After the West Point City Manager reviews and approves of the written application referenced in subsection c directly above.

The West Point City Manager may, as he/she deems appropriate and in response to the written application referenced in subsection c directly above, impose written restrictions on the authorized animal control officer or officers' ability to discharge a gun or guns for the purpose of abating nuisance animals within the limits of West Point City, including, but not limited to, the type of gun or guns that may be discharged, the times that the gun or guns may be discharged, the dates that the gun or guns may be discharged, and the locations where the gun or guns may be discharged.

Mayor Craythorne stated he and Mr. Laws have discussed the amendments to the firearms ordinance over the past several months. The changes will allow Davis County Animal Control to use an alternative abatement method if necessary.

Mr. Laws stated the Council will be asked to approve the amendments to the Firearms Ordinance in a future Council Meeting.

3. Discussion of Pay Plan and Market Study – Mr. Kyle Laws

Pay Plan and Market Study

Mr. Laws stated after he had been appointed as the West Point City Manager, the following changes were made to the pay plan and market study process:

- Elimination of the Pay Plan Committee
- Expansion of pay ranges (minimum to maximum) for each position based on a market study
- Allow for an increase and growth within the ranges with a 2% merit increase annually and an additional 2% COLA bi-annually, if the budget will support**
- Determining market pay based on ranges not actual pay or total compensation

Mr. Laws informed the Council that most positions were close to or within market. Only a few adjustments were needed to bring all positions within range. He stated as long as the employee is paid within the range, the position is considered to be paid within market. Mr. Laws stated the pay scale has been adjusted to include a 2% COLA. Mr. Laws stated the proposed 2016 pay scale and changes from the market study does not have a budget impact.

Mayor Craythorne recommended anyone with questions regarding the pay plan and market study contact Mr. Laws.

Mr. Laws reminded the Council that the pay scale will be approved with the FY2016 budget.

LEAVE - Mr. Laws recently completed a Vacation Leave Study using vacation leave information from the surrounding cities. While reviewing vacation accrual rates, it was discovered that West Point City employees accrue vacation leave at a lower rate than other cities. Mr. Laws informed the Council that the proposed vacation accrual rates will keep the City within market and competitive with neighboring cities as well as our benchmark group.

Current Vacation Accrual

<u>Years of Consecutive City Service</u>	<u>Hours of Vacation Accrued per Bi-weekly Pay Period</u>
0 – 4	3.08 (80 hours annually)
5 – 9	3.69 (90 hours annually)
10 – 19	4.31 (112 hours annually)
15 or more	4.92 (128 hours annually)

Proposed Vacation Accrual

<u>Years of Consecutive City Service</u>	<u>Hours of Vacation Accrued per Bi-weekly Pay Period</u>
0 – 4	3.69 (96 hours annually)
5 – 9	4.62 (120 hours annually)
10 – 19	6.15 (160 hours annually)
15 or more	6.92 (180 hours annually)

Council Member Dawson asked if employees are able to collect “comp” time. Mr. Laws stated yes and there is a maximum amount of comp time an employee is able to accrue.

Mr. Laws stated that because the Council is being asked to increase to the vacation accrual rates, he also feels it is necessary for the Council to consider lowering the maximum leave which can be accrued. The current policy allows for an employee to accrue a maximum of 320 hours of vacation. Hours accrued over the maximum 320 hours become “use or lose” at the end of the calendar year. Mr. Laws stated the maximum accrual for other cities is about 240 hours. He then stated if accrual rates are increased it may be prudent to decrease the maximum amount of accrual allowed. This will lessen the liability to the City as employees are terminated and vacation leave is cashed out. If an employee has 320 hour of vacation accrued, the payout to the employee could be as high as \$10,000 depending on their current salary.

Mr. Laws stated he and Mayor Craythorne recommend the Council consider the following three options.

Option 1 - Leave the current employees alone, “grandfathering” them in to the 320 hours and changing the maximum accrual only for employees after July 1, 2015.

Council Member Dawson asked how many employees currently have 320 hours of vacation accrued. Mr. Laws stated one employee has accrued 320 hours of vacation, one employee over 240 hours of vacation and three or four over 200 hours of vacation.

Option 2 - Lower the maximum accrual to 240 hours for all employees this year or next year. This could have a minimal impact to the budget as the City will need to cash out all leave over 240 hours.

Option 3 - Lower the maximum accrual to 240 for all employees, but allow employees one or two years to draw down their balance to 240 hours. If the employee falls below the 240, they will not be allowed to carryover more than that at the end of the year. Accrued leave over 240 hours will then become “use or lose”.

Mayor Craythorne expressed his support of Option 3. He then stated as accrual rates are increased, employees will reach the maximum accrual allowed faster. Mayor Craythorne stated that if the Council chooses to increase the accrual rates, the maximum hours allowed to be accrued should be decreased as this will less the City’s liability. Option 3 gives employees the ability to reduce their vacation balances over one or two years.

Council Member Petersen stated he is supportive of Option 3; however he is unsure if the City could cash out only 1/3 of accrued leave over the maximum hours as the employee has earned those hours. Mr. Laws stated the current policy states that any hours accrued over 320 hours become “use or lose” even though they were earned and he didn’t think there would be a problem.

Council Member Dawson stated many employers’ cash out accrued leave at \$0.75 on the dollar, unless it is for medical needs or for a down payment on a home. Mr. Laws stated this practice is common among government entities. Council Member Henderson agreed that it is common practice at all levels of government to cash out 100% of vacation leave balances at end of employment. He then stated that West Point City will cash out 1/3 of sick leave at the end of employment if they have been with the City for a minimum of 5 years.

Mayor Craythorne stated Option 3 will allow employees over the maximum 240 hours to plan how to draw down their accrued vacation over a period of time.

Council Member Dawson stated he is supportive of Option 3.

Council Member Petersen stated he is supportive Option 3 and the maximum vacation accrual allowed. However he has concerns with the vacation accrual rates.

Mayor Craythorne recommended the Council discuss the Pay Plan and Market Study in a future Administrative Session.

4. Discussion of Rezoning the Church Farm Property at approximately 300 North 2200 West – Mr. Boyd Davis

(Discussion held during the General Session)

5. Discussion of Rezoning Property Located at Approximately 2350 W 300 N from R-2 & A-40 to R-4 – Mr. Boyd Davis

(Discussion held during the General Session)

The Council then adjourned the Administrative Session.



**West Point City Council Meeting
3200 West 300 North
West Point City, UT 84015
March 17, 2015**

General Session

7:00 pm – Council Room

Mayor

Erik Craythorne

Council

Gary Petersen, Mayor Pro Tem

Jerry Chatterton

Andy Dawson

R. Kent Henderson

Jeffrey Turner

City Manager

Kyle Laws

Minutes for the West Point City Council General Session held at the West Point City offices, 3200 West 300 North, West Point City, Utah 84015 on March 17, 2015 at 7:00 pm with Mayor Craythorne presiding.

MAYOR AND COUNCIL MEMBERS PRESENT – Mayor Craythorne, Council Member Kent Henderson, Council Member Jeff Turner, Council Member Gary Petersen, Council Member Jerry Chatterton and Council Member Andy Dawson

CITY EMPLOYEES PRESENT - Kyle Laws, City Manager; Boyd Davis, Assistant City Manager; Services Director; and Misty Rogers, City Recorder

VISITORS PRESENT – Rob Ortega, Shania Schacht, Angelica Ybanez, Sydnee Beus, Jordan Tomlinson, Kobey Kap, Jake Laub, Cody Neilsen, Samantha Messenger, Brenda Pehrson, Ruthann Henderson, A. Christensen, Lisa Seeley, B. U. , James Pehrson, Tonnie Pehrson, Madison Pehrson, TJ Pehrson, Jaron Christensen, Jerry & Julie King, Brinnlee Kruitbosch, Brian Vincent, Bart Mortensen, Ken & Nancy Gehring, Noah Sandoval, Julie Caruso, Cindy Petersen, Steven Lord, Kevin **, Shawn **, and Fred Philpot

- 1. Call to Order** - Mayor Craythorne welcomed those in attendance.
- 2. Pledge of Allegiance**
- 3. Prayer** – Council Member Henderson
- 4. Communications and Disclosures from City Council and Mayor**

Council Member Chatterton – no comment

Council Member Dawson thanked the Council, Mayor Craythorne and Members of Staff for their friendship and support they provided at the time of the passing of his father.

Council Member Henderson thanked the reverse 911 program and the Davis County Sheriff's for the services they provide on behalf of the residents of West Point City. .

Council Member Turner – no comment

Council Member Petersen expressed his appreciation to the North Davis Fire District for working in conjunction with the Davis County Sheriff's Office.

5. Communications from Staff

Mr. Laws stated the tennis courts at the Loy Blake Park are being reconstructed and they will likely be complete within the next few months. He then stated the West Point Easter Egg Hunt will be held on April 4, 2015 at 10:00 and Take Pride in West Point Day will be held on June 6, 2015 in conjunction with the installation of the new playground equipment at the Loy Blake Park.

Mr. Laws stated the Davis County Sheriff's Office has enhanced the reverse 911 program to include cell phones. He stated more information can be found on the Davis County Sheriff's website and the NDFD Facebook page on how to add cell phone numbers to the system.

Mayor Craythorne stated Davis and Weber County Canal will begin charging the secondary water lines on April 1st. Residents are asked to have secondary water lines closed until full access to the secondary water is available on April 15th. Currently, there are no mandatory restrictions but residents are being asked to follow the 2015 Secondary Water Schedule and conserve water when possible.

6. Citizen Comment – no comment

7. Consideration of Adoption of Minutes from the March 3, 2015 Council Meeting

Council Member Petersen motioned to approved the minutes from the March 3, 2015 Council Meeting. Council Member Henderson seconded the motion.

The Council unanimously agreed.

8. Announcement of Essay Contest Winners – Mrs. Jolene Kap

Mayor Craythorne stated 63 entries were received for the West Point City Essay Contest. He then stated the majority of the essays received were from the elementary division. Mayor Craythorne announced the winners of the 2015 essay contestants and presented them with gift baskets.

3rd Place – Jaron Christensen

2nd Place – Ady Kruitbosch

1st Place – Brenda Pherson

Mayor Craythorne thanked the participants of the essay contest and everyone involved with the essay contest.

9. Discussion of the Rezoning of the Discussion of Rezoning the Church Farm Property at approximately 300 North 2200 West – Mr. Boyd Davis (carried over from the Administrative Session)

Mr. Davis stated that West Point City has recently received two rezone requests. The first request is to rezone 19 acres of property located at approximately 300 North 2250 West to commercial and residential. The owners of the property have not specified a project for the area they are only planning for the future. Mr. Davis stated the proposed rezone coincides with the General Plan and Staff recommends the approval of the rezone request for the property located at approximately 2250 West 300 North.

Mayor Craythorne informed the public that the Smith's Marketplace will be located directly to the east of 2250 West 300 North. He then stated the LDS Church owns the property located at 2250 West 300 North and a developer has submitted a rezone request on behalf of the church.

Mr. Davis stated the second rezone request has been received from Mr. Eddy Montgomery for the property located at approximately 2350 W 300 N. He stated there are two homes approximately 100 years old currently located on the property. Mr. Montgomery would like to tear down both of the old homes and build either a new home or duplex on

the property. The General Plan designates the property as a mixed use area and it has been envisioned that 300 North will be saved for commercial uses. Mr. Davis stated because of the General Plan and the vision for 300 North, Staff recommends the denial of the rezone request for the property located at 2350 West 300 North.

Mr. Davis stated both rezone requests will be considered by the Planning Commission of March 26, 2015 and the City Council on April 7, 2015.

Mayor Craythorne asked how many acres the property owner would like to rezone. Mr. Davis stated the owner has requested that one acre be rezoned.

Council Member Petersen asked the current zoning of the property located at 2350 West 300 North. Mr. Davis stated the current zoning of the property is R-2.

Mayor Craythorne recommended anyone with questions or wanting additional information with regards to the rezone requests contact Mr. Davis.

10. Presentation of Traffic Master Plan – Mr. Boyd Davis

Mr. Davis informed those in attendance that the Transportation Master Plan had begun a few weeks earlier. In previous discussions with the Council, it was determined that public meetings should be held to inform residents of the process as well as to obtain public input. Mr. Davis stated that West Point City has contracted with Horrock's Engineers to provide the City with traffic engineering services and Lewis, Young, Robertson and Burningham Inc. to provide the City with an Impact Fee Analysis. Mr. Davis turned the time over to Mr. Steven Lord from Horrock's Engineering.

Mr. Lord thanked Mayor Craythorne and the Council for allowing Horrock's Engineers and Lewis, Young, Robertson and Burningham the opportunity to present updated information of the traffic master plan to the Council and residents of the City. Mr. Lord then introduced Mr. Shawn Short (Project Manager), Kevin Crenshaw (), and Fred Philpot (Lewis, Young, Robertson and Burningham) to the Council.

Mr. Lord provided the Council with the following information:

- Data Collection – Daily traffic counts throughout the City are used to form a base for the analysis. The traffic volumes throughout the City relatively low, however some areas are experiencing high volumes.
- Existing Roadway Network – Both arterial and collector roads are studied. (Arterial roads hold more volume than collector roads)
- Level of Service – Roadways are graded A – F, A is excellent and F is severely congested. Mr. Lord stated the optimum grade level for a roadway is C.
- Existing Roadway Conditions - All roads in West Point are acceptable, except for 2000 West. Council Member Dawson asked what grade 2000 West is given. Mr. Lord stated he believed that 2000 West has been given the grad E.
- No Build 2040 Conditions - Using the Wasatch Front Regional Council information is used to project future traffic until 2040. If no roadway infrastructure improvements are not made, by 2040 2000 West and 1800 North will likely obtain a grade level F.
- Next Steps – Determine what course of action should be taken to keep roadway levels acceptable. Prepare cost estimates for Future Projects, and hold the 2nd public open house. Mr. Lord recommended residents visit the website <http://tiney.cc/westpoint>. This website will allow for anyone to review the transportation master plan update and interactive maps. Comments can be made directly on the interactive map. Mr. Lord stated approximately 20 comments have already been received and Horrock's Engineers is pleased with the public input. Mr. Ward asked that residents visit the website, review the map, and provide comment. He then invited those in attendance to stay after the meeting to review the maps, obtain additional information, as well as provide public input.

- Adoption of Traffic Master Plan by City Council. After the Traffic Master Plan is adopted, the Impact Fee Analysis will begin.
- Impact Fee Analysis (IFA)

Council Member Chatterton asked Mr. Lord if the red dots located on the interactive map are locations of concern. Mr. Lord stated yes, wherever a person clicks on the interactive map a red dot will appear, showing a location of concern. He then stated the website will stay active until the Traffic Master Plan is adopted.

Mayor Craythorne recommended the residents provide public comment for the Transportation Master Plan.

Council Member Dawson recommended the link to the Transportation Master Plan website found on the City website be more descriptive.

11. Motion to Adjourn

Council Member Chatterton motioned to adjourn.
Council Member Dawson seconded the motion.

The Council unanimously agreed.

GARY PETERSEN, MAYOR PRO-TEM

DATE

MISTY ROGERS, CITY RECORDER

DATE

City Council Staff Report

Subject: Quarterly Financial Report (March 2015)
Author: Evan Nelson
Department: Administrative Services
Date: April 7, 2015



Background

City staff monitors revenues and expenditures on an ongoing basis throughout the year. We issue a quarterly financial report to give the City Council a snapshot of our financial state and as a report on our financial progress for the year. The attached report contains expenditure, revenue, budget, and balance sheet data for each City fund. This information is summarized in the graphs on the following page. A brief economic summary, based on the 2015 Economic Report to the Governor, is also provided.

Analysis

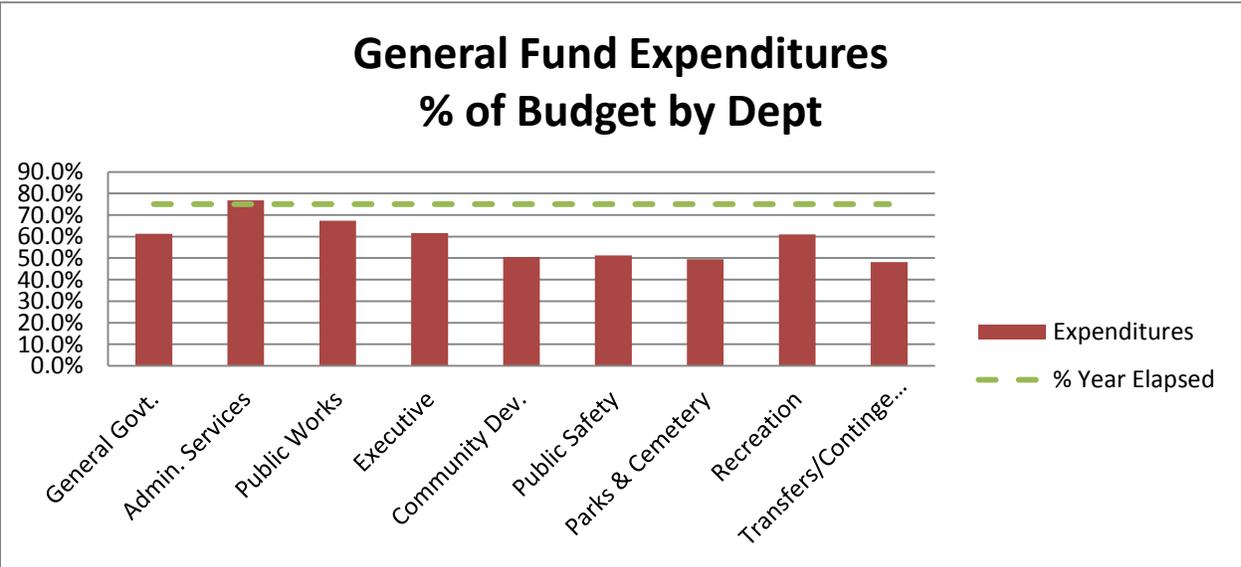
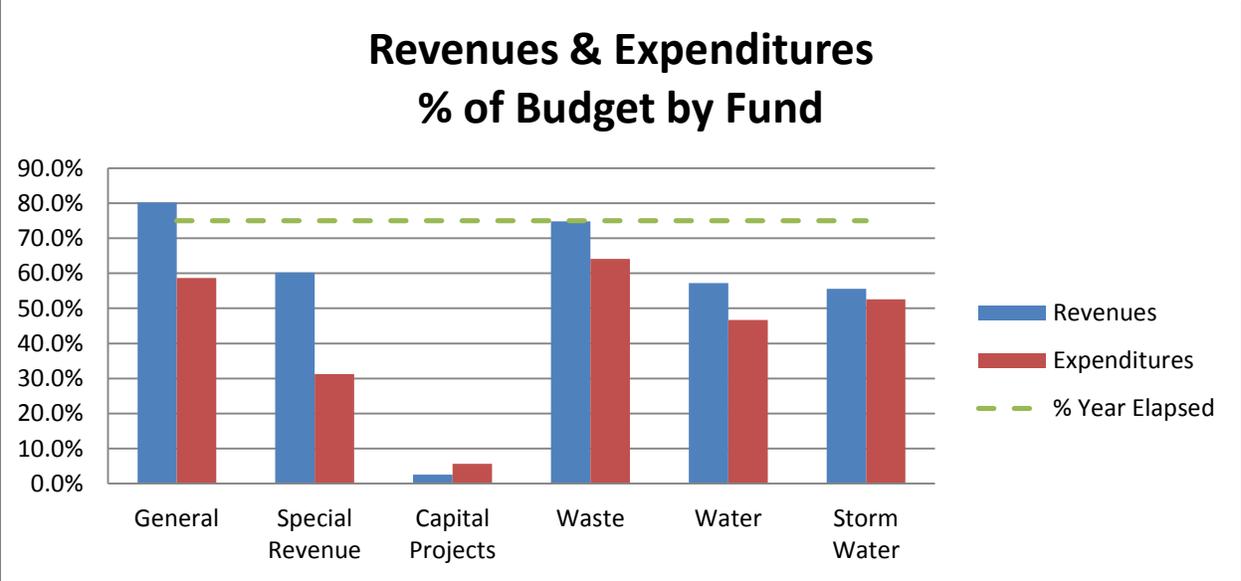
As shown in the first graph, revenues exceed expenditures in each fund except the Capital Projects Fund. Capital Projects Fund revenue is not recognized until the fiscal year is over, when excess revenue is transferred in from the General Fund. Current fund balance supports expenditures during the year.

General Fund departments are on track with 75% of the fiscal year elapsed. The Administrative Services Department is slightly ahead of schedule, but will come into line as the fiscal year progresses. General Fund revenues have shown very strong performance. This is primarily due to positive economic conditions resulting in healthy sales tax revenues. Please note that General Fund revenues shown in the graph are estimates due to the two-month lag in tax revenues.

2015 Economic Report to the Governor

Each year the Utah Economic Council publishes the Economic Report to the Governor. The report this year shows strong progress across the Utah's various economic sectors and provides a bright forecast for 2015. The State economy is a primary driver of City General Fund revenues, so economic conditions at the State level are important to our budget process. While things look very positive, the City budgets conservatively to allow for unanticipated changes in the economy. Here are a few highlights from the report:

	2014	2015 Forecast
Increase in Retail Sales	4.3%	5%
Increase in Personal Income	4.1%	4.7%
Unemployment Rate	3.6%	3.6%
Increase in Number of Dwelling Units	10.7%	6.1%
Increase in Home Prices	7.1%	5.3%



Recommendation

No action required. This report is for discussion/information purposes. Staff would appreciate any feedback or direction the Council may have.

Significant Impacts

There are no significant impacts at this time.

Attachments

Detailed Financial Report: March 31, 2015

WEST POINT CITY CORPORATION
 COMBINED CASH INVESTMENT
 MARCH 31, 2015

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	621,815.51
01-1112	CASH IN CKING - CLASS C - ZION	914,037.82
01-1121	XBP CHECKING ACCOUNT - ZIONS	379,309.29
01-1128	CASH IN SAVINGS - GEN. - ZIONS	107,677.69
01-1130	CASH IN CHECKING - PTIF ACCT.	5,532,131.32
01-1131	PETTY CASH	700.00
		7,555,671.63
01-1190	CASH ALLOCATION TO OTHER FUNDS	(7,554,571.63)
		1,100.00
TOTAL UNALLOCATED CASH		

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	869,537.73
45	ALLOCATION TO SPECIAL REVENUE FUND	2,940,046.16
48	ALLOCATION TO CAPITAL PROJECTS FUND	1,184,562.71
51	ALLOCATION TO WASTE FUND	710,265.99
55	ALLOCATION TO WATER FUND	1,098,087.95
58	ALLOCATION TO STORM WATER UTILITY FUND	652,870.58
70	ALLOCATION TO DEBT SERVICE	108,915.10
85	ALLOCATION TO CDRA FUND	(9,714.59)
		7,554,571.63
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(7,554,571.63)
		.00
ZERO PROOF IF ALLOCATIONS BALANCE		

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2015

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	869,537.73	
10-1361	PROPERTY TAXES DEFERRED	356,700.00	
	TOTAL CURRENT ASSETS		1,226,237.73
	TOTAL ASSETS		1,226,237.73

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	2,371.20	
10-2222	FEDERAL WITHHOLDING PAYABLE	22.51	
10-2225	STATE RET & 401(K) PAYABLE	(.05)	
10-2226	ALTIUS - HEALTH INS. PAYABLE	(1,556.95)	
10-2228	EMPLOYEES DISABILITIES INS.	.05	
10-2231	AFLAC & TEL-A-DOC	194.47	
10-2233	ULGT - VISION & LTC INS.	20.80	
10-2243	WORKMENS COMPENSATION PAYABLE	432.51	
10-2245	STATE UNEMPLOYMENT PAYABLE	(145.33)	
10-2250	WAGES PAYABLE-CLEARING	(183.44)	
10-2255	EXCAVATION BOND PAYABLE	500.00	
10-2270	MISC. PAYABLES	216.70	
10-2275	DEFERRED REVENUE	356,700.00	
	TOTAL LIABILITIES		358,572.47

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2975	NON-SPENDABLE FUNDS	36,893.12	
10-2980	UNASSIGNED FUNDS	503,106.88	
	REVENUE OVER EXPENDITURES - YTD	327,665.26	
	BALANCE - CURRENT DATE		867,665.26
	TOTAL FUND EQUITY		867,665.26
	TOTAL LIABILITIES AND EQUITY		1,226,237.73

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10 PROPERTY TAXES	19,830.16	336,741.87	356,700.00	19,958.13	94.4
10-31-25 VEHICLE - IN LIEU OF PROP. TAX	.00	20,978.23	35,000.00	14,021.77	59.9
10-31-30 GENERAL SALES AND USE TAXES	73,087.45	575,429.24	860,000.00	284,570.76	66.9
10-31-40 CABLE TV	19,054.19	19,054.19	19,000.00	(54.19)	100.3
10-31-50 ENERGY SALES AND USE	15,787.33	243,788.12	331,000.00	87,211.88	73.7
10-31-60 TELECOMMUNICATIONS	8,840.41	71,515.14	115,000.00	43,484.86	62.2
TOTAL TAXES	136,599.54	1,267,506.79	1,716,700.00	449,193.21	73.8
<u>LICENSES AND PERMITS</u>					
10-32-10 BUS. LICENSE/COND. USE PERMITS	680.00	11,369.00	12,000.00	631.00	94.7
10-32-21 BUILDING PERMITS	13,622.77	78,590.03	100,000.00	21,409.97	78.6
TOTAL LICENSES AND PERMITS	14,302.77	89,959.03	112,000.00	22,040.97	80.3
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-56 CLASS C ROADS	52,190.79	191,717.55	290,000.00	98,282.45	66.1
10-33-58 STATE LIQUOR ALLOTMENT	.00	.00	4,500.00	4,500.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	52,190.79	191,717.55	294,500.00	102,782.45	65.1
<u>CHARGES FOR SERVICES</u>					
10-34-10 ZONING AND SUBDIVISION FEES	295.00	6,810.00	7,000.00	190.00	97.3
10-34-60 RECREATION FEES	15,959.00	72,580.75	85,000.00	12,419.25	85.4
10-34-78 PARK & CITY HALL RESERVATIONS	240.00	2,640.00	4,500.00	1,860.00	58.7
10-34-79 CITY CELEB. & SPONSORSHIPS	435.00	4,172.55	12,000.00	7,827.45	34.8
10-34-82 CEMETERY INTERMENT	600.00	13,300.00	8,000.00	(5,300.00)	166.3
10-34-90 MISC. INCOME & CONCESSIONS	174.07	11,454.48	15,000.00	3,545.52	76.4
TOTAL CHARGES FOR SERVICES	17,703.07	110,957.78	131,500.00	20,542.22	84.4
<u>MISCELLANEOUS REVENUE</u>					
10-36-10 INTEREST EARNINGS	33.49	17,226.61	1,000.00	(16,226.61)	1722.7
10-36-25 MILITARY MEMORIAL DONATIONS	30.00	1,245.00	.00	(1,245.00)	.0
10-36-90 MISCELLANEOUS	1,279.20	1,279.20	.00	(1,279.20)	.0
TOTAL MISCELLANEOUS REVENUE	1,342.69	19,750.81	1,000.00	(18,750.81)	1975.1

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS & TRANSFERS</u>					
10-39-50 FLEET CONTRIBUTION - WASTE FUN	.00	.00	20,000.00	20,000.00	.0
10-39-55 FLEET CONTRIBUTION - WATER FUN	.00	.00	30,000.00	30,000.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	50,000.00	50,000.00	.0
TOTAL FUND REVENUE	222,138.86	1,679,891.96	2,305,700.00	625,808.04	72.9

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10	3,046.14	30,253.80	39,600.00	9,346.20	76.4
10-41-13	414.74	4,127.22	9,337.00	5,209.78	44.2
10-41-33	.00	1,870.76	9,000.00	7,129.24	20.8
10-41-35	.00	1,075.00	3,000.00	1,925.00	35.8
	<u>3,460.88</u>	<u>37,326.78</u>	<u>60,937.00</u>	<u>23,610.22</u>	<u>61.3</u>
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11	6,452.53	60,151.28	87,190.00	27,038.72	69.0
10-44-13	2,527.82	26,783.24	43,961.00	17,177.76	60.9
10-44-20	72.45	258.69	500.00	241.31	51.7
10-44-21	50.00	152.42	1,000.00	847.58	15.2
10-44-24	.00	2,618.94	5,000.00	2,381.06	52.4
10-44-25	.00	702.49	1,000.00	297.51	70.3
10-44-26	1,110.51	9,702.68	16,500.00	6,797.32	58.8
10-44-33	150.00	2,453.99	3,000.00	546.01	81.8
10-44-38	.00	20,510.00	25,000.00	4,490.00	82.0
10-44-40	.00	.00	3,500.00	3,500.00	.0
10-44-63	.00	2,466.24	4,750.00	2,283.76	51.9
10-44-69	422.13	1,694.13	4,000.00	2,305.87	42.4
10-44-75	.00	68,175.62	59,800.00	(8,375.62)	114.0
10-44-95	113.70	620.55	470.00	(150.55)	132.0
10-44-98	29.00	397.60	500.00	102.40	79.5
	<u>10,928.14</u>	<u>196,687.87</u>	<u>256,171.00</u>	<u>59,483.13</u>	<u>76.8</u>
<u>PUBLIC WORKS</u>					
10-48-11	6,048.63	56,790.68	93,109.00	36,318.32	61.0
10-48-13	3,257.37	38,908.21	58,783.00	19,874.79	66.2
10-48-20	232.80	13,381.68	15,000.00	1,618.32	89.2
10-48-23	.00	325.00	360.00	35.00	90.3
10-48-25	203.60	6,092.13	9,000.00	2,907.87	67.7
10-48-26	2,209.53	12,767.78	24,260.00	11,492.22	52.6
10-48-54	.00	2,151.49	2,000.00	(151.49)	107.6
10-48-65	205.79	8,114.38	10,000.00	1,885.62	81.1
10-48-67	746.72	18,195.41	30,115.00	11,919.59	60.4
10-48-69	32.64	185.23	1,300.00	1,114.77	14.3
10-48-70	.00	10,000.00	10,000.00	.00	100.0
10-48-75	43.77	451.64	900.00	448.36	50.2
10-48-77	1,127.04	5,413.09	5,000.00	(413.09)	108.3
10-48-82	1,294.12	12,820.37	14,000.00	1,179.63	91.6
10-48-84	3,993.49	34,083.28	52,000.00	17,916.72	65.5
	<u>19,395.50</u>	<u>219,680.37</u>	<u>325,827.00</u>	<u>106,146.63</u>	<u>67.4</u>

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	9,071.15	91,038.18	143,799.00	52,760.82	63.3
10-49-13 EMPLOYEE BENEFITS	4,131.13	45,455.16	62,346.49	16,891.33	72.9
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	1,865.28	3,000.00	1,134.72	62.2
10-49-23 TRAVEL AND EDUCATION	.00	6,084.97	6,000.00	(84.97)	101.4
10-49-24 POSTAGE	.00	.00	320.00	320.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	12.00	7,994.13	9,000.00	1,005.87	88.8
10-49-37 ATTORNEY	2,200.00	18,230.00	33,000.00	14,770.00	55.2
10-49-63 IT SUPPORT & CONTRACTS	1,063.74	12,467.19	18,250.00	5,782.81	68.3
10-49-65 EMP. AWARDS, REC. & EVENTS	376.30	9,256.22	10,000.00	743.78	92.6
10-49-66 EDUCATION REIMB. PROGRAM	.00	.00	2,000.00	2,000.00	.0
10-49-67 EMP. BENEFITS & BONUS PROGRAM	.00	.00	13,000.00	13,000.00	.0
10-49-68 WELLNESS PROGRAM	.00	.00	1,000.00	1,000.00	.0
10-49-69 OFFICE SUPPLIES & EXPENSE	202.70	3,631.21	5,000.00	1,368.79	72.6
10-49-70 CELLULAR & RADIO SERV. & EQUIP	1,871.38	7,208.74	12,000.00	4,791.26	60.1
10-49-72 LEGAL ADVERTISING	303.50	3,564.66	9,000.00	5,435.34	39.6
10-49-80 UTAH LEAGUE MEMBERSHIP	.00	4,051.63	4,000.00	(51.63)	101.3
10-49-82 CITY NEWSLETTER	354.52	1,806.00	750.00	(1,056.00)	240.8
10-49-83 ECONOMIC DEVELOPMENT	.00	.00	8,000.00	8,000.00	.0
10-49-85 VOLUNTEERISM PROGRAM	.00	.00	2,000.00	2,000.00	.0
10-49-88 RECORDERS OFFICE	20.00	2,834.49	8,000.00	5,165.51	35.4
10-49-90 CITY CELEBRATIONS & EVENTS	1,569.74	40,277.32	63,000.00	22,722.68	63.9
10-49-91 YOUTH COUNCIL	2,867.90	5,503.63	6,000.00	496.37	91.7
10-49-92 MISS WEST POINT PAGEANT	944.69	4,710.72	10,750.00	6,039.28	43.8
10-49-93 SENIOR PROGRAM	214.29	1,292.09	2,500.00	1,207.91	51.7
TOTAL EXECUTIVE	25,203.04	267,271.62	433,465.49	166,193.87	61.7
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	5,491.00	63,784.27	118,056.00	54,271.73	54.0
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	1,984.66	23,333.99	44,316.00	20,982.01	52.7
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	73.00	342.25	750.00	407.75	45.6
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	200.00	1,321.47	2,500.00	1,178.53	52.9
10-52-25 EQUIPMENT & SUPPLIES	86.92	2,608.40	6,500.00	3,891.60	40.1
10-52-51 GIS	.00	.00	1,500.00	1,500.00	.0
10-52-61 MISCELLANEOUS SUPPLIES	.00	3.00	500.00	497.00	.6
10-52-62 CONTRACT PLANNING & INSP SERV	.00	465.00	2,000.00	1,535.00	23.3
10-52-63 IT SUPPORT & CONTRACTS	.00	159.75	400.00	240.25	39.9
10-52-65 STATE BUILDING SURCHARGE	.00	342.27	1,000.00	657.73	34.2
10-52-68 PLANNING COMM/BOARD OF ADJ.	.00	.00	5,000.00	5,000.00	.0
10-52-69 OFFICE SUPPLIES & EXPENSE	31.06	141.68	500.00	358.32	28.3
TOTAL COMMUNITY DEVELOPMENT	7,866.64	92,502.08	183,022.00	90,519.92	50.5

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY & EMERGENCY PLAN</u>					
10-54-11	2,043.00	12,819.63	25,820.00	13,000.37	49.7
10-54-13	210.63	1,538.67	2,821.00	1,282.33	54.5
10-54-15	.00	257.07	650.00	392.93	39.6
10-54-60	3,888.68	15,461.30	24,000.00	8,538.70	64.4
10-54-62	6,596.92	46,178.44	84,000.00	37,821.56	55.0
10-54-65	.00	.00	7,500.00	7,500.00	.0
10-54-75	.00	.00	4,000.00	4,000.00	.0
TOTAL PUBLIC SAFETY & EMERGENCY PLAN	12,739.23	76,255.11	148,791.00	72,535.89	51.3
<u>PARKS AND CEMETERY</u>					
10-70-11	3,390.25	48,045.28	113,376.00	65,330.72	42.4
10-70-13	337.78	5,641.00	12,381.00	6,740.00	45.6
10-70-20	.00	.00	600.00	600.00	.0
10-70-25	827.12	7,400.04	14,000.00	6,599.96	52.9
10-70-26	20,973.03	36,256.79	61,600.00	25,343.21	58.9
10-70-29	253.65	2,386.99	3,400.00	1,013.01	70.2
10-70-61	350.00	2,881.00	1,200.00	(1,681.00)	240.1
10-70-69	.00	.00	500.00	500.00	.0
10-70-70	.00	1,728.25	4,000.00	2,271.75	43.2
TOTAL PARKS AND CEMETERY	26,131.83	104,339.35	211,057.00	106,717.65	49.4
<u>RECREATION</u>					
10-71-11	7,810.88	61,132.61	97,792.00	36,659.39	62.5
10-71-13	2,572.95	24,494.57	37,512.00	13,017.43	65.3
10-71-20	252.96	295.55	1,000.00	704.45	29.6
10-71-26	.00	1,670.88	2,300.00	629.12	72.7
10-71-60	.00	6,393.35	10,500.00	4,106.65	60.9
10-71-67	1,012.43	5,578.99	16,600.00	11,021.01	33.6
10-71-68	748.59	27,896.32	32,000.00	4,103.68	87.2
10-71-69	8.62	415.16	250.00	(165.16)	166.1
10-71-71	.00	828.97	13,000.00	12,171.03	6.4
10-71-73	.00	3,101.66	5,000.00	1,898.34	62.0
TOTAL RECREATION	12,406.43	131,808.06	215,954.00	84,145.94	61.0
<u>TRANSFERS, CONT. & OTHER USES</u>					
10-90-01	.00	.00	115,521.00	115,521.00	.0
10-90-63	99,419.07	191,717.55	290,000.00	98,282.45	66.1
10-90-70	7,079.10	34,637.91	64,706.61	30,068.70	53.5
TOTAL TRANSFERS, CONT. & OTHER USES	106,498.17	226,355.46	470,227.61	243,872.15	48.1

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2015

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	224,629.86	1,352,226.70	2,305,452.10	953,225.40	58.7
NET REVENUE OVER EXPENDITURES	(2,491.00)	327,665.26	247.90	(327,417.36)	13217

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2015

SPECIAL REVENUE FUND

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	2,940,046.16	
	TOTAL CURRENT ASSETS		2,940,046.16
	TOTAL ASSETS		2,940,046.16

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
45-2980	UNASSIGNED FUNDS	170,701.03	
45-2990	RESTRICTED FOR CLASS C ROADS	735,447.52	
45-2995	RESTRICTED FOR IMPACT FEES	1,600,442.37	
	REVENUE OVER EXPENDITURES - YTD	433,455.24	
	BALANCE - CURRENT DATE		2,940,046.16
	TOTAL FUND EQUITY		2,940,046.16
	TOTAL LIABILITIES AND EQUITY		2,940,046.16

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>					
45-30-15 WATER IMPACT FEES	2,435.00	13,149.00	24,350.00	11,201.00	54.0
45-30-28 SEWER IMPACT FEES	1,450.32	7,493.32	12,100.00	4,606.68	61.9
45-30-29 STORM WATER IMPACT FEES	7,230.88	40,241.50	52,550.00	12,308.50	76.6
45-30-57 ROAD IMPACT FEES	20,419.86	102,439.64	170,150.00	67,710.36	60.2
45-30-70 PARK AND TRAILS IMPACT FEES	14,285.16	72,006.66	119,000.00	46,993.34	60.5
45-30-75 NORTH DAVIS SEWER	19,536.00	100,936.00	163,000.00	62,064.00	61.9
45-30-80 N.D. FIRE IMPACT FEES	1,765.74	9,103.52	14,750.00	5,646.48	61.7
45-30-90 CLASS C ROAD REVENUE	99,419.07	191,717.55	290,000.00	98,282.45	66.1
45-30-99 BEGINNING BALANCE	.00	.00	655,586.00	655,586.00	.0
TOTAL DEVELOPMENT FEES	166,542.03	537,087.19	1,501,486.00	964,398.81	35.8
<u>OTHER FINANCING SOURCES</u>					
45-33-46 GRANTS (ROAD PROJECTS)	121,473.00	366,305.92	.00	(366,305.92)	.0
TOTAL OTHER FINANCING SOURCES	121,473.00	366,305.92	.00	(366,305.92)	.0
TOTAL FUND REVENUE	288,015.03	903,393.11	1,501,486.00	598,092.89	60.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SPECIAL FUND PROJECTS</u>					
45-51-10 STORM SYSTEM IMPACT FEE PROJ.	.00	.00	19,735.00	19,735.00	.0
45-51-15 PARKS/TRAILS IMPACT FEE PROJ.	.00	.00	329,358.00	329,358.00	.0
45-51-20 WATER SYSTEM IMPACT FEE PROJ.	.00	.00	93,301.00	93,301.00	.0
45-51-30 SEWER IMPACT FEE PROJECTS	.00	.00	21,115.00	21,115.00	.0
45-51-71 ROADS/PED. WALKWAYS IMPACT FEE	22,108.21	41,531.87	389,204.00	347,672.13	10.7
45-51-80 N.D. SEWER IMPACT FEES	12,898.00	81,031.00	163,000.00	81,969.00	49.7
45-51-85 N.D. FIRE IMPACT FEES	1,157.69	7,337.78	14,750.00	7,412.22	49.8
45-51-90 PARKS AND TRAIL PROJECTS	.00	22,906.00	22,906.00	.00	100.0
45-51-95 CLASS C ROAD EXPENDITURES	6,316.41	60,400.29	448,117.00	387,716.71	13.5
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	81,918.00	256,730.93	.00	(256,730.93)	.0
TOTAL SPECIAL FUND PROJECTS	124,398.31	469,937.87	1,501,486.00	1,031,548.13	31.3
TOTAL FUND EXPENDITURES	124,398.31	469,937.87	1,501,486.00	1,031,548.13	31.3
NET REVENUE OVER EXPENDITURES	163,616.72	433,455.24	.00	(433,455.24)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2015

CAPITAL PROJECTS FUND

ASSETS

48-1190	CASH ALLOCATION TO OTHER FUNDS	1,184,562.71	
	TOTAL CURRENT ASSETS		1,184,562.71
	TOTAL ASSETS		1,184,562.71

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
48-2980	UNASSIGNED FUNDS	35,472.80	
48-2985	COMMITTED TO CAPITAL PROJECTS	1,182,464.15	
	REVENUE OVER EXPENDITURES - YTD	(33,374.24)	
	BALANCE - CURRENT DATE		1,184,562.71
	TOTAL FUND EQUITY		1,184,562.71
	TOTAL LIABILITIES AND EQUITY		1,184,562.71

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2015

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
48-30-45 CEMETERY PERMIT & PERPET. CARE	3,600.00	27,250.00	170,581.00	143,331.00	16.0
48-30-90 BEGINNING BALANCE	.00	.00	854,126.00	854,126.00	.0
TOTAL REVENUE	3,600.00	27,250.00	1,024,707.00	997,457.00	2.7
<u>OTHER FINANCING SOURCES</u>					
48-33-51 TRANSFER FROM WASTE FUND	.00	.00	15,025.00	15,025.00	.0
48-33-55 TRANSFER FROM WATER FUND	.00	.00	15,025.00	15,025.00	.0
48-33-58 TRANSFER FROM STORM WATER FUND	.00	.00	15,025.00	15,025.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	45,075.00	45,075.00	.0
TOTAL FUND REVENUE	3,600.00	27,250.00	1,069,782.00	1,042,532.00	2.6

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2015

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	.00	24,045.49	69,416.00	45,370.51	34.6
48-51-20 ROAD PROJECTS	.00	9,432.50	219,991.00	210,558.50	4.3
48-51-25 PARK IMPROVEMENT PROJECTS	.00	2,016.79	424,694.00	422,677.21	.5
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	.00	14,909.00	15,000.00	91.00	99.4
48-51-44 VEHICLE REPLACEMENT	.00	9,770.46	60,100.00	50,329.54	16.3
48-51-53 5 YEAR CIP	.00	.00	110,000.00	110,000.00	.0
48-51-70 CEMETERY PERPETUAL CARE	.00	450.00	170,581.00	170,131.00	.3
TOTAL CAP. PROJ. FUND FINANCING USES	.00	60,624.24	1,069,782.00	1,009,157.76	5.7
TOTAL FUND EXPENDITURES	.00	60,624.24	1,069,782.00	1,009,157.76	5.7
NET REVENUE OVER EXPENDITURES	3,600.00	(33,374.24)	.00	33,374.24	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2015

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	(3,724.43)	
51-1140	RETURNED CHECKS	(160.56)	
51-1190	CASH-ALLOCATION FROM GEN.FUND	710,265.99	
51-1311	WASTE ACCOUNTS RECEIVABLE	136,649.30	
51-1312	ALLOWANCE FOR BAD DEBTS	(3,173.35)	
51-1313	CONTRACTS RECEIVABLE	765.48	
	TOTAL CURRENT ASSETS		840,622.43

PROPERTY AND EQUIPMENT

51-1631	IMPROVEMENTS OTHER THAN BLDGS.	3,220,389.14	
51-1651	MACHINERY AND EQUIPMENT	298,131.04	
51-1690	ACCUMULATED DEPRECIATION	(1,206,752.16)	
	TOTAL PROPERTY AND EQUIPMENT		2,311,768.02

TOTAL ASSETS

3,152,390.45

LIABILITIES AND EQUITY

LIABILITIES

51-2140	CUSTOMER DEPOSITS PAYABLE	60,015.00	
51-2141	COMPENSATED ABSENCES PAYABLE	13,471.10	
	TOTAL LIABILITIES		73,486.10

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2980	BEGINNING OF YEAR	2,931,201.54	
	REVENUE OVER EXPENDITURES - YTD	147,702.81	
	BALANCE - CURRENT DATE		3,078,904.35
	TOTAL FUND EQUITY		3,078,904.35
	TOTAL LIABILITIES AND EQUITY		3,152,390.45

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	(15,378.35)	18,944.79	20,000.00	1,055.21	94.7
51-37-26 SEWER FEES	56,142.04	511,007.50	650,000.00	138,992.50	78.6
51-37-50 GARBAGE COLLECTION FEES	39,082.11	351,083.45	462,500.00	111,416.55	75.9
51-37-60 GREENWASTE COLLECTION FEES	8,121.26	73,407.30	95,000.00	21,592.70	77.3
51-37-70 RECYCLE COLLECTION FEES	8,255.73	72,346.97	90,000.00	17,653.03	80.4
TOTAL OPERATING REVENUE	96,222.79	1,026,790.01	1,317,500.00	290,709.99	77.9
<u>OTHER FINANCING SOURCES</u>					
51-38-15 CAN PURCHASE	1,020.00	5,270.00	7,000.00	1,730.00	75.3
51-38-80 INTEREST EARNINGS	.00	.00	500.00	500.00	.0
51-38-90 MISCELLANEOUS	.00	315.08	.00	(315.08)	.0
TOTAL OTHER FINANCING SOURCES	1,020.00	5,585.08	7,500.00	1,914.92	74.5
<u>TRANSFERS</u>					
51-39-95 BEGINNING FUND BALANCE	.00	.00	55,000.00	55,000.00	.0
TOTAL TRANSFERS	.00	.00	55,000.00	55,000.00	.0
TOTAL FUND REVENUE	97,242.79	1,032,375.09	1,380,000.00	347,624.91	74.8

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	9,898.02	92,976.83	140,235.00	47,258.17	66.3
51-81-13 BENEFITS AND BONUS	4,754.33	50,489.36	82,212.00	31,722.64	61.4
51-81-15 ON CALL PAY	560.00	5,280.00	8,500.00	3,220.00	62.1
51-81-27 LIFT STATION PUMPS	71.44	716.56	2,400.00	1,683.44	29.9
51-81-45 GARBAGE COLLECTION	22,250.05	177,965.76	270,000.00	92,034.24	65.9
51-81-46 BURN PLANT	21,166.40	169,581.60	257,020.00	87,438.40	66.0
51-81-49 SEWER COLLECTION AND DISPOSAL	36,490.00	291,091.25	440,422.00	149,330.75	66.1
51-81-55 SEWER MAINTENANCE AND REPAIR	754.99	18,796.38	30,000.00	11,203.62	62.7
51-81-63 IT SUPPORT & CONTRACTS	555.00	8,188.97	18,125.00	9,936.03	45.2
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	96,500.23	815,086.71	1,250,414.00	435,327.29	65.2
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	717.52	6,573.28	11,000.00	4,426.72	59.8
51-82-47 CAN PURCHASE	.00	.00	4,500.00	4,500.00	.0
51-82-60 TRAVEL AND EDUCATION	200.00	300.00	1,500.00	1,200.00	20.0
51-82-61 MISC. SUPPLIES & DEPOSIT SLIPS	.00	9.00	1,000.00	991.00	.9
TOTAL MATERIALS AND SUPPLIES	917.52	6,882.28	18,000.00	11,117.72	38.2
<u>WASTE - OTHER EXPENSES</u>					
51-84-30 DEPRECIATION	16,250.00	48,750.00	65,000.00	16,250.00	75.0
51-84-35 CREDIT CARD PROCESSING FEES	426.44	3,973.81	5,775.00	1,801.19	68.8
51-84-44 VEHICLE REPLACEMENT	.00	9,770.46	.00	(9,770.46)	.0
51-84-81 IT	.00	.00	4,000.00	4,000.00	.0
51-84-84 BLUE STAKES	.00	209.02	1,000.00	790.98	20.9
51-84-90 FLEET CONTRIBUTION	.00	.00	20,000.00	20,000.00	.0
TOTAL WASTE - OTHER EXPENSES	16,676.44	62,703.29	95,775.00	33,071.71	65.5
<u>TRANSFERS & CONTINGENCIES</u>					
51-90-48 TRANSFER TO CAPITAL PROJECTS	.00	.00	15,025.00	15,025.00	.0
TOTAL TRANSFERS & CONTINGENCIES	.00	.00	15,025.00	15,025.00	.0
TOTAL FUND EXPENDITURES	114,094.19	884,672.28	1,379,214.00	494,541.72	64.1
NET REVENUE OVER EXPENDITURES	(16,851.40)	147,702.81	786.00	(146,916.81)	18791.

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2015

WATER FUND

ASSETS

55-1190	CASH-ALLOCATION FROM GEN. FUND	1,098,087.95	
55-1311	WATER ACCOUNTS RECEIVABLE	120,162.60	
55-1313	CONTRACTS RECEIVABLE	633.14	

TOTAL CURRENT ASSETS		1,218,883.69
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PROPERTY AND EQUIPMENT

55-1611	LAND	55,500.00	
55-1621	BUILDINGS	60,000.00	
55-1631	IMPROVEMST.OTHER THAN BLDGS.	3,296,487.98	
55-1651	MACHINERY & EQUIPMENT	143,355.77	
55-1690	ACCUMULATED DEPRECIATION	(719,143.39)	

TOTAL PROPERTY AND EQUIPMENT		2,836,200.36
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TOTAL ASSETS		4,055,084.05
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LIABILITIES AND EQUITY

LIABILITIES

55-2140	CUSTOMER DEPOSITS PAYABLE	70,104.53	
55-2141	COMPENSATED ABSENCES PAYABLE	13,471.10	

TOTAL LIABILITIES		83,575.63
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2980	BEGINNING OF YEAR	3,763,726.25	
	REVENUE OVER EXPENDITURES - YTD	207,782.17	
		3,971,508.42	
	BALANCE - CURRENT DATE	3,971,508.42	
	TOTAL FUND EQUITY	3,971,508.42	
	TOTAL LIABILITIES AND EQUITY	4,055,084.05	

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
55-37-11 METERED WATER SALES	56,818.08	526,811.68	680,000.00	153,188.32	77.5
55-37-13 SECONDARY WATER SALES	64,723.85	577,081.43	735,000.00	157,918.57	78.5
55-37-14 CONNECTION FEES - WATER	1,750.00	9,450.00	15,000.00	5,550.00	63.0
55-37-17 PENALTIES	16,923.17	16,923.17	12,600.00	(4,323.17)	134.3
TOTAL OPERATING REVENUE	140,215.10	1,130,266.28	1,442,600.00	312,333.72	78.4
<u>OTHER FINANCING SOURCES</u>					
55-38-55 MISCELLANEOUS REVENUE	.00	315.09	.00	(315.09)	.0
55-38-95 FUND RESERVES	.00	.00	532,764.00	532,764.00	.0
TOTAL OTHER FINANCING SOURCES	.00	315.09	532,764.00	532,448.91	.1
TOTAL FUND REVENUE	140,215.10	1,130,581.37	1,975,364.00	844,782.63	57.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	10,762.13	101,195.84	153,536.00	52,340.16	65.9
55-81-13 BENEFITS AND BONUS	4,894.34	53,453.59	90,610.00	37,156.41	59.0
55-81-28 WELLS & WATER TANK POWER	687.81	5,212.52	11,500.00	6,287.48	45.3
55-81-35 HOOPER WATER DISTRICT	50.00	1,200.00	1,500.00	300.00	80.0
55-81-41 WATER MAINTENANCE	512.84	10,681.17	18,000.00	7,318.83	59.3
55-81-42 WATER SAMPLE TESTING	.00	626.37	5,000.00	4,373.63	12.5
55-81-43 SECONDARY WATER	61,645.68	495,345.61	700,000.00	204,654.39	70.8
55-81-45 REGISTRATION & OTHER EXPENSES	.00	.00	1,000.00	1,000.00	.0
55-81-60 TRAVEL AND EDUCATION	430.00	2,610.61	4,140.00	1,529.39	63.1
55-81-63 IT SUPPORT & CONTRACTS	376.24	6,471.80	13,625.00	7,153.20	47.5
TOTAL PRIMARY OPERATING EXPENSES	79,359.04	676,797.51	998,911.00	322,113.49	67.8
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	717.52	6,573.28	8,250.00	1,676.72	79.7
55-82-47 MISC. SUPPLIES & DEPOSIT SLIPS	.00	11.30	750.00	738.70	1.5
55-82-50 WATER METERS	.00	9,954.04	35,000.00	25,045.96	28.4
TOTAL WATER - MATERIALS AND SUPPLIES	717.52	16,538.62	44,000.00	27,461.38	37.6
<u>WATER - OTHER EXPENSES</u>					
55-84-30 DEPRECIATION	18,750.00	56,250.00	75,000.00	18,750.00	75.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	.00	19,906.61	643,764.00	623,857.39	3.1
55-84-35 CREDIT CARD PROCESSING FEES	416.44	3,963.82	7,488.00	3,524.18	52.9
55-84-40 WATER PURCHASE - WEBER BASIN	.00	138,223.00	137,493.00	(730.00)	100.5
55-84-44 VEHICLE REPLACEMENT	.00	9,770.46	.00	(9,770.46)	.0
55-84-82 BLUE STAKES	69.17	559.62	1,500.00	940.38	37.3
55-84-83 IT	.00	789.56	2,000.00	1,210.44	39.5
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET CONTRIBUTION	.00	.00	30,000.00	30,000.00	.0
TOTAL WATER - OTHER EXPENSES	19,235.61	229,463.07	917,245.00	687,781.93	25.0
<u>TRANSFERS & CONTINGENCIES</u>					
55-90-48 TRANSFER TO CAPITAL PROJECTS	.00	.00	15,025.00	15,025.00	.0
TOTAL TRANSFERS & CONTINGENCIES	.00	.00	15,025.00	15,025.00	.0
TOTAL FUND EXPENDITURES	99,312.17	922,799.20	1,975,181.00	1,052,381.80	46.7
NET REVENUE OVER EXPENDITURES	40,902.93	207,782.17	183.00	(207,599.17)	11354

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2015

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	652,870.58	
58-1311	STORM WATER ACCTS. RECEIVABLE	17,218.37	
58-1313	CONTRACTS RECEIVABLE	83.07	

TOTAL CURRENT ASSETS		670,172.02
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PROPERTY AND EQUIPMENT

58-1611	LAND	102,540.00	
58-1631	IMPROVEMST. OTHER THAN BLDGS.	3,102,667.78	
58-1651	MACHINERY AND EQUIPMENT	5,000.00	
58-1690	ACCUMULATED DEPRECIATION	(428,171.62)	

TOTAL PROPERTY AND EQUIPMENT		2,782,036.16
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TOTAL ASSETS		3,452,208.18
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LIABILITIES AND EQUITY

LIABILITIES

58-2141	COMPENSATED ABSENCES PAYABLE	4,817.96	
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TOTAL LIABILITIES		4,817.96
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
58-2980	BEGINNING OF YEAR	3,439,914.49	
	REVENUE OVER EXPENDITURES - YTD	7,475.73	

BALANCE - CURRENT DATE		3,447,390.22
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TOTAL FUND EQUITY		3,447,390.22
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TOTAL LIABILITIES AND EQUITY		3,452,208.18
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WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2015

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
58-37-11 STORM SYS. MAINT. & CONST. FEE	14,336.24	128,120.10	160,000.00	31,879.90	80.1
58-37-13 MISCELLANEOUS REVENUE	.00	83.63	.00	(83.63)	.0
58-37-17 PENALTIES	1,960.18	1,960.18	8,400.00	6,439.82	23.3
58-37-90 FUND BALANCE	.00	.00	65,695.00	65,695.00	.0
TOTAL OPERATING REVENUE	<u>16,296.42</u>	<u>130,163.91</u>	<u>234,095.00</u>	<u>103,931.09</u>	<u>55.6</u>
TOTAL FUND REVENUE	<u>16,296.42</u>	<u>130,163.91</u>	<u>234,095.00</u>	<u>103,931.09</u>	<u>55.6</u>

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	5,045.23	47,672.32	69,747.00	22,074.68	68.4
58-81-13 BENEFITS	2,139.62	23,431.15	38,388.00	14,956.85	61.0
58-81-27 STORM SYS. MAINT. & REPAIR	.00	309.19	11,000.00	10,690.81	2.8
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	415.44	3,961.80	3,872.00	(89.80)	102.3
58-81-40 SWEEPING & PREVENTATIVE CARE	.00	1,730.25	12,000.00	10,269.75	14.4
58-81-42 STRM SYS MAINT & PHS II COMP.	.00	1,815.00	2,500.00	685.00	72.6
58-81-43 SECONDARY WATER	2,498.00	2,498.00	5,000.00	2,502.00	50.0
TOTAL PRIMARY OPERATING EXPENSES	10,098.29	81,417.71	152,507.00	71,089.29	53.4
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-30 DEPRECIATION	10,500.00	31,500.00	42,000.00	10,500.00	75.0
58-84-44 VEHICLE REPLACEMENT	.00	9,770.47	.00	(9,770.47)	.0
58-84-83 CAPITAL PROJECTS	.00	.00	23,695.00	23,695.00	.0
TOTAL STORM WTR UTILITY - OTHER EXP.	10,500.00	41,270.47	65,695.00	24,424.53	62.8
<u>DEPARTMENT 90</u>					
58-90-48 TRANSFER TO CAPITAL PROJECTS	.00	.00	15,025.00	15,025.00	.0
TOTAL DEPARTMENT 90	.00	.00	15,025.00	15,025.00	.0
TOTAL FUND EXPENDITURES	20,598.29	122,688.18	233,227.00	110,538.82	52.6
NET REVENUE OVER EXPENDITURES	(4,301.87)	7,475.73	868.00	(6,607.73)	861.3

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2015

DEBT SERVICE

ASSETS

70-1190	CASH ALLOCATION TO OTHER FUNDS	108,915.10	
	TOTAL CURRENT ASSETS		108,915.10
	TOTAL ASSETS		108,915.10

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
70-2980	UNASSIGNED FUNDS	1,330.33	
70-2990	RESTRICTED FOR DEBT SERVICE	137,806.12	
	REVENUE OVER EXPENDITURES - YTD	(30,221.35)	
	BALANCE - CURRENT DATE		108,915.10
	TOTAL FUND EQUITY		108,915.10
	TOTAL LIABILITIES AND EQUITY		108,915.10

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2015

DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS AND CONTRIBUTIONS</u>					
70-39-20 GENERAL FUND TRANSFER	7,079.10	34,637.91	64,706.61	30,068.70	53.5
TOTAL TRANSFERS AND CONTRIBUTIONS	7,079.10	34,637.91	64,706.61	30,068.70	53.5
TOTAL FUND REVENUE	7,079.10	34,637.91	64,706.61	30,068.70	53.5

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2015

DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FUNDING USES</u>					
70-84-10 DEBT SERVICE - CITY HALL	.00	55,000.00	55,000.00	.00	100.0
70-84-11 PROFESSIONAL FEES	.00	(1.25)	.00	1.25	.0
70-84-15 INTEREST ON BONDS	.00	9,860.51	9,706.61	(153.90)	101.6
TOTAL FUNDING USES	.00	64,859.26	64,706.61	(152.65)	100.2
TOTAL FUND EXPENDITURES	.00	64,859.26	64,706.61	(152.65)	100.2
NET REVENUE OVER EXPENDITURES	7,079.10	(30,221.35)	.00	30,221.35	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2015

CDRA FUND

ASSETS

85-1190	CASH ALLOCATION TO OTHER FUNDS	(9,714.59)
	TOTAL CURRENT ASSETS	(9,714.59)
	TOTAL ASSETS	(9,714.59)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(9,714.59)
	BALANCE - CURRENT DATE	(9,714.59)
	TOTAL FUND EQUITY	(9,714.59)
	TOTAL LIABILITIES AND EQUITY	(9,714.59)

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2015

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
85-44-63 CDA ADMINISTRATION @ 5%	.00	9,714.59	.00	(9,714.59)	.0
TOTAL EXPENDITURES	.00	9,714.59	.00	(9,714.59)	.0
TOTAL FUND EXPENDITURES	.00	9,714.59	.00	(9,714.59)	.0
NET REVENUE OVER EXPENDITURES	.00	(9,714.59)	.00	9,714.59	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2015

GENERAL FIXED ASSETS

ASSETS

PROPERTY AND EQUIPMENT

91-1611	LAND	3,909,351.70	
91-1612	INFRASTRUTURE	10,585,993.00	
91-1621	BUILDINGS	2,158,604.66	
91-1631	IMPROVMNTS OTHER THAN BLDGS.	1,536,846.00	
91-1641	OFFICE FURNITURE AND EQUIPMENT	72,662.97	
91-1651	MACHINERY AND EQUIPMENT	370,254.23	
91-1661	AUTOMOBILES AND TRUCKS	687,734.72	
91-1750	ACCUMULATED DEPRECIATION	(3,410,660.18)	
	TOTAL PROPERTY AND EQUIPMENT		15,910,787.10
	TOTAL ASSETS		15,910,787.10

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-2980	BEGINNING OF YEAR	15,910,787.10	
	BALANCE - CURRENT DATE	15,910,787.10	
	TOTAL FUND EQUITY		15,910,787.10
	TOTAL LIABILITIES AND EQUITY		15,910,787.10

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2015

FUND 92

LIABILITIES AND EQUITY

LIABILITIES

92-2000	LONG TERM DEBT ACCOUNT GROUP	878,960.00	
92-2141	COMPENSATED ABSCENCES PAYABLE	45,948.04	
	TOTAL LIABILITIES		924,908.04

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
92-2980	AMT TO BE PROVIDED FOR LT DEBT	(924,908.04)	
	BALANCE - CURRENT DATE	(924,908.04)	
	TOTAL FUND EQUITY		(924,908.04)
	TOTAL LIABILITIES AND EQUITY		.00