3200 W 300 N, West Point, UT 84015
801.776.0970

WEST POINT CITY COUNCIL NOTICE OF ELECTRONIC MEETING & AGENDA

NO PHYSICAL MEETING LOCATION

June 2, 2020

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

This public meeting will be held electronically in accordance with the
March 18th, 2020 Executive Order 2020-5 issued by Governor Herbert:
2020-5: *Suspending the Enforcement of Provisions of Utah Code § 52-4-202 and§ 52-4-207, and Related State Agency Orders, Rules, and Regulations, Due to Infectious Disease COVID-19 Novel Coronavirus*

The public may monitor or listen to the meeting electronically and provide public comment when appropriate by following the instructions below:

- **Join Zoom Meeting at**: https://us02web.zoom.us/j/84352768331 *or*
- **Connect via Telephone:** Dial 1(669) 900-6833 and enter **Meeting ID:** 843 5276 8331

Members of the public may also participate in the Citizen Comment item via email prior to the meeting

Comments must be received prior to the 7PM City Council Meeting

- **Email**: carnold@westpointcity.org
- **Subject Line:** Must be designated as "Citizen Comment – June 2, 2020 City Council Meeting"
- **Email Body**: **Must** include First & Last Name and Address and a succinct statement of your comment.

ADMINISTRATIVE SESSION

6:00 PM – OPEN TO THE PUBLIC

1. **Quarterly Financial Report** – Mr. Ryan Harvey pg. 5
2. **Discussion Regarding the FY2021 Tentative Budget for West Point City and All Related Agencies –** Mr. Ryan Harvey pg. 45
3. **Discussion Regarding a Requested Amendment to the Garbage Collection Contract with Econo Waste, Inc**. – Mr. Kyle Laws pg. 67
4. **Discussion Regarding the Proposed West Point Arts Council** – Mr. Kyle Laws pg. 73
5. **Other Items**

GENERAL SESSION

7:00 PM – OPEN TO THE PUBLIC

1. **Call to Order**
2. **Prayer** (Please contact the City Recorder to request meeting participation by offering a prayer or inspirational thought)
3. **Communications and Disclosures from City Council and Mayor**
4. **Communications from Staff**
5. **Citizen Comment** (If you wish to make comment to the Council, please email your comments prior to the meeting using the instructions above, or if you have joined the electronic meeting, use the "raise hand" icon if on a computer or dial *9 to indicate that you would like to make a comment. When it is your turn, the meeting host will unmute you. Please 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)
6. **Consideration of Approval of the Minutes from the May 5, 2020 West Point City Council Meeting** pg. 75
7. **Consideration of Approval of Resolution No. 06-02-2020A, Adopting the FY2021 Tentative Budget for West Point City and All Related Agencies –** Mr. Ryan Harvey pg. 45
   a. **Public Hearing**
   b. **Action**
8. **Motion to Adjourn the General Session**

COMMUNITY DEVELOPMENT & RENEWAL AGENCY OF WEST POINT CITY

IMMEDIATELY FOLLOWING THE GENERAL SESSION – OPEN TO THE PUBLIC

1. **Call to Order**
2. **Prayer** (Please contact the City Recorder to request meeting participation by offering a prayer or inspirational thought)
3. **Communications and Disclosures from the Board**
4. **Communications from Staff**
5. **Consideration of Approval of Resolution No. R06-02-2020A, Adopting the FY2021 Tentative Budget for the CDRA of West Point City –** Mr. Ryan Harvey pg. 65
   a. **Public Hearing**
   b. **Action**
6. **Motion to Adjourn**

Posted this 29th day of May, 2020

Casey Arnold

CASEY ARNOLD, 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: TBD
JOINT MEETING w/ PLANNING COMMISSION – 5:00 PM

Date: 06/16/2020
Administrative Session – 6:00 pm

1. Discussion Regarding the FY2021 Final Budget for West Point City and All Related Agencies – Mr. Ryan Harvey
2. Discussion Regarding the FY2021 Schedule of Fees for West Point City and All Related Agencies – Mr. Ryan Harvey
3. Discussion Regarding a Payback Agreement for the Craythorn Homestead Subdivision – Mr. Boyd Davis
4. Discussion Regarding the West Lake Estates Subdivision Phase I – Mr. Boyd Davis
5. Discussion Regarding the Bennett Farms Subdivision Phase II – Mr. Boyd Davis
6. Discussion Regarding Trailer Parking in Front Yards – Mr. Kyle Laws

General Session – 7:00 pm

1. Consideration of Approval of Resolution No. 06-16-2020A, Adopting the FY2021 Schedule of Fees for West Point City and All Related Agencies– Mr. Ryan Harvey
2. Consideration of Approval of Ordinance No. 06-16-2020A, Amending Chapter 17.25.080 of the West Point City Code Regarding the Minimum Front Yard Setbacks in the R-4 Zone – Mr. Boyd Davis

CDRA Meeting

1. Consideration of Approval of Resolution No. R06-16--2020A, Approving the FY2021 Final Budget for the CDRA of West Point City – Mr. Ryan Harvey
   a. Public Hearing
   b. Adoption

Date: 07/07/2020
Administrative Session – 6:00 pm

1. Discussion Regarding the Property Tax Rate for the 2020 Taxable Year for West Point City – Mr. Ryan Harvey

General Session – 7:00 pm

1. Consideration of Final Approval of the West Lake Estates Subdivision Phase I – Mr. Boyd Davis
2. Consideration of Final Approval of the Bennett Farms Subdivision Phase II – Mr. Boyd Davis
3. Consideration of Approval of Resolution No. 07-07-2020B, Approving a Payback Agreement with ** for the Craythorn Homestead Subdivision – Mr. Boyd Davis

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Date: 07/21/2020
Administrative Session – 6:00 pm

1. Discussion Regarding the Property Tax Rate for the 2020 Taxable Year for West Point City – Mr. Ryan Harvey

General Session – 7:00 pm

1. Consideration of Final Approval of the West Lake Estates Subdivision Phase I – Mr. Boyd Davis
2. Consideration of Approval of the Bennett Farms Subdivision – Mr. Boyd Davis

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Date: 08/04/2020
Administrative Session – 6:00 pm

1. Discussion Regarding the Property Tax Rate for the 2020 Taxable Year for West Point City and the FY2021 Final Budget for West Point City and All Related Agencies – Mr. Ryan Harvey

Special Budget Meeting of the West Point City Council – 7:00 pm

1. Call to Order
2. Pledge
3. Prayer
4. Communications/Disclosures Council
5. Communications Staff
6. Consideration of Approval of Resolution No. 08-04-2020A, Adopting the Property Tax Rate for the 2020 Taxable Year for West Point City – Mr. Ryan Harvey
   a. Public Hearing
   b. Adoption
7. Consideration of Approval of Ordinance No. 08-04-2020A, Adoption of the FU2021 Final Budget for West Point City and All Related Agencies
8. Motion to Adjourn Special Meeting

General Session

1. Call to Order
2. Citizen Comment

WEST POINT CITY 2020 CALENDAR

2020

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	

FEBRUARY

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

MARCH

SUN	MON	TUE	WED	THU	FRI	SAT
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

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

MAY

SUN	MON	TUE	WED	THU	FRI	SAT
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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						

JUNE

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				

JULY

SUN	MON	TUE	WED	THU	FRI	SAT
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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	

AUGUST

SUN	MON	TUE	WED	THU	FRI	SAT
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

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			

OCTOBER

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

NOVEMBER

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					

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		

*UPDATED AS OF May 19, 2020

IMPORTANT DATES

JANUARY

- 1 New Year's Day - CLOSED
- 9 Planning Commission - 6 PM
- 10-11 City Council Planning & Visioning Session
- 13 Senior Lunch - 11:30 AM
- 20 MLK Jr. Day - CLOSED
- 21 City Council - 6 PM
- 23 Planning Commission - 6 PM

FEBRUARY

- 4 City Council - 6 PM
- 10 Senior Lunch - 11:30 AM
- 12 Council/Staff Lunch - 11:30 AM
- 13 Planning Commission - 6 PM
- 17 President's Day - CLOSED
- 18 City Council - 6 PM
- 27 Planning Commission - 6 PM

MARCH

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

APRIL

- 7 City Council - 6 PM
- 9 Planning Commission - 6 PM
- 11 EASTER EGG HUNT - 10 AM
- 13 Senior Lunch - 11:30 AM
- 21 City Council - 6 PM
- 23 Planning Commission - 6 PM

MAY

- 5 City Council - 6 PM
- 7 CEMETERY CLEANING
- 8-9 SPRING CLEAN UP
- 8-9 TAKE PRIDE IN WEST POINT
- 14 Planning Commission - 6 PM
- 18 Senior Lunch - CANCELED
- 19 City Council - 6 PM
- 25 Memorial Day - CLOSED
- 28 Planning Commission - 6 PM

JUNE

- 2 City Council - 6 PM
- 6 MISS WEST POINT ONLINE PAGEANT
- 11 Planning Commission - 6 PM
- 15 Senior Lunch - 11:30 AM
- 16 City Council - 6 PM
- 25 Planning Commission - 6 PM
- 30 GENERAL PRIMARY ELECTION

JULY

- 3-4 PARTY AT THE POINT EVENTS
- 6 Independence Holiday - CLOSED
- 7 City Council - 6 PM
- 9 Planning Commission - 6 PM
- 13 Senior Lunch - 11:30 AM
- 17 MOVIE IN THE PARK - 7PM
- 21 City Council - 6 PM
- 23 Planning Commission - 6 PM
- 24 Pioneer Day - CLOSED

AUGUST

- 4 City Council - 6 PM
- TBD Summer Party - 6:30 PM
- 13 Planning Commission - 6 PM
- 14 Senior Dinner - 5 PM
- 14 MOVIE IN THE PARK - 7PM
- 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
- 11 MOVIE IN THE PARK - 7 PM
- 14 Senior Lunch - 11:30 AM
- 15 City Council - 6 PM
- 24 Planning Commission - 6 PM

OCTOBER

- 1 CEMETERY CLEANING
- 6 City Council - 6 PM
- 8 Planning Commission - 6 PM
- 12 Employee Training - CLOSED
- 14 Council/Staff Lunch - 11:30 AM
- 16 HALLOWEEN CARNIVAL - 7 PM
- 19 Senior Lunch - 11:30 AM
- 20 City Council - 6 PM
- 22 Planning Commission - 6 PM

NOVEMBER

- 3 ELECTION DAY
- 9 FLAGS ON VETERANS' GRAVES
- 11 Veterans Day - CLOSED
- 12 Planning Commission - 6 PM
- 16 Senior Lunch - 11:30 AM
- 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
- 10 Planning Commission - 6 PM
- 14 Senior Lunch - 11:30 AM
- 15 City Council - 6 PM
- 16 Staff Christmas Party
- 18 CEMETERY LUMINARY - 4 PM
- 24-25 Christmas - CLOSED

City Council Staff Report

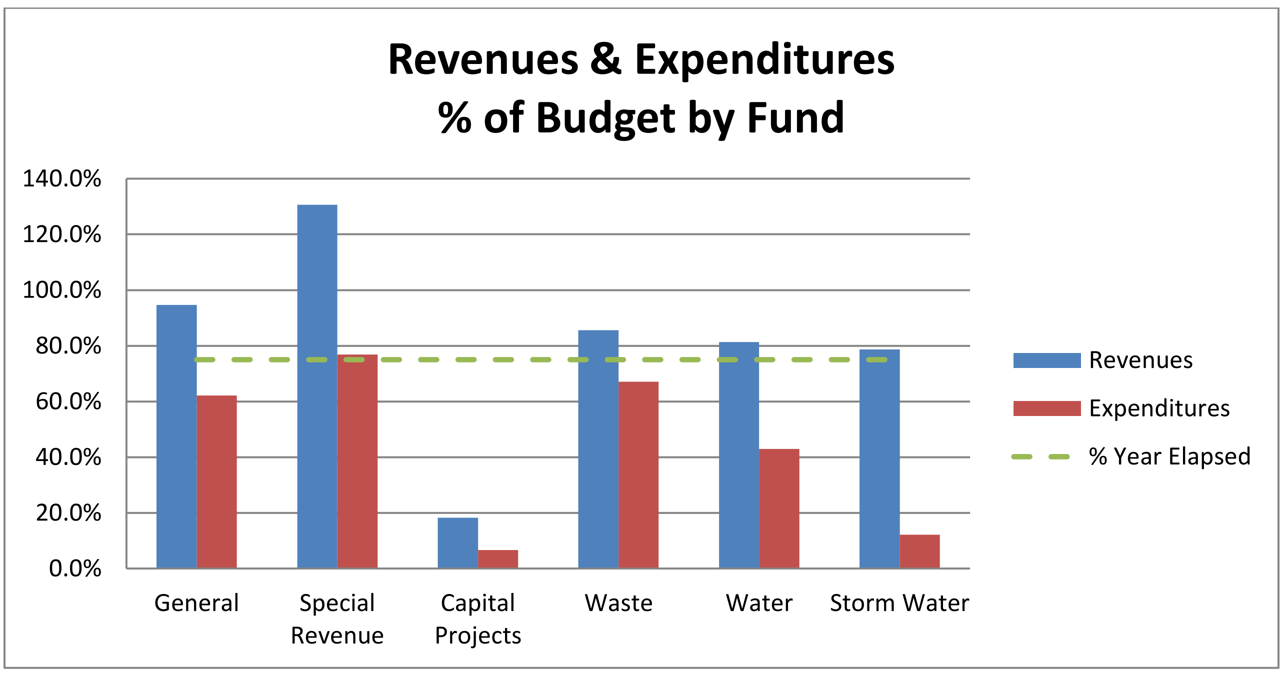
Subject: Quarterly Financial Report (Jan - Mar 2020)
Author: Ryan Harvey
Department: Administrative Services
Date: June 2, 2020

Background

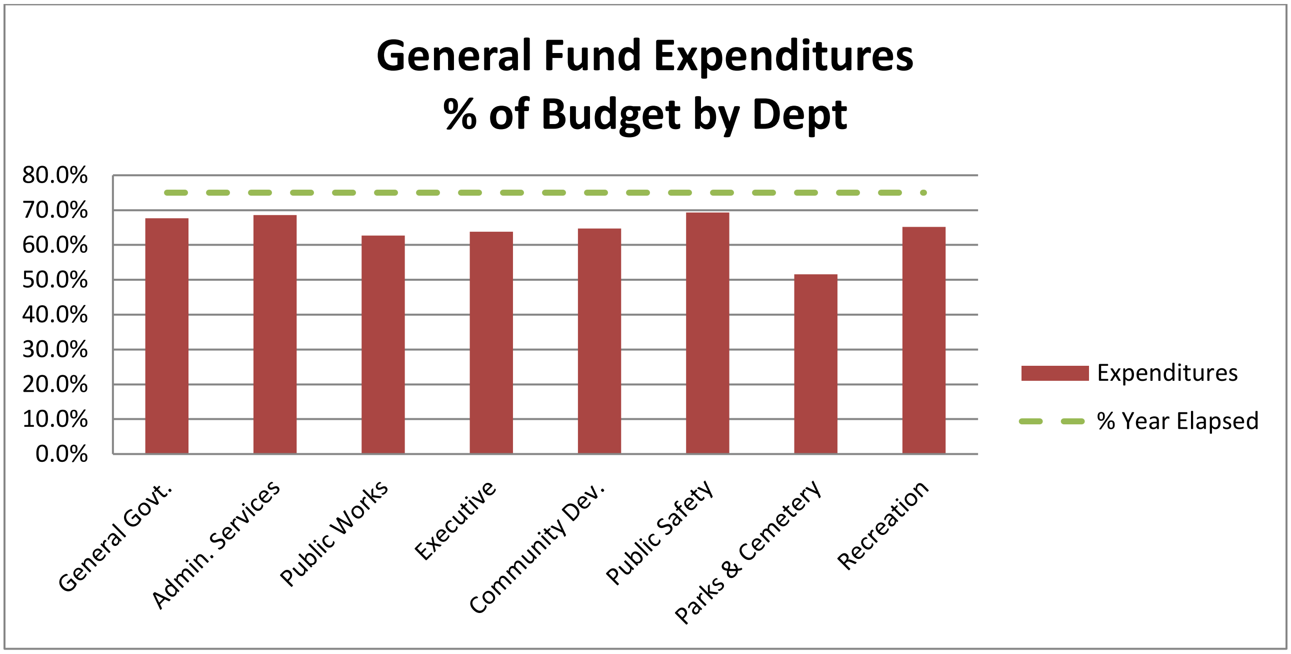
City staff monitors revenues and expenditures on an ongoing basis throughout the year. We issue a quarterly financial report to give the City Council a snapshot of our financial state and as a report on our financial progress for the fiscal year. The attached report contains expenditure, revenue, budget, and balance sheet data for each City fund for the third quarter of Fiscal Year 2020, representing January 1 – March 31, 2020. This information is summarized in the graphs below.

Analysis

As shown in the first graph, revenues exceed expenditures in every fund within the City. With 75% of the year elapsed, revenues also exceed 75% in every fund except for the Capital Projects Fund, where the majority of revenue is not recognized until the fiscal year is over, and excess revenue is transferred in from the General Fund. Expenditures are at or below 75% in each of the funds. The revenues in the Special Revenue Fund are especially high for this point in the year, and that is due to the revenue received from Impact Fees for development within the City.



In the second graph we see that all General Fund departments are below 75%. A few departments are close to 75% due to contracts, software purchases and other expenses that the City makes at the beginning of the fiscal year.



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

FY2020 Q3 Financial Statements

West Point City Corporation

FINANCIAL REPORT
As of March 31, 2020

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West Point City Corporation

Cash Position by Fund and in Total

Funds

Month	General	Special Revenue	Capital Projects	Waste	Water	Storm Water	Debt Service	CDRA	Total	St Treas Int. Rate
Mar-20	$ 2,592,629	$ 2,931,369	$ 3,018,435	$ 873,762	$ 1,953,789	$ 1,851,299	$ 115,535	$ 154,377	$ 13,491,195	1.6627%
Feb-20	2,362,856	2,955,205	3,031,852	843,771	1,882,517	1,845,905	115,535	(3,513)	13,034,128	2.1033%
Jan-20	2,179,025	3,032,244	3,031,504	837,700	1,839,356	1,835,221	115,535	(3,513)	12,867,072	2.2006%
Dec-19	2,059,768	2,933,872	3,096,925	827,579	1,782,772	1,829,101	117,598	(3,513)	12,644,103	2.2849%
Nov-19	1,996,782	2,868,220	3,099,804	813,862	1,926,858	1,821,392	117,598	(3,513)	12,641,003	2.3976%
Oct-19	1,876,422	2,871,821	3,096,436	802,650	1,881,755	1,788,880	117,598	(3,513)	12,432,049	2.5360%
Sept-19	2,044,799	2,960,616	3,121,149	789,358	1,816,092	1,762,950	117,598	11,475	12,624,037	2.6014%
Aug-19	1,928,769	2,645,664	3,127,952	764,279	1,712,700	1,750,321	10,598	11,475	11,951,758	2.7262%
Jul-19	2,166,417	2,614,502	3,131,924	771,896	1,671,168	1,734,734	10,598	11,475	12,112,714	2.8663%
Jun-19	2,160,835	2,554,078	3,149,083	740,129	1,640,862	1,723,151	10,598	11,475	11,990,211	2.8982%
May-19	2,834,791	2,375,972	2,424,924	809,691	1,593,040	1,699,649	10,684	30,938	11,779,689	2.8983%
Apr-19	3,001,880	2,393,219	2,211,407	793,877	1,542,530	1,686,337	10,684	30,938	11,670,872	2.9759%
Mar-19	3,584,944	2,346,586	1,649,814	784,563	1,500,146	1,686,513	10,684	150,775	11,714,024	2.9971%
Feb-19	2,873,629	2,153,820	1,638,717	804,281	1,480,084	1,648,665	10,500	4	10,609,700	2.9778%
Jan-19	2,662,063	2,124,607	1,639,590	789,518	1,440,913	1,638,714	10,500	4	10,305,909	2.9109%
Dec-18	2,371,341	2,130,358	1,674,109	795,436	1,452,455	1,638,111	13,568	4	10,075,383	2.8036%
Nov-18	2,129,069	2,061,400	1,676,412	779,723	1,582,556	1,629,432	10,500	4	9,869,096	2.7387%
Oct-18	2,042,651	2,062,796	1,673,262	772,830	1,539,042	1,616,558	10,500	4	9,717,643	2.6486%
Sep-18	1,944,535	2,051,174	1,649,459	805,557	1,598,590	1,600,068	111,604	171,744	9,932,730	2.5979%
Aug-18	1,959,173	2,278,483	1,633,915	741,423	1,571,499	1,593,409	111,579	154,907	10,044,388	2.5836%
Jul-18	1,901,042	2,290,224	1,992,630	721,960	1,557,957	1,571,088	111,579	154,907	10,301,387	2.5801%
Jun-18	1,871,961	2,190,039	1,987,530	685,535	1,497,747	1,554,282	111,579	154,907	10,053,580	2.5007%
May-18	1,619,585	2,141,646	2,005,226	755,433	1,461,365	1,617,086	107,520	154,907	9,862,769	2.3517%
Apr-18	1,579,921	2,171,422	2,205,764	744,013	1,428,299	1,607,310	107,520	154,907	9,999,156	2.2008%
Mar-18	1,768,093	2,100,987	2,281,967	743,121	1,370,273	1,590,999	107,520	133,539	10,096,499	2.0302%

West Point City Corporation Financial Summary **75% of the Fiscal Year has Elapsed**

For the Month Ended March 31, 2020

(No Assurance Provided)

Line	GENERAL FUND		March Actual		Year-to-Date Actual		Current Budget		Remaining Budget	Percentage of Budget Used	Page	Comments?
	Revenues:											
1	Taxes:	$	273,722	$	2,153,220	$	2,399,283	$	246,063	90%	7	
2	Property Taxes		92,552		528,645		509,283		(19,362)	104%	7	
3	Vehicle - In Lieu of Prop. Tax		2,547		28,704		35,000		6,296	82%	7	
4	General Sales and Use Taxes		134,688		1,206,346		1,400,000		193,654	86%	7	
5	Cable TV		-		57,357		30,000		(27,357)	191%	7	
6	Energy Sales and Use		40,257		297,145		365,000		67,855	81%	7	
7	Telecommunications		3,678		35,023		60,000		24,977	58%	7	
8	Licenses and Permits		31,239		260,776		314,000		53,224	83%	7	
9	Intergovernmental		61,079		351,892		375,000		23,108	94%	7	
10	Charges for Services		7,341		103,012		133,000		29,988	77%	7	
11	Miscellaneous		18,485		200,915		23,000		(177,915)	874%	7	
12	Contributions & Transfers		-		-		800,000		800,000	0%	7	
13	**Total Revenues**	$	391,865	$	3,069,816	$	4,044,283	$	974,467	76%	8	
	Expenditures:											
14	General Government	$	5,104	$	39,267	$	58,023	$	18,756	68%	9	
15	Administrative Services		10,114		176,402		257,104		80,702	69%	9	
16	Public Works		25,158		247,499		394,583		147,084	63%	9	
17	Executive		29,634		385,309		604,257		218,948	64%	10	
18	Community Development		18,492		223,273		345,044		121,771	65%	10	
19	Public Safety & Emergency Plan		31,666		256,026		369,231		113,205	69%	11	
20	Parks and Cemetery		40,130		106,347		206,347		100,000	52%	11	
21	Recreation		14,577		207,818		318,912		111,094	65%	11	
22	Transfers, Cont.& Other Uses		-		244,918		1,490,782		1,245,864	16%	12	
23	**Total Expenditures**	$	174,876	$	1,886,859	$	4,044,283	$	2,157,424	47%	12	
24	**Net Revenue Over/(Under) Expenditures**	$	216,989	$	1,182,957	$	-	$	(1,182,957)		12	

Line	SPECIAL REVENUE FUND		March Actual		Year-to-Date Actual		Current Budget		Remaining Budget	Percentage of Budget Used	Page
	Revenues:										
1	Development Fees	$	186,190	$	1,099,485	$	743,031	$	(356,454)	148%	14
2	Other Financing Sources		11,004		236,873		2,387,500		2,150,627		14
3	**Total Revenues**	$	197,194	$	1,336,358	$	3,130,531	$	1,794,173	43%	14
	Expenditures:										
4	Special Fund Projects	$	221,029	$	936,160	$	3,130,531	$	2,194,371	30%	15
6	**Total Expenditures**	$	221,029	$	936,160	$	3,130,531	$	2,194,371	30%	15
7	**Net Revenue Over (Under) Expenditures**	$	(23,835)	$	400,198	$	-	$	(400,198)		15

Line	CAPITAL PROJECTS FUND		March Actual		Year-to-Date Actual		Current Budget		Remaining Budget	Percentage of Budget Used	Page
	Revenues:										
1	Cemetery Revenue	$	5,775	$	30,490	$	1,401,122	$	1,370,632	2%	17
2	Other Financing Sources		-		-		1,008,782		1,008,782	0%	17
3	**Total Revenues**	$	5,775	$	30,490	$	2,409,904	$	2,379,414	1%	17
	Expenditures:										
4	Cap. Proj. Fund Financing Uses	$	19,192	$	160,798	$	2,409,904	$	2,249,106	7%	18
5	**Total Expenditures**	$	19,192	$	160,798	$	2,409,904	$	2,249,106	7%	18
6	**Net Revenue Over (Under) Expenditures**	$	(13,417)	$	(130,308)	$	-	$	130,308		18

West Point City Corporation Financial Summary
For the Month Ended March 31, 2020
(No Assurance Provided)

75% of the Fiscal Year has Elapsed

	WASTE FUND	March Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Operating Revenue	$ 153,384	$ 1,390,273	$ 1,720,000	$ 329,727	81%	20
2	Other Financing Sources	24,833	148,496	97,025	(51,471)	153%	20
3	Transfers	-	-	242,316	242,316	0%	20
4	**Total Revenues**	$ 178,217	$ 1,538,769	$ 2,059,341	$ 520,572	75%	20
	Expenditures:						
5	Primary Operating Expenses	$ 144,340	$ 1,331,761	$ 1,542,964	$ 211,203	86%	21
6	Material and Supplies	722	19,897	40,500	20,603	49%	21
7	Waste - Other Expenses	1,222	29,567	455,877	426,310	6%	21
8	Transfers & Contingencies	-	-	20,000	20,000	0%	21
9	**Total Expenditures**	$ 146,284	$ 1,381,225	$ 2,059,341	$ 678,116	67%	22
10	**Net Revenue Over (Under) Expenditures**	$ 31,933	$ 157,544	$ -	$ (157,544)		22

	WATER FUND	March Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Operating Revenue	$ 132,885	$ 1,203,912	$ 1,573,500	$ 369,588	77%	24
2	Other Financing Sources	28,912	159,948	935,117	775,169	17%	24
3	**Total Revenues**	$ 161,797	$ 1,363,860	$ 2,508,617	$ 1,144,757	54%	24
	Expenditures:						
4	Primary Operating Expenses	$ 86,771	$ 847,878	$ 1,148,049	$ 300,171	74%	25
5	Water - Materials and Supplies	722	11,836	124,000	112,164	10%	25
6	Waste - Other Expenses	896	216,902	1,216,568	999,666	18%	25
7	Transfers & Contingencies	-	-	20,000	20,000	0%	25
8	**Total Expenditures**	$ 88,389	$ 1,076,616	$ 2,508,617	$ 1,432,001	43%	26
9	**Net Revenue Over (Under) Expenditures**	$ 73,408	$ 287,244	$ -	$ (287,244)		26

	STORM WATER UTILITY FUND	March Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Operating Revenue	$ 15,438	$ 138,845	$ 741,416	$ 602,571	19%	28
2	Other Financing Sources	6,138	96,960	137,500	40,540	71%	28
3	**Total Revenues**	$ 21,576	$ 235,805	$ 878,916	$ 643,111	27%	28
	Expenditures:						
4	Primary Operating Expenses	$ 11,756	$ 91,705	$ 148,887	$ 57,182	62%	29
5	Storm Wtr Utility - Other Exp.	2,719	15,102	710,029	694,927	2%	29
6	Department 90	-	-	20,000	20,000	0%	29
7	**Total Expenditures**	$ 14,475	$ 106,807	$ 878,916	$ 772,109	12%	29
8	**Net Revenue Over (Under) Expenditures**	$ 7,101	$ 128,998	$ -	$ (128,998)		29

	DEBT SERVICE	March Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Transfers and Contributions	-	107,000	107,000	-	100%	31
2	**Total Revenues**	$ -	$ 107,000	$ 107,000	$ -	100%	31
	Expenditures:						
3	Funding Uses	$ -	$ 106,147	$ 107,000	$ 853	99%	32
4	**Total Expenditures**	$ -	$ 106,147	$ 107,000	$ 853	99%	32
5	**Net Revenue Over (Under) Expenditures**	$ -	$ 853	$ -	$ (853)		32

West Point City Corporation Financial Summary
For the Month Ended March 31, 2020
(No Assurance Provided)

75% of the Fiscal Year has Elapsed

	CDRA FUND	March Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Revenue (Property Tax)	$ 157,890	$ 157,890	$ 140,000	$ (17,890)	113%	34
2	**Total Revenues**	$ 157,890	$ 157,890	$ 140,000	$ (17,890)	113%	34
	Expenditures:						
3	Long-term Debt Expense	$ -	$ -	$ 107,000	$ 107,000	0%	35
4	Department 84 Interest Expense	-	14,988	33,000	18,012	45%	35
5	**Total Expenditures**	$ -	$ 14,988	$ 140,000	$ 125,012	11%	35
6	**Net Revenue Over (Under) Expenditures**	$ 157,890	$ 142,902	$ -	$ (142,902)		35

WEST POINT CITY CORPORATION
COMBINED CASH INVESTMENT
MARCH 31, 2020

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	885,140.33
01-1112	CASH IN CKING - CLASS C - ZION	477,711.04
01-1125	XBP DEPOSIT ACCOUNT	54,105.19
01-1130	CASH IN CHECKING - PTIF ACCT.	12,068,963.58
01-1131	PETTY CASH	750.00
	TOTAL COMBINED CASH	13,486,670.14
01-1185	CASH IN CHECKING - CDRA ACCT	4,525.28
01-1190	CASH ALLOCATION TO OTHER FUNDS	(13,491,195.42)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,592,629.36
45	ALLOCATION TO SPECIAL REVENUE FUND	2,931,369.27
48	ALLOCATION TO CAPITAL PROJECTS FUND	3,018,434.89
51	ALLOCATION TO WASTE FUND	873,761.71
55	ALLOCATION TO WATER FUND	1,953,789.05
58	ALLOCATION TO STORM WATER UTILITY FUND	1,851,298.82
70	ALLOCATION TO DEBT SERVICE	115,535.33
85	ALLOCATION TO CDRA FUND	154,376.99
	TOTAL ALLOCATIONS TO OTHER FUNDS	13,491,195.42
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(13,491,195.42)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2020

GENERAL FUND

	ASSETS			
10-1190	CASH ALLOCATION TO OTHER FUNDS		2,592,629.36	
10-1361	PROPERTY TAXES DEFERRED		509,283.00	
10-1411	DUE FROM OTHER GOVT. UNITS		413,099.86	
	TOTAL CURRENT ASSETS			3,515,012.22
	TOTAL ASSETS			3,515,012.22
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-2220	PAYROLL TAXES & WITHHOLDINGS		1,835.30	
10-2222	FEDERAL WITHHOLDING PAYABLE		3,512.19	
10-2223	STATE WITHHOLDING PAYABLE		2,097.92	
10-2225	STATE RET & 401(K) PAYABLE		14,090.59	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA		14,594.92	
10-2228	EMPLOYEES DISABILITIES INS.		197.88	
10-2229	HSA PAYABLE		17,373.85	
10-2231	AFLAC & TEL-A-DOC		101.62	
10-2232	PEHP - DENTAL & VISION INS.		1,509.97	
10-2233	ULGT - VISION & LTC INS.		165.14	
10-2234	WELLNESS - HEALTH CLUBS		559.96	
10-2243	WORKMENS COMPENSATION PAYABLE		16,177.62	
10-2245	STATE UNEMPLOYMENT PAYABLE		636.27	
10-2250	WAGES PAYABLE-CLEARING		48,959.98	
10-2255	EXCAVATION BOND PAYABLE		5,224.00	
10-2275	DEFERRED REVENUE		509,283.00	
10-2291	ESCROW ACCOUNTS PAYABLE		781,410.83	
	TOTAL LIABILITIES			1,417,731.04
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
10-2975	NON-SPENDABLE FUNDS	36,581.12		
10-2980	UNASSIGNED FUNDS	877,742.59		
	REVENUE OVER EXPENDITURES - YTD	1,182,957.47		
	BALANCE - CURRENT DATE		2,097,281.18	
	TOTAL FUND EQUITY			2,097,281.18
	TOTAL LIABILITIES AND EQUITY			3,515,012.22

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
10-31-10	PROPERTY TAXES	92,551.58	528,644.59	509,283.00	(19,361.59)	103.8
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	2,546.98	28,704.14	35,000.00	6,295.86	82.0
10-31-30	GENERAL SALES AND USE TAXES	134,688.15	1,206,345.90	1,400,000.00	193,654.10	86.2
10-31-40	CABLE TV	.00	57,356.98	30,000.00	(27,356.98)	191.2
10-31-50	ENERGY SALES AND USE	40,257.43	297,145.31	365,000.00	67,854.69	81.4
10-31-60	TELECOMMUNICATIONS	3,677.73	35,023.40	60,000.00	24,976.60	58.4
	TOTAL TAXES	273,721.87	2,153,220.32	2,399,283.00	246,062.68	89.7
	LICENSES AND PERMITS					
10-32-10	BUS. LICENSE/COND. USE PERMITS	345.00	6,028.00	4,000.00	(2,028.00)	150.7
10-32-21	BUILDING PERMITS	30,894.24	254,611.30	310,000.00	55,388.70	82.1
10-32-25	PUBLIC SAFETY FEES	.00	136.68	.00	(136.68)	.0
	TOTAL LICENSES AND PERMITS	31,239.24	260,775.98	314,000.00	53,224.02	83.1
	INTERGOVERNMENTAL REVENUE					
10-33-56	CLASS C ROADS	61,078.81	351,892.41	375,000.00	23,107.59	93.8
	TOTAL INTERGOVERNMENTAL REVENUE	61,078.81	351,892.41	375,000.00	23,107.59	93.8
	CHARGES FOR SERVICES					
10-34-10	ZONING AND SUBDIVISION FEES	2,025.00	17,000.00	8,000.00	(9,000.00)	212.5
10-34-60	RECREATION FEES	4,120.00	62,036.00	90,000.00	27,964.00	68.9
10-34-78	PARK & CITY HALL RESERVATIONS	(400.00)	3,600.00	7,000.00	3,400.00	51.4
10-34-79	CITY CELEB. & SPONSORSHIPS	295.00	5,169.90	9,000.00	3,830.10	57.4
10-34-82	CEMETERY INTERMENT	1,300.00	13,900.00	17,000.00	3,100.00	81.8
10-34-90	MISC. INCOME & CONCESSIONS	.70	1,306.35	2,000.00	693.65	65.3
	TOTAL CHARGES FOR SERVICES	7,340.70	103,012.25	133,000.00	29,987.75	77.5
	MISCELLANEOUS REVENUE					
10-36-10	INTEREST EARNINGS	16,681.70	195,768.49	20,000.00	(175,768.49)	978.8
10-36-20	DONATIONS	1,750.00	2,265.00	2,000.00	(265.00)	113.3
10-36-90	MISCELLANEOUS	52.85	2,881.88	1,000.00	(1,881.88)	288.2
	TOTAL MISCELLANEOUS REVENUE	18,484.55	200,915.37	23,000.00	(177,915.37)	873.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CONTRIBUTIONS & TRANSFERS					
10-39-10	BEGINNING BALANCE	.00	.00	800,000.00	800,000.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	800,000.00	800,000.00	.0
	TOTAL FUND REVENUE	391,865.17	3,069,816.33	4,044,283.00	974,466.67	75.9

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL GOVERNMENT					
10-41-10	MAYOR AND COUNCIL WAGES	4,589.38	32,568.80	39,600.00	7,031.20	82.2
10-41-13	EMPLOYEE BENEFITS	514.48	4,402.65	6,423.00	2,020.35	68.6
10-41-33	TRAINING AND EDUCATION	.00	1,196.00	9,000.00	7,804.00	13.3
10-41-35	COMMUNITY SERVICE CONTRACTS	.00	1,100.00	3,000.00	1,900.00	36.7
	TOTAL GENERAL GOVERNMENT	5,103.86	39,267.45	58,023.00	18,755.55	67.7
	ADMINISTRATIVE SERVICES					
10-44-11	SALARIES AND WAGES	6,604.60	75,056.24	109,374.00	34,317.76	68.6
10-44-13	EMPLOYEE BENEFITS	3,329.64	35,734.80	47,830.00	12,095.20	74.7
10-44-20	MILEAGE REIMBURSEMENT	.00	.00	800.00	800.00	.0
10-44-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	532.84	1,000.00	467.16	53.3
10-44-24	POSTAGE	.00	2,594.65	5,000.00	2,405.35	51.9
10-44-25	EQUIPMENT & SUPPLIES	.00	1,552.37	1,000.00	(552.37)	155.2
10-44-26	EQUIPMENT LEASE & MAINTENANCE	1,091.38	6,101.24	16,500.00	10,398.76	37.0
10-44-33	TRAINING & EDUCATION	.00	643.80	4,000.00	3,356.20	16.1
10-44-38	AUDITOR & ACCOUNTING SUPPORT	.00	15,040.27	16,500.00	1,459.73	91.2
10-44-63	IT SUPPORT & CONTRACTS	.00	4,163.74	7,100.00	2,936.26	58.6
10-44-65	EMERGENCY MANAGEMENT	.00	1,306.50	2,000.00	693.50	65.3
10-44-69	OFFICE SUPPLIES & EXPENSE	148.45	1,987.27	4,000.00	2,012.73	49.7
10-44-75	RISK MANAGEMENT	(1,226.77)	29,877.01	40,000.00	10,122.99	74.7
10-44-95	CREDIT CARD PROCESSING FEES	91.83	913.17	1,000.00	86.83	91.3
10-44-98	BANK SERVICE CHARGES	75.00	897.75	1,000.00	102.25	89.8
	TOTAL ADMINISTRATIVE SERVICES	10,114.13	176,401.65	257,104.00	80,702.35	68.6
	PUBLIC WORKS					
10-48-11	SALARIES AND WAGES	8,878.03	85,850.40	140,154.00	54,303.60	61.3
10-48-13	EMPLOYEE BENEFITS & RETIREMENT	5,498.61	56,688.62	97,544.00	40,855.38	58.1
10-48-15	ON CALL PAY	512.00	4,274.17	5,950.00	1,675.83	71.8
10-48-20	OVERTIME	1,762.85	14,421.02	14,000.00	(421.02)	103.0
10-48-23	TRAVEL AND EDUCATION	.00	.00	360.00	360.00	.0
10-48-25	EQUIPMENT, SUPPLIES & MAINT.	141.93	8,352.13	9,000.00	647.87	92.8
10-48-26	MUNICIPAL BLDGS. OPER. & MAINT	1,203.47	14,268.35	24,260.00	9,991.65	58.8
10-48-54	PROT. CLOTHING & EQUIPMENT	.00	2,250.16	3,000.00	749.84	75.0
10-48-65	FLEET OPERATIONS & MAINTENANCE	501.26	5,448.91	4,250.00	(1,198.91)	128.2
10-48-67	FLEET FUEL	355.69	5,577.46	12,865.00	7,287.54	43.4
10-48-69	OFFICE SUPPLIES & EXPENSE	.00	187.81	1,300.00	1,112.19	14.5
10-48-70	FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
10-48-75	CROSSWALK POWER	44.97	361.25	900.00	538.75	40.1
10-48-77	PUBLIC FACILITIES HEATING	811.83	4,751.17	5,000.00	248.83	95.0
10-48-82	PUBLIC FACILITIES POWER	996.84	10,057.08	14,000.00	3,942.92	71.8
10-48-84	STREET LIGHTING PWR & MNT.	4,450.61	35,010.41	52,000.00	16,989.59	67.3
	TOTAL PUBLIC WORKS	25,158.09	247,498.94	394,583.00	147,084.06	62.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXECUTIVE					
10-49-11	SALARIES AND WAGES	11,129.53	129,340.78	179,688.00	50,347.22	72.0
10-49-13	EMPLOYEE BENEFITS	5,784.34	66,132.01	108,299.00	42,166.99	61.1
10-49-20	MILEAGE REIMBURSEMENTS	.00	387.44	750.00	362.56	51.7
10-49-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	1,363.38	3,000.00	1,636.62	45.5
10-49-23	TRAVEL AND EDUCATION	3,161.59	7,656.07	6,000.00	(1,656.07)	127.6
10-49-24	POSTAGE	.00	.00	320.00	320.00	.0
10-49-25	NEW EQUIPMENT PURCHASE	165.00	12,135.60	17,000.00	4,864.40	71.4
10-49-37	ATTORNEY	2,200.00	19,283.86	33,000.00	13,716.14	58.4
10-49-62	MISCELLANEOUS	.00	2,779.01	12,000.00	9,220.99	23.2
10-49-63	IT SUPPORT & CONTRACTS	1,410.90	25,188.89	36,000.00	10,811.11	70.0
10-49-65	EMP. AWARDS, REC. & EVENTS	98.39	10,823.56	13,000.00	2,176.44	83.3
10-49-66	EDUCATION REIMB. PROGRAM	.00	2,000.00	6,000.00	4,000.00	33.3
10-49-67	EMP. BENEFITS & BONUS PROGRAM	.00	.00	13,000.00	13,000.00	.0
10-49-68	WELLNESS PROGRAM	.00	67.35	2,000.00	1,932.65	3.4
10-49-69	OFFICE SUPPLIES & EXPENSE	263.38	2,696.70	5,000.00	2,303.30	53.9
10-49-70	CELLULAR & RADIO SERV. & EQUIP	654.20	5,761.94	12,000.00	6,238.06	48.0
10-49-72	LEGAL ADVERTISING	306.75	4,025.50	9,000.00	4,974.50	44.7
10-49-80	UTAH LEAGUE MEMBERSHIP	.00	5,446.40	5,500.00	53.60	99.0
10-49-82	CITY NEWSLETTER	358.30	3,224.70	4,500.00	1,275.30	71.7
10-49-83	ECONOMIC DEVELOPMENT	.00	.00	5,000.00	5,000.00	.0
10-49-85	VOLUNTEERISM PROGRAM	.00	284.64	2,000.00	1,715.36	14.2
10-49-88	RECORDERS OFFICE	20.00	3,947.60	8,000.00	4,052.40	49.4
10-49-89	ELECTIONS	.00	17,333.57	20,000.00	2,666.43	86.7
10-49-90	CITY CELEBRATIONS & EVENTS	950.00	51,695.89	73,500.00	21,804.11	70.3
10-49-91	YOUTH COUNCIL	2,679.75	4,476.12	8,000.00	3,523.88	56.0
10-49-92	MISS WEST POINT PAGEANT	120.55	8,196.68	18,900.00	10,703.32	43.4
10-49-93	SENIOR PROGRAM	331.62	1,061.57	2,500.00	1,438.43	42.5
10-49-94	COMMUNITY GARDEN	.00	.00	300.00	300.00	.0
	TOTAL EXECUTIVE	29,634.30	385,309.26	604,257.00	218,947.74	63.8
	COMMUNITY DEVELOPMENT					
10-52-11	SALARIES AND WAGES	11,646.34	134,408.53	182,693.00	48,284.47	73.6
10-52-13	EMPLOYEE BENEFITS & RETIREMENT	5,955.52	64,827.73	93,701.00	28,873.27	69.2
10-52-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	160.50	674.50	750.00	75.50	89.9
10-52-23	TRAVEL, EDUCATION & CERTIFICAT	(267.50)	4,260.42	4,000.00	(260.42)	106.5
10-52-25	EQUIPMENT & SUPPLIES	826.00	3,514.22	6,500.00	2,985.78	54.1
10-52-51	GIS	.00	.00	4,000.00	4,000.00	.0
10-52-61	MISCELLANEOUS SUPPLIES	.00	.00	500.00	500.00	.0
10-52-62	CONTRACT PLANNING & INSP SERV	105.00	11,820.00	34,000.00	22,180.00	34.8
10-52-63	IT SUPPORT & CONTRACTS	.00	.00	10,400.00	10,400.00	.0
10-52-65	STATE BUILDING SURCHARGE	.00	1,959.39	1,000.00	(959.39)	195.9
10-52-68	PLANNING COMM/BOARD OF ADJ.	.00	1,562.54	3,000.00	1,437.46	52.1
10-52-69	OFFICE SUPPLIES & EXPENSE	66.56	245.20	500.00	254.80	49.0
10-52-85	CODE ENFORCEMENT	.00	.00	4,000.00	4,000.00	.0
	TOTAL COMMUNITY DEVELOPMENT	18,492.42	223,272.53	345,044.00	121,771.47	64.7

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SAFETY & EMERGENCY PLAN					
10-54-11	CROSSING GUARDS	2,750.25	25,252.87	45,882.00	20,629.13	55.0
10-54-13	EMPLOYEE BENEFITS & RETIREMENT	189.24	2,431.58	4,549.00	2,117.42	53.5
10-54-15	CROSSING GUARD SUPPLIES/EQUIP.	.00	1,157.71	1,000.00	(157.71)	115.8
10-54-60	ANIMAL CONTROL	6,826.18	30,717.84	43,000.00	12,282.16	71.4
10-54-62	POLICE SERVICES	21,900.00	187,722.42	262,000.00	74,277.58	71.7
10-54-65	NARCOTICS STRIKE FORCE	.00	8,743.68	8,800.00	56.32	99.4
10-54-75	HOMETOWN SECURITY (EPRT)	.00	.00	4,000.00	4,000.00	.0
	TOTAL PUBLIC SAFETY & EMERGENCY PLAN	31,665.67	256,026.10	369,231.00	113,204.90	69.3
	PARKS AND CEMETERY					
10-70-11	SALARIES AND WAGES	548.77	32,522.61	103,766.00	71,243.39	31.3
10-70-13	EMPLOYEE BENEFITS & RETIREMENT	87.45	3,809.23	10,281.00	6,471.77	37.1
10-70-20	UNIFORMS	.00	.00	600.00	600.00	.0
10-70-25	EQUIPMENT & SUPPLIES	292.53	9,530.22	14,000.00	4,469.78	68.1
10-70-26	BUILDING AND GROUNDS	38,928.50	55,539.97	68,600.00	13,060.03	81.0
10-70-29	PARK & CEMETERY LIGHTS	273.24	2,949.04	3,400.00	450.96	86.7
10-70-61	MISC. SERVICES AND SUPPLIES	.00	.00	1,200.00	1,200.00	.0
10-70-69	OFFICE SUPPLIES & EXPENSE	.00	44.71	500.00	455.29	8.9
10-70-70	GATEWAYS & PUBLIC PROPERTIES	.00	1,951.04	4,000.00	2,048.96	48.8
	TOTAL PARKS AND CEMETERY	40,130.49	106,346.82	206,347.00	100,000.18	51.5
	RECREATION					
10-71-11	SALARIES AND WAGES	8,231.96	95,167.73	143,794.00	48,626.27	66.2
10-71-13	EMPLOYEE BENEFITS & RETIREMENT	5,406.03	51,295.58	76,168.00	24,872.42	67.4
10-71-20	RECREATION PROGRAM MARKETING	.00	.00	1,000.00	1,000.00	.0
10-71-23	TRAVEL & EDUCATION	395.00	395.00	400.00	5.00	98.8
10-71-26	BUILDING AND GROUNDS	.00	15.00	2,300.00	2,285.00	.7
10-71-30	BACKGROUND CHECKS	15.90	509.05	2,000.00	1,490.95	25.5
10-71-60	SOCCER	.00	10,042.95	12,000.00	1,957.05	83.7
10-71-67	JUNIOR JAZZ	475.88	4,667.28	18,000.00	13,332.72	25.9
10-71-68	FOOTBALL	.00	18,361.36	34,500.00	16,138.64	53.2
10-71-69	OFFICE SUPPLIES & EXPENSE	52.08	344.74	250.00	(94.74)	137.9
10-71-71	BASEBALL/SOFTBALL	.00	25,559.54	20,500.00	(5,059.54)	124.7
10-71-73	VOLLEYBALL	.00	1,459.56	3,000.00	1,540.44	48.7
10-71-74	TENNIS	.00	.00	5,000.00	5,000.00	.0
	TOTAL RECREATION	14,576.85	207,817.79	318,912.00	111,094.21	65.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS, CONT. & OTHER USES					
10-90-63	CLASS C TRANS. TO SPECIAL REV.	.00	137,918.32	375,000.00	237,081.68	36.8
10-90-70	TRANS. DEBT. SERV. CITY HALL	.00	107,000.00	107,000.00	.00	100.0
10-90-86	TRANSFER TO CAP. PROJ. FUND	.00	.00	1,008,782.00	1,008,782.00	.0
	TOTAL TRANSFERS, CONT. & OTHER USES	.00	244,918.32	1,490,782.00	1,245,863.68	16.4
	TOTAL FUND EXPENDITURES	174,875.81	1,886,858.86	4,044,283.00	2,157,424.14	46.7
	NET REVENUE OVER EXPENDITURES	216,989.36	1,182,957.47	.00	(1,182,957.47)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2020

SPECIAL REVENUE FUND

	ASSETS			
45-1190	CASH - ALLOCATION TO OTHER FUN		2,931,369.27	
45-1411	DUE FROM OTHER GOVT. UNITS		19,360.27	
	TOTAL CURRENT ASSETS			2,950,729.54
	TOTAL ASSETS			2,950,729.54
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
45-2980	UNASSIGNED FUNDS	379,706.65		
45-2990	RESTRICTED FOR CLASS C ROADS	784,220.06		
45-2995	RESTRICTED FOR IMPACT FEES	1,386,604.56		
	REVENUE OVER EXPENDITURES - YTD	400,198.27		
	BALANCE - CURRENT DATE		2,950,729.54	
	TOTAL FUND EQUITY			2,950,729.54
	TOTAL LIABILITIES AND EQUITY			2,950,729.54

SPECIAL REVENUE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	DEVELOPMENT FEES					
45-30-57	ROAD IMPACT FEES	33,157.00	234,054.13	114,675.00	(119,379.13)	204.1
45-30-70	PARK AND TRAILS IMPACT FEES	54,644.94	311,375.88	178,565.00	(132,810.88)	174.4
45-30-75	NORTH DAVIS SEWER IMPACT FEES	94,424.00	530,323.00	244,200.00	(286,123.00)	217.2
45-30-80	N.D. FIRE IMPACT FEES	3,963.72	23,731.84	10,401.00	(13,330.84)	228.2
45-30-99	BEGINNING BALANCE	.00	.00	195,190.00	195,190.00	.0
	TOTAL DEVELOPMENT FEES	186,189.66	1,099,484.85	743,031.00	(356,453.85)	148.0
	OTHER FINANCING SOURCES					
45-33-46	GRANTS (ROAD PROJECTS)	.00	.00	1,912,500.00	1,912,500.00	.0
45-33-47	GRANTS	.00	2,380.86	.00	(2,380.86)	.0
45-33-90	TRANSFER FROM OTHER FUNDS	.00	137,918.32	375,000.00	237,081.68	36.8
45-33-93	LOCAL OPTION ROADS	11,003.95	96,574.07	100,000.00	3,425.93	96.6
	TOTAL OTHER FINANCING SOURCES	11,003.95	236,873.25	2,387,500.00	2,150,626.75	9.9
	TOTAL FUND REVENUE	197,193.61	1,336,358.10	3,130,531.00	1,794,172.90	42.7

SPECIAL REVENUE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SPECIAL FUND PROJECTS					
45-51-15	PARKS/TRAILS IMPACT FEE PROJ.	.00	.00	1,648.00	1,648.00	.0
45-51-71	ROADS/PED. WALKWAYS IMPACT FEE	.00	.00	40,000.00	40,000.00	.0
45-51-80	N.D. SEWER IMPACT FEES	6,476.00	435,070.00	244,200.00	(190,870.00)	178.2
45-51-85	N.D. FIRE IMPACT FEES	213.36	21,624.32	10,401.00	(11,223.32)	207.9
45-51-93	LOCAL OPTION ROADS	.00	14,000.00	384,372.00	370,372.00	3.6
45-51-95	CLASS C ROAD EXPENDITURES	1,004.91	197,023.12	484,624.00	287,600.88	40.7
45-51-97	ROAD & SIDEWALK GRANT PROJECTS	213,334.64	268,442.39	1,965,286.00	1,696,843.61	13.7
	TOTAL SPECIAL FUND PROJECTS	221,028.91	936,159.83	3,130,531.00	2,194,371.17	29.9
	TOTAL FUND EXPENDITURES	221,028.91	936,159.83	3,130,531.00	2,194,371.17	29.9
	NET REVENUE OVER EXPENDITURES	(23,835.30)	400,198.27	.00	(400,198.27)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2020

CAPITAL PROJECTS FUND

	ASSETS			
48-1190	CASH ALLOCATION TO OTHER FUNDS		3,018,434.89	
	TOTAL CURRENT ASSETS			3,018,434.89
	TOTAL ASSETS			3,018,434.89
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
48-2980	UNASSIGNED FUNDS	546,259.76		
48-2985	COMMITTED TO CAPITAL PROJECTS	2,602,483.00		
	REVENUE OVER EXPENDITURES - YTD	(130,307.87)		
	BALANCE - CURRENT DATE		3,018,434.89	
	TOTAL FUND EQUITY			3,018,434.89
	TOTAL LIABILITIES AND EQUITY			3,018,434.89

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2020

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
48-30-45	CEMETERY PERMIT & PERPET. CARE	5,775.00	30,490.00	166,752.00	136,262.00	18.3
48-30-90	BEGINNING BALANCE	.00	.00	1,234,370.00	1,234,370.00	.0
	TOTAL REVENUE	5,775.00	30,490.00	1,401,122.00	1,370,632.00	2.2
	OTHER FINANCING SOURCES					
48-33-10	TRANSFER FROM GENERAL FUND	.00	.00	1,008,782.00	1,008,782.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	1,008,782.00	1,008,782.00	.0
	TOTAL FUND REVENUE	5,775.00	30,490.00	2,409,904.00	2,379,414.00	1.3

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAP. PROJ. FUND FINANCING USES					
48-51-15	BUILDINGS	3,132.49	27,987.72	103,165.00	75,177.28	27.1
48-51-20	ROAD PROJECTS	16,059.88	(11,428.62)	962,357.00	973,785.62	(1.2)
48-51-25	PARK IMPROVEMENT PROJECTS	.00	24,162.90	722,515.00	698,352.10	3.3
48-51-43	CAPITAL EQUIPMENT REPLACEMENT	.00	75,234.87	52,337.00	(22,897.87)	143.8
48-51-44	VEHICLE REPLACEMENT	.00	44,841.00	42,778.00	(2,063.00)	104.8
48-51-53	5 YEAR CIP	.00	.00	360,000.00	360,000.00	.0
48-51-70	CEMETERY PERPETUAL CARE	.00	.00	166,752.00	166,752.00	.0
	TOTAL CAP. PROJ. FUND FINANCING USES	19,192.37	160,797.87	2,409,904.00	2,249,106.13	6.7
	TOTAL FUND EXPENDITURES	19,192.37	160,797.87	2,409,904.00	2,249,106.13	6.7
	NET REVENUE OVER EXPENDITURES	(13,417.37)	(130,307.87)	.00	130,307.87	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2020

WASTE FUND

	ASSETS			
51-1075	UTILITY CASH CLEARING		2,714.59	
51-1190	CASH-ALLOCATION FROM GEN.FUND		873,761.71	
51-1311	WASTE ACCOUNTS RECEIVABLE		169,310.87	
51-1312	ALLOWANCE FOR BAD DEBTS		(3,205.38)	
51-1411	DUE FROM OTHER GOVERNMENT		6,271.20	
51-1502	DEFERRED OUTFLOWS - PENSION		37,101.00	
	TOTAL CURRENT ASSETS			1,085,953.99
	PROPERTY AND EQUIPMENT			
51-1631	IMPROVEMENTS OTHER THAN BLDGS.		4,097,001.18	
51-1651	MACHINERY AND EQUIPMENT		358,001.71	
51-1690	ACCUMULATED DEPRECIATION		(1,594,806.26)	
	TOTAL PROPERTY AND EQUIPMENT			2,860,196.63
	TOTAL ASSETS			3,946,150.62
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-2131	ACCOUNTS PAYABLE		92,929.75	
51-2140	CUSTOMER DEPOSITS PAYABLE		15,840.00	
51-2141	COMPENSATED ABSENCES PAYABLE		23,075.68	
51-2201	NET PENSION LIABILITY		73,409.00	
51-2202	DEFERRED INFLOWS - PENSION		5,302.00	
51-2250	WAGES PAYABLE		1,638.00	
	TOTAL LIABILITIES			212,194.43
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
51-2980	BEGINNING OF YEAR	3,386,308.09		
51-2995	RESTRICTED - SEWER IMPACT FEES	190,103.76		
	REVENUE OVER EXPENDITURES - YTD	157,544.34		
	BALANCE - CURRENT DATE		3,733,956.19	
	TOTAL FUND EQUITY			3,733,956.19
	TOTAL LIABILITIES AND EQUITY			3,946,150.62

WASTE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OPERATING REVENUE					
51-37-17	PENALTIES	330.00	22,267.50	20,000.00	(2,267.50)	111.3
51-37-26	SEWER FEES	90,426.24	808,160.92	1,000,000.00	191,839.08	80.8
51-37-50	GARBAGE COLLECTION FEES	42,642.57	381,182.33	480,000.00	98,817.67	79.4
51-37-60	GREENWASTE COLLECTION FEES	9,151.72	82,647.58	100,000.00	17,352.42	82.7
51-37-70	RECYCLE COLLECTION FEES	10,833.13	96,014.66	120,000.00	23,985.34	80.0
	TOTAL OPERATING REVENUE	153,383.66	1,390,272.99	1,720,000.00	329,727.01	80.8
	OTHER FINANCING SOURCES					
51-38-05	SEWER IMPACT FEES	23,983.00	139,996.42	62,025.00	(77,971.42)	225.7
51-38-15	CAN PURCHASE	850.00	8,500.00	5,000.00	(3,500.00)	170.0
51-38-80	INTEREST EARNINGS	.00	.00	10,000.00	10,000.00	.0
51-38-99	PENSION	.00	.00	20,000.00	20,000.00	.0
	TOTAL OTHER FINANCING SOURCES	24,833.00	148,496.42	97,025.00	(51,471.42)	153.1
	TRANSFERS					
51-39-95	BEGINNING FUND BALANCE	.00	.00	155,756.00	155,756.00	.0
51-39-96	SEWER IMPACT FEE BALANCE	.00	.00	86,560.00	86,560.00	.0
	TOTAL TRANSFERS	.00	.00	242,316.00	242,316.00	.0
	TOTAL FUND REVENUE	178,216.66	1,538,769.41	2,059,341.00	520,571.59	74.7

WASTE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PRIMARY OPERATING EXPENSES					
51-81-11	SALARIES AND WAGES	9,170.76	121,287.72	167,491.00	46,203.28	72.4
51-81-13	BENEFITS AND BONUS	6,040.98	61,038.86	97,898.00	36,859.14	62.4
51-81-15	ON CALL PAY	73.00	610.16	850.00	239.84	71.8
51-81-20	OVERTIME	.00	52.11	2,000.00	1,947.89	2.6
51-81-27	LIFT STATION PUMPS	122.79	1,003.59	2,400.00	1,396.41	41.8
51-81-42	GARBAGE	39,115.13	335,998.21	363,000.00	27,001.79	92.6
51-81-43	GREENWASTE	8,775.30	73,427.34	98,000.00	24,572.66	74.9
51-81-44	RECYCLING	10,523.72	83,263.10	88,000.00	4,736.90	94.6
51-81-49	SEWER COLLECTION AND DISPOSAL	69,255.80	618,459.36	668,000.00	49,540.64	92.6
51-81-55	SEWER MAINTENANCE AND REPAIR	607.76	22,490.75	30,000.00	7,509.25	75.0
51-81-63	IT SUPPORT & CONTRACTS	654.49	13,656.94	23,825.00	10,168.06	57.3
51-81-65	UTILITY REFUNDS	.00	472.89	1,500.00	1,027.11	31.5
	TOTAL PRIMARY OPERATING EXPENSES	144,339.73	1,331,761.03	1,542,964.00	211,202.97	86.3
	MATERIALS AND SUPPLIES					
51-82-24	UTILITY BILLS - POSTAGE/EQUIP.	722.29	6,622.05	11,000.00	4,377.95	60.2
51-82-47	CAN PURCHASE	.00	13,275.00	27,000.00	13,725.00	49.2
51-82-60	TRAVEL AND EDUCATION	.00	.00	1,500.00	1,500.00	.0
51-82-61	MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	1,000.00	1,000.00	.0
	TOTAL MATERIALS AND SUPPLIES	722.29	19,897.05	40,500.00	20,602.95	49.1
	WASTE - OTHER EXPENSES					
51-84-05	SEWER IMPACT FEE PROJECTS	.00	.00	148,585.00	148,585.00	.0
51-84-20	RISK MANAGEMENT	(278.81)	8,028.97	10,000.00	1,971.03	80.3
51-84-30	DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35	CREDIT CARD PROCESSING FEES	789.68	7,142.49	8,100.00	957.51	88.2
51-84-39	AUDITOR & ACCOUNTING SUPPORT	.00	5,246.00	6,000.00	754.00	87.4
51-84-44	VEHICLE REPLACEMENT	.00	3,101.00	3,677.00	576.00	84.3
51-84-81	IT	.00	.00	4,000.00	4,000.00	.0
51-84-83	CAPITAL IMPROVEMENTS	.00	1,445.14	181,515.00	180,069.86	.8
51-84-84	BLUE STAKES	532.86	1,814.65	1,000.00	(814.65)	181.5
51-84-90	FLEET	177.85	2,788.74	8,000.00	5,211.26	34.9
	TOTAL WASTE - OTHER EXPENSES	1,221.58	29,566.99	455,877.00	426,310.01	6.5
	TRANSFERS & CONTINGENCIES					
51-90-99	PENSION	.00	.00	20,000.00	20,000.00	.0
	TOTAL TRANSFERS & CONTINGENCIES	.00	.00	20,000.00	20,000.00	.0

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	146,283.60	1,381,225.07	2,059,341.00	678,115.93	67.1
NET REVENUE OVER EXPENDITURES	31,933.06	157,544.34	.00	(157,544.34)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2020

WATER FUND

	ASSETS			
55-1190	CASH-ALLOCATION FROM GEN. FUND		1,953,789.05	
55-1311	WATER ACCOUNTS RECEIVABLE		115,113.15	
55-1312	ALLOWANCE FOR BAD DEBTS		(3,000.00)	
55-1502	DEFERRED OUTFLOWS - PENSION		39,994.00	
	TOTAL CURRENT ASSETS			2,105,896.20
	PROPERTY AND EQUIPMENT			
55-1611	LAND		55,500.00	
55-1621	BUILDINGS		60,000.00	
55-1631	IMPROVEMST.OTHER THAN BLDGS.		4,828,843.89	
55-1651	MACHINERY & EQUIPMENT		184,386.07	
55-1690	ACCUMULATED DEPRECIATION		(1,032,476.81)	
	TOTAL PROPERTY AND EQUIPMENT			4,096,253.15
	TOTAL ASSETS			6,202,149.35
	LIABILITIES AND EQUITY			
	LIABILITIES			
55-2131	ACCOUNTS PAYABLE		64,487.03	
55-2140	CUSTOMER DEPOSITS PAYABLE		132,718.85	
55-2141	COMPENSATED ABSENCES PAYABLE		26,931.16	
55-2201	NET PENSION LIABILITY		77,765.00	
55-2202	DEFERRED INFLOWS - PENSION		5,176.00	
55-2250	WAGES PAYABLE		1,878.00	
	TOTAL LIABILITIES			308,956.04
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
55-2980	BEGINNING OF YEAR	5,429,170.88		
55-2995	RESTRICTED - WATER IMPACT FEES	176,778.74		
	REVENUE OVER EXPENDITURES - YTD	287,243.69		
	BALANCE - CURRENT DATE		5,893,193.31	
	TOTAL FUND EQUITY			5,893,193.31
	TOTAL LIABILITIES AND EQUITY			6,202,149.35

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OPERATING REVENUE					
55-37-11	METERED WATER SALES	63,133.67	569,989.64	750,000.00	180,010.36	76.0
55-37-13	SECONDARY WATER SALES	68,351.72	610,664.26	790,000.00	179,335.74	77.3
55-37-14	CONNECTION FEES - WATER	1,400.00	16,600.00	15,000.00	(1,600.00)	110.7
55-37-17	PENALTIES	.00	6,657.75	18,500.00	11,842.25	36.0
	TOTAL OPERATING REVENUE	132,885.39	1,203,911.65	1,573,500.00	369,588.35	76.5
	OTHER FINANCING SOURCES					
55-38-05	WATER IMPACT FEES	28,912.00	159,948.00	83,400.00	(76,548.00)	191.8
55-38-80	INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95	FUND RESERVES	.00	.00	94,687.00	94,687.00	.0
55-38-96	WATER IMPACT FEE BALANCE	.00	.00	717,030.00	717,030.00	.0
55-38-99	PENSION	.00	.00	20,000.00	20,000.00	.0
	TOTAL OTHER FINANCING SOURCES	28,912.00	159,948.00	935,117.00	775,169.00	17.1
	TOTAL FUND REVENUE	161,797.39	1,363,859.65	2,508,617.00	1,144,757.35	54.4

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PRIMARY OPERATING EXPENSES					
55-81-11	SALARIES AND WAGES	10,795.29	140,272.46	192,698.00	52,425.54	72.8
55-81-13	BENEFITS AND BONUS	7,150.63	72,122.47	114,511.00	42,388.53	63.0
55-81-15	ON CALL PAY	146.00	1,220.34	1,700.00	479.66	71.8
55-81-20	OVERTIME	.00	1,553.26	4,000.00	2,446.74	38.8
55-81-28	WELLS & WATER TANK POWER	674.98	4,848.03	11,500.00	6,651.97	42.2
55-81-35	HOOPER WATER DISTRICT	215.00	855.00	1,500.00	645.00	57.0
55-81-41	WATER MAINTENANCE	2,103.67	22,344.91	18,000.00	(4,344.91)	124.1
55-81-42	WATER SAMPLE TESTING	.00	3,373.20	5,000.00	1,626.80	67.5
55-81-43	SECONDARY WATER	65,258.47	588,478.14	770,000.00	181,521.86	76.4
55-81-45	REGISTRATION & OTHER EXPENSES	.00	60.00	1,000.00	940.00	6.0
55-81-60	TRAVEL AND EDUCATION	.00	1,130.71	4,140.00	3,009.29	27.3
55-81-63	IT SUPPORT & CONTRACTS	426.97	11,619.12	24,000.00	12,380.88	48.4
	TOTAL PRIMARY OPERATING EXPENSES	86,771.01	847,877.64	1,148,049.00	300,171.36	73.9
	WATER - MATERIALS AND SUPPLIES					
55-82-24	UTILITY BILLS - POSTAGE/EQUIP	722.29	6,622.04	8,250.00	1,627.96	80.3
55-82-47	MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	750.00	750.00	.0
55-82-50	WATER METERS	.00	5,214.19	115,000.00	109,785.81	4.5
	TOTAL WATER - MATERIALS AND SUPPLIES	722.29	11,836.23	124,000.00	112,163.77	9.6
	WATER - OTHER EXPENSES					
55-84-05	WATER SYSTEM IMPACT FEE PROJ.	.00	.00	800,430.00	800,430.00	.0
55-84-20	RISK MANAGEMENT	(260.23)	7,493.69	10,000.00	2,506.31	74.9
55-84-30	DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33	CAPITAL PROJECTS & EXPENDITURE	.00	772.13	80,916.00	80,143.87	1.0
55-84-35	CREDIT CARD PROCESSING FEES	844.78	7,640.84	8,800.00	1,159.16	86.8
55-84-38	AUDITOR & ACCOUNTING SUPPORT	.00	5,246.00	6,000.00	754.00	87.4
55-84-40	WATER PURCHASE - WEBER BASIN	.00	187,410.00	187,410.00	.00	100.0
55-84-44	VEHICLE REPLACEMENT	.00	3,101.00	4,512.00	1,411.00	68.7
55-84-82	BLUE STAKES	.00	358.14	1,500.00	1,141.86	23.9
55-84-83	IT	.00	.00	2,000.00	2,000.00	.0
55-84-85	ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90	FLEET	311.23	4,880.29	15,000.00	10,119.71	32.5
	TOTAL WATER - OTHER EXPENSES	895.78	216,902.09	1,216,568.00	999,665.91	17.8
	TRANSFERS & CONTINGENCIES					
55-90-99	PENSION	.00	.00	20,000.00	20,000.00	.0
	TOTAL TRANSFERS & CONTINGENCIES	.00	.00	20,000.00	20,000.00	.0

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	88,389.08	1,076,615.96	2,508,617.00	1,432,001.04	42.9
NET REVENUE OVER EXPENDITURES	73,408.31	287,243.69	.00	(287,243.69)	.0

STORM WATER UTILITY FUND

	ASSETS			
58-1190	CASH-ALLOCATION FROM GEN. FUND		1,851,298.82	
58-1311	STORM WATER ACCTS. RECEIVABLE		17,026.74	
58-1312	ALLOWANCE FOR BAD DEBTS		(100.00)	
58-1411	DUE FROM OTHER GOVERNMENT		3,120.00	
58-1502	DEFERRED OUTFLOWS - PENSION		15,436.00	
	TOTAL CURRENT ASSETS			1,886,781.56
	PROPERTY AND EQUIPMENT			
58-1611	LAND		102,540.00	
58-1631	IMPROVEMST.OTHER THAN BLDGS.		4,715,174.22	
58-1651	MACHINERY AND EQUIPMENT		60,494.34	
58-1690	ACCUMULATED DEPRECIATION		(782,332.52)	
	TOTAL PROPERTY AND EQUIPMENT			4,095,876.04
	TOTAL ASSETS			5,982,657.60
	LIABILITIES AND EQUITY			
	LIABILITIES			
58-2141	COMPENSATED ABSENCES PAYABLE		10,492.75	
58-2201	NET PENSION LIABILITY		32,977.00	
58-2202	DEFERRED INFLOWS - PENSION		3,010.00	
58-2250	WAGES PAYABLE		657.00	
	TOTAL LIABILITIES			47,136.75
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
58-2980	BEGINNING OF YEAR	5,015,074.94		
58-2995	RESTRICTED-STORM WTR IMPT FEES	791,447.42		
	REVENUE OVER EXPENDITURES - YTD	128,998.49		
	BALANCE - CURRENT DATE		5,935,520.85	
	TOTAL FUND EQUITY			5,935,520.85
	TOTAL LIABILITIES AND EQUITY			5,982,657.60

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2020

STORM WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OPERATING REVENUE					
58-37-11	STORM SYS. MAINT. & CONST. FEE	15,438.00	138,105.54	180,000.00	41,894.46	76.7
58-37-17	PENALTIES	.00	739.75	2,000.00	1,260.25	37.0
58-37-90	FUND BALANCE	.00	.00	385,926.00	385,926.00	.0
58-37-91	STORM WATER IMPACT FEE BALANCE	.00	.00	173,490.00	173,490.00	.0
	TOTAL OPERATING REVENUE	15,438.00	138,845.29	741,416.00	602,570.71	18.7
	OTHER FINANCING SOURCES					
58-38-05	STORM WATER IMPACT FEES	6,137.84	96,960.11	97,500.00	539.89	99.5
58-38-70	INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
58-38-99	PENSION	.00	.00	20,000.00	20,000.00	.0
	TOTAL OTHER FINANCING SOURCES	6,137.84	96,960.11	137,500.00	40,539.89	70.5
	TOTAL FUND REVENUE	21,575.84	235,805.40	878,916.00	643,110.60	26.8

STORM WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PRIMARY OPERATING EXPENSES					
58-81-11	SALARIES AND WAGES	3,472.18	47,844.31	67,757.00	19,912.69	70.6
58-81-13	BENEFITS	2,310.77	23,604.54	39,530.00	15,925.46	59.7
58-81-27	STORM SYS. MAINT. & REPAIR	2,183.00	11,084.35	11,000.00	(84.35)	100.8
58-81-28	CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34	CREDIT CARD FEES	110.19	996.64	1,100.00	103.36	90.6
58-81-40	SWEEPING & PREVENTATIVE CARE	3,679.81	6,360.55	12,000.00	5,639.45	53.0
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	.00	.00	5,000.00	5,000.00	.0
	TOTAL PRIMARY OPERATING EXPENSES	11,755.95	91,705.39	148,887.00	57,181.61	61.6
	STORM WTR UTILITY - OTHER EXP.					
58-84-05	STORM SYSTEM IMPACT FEE PROJ.	1,383.75	2,882.50	270,990.00	268,107.50	1.1
58-84-20	RISK MANAGEMENT	(92.93)	2,676.33	3,500.00	823.67	76.5
58-84-30	DEPRECIATION	.00	.00	64,000.00	64,000.00	.0
58-84-38	AUDITOR & ACCOUNTING SUPPORT	.00	1,311.50	1,500.00	188.50	87.4
58-84-44	VEHICLE REPLACEMENT	.00	4,651.50	7,149.00	2,497.50	65.1
58-84-83	CAPITAL PROJECTS	1,383.75	2,882.50	360,390.00	357,507.50	.8
58-84-90	FLEET EXPENSE	44.46	697.19	2,500.00	1,802.81	27.9
	TOTAL STORM WTR UTILITY - OTHER EXP.	2,719.03	15,101.52	710,029.00	694,927.48	2.1
	DEPARTMENT 90					
58-90-99	PENSION	.00	.00	20,000.00	20,000.00	.0
	TOTAL DEPARTMENT 90	.00	.00	20,000.00	20,000.00	.0
	TOTAL FUND EXPENDITURES	14,474.98	106,806.91	878,916.00	772,109.09	12.2
	NET REVENUE OVER EXPENDITURES	7,100.86	128,998.49	.00	(128,998.49)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2020

DEBT SERVICE

	ASSETS			
70-1190	CASH ALLOCATION TO OTHER FUNDS		115,535.33	
	TOTAL CURRENT ASSETS			115,535.33
	TOTAL ASSETS			115,535.33
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
70-2980	UNASSIGNED FUNDS	1,113.26		
70-2990	RESTRICTED FOR DEBT SERVICE	113,569.37		
	REVENUE OVER EXPENDITURES - YTD	852.70		
	BALANCE - CURRENT DATE		115,535.33	
	TOTAL FUND EQUITY			115,535.33
	TOTAL LIABILITIES AND EQUITY			115,535.33

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSFERS AND CONTRIBUTIONS					
70-39-20	GENERAL FUND TRANSFER	.00	107,000.00	107,000.00	.00	100.0
	TOTAL TRANSFERS AND CONTRIBUTIONS	.00	107,000.00	107,000.00	.00	100.0
	TOTAL FUND REVENUE	.00	107,000.00	107,000.00	.00	100.0

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FUNDING USES					
70-84-10	DEBT SERVICE - CITY HALL	.00	101,000.00	101,000.00	.00	100.0
70-84-15	INTEREST ON BONDS	.00	5,147.30	6,000.00	852.70	85.8
	TOTAL FUNDING USES	.00	106,147.30	107,000.00	852.70	99.2
	TOTAL FUND EXPENDITURES	.00	106,147.30	107,000.00	852.70	99.2
	NET REVENUE OVER EXPENDITURES	.00	852.70	.00	(852.70)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2020

CDRA FUND

	ASSETS			
85-1190	CASH ALLOCATION TO OTHER FUNDS		154,376.99	
85-1361	PROPERTY TAXES DEFERRED		144,892.00	
	TOTAL CURRENT ASSETS			299,268.99
	TOTAL ASSETS			299,268.99
	LIABILITIES AND EQUITY			
	LIABILITIES			
85-2275	DEFERRED REVENUE		144,892.00	
	TOTAL LIABILITIES			144,892.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
85-2980	UNASSIGNED FUNDS	11,475.24		
	REVENUE OVER EXPENDITURES - YTD	142,901.75		
	BALANCE - CURRENT DATE		154,376.99	
	TOTAL FUND EQUITY			154,376.99
	TOTAL LIABILITIES AND EQUITY			299,268.99

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2020

CDRA FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
85-31-10	PROPERTY TAX INCREMENT	157,890.00	157,890.00	140,000.00	(17,890.00)	112.8
	TOTAL REVENUE	157,890.00	157,890.00	140,000.00	(17,890.00)	112.8
	TOTAL FUND REVENUE	157,890.00	157,890.00	140,000.00	(17,890.00)	112.8

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2020

CDRA FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
85-44-65	LONG-TERM DEBT EXPENSE	.00	.00	107,000.00	107,000.00	.0
	TOTAL EXPENDITURES	.00	.00	107,000.00	107,000.00	.0
	DEPARTMENT 84					
85-84-15	INTEREST EXPENSE	.00	14,988.25	33,000.00	18,011.75	45.4
	TOTAL DEPARTMENT 84	.00	14,988.25	33,000.00	18,011.75	45.4
	TOTAL FUND EXPENDITURES	.00	14,988.25	140,000.00	125,011.75	10.7
	NET REVENUE OVER EXPENDITURES	157,890.00	142,901.75	.00	(142,901.75)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2020

GENERAL FIXED ASSETS

	ASSETS			
	PROPERTY AND EQUIPMENT			
91-1611	LAND		3,924,789.85	
91-1612	INFRASTRUTURE		21,172,750.64	
91-1621	BUILDINGS		2,163,653.16	
91-1631	IMPROVMNTS OTHER THAN BLDGS.		2,583,593.67	
91-1641	OFFICE FURNITURE AND EQUIPMENT		72,662.97	
91-1651	MACHINERY AND EQUIPMENT		488,645.47	
91-1661	AUTOMOBILES AND TRUCKS		814,653.66	
91-1711	CONSTRUCTION WORK IN PROGRESS		57,038.75	
91-1750	ACCUMULATED DEPRECIATION		(5,589,732.04)	
	TOTAL PROPERTY AND EQUIPMENT			25,688,056.13
	TOTAL ASSETS			25,688,056.13
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
91-2980	BEGINNING OF YEAR	25,688,056.13		
	BALANCE - CURRENT DATE		25,688,056.13	
	TOTAL FUND EQUITY			25,688,056.13
	TOTAL LIABILITIES AND EQUITY			25,688,056.13

WEST POINT CITY CORPORATION
BALANCE SHEET
MARCH 31, 2020

FUND 92

	ASSETS			
92-1502	DEFERRED OUTFLOWS OF RESOURCES		179,927.00	
	TOTAL CURRENT ASSETS			179,927.00
	TOTAL ASSETS			179,927.00
	LIABILITIES AND EQUITY			
	LIABILITIES			
92-2000	LONG TERM DEBT ACCOUNT GROUP		1,145,000.00	
92-2141	COMPENSATED ABSCENCES PAYABLE		78,515.60	
92-2201	NET PENSION LIABILITY		339,194.00	
92-2202	DEFERRED INFLOWS OF RESOURCES		26,662.00	
92-2551	ACCRUED INTEREST PAYABLE		5,583.00	
	TOTAL LIABILITIES			1,594,954.60
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
92-2980	AMT TO BE PROVIDED FOR LT DEBT	(1,399,870.36)		
	REVENUE OVER EXPENDITURES - YTD	(15,157.24)		
	BALANCE - CURRENT DATE		(1,415,027.60)	
	TOTAL FUND EQUITY			(1,415,027.60)
	TOTAL LIABILITIES AND EQUITY			179,927.00

City Council Staff Report

Subject: FY2021 Tentative Budget
Author: Ryan Harvey
Department: Administrative Services
Date: June 2, 2020

BACKGROUND

Cities in the State of Utah are required to adopt a balanced budget for the upcoming fiscal year (July 1- June 30) on or before the 22nd of June, unless a Truth-in-Taxation (TNT) hearing is held. The Council will need to adopt the Tentative Budget at the June 2nd Council Meeting. The final Budget will need to be adopted either at the June 16th Council Meeting, or, if the Council decides to hold a Truth-in-Taxation Hearing, then the final Budget will be adopted in August. The remaining budget schedule is as follows:

June 2, 2020

- CDRA Fund
- Compensation Schedule
- Fee Schedule
- Property Tax Rate
- Adoption of FY2021 Tentative Budget
- Adoption of FY2021 CDRA Tentative Budget

June 16, 2020

- Adoption of FY2021 Schedule of Fees
- Adoption of FY2021 CDRA Final Budget
- Adoption of FY2021 Final Budget (Unless TNT Hearing Held)

ANALYSIS

CDRA Fund

This year the City received $157,890 from tax increment revenues, which is $8,000 more than last year's revenues. The CDRA continues to have a debt obligation of $140,000 per year. For FY2021, the only difference in the CDRA budget is that the interest expense will be $4,000 less, and the debt expense will be $4,000 more.

Compensation Schedule
Every year the City offers a 2% merit increase to employees based on positive performance. In addition, every other year the City offers a Cost of Living Adjustment (COLA). This was not the year for the COLA, so a 2% increase was budgeted in salaries for a merit increase only, and is included in the proposed FY2021 Tentative Budget for the Council's consideration. The FY2021 Pay Scale, which includes ranges for each budgeted position, will remain the same as last year, except for the new positions as well as the increases to elected officials that was approved earlier this year.

Fee Schedule
The Council will be considering approval of the Fee Schedule at the meeting on June 16, 2020. The only change to the fee schedule from last year is the increase in the charge for the first black can fee from $11.50 to $11.80, pending the Council's approval of the updated contract with Econo Waste, Inc.

Property Tax Rate
The County has not yet set a Certified Rate which will ensure that the City collects the same amount of revenue as last year, plus new growth. In past years the City Council has followed the revenue and taxation policy previously passed that states "West Point City should seek to maintain a stable tax rate; including maintaining the property tax rate when assessed values increase." This of course requires the City to go through the Truth-in-Taxation (TNT) process. If the Council elects to go through that process again this year, the Council may choose to accept the Certified Rate or select a different rate. If the Council chooses not to go through the Truth-in-Taxation process, then the Certified Tax Rate will be adopted as part of the Final Budget at the June 16 Council Meeting. The City will know the Certified Rate within the next week or two. Due to the COVID-19 situation and its impact on City revenues, and in accordance with the above stated revenue and taxation policy, Staff suggests the Council consider TNT, if for no other reason than to allow us to have a better idea where the budget sits in August. Staff needs direction from the Council and a motion is required if we are to pursue TNT this year.

FY2021 Tentative Budget Review
At the May 5th meeting we discussed the changes to the Tentative Budget related to the General Fund. At the May 19th meeting we discussed changes to the Tentative Budget related to Capital Projects. The following is the amount of those changes:

- 2% Increase ($22,539)
- Benefits Increase ($13,047)
- Public Works Inspector ($91,164)
- Public Works Position ($71,813)
- City Planner Position ($97,213)
- Youth Court ($3,000)
- Public Safety ($25,000)

- Recreation ($2,000)
- Transfers (-$594,879)
- New Capital Projects ($869,630)
- Water Purchase ($18,455)

RECOMMENDATION

Staff would like Council to discuss and provide direction on the proposed FY2021 Tentative Budget, and hold a public hearing during the regular meeting.

SIGNIFICANT IMPACTS

Financial impacts as outlined in the FY2021 Tentative Budget

ATTACHMENTS

Proposed Tentative Budget FY2021
Proposed FY2021 Pay Scale
Resolution - FY2021 Tentative Budget
Resolution - FY2021 CDRA Tentative Budget

FY2021 Pay Scale

Exempt Positions

Position	Department	Minimum	Midpoint	Maximum
City Manager	Executive	$90,203	$106,358	$122,513
Assistant City Manager	Community Development	$73,605	$91,727	$109,848
Administrative Services Director	Administrative Services	$69,803	$85,697	$101,591
Public Works Director	Public Works	$69,580	$84,382	$99,184
Recreation Director	Recreation	$47,896	$58,414	$68,933

Non-Exempt Positions

Position	Department	Minimum	Midpoint	Maximum
City Planner	Community Development	$25.46	$31.50	$37.54
Planner II	Community Development	$23.81	$28.06	$32.31
City Recorder/HR Manager	Executive	$21.79	$26.96	$32.14
City Treasurer	Administrative Services	$21.60	$26.26	$30.93
Public Works Lead Worker	Public Works	$20.47	$25.25	$30.03
Public Works Inspector	Public Works	$20.00	$24.75	$29.50
Building & Safety Inspector	Community Dev	$19.92	$25.06	$30.19
Parks Lead Worker	Public Works	$18.11	$22.21	$26.30
Public Works III	Public Works	$17.73	$21.95	$26.17
Recreation Program Coordinator	Recreation	$16.46	$20.34	$24.21
Public Works II	Public Works	$16.15	$20.00	$23.85
Public Works I	Public Works	$14.72	$18.51	$22.30
Parks Worker I	Public Works	$13.90	$17.07	$20.24

Part-time Positions

Position	Department	Minimum	Midpoint	Maximum
Code Enforcement Officer	Community Dev	$17.81	$22.46	$27.10
Community Relations Specialist	Executive	$16.15	$20.00	$23.85
Utility Billing Clerk	Administrative Services	$14.72	$18.51	$22.30
Planning Secretary	Community Dev	$14.72	$18.51	$22.30
Receptionist	Administrative Services	$13.71	$16.04	$18.36
Intern	Executive	$13.27	$14.30	$15.34
Municipal Building Coordinator	Administrative Services	$10.20	$12.10	$14.00

Seasonal Positions

Position	Season 1	Season 2	Season 3	Season 4	Season 5
Parks Worker III/Rec Aide III	$11.44	$12.02	$12.62	$13.25	$13.91
Parks Worker II/Public Works	$10.92	$11.47	$12.04	$12.65	$13.28
Crossing Guard/Rec Aide II	$10.40	$10.92	$11.47	$12.04	$12.65
Parks Worker I	$9.88	$10.38	$10.90	$11.44	$12.01
Recreation Aide I	$8.84	$9.29	$9.75	$10.24	$10.75

Elected & Appointed Officials

Position	Department	Pay	
Mayor	Elected Official	$ 13,200.00	per year
City Council Members	Elected Official	$ 6,600.00	per year
Planning Commission Chair	Appointed Official	$ 75.00	per meeting
Planning Commission Members	Appointed Official	$ 50.00	per meeting

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
GENERAL FUND						
TAXES						
10-31-10	Property Taxes	459,634.03	495,866.69	509,283.00	509,283.00	509,283.00
10-31-25	Vehicle - In lieu of prop. tax	37,440.70	36,583.04	35,000.00	35,000.00	35,000.00
10-31-30	General Sales and Use Taxes	1,407,589.25	1,467,655.77	1,400,000.00	1,400,000.00	1,300,000.00
10-31-40	Cable TV	56,971.87	52,314.28	30,000.00	30,000.00	30,000.00
10-31-50	Energy Sales and Use	385,973.57	352,054.17	365,000.00	365,000.00	365,000.00
10-31-60	Telecommunications	82,098.38	52,351.97	60,000.00	60,000.00	60,000.00
	Total TAXES:	2,429,707.80	2,456,825.92	2,399,283.00	2,399,283.00	2,299,283.00
LICENSES AND PERMITS						
10-32-10	Bus. License/Cond. Use Permits	8,302.81	2,801.50	4,000.00	4,000.00	2,000.00
10-32-21	Building Permits	244,005.76	187,027.83	310,000.00	310,000.00	200,000.00
	Total LICENSES AND PERMITS:	252,308.57	189,829.33	314,000.00	314,000.00	202,000.00
INTERGOVERNMENTAL REVENUE						
10-33-56	Class C Roads	390,211.84	417,261.81	375,000.00	375,000.00	200,000.00
	Total INTERGOVERNMENTAL REVENUE:	390,211.84	417,261.81	375,000.00	375,000.00	200,000.00
CHARGES FOR SERVICES						
10-34-10	Zoning and Subdivision Fees	7,858.00	25,775.00	8,000.00	8,000.00	8,000.00
10-34-60	Recreation Fees	93,227.00	95,184.00	90,000.00	90,000.00	90,000.00
10-34-78	Park & City Hall Reservations	8,745.00	7,645.00	7,000.00	7,000.00	7,000.00
10-34-79	City Celeb. & Sponsorships	9,564.11	10,684.00	9,000.00	9,000.00	9,000.00
10-34-82	Cemetery Interment	17,950.00	22,700.00	17,000.00	17,000.00	15,000.00
10-34-90	Misc. Income & Concessions	2,206.16	216,051.18	2,000.00	2,000.00	2,000.00
	Total CHARGES FOR SERVICES:	139,550.27	378,039.18	133,000.00	133,000.00	131,000.00
MISCELLANEOUS REVENUE						
10-36-10	Interest Earnings	20,098.76	42,527.22	20,000.00	20,000.00	5,000.00
10-36-20	Donations	2,790.00	6,490.00	2,000.00	2,000.00	2,000.00
10-36-25	Military Memorial Donations	115.00	.00	.00	.00	.00
10-36-90	Miscellaneous	5,257.30	20,081.04	1,000.00	1,000.00	1,000.00
	Total MISCELLANEOUS REVENUE:	28,261.06	69,098.26	23,000.00	23,000.00	8,000.00
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	39,558.69	39,813.53	39,600.00	39,600.00	46,200.00
10-41-13	Employee Benefits	5,522.12	5,391.62	6,423.00	6,423.00	7,186.00
10-41-33	Training and Education	9,882.77	9,198.82	9,000.00	9,000.00	9,000.00
10-41-35	Community Service Contracts	500.00	776.63	3,000.00	3,000.00	3,000.00
	Total GENERAL GOVERNMENT:	55,463.58	55,180.60	58,023.00	58,023.00	65,386.00
ADMINISTRATIVE SERVICES						
10-44-11	Salaries and Wages	94,877.70	95,596.45	109,374.00	109,374.00	111,562.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
10-44-13	Employee Benefits	37,504.66	39,902.14	47,830.00	47,830.00	48,638.00
10-44-20	Mileage Reimbursement	965.35	467.21	800.00	800.00	800.00
10-44-21	Books, Subscrip. & Memberships	891.12	906.71	1,000.00	1,000.00	1,000.00
10-44-24	Postage	3,249.51	3,234.33	5,000.00	5,000.00	5,000.00
10-44-25	Equipment & Supplies	734.91	465.55	1,000.00	1,000.00	1,000.00
10-44-26	Equipment Lease & Maintenance	9,216.57	8,527.74	16,500.00	16,500.00	16,500.00
10-44-33	Training & Education	4,102.50	3,332.44	4,000.00	4,000.00	4,000.00
10-44-38	Auditor & Accounting Support	14,539.25	13,090.00	16,500.00	16,500.00	16,500.00
10-44-63	IT Support & Contracts	3,453.76	6,144.74	7,100.00	7,100.00	7,100.00
10-44-65	Emergency Management	1,920.00	.00	2,000.00	2,000.00	2,000.00
10-44-69	Office Supplies & Expense	1,983.01	4,461.66	4,000.00	4,000.00	4,000.00
10-44-75	Risk Management	40,953.76	20,358.18	40,000.00	40,000.00	40,000.00
10-44-95	Credit Card Processing Fees	1,044.36	1,121.24	1,000.00	1,000.00	1,000.00
10-44-98	Bank Service Charges	661.05	779.20	1,000.00	1,000.00	1,000.00
	Total ADMINISTRATIVE SERVICES:	216,097.51	198,387.59	257,104.00	257,104.00	260,100.00
PUBLIC WORKS						
10-48-11	Salaries and Wages	99,117.12	111,372.95	140,154.00	140,154.00	158,708.00
10-48-13	Employee Benefits & Retirement	55,443.66	65,740.66	97,544.00	97,544.00	108,687.00
10-48-15	On call pay	5,411.19	5,804.44	5,950.00	5,950.00	5,950.00
10-48-20	Overtime	12,616.13	21,610.42	14,000.00	14,000.00	14,000.00
10-48-23	Travel and Education	.00	103.85	360.00	360.00	360.00
10-48-25	Equipment, Supplies & Maint.	8,996.74	7,222.96	9,000.00	9,000.00	9,000.00
10-48-26	Municipal Bldgs. Oper. & Maint	17,130.93	15,502.13	24,260.00	24,260.00	24,260.00
10-48-54	Prot. Clothing & Equipment	1,359.96	1,975.04	3,000.00	3,000.00	3,000.00
10-48-65	Fleet Operations & Maintenance	8,651.48	6,060.52	4,250.00	4,250.00	4,250.00
10-48-67	Fleet Fuel	7,707.16	9,032.74	12,865.00	12,865.00	12,865.00
10-48-69	Office Supplies & Expense	288.86	555.59	1,300.00	1,300.00	1,300.00
10-48-70	Fleet Leases	.00	.00	10,000.00	10,000.00	10,000.00
10-48-75	Crosswalk Power	543.22	543.47	900.00	900.00	900.00
10-48-77	Public Facilities Heating	5,260.74	4,475.40	5,000.00	5,000.00	5,000.00
10-48-82	Public Facilities Power	17,737.39	20,443.32	14,000.00	14,000.00	14,000.00
10-48-84	Street Lighting Pwr & Mnt.	48,480.48	44,109.91	52,000.00	52,000.00	52,000.00
	Total PUBLIC WORKS:	288,745.06	314,553.40	394,583.00	394,583.00	424,280.00
EXECUTIVE						
10-49-11	Salaries and Wages	139,670.17	161,421.93	179,688.00	179,688.00	183,282.00
10-49-13	Employee Benefits	66,044.98	76,213.46	108,299.00	108,299.00	109,999.00
10-49-20	Mileage Reimbursements	.00	702.59	750.00	750.00	750.00
10-49-21	Books, Subscrip. & Memberships	1,141.90	3,334.01	3,000.00	3,000.00	3,000.00
10-49-23	Travel and Education	5,578.25	7,707.10	6,000.00	6,000.00	6,000.00
10-49-24	Postage	.00	.00	320.00	320.00	320.00
10-49-25	New Equipment Purchase	15,016.23	13,825.92	17,000.00	17,000.00	17,000.00
10-49-37	Attorney	32,461.00	52,490.88	33,000.00	33,000.00	33,000.00
10-49-62	Miscellaneous	3,908.28	3,676.65	12,000.00	12,000.00	12,000.00
10-49-63	IT Support & Contracts	21,287.98	20,260.55	36,000.00	36,000.00	36,000.00
10-49-65	Emp. Awards, Rec. & Events	12,141.19	11,824.37	13,000.00	13,000.00	13,000.00
10-49-66	Education Reimb. Program	.00	2,000.00	6,000.00	6,000.00	6,000.00
10-49-67	Emp. Benefits & Bonus Program	.00	.00	13,000.00	13,000.00	13,000.00
10-49-68	Wellness Program	3,643.39	871.26	2,000.00	2,000.00	2,000.00
10-49-69	Office Supplies & Expense	3,124.68	3,935.49	5,000.00	5,000.00	5,000.00
10-49-70	Cellular & Radio Serv. & Equip	9,595.09	9,325.80	12,000.00	12,000.00	12,000.00
10-49-72	Legal Advertising	4,130.00	4,331.75	9,000.00	9,000.00	9,000.00
10-49-80	Utah League Membership	4,715.14	5,112.94	5,500.00	5,500.00	5,500.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
10-49-82	City Newsletter	4,305.60	4,305.60	4,500.00	4,500.00	4,500.00
10-49-83	Economic Development	.00	.00	5,000.00	5,000.00	5,000.00
10-49-85	Volunteerism Program	12.50	.00	2,000.00	2,000.00	2,000.00
10-49-88	Recorders Office	5,527.22	6,433.78	8,000.00	8,000.00	8,000.00
10-49-89	Elections	7,942.11	.00	20,000.00	20,000.00	20,000.00
10-49-90	City Celebrations & Events	66,339.41	75,543.28	73,500.00	73,500.00	73,500.00
10-49-91	Youth Council	5,891.39	4,063.44	8,000.00	8,000.00	8,000.00
10-49-92	Miss West Point Pageant	11,318.82	21,257.14	18,900.00	18,900.00	18,900.00
10-49-93	Senior Program	2,316.89	1,716.17	2,500.00	2,500.00	2,500.00
10-49-94	Community Garden	.00	.00	300.00	300.00	300.00
10-49-96	Youth Court	.00	.00	.00	.00	3,000.00
	Total EXECUTIVE:	426,112.22	490,354.11	604,257.00	604,257.00	612,551.00
COMMUNITY DEVELOPMENT						
10-52-11	Salaries and Wages	164,099.88	173,739.51	182,693.00	182,693.00	251,889.00
10-52-13	Employee Benefits & Retirement	69,197.23	71,824.70	93,701.00	93,701.00	132,895.00
10-52-21	Books, Subscrip. & Memberships	135.00	433.00	750.00	750.00	750.00
10-52-23	Travel, Education & Certificat	5,549.44	3,578.11	4,000.00	4,000.00	4,000.00
10-52-25	Equipment & Supplies	2,703.39	5,178.24	6,500.00	6,500.00	6,500.00
10-52-51	GIS	1,402.00	1,850.00	4,000.00	4,000.00	4,000.00
10-52-61	Miscellaneous Supplies	35.03	.00	500.00	500.00	500.00
10-52-62	Contract Planning & Insp Serv	3,800.95	1,575.00	34,000.00	34,000.00	34,000.00
10-52-63	IT Support & Contracts	283.25	.00	10,400.00	10,400.00	10,400.00
10-52-65	State Building Surcharge	1,686.99	1,562.81	1,000.00	1,000.00	1,000.00
10-52-68	Planning Comm/Board of Adj.	1,634.38	1,025.00	3,000.00	3,000.00	3,000.00
10-52-69	Office Supplies & Expense	202.58	394.88	500.00	500.00	500.00
10-52-85	Code Enforcement	632.00	.00	4,000.00	4,000.00	4,000.00
	Total COMMUNITY DEVELOPMENT:	251,362.12	261,161.25	345,044.00	345,044.00	453,434.00
PUBLIC SAFETY & EMERGENCY PLAN						
10-54-11	Crossing Guards	30,543.92	31,865.60	45,882.00	45,882.00	47,240.00
10-54-13	Employee Benefits & Retirement	3,370.57	3,192.65	4,549.00	4,549.00	4,680.00
10-54-15	Crossing Guard Supplies/Equip.	719.17	775.83	1,000.00	1,000.00	1,000.00
10-54-60	Animal Control	36,969.40	36,311.00	43,000.00	43,000.00	55,000.00
10-54-62	Police Services	115,903.56	134,882.83	262,000.00	262,000.00	275,000.00
10-54-65	Narcotics Strike Force	8,743.68	8,743.68	8,800.00	8,800.00	8,800.00
10-54-75	Hometown Security (EPRT)	.00	.00	4,000.00	4,000.00	4,000.00
	Total PUBLIC SAFETY & EMERGENCY PLAN:	196,250.30	215,771.59	369,231.00	369,231.00	395,720.00
PARKS AND CEMETERY						
10-70-11	Salaries and Wages	64,746.67	52,690.87	103,766.00	103,766.00	104,008.00
10-70-13	Employee Benefits & Retirement	9,470.44	5,079.16	10,281.00	10,281.00	10,305.00
10-70-20	Uniforms	.00	.00	600.00	600.00	600.00
10-70-25	Equipment & Supplies	10,813.71	13,266.45	14,000.00	14,000.00	14,000.00
10-70-26	Building and Grounds	35,110.40	85,314.23	68,600.00	68,600.00	68,600.00
10-70-29	Park & Cemetery Lights	4,658.72	4,498.95	3,400.00	3,400.00	3,400.00
10-70-61	Misc. Services and Supplies	71.96	1,355.49	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	350.00	1,950.00	4,000.00	4,000.00	4,000.00
	Total PARKS AND CEMETERY:	125,221.90	164,155.15	206,347.00	206,347.00	206,613.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
RECREATION						
10-71-11	Salaries and Wages	128,325.27	129,930.37	143,794.00	143,794.00	147,871.00
10-71-13	Employee Benefits & Retirement	55,677.80	56,421.21	76,168.00	76,168.00	77,475.00
10-71-20	Recreation Program Marketing	.00	1,071.60	1,000.00	1,000.00	1,000.00
10-71-23	Travel & Education	.00	103.85	400.00	400.00	2,400.00
10-71-26	Building and Grounds	1,294.76	2,059.52	2,300.00	2,300.00	2,300.00
10-71-30	Background Checks	919.40	616.85	2,000.00	2,000.00	2,000.00
10-71-60	Soccer	15,020.26	16,617.24	12,000.00	12,000.00	12,000.00
10-71-67	Junior Jazz	21,240.97	22,034.30	18,000.00	18,000.00	18,000.00
10-71-68	Football	26,755.43	25,866.67	34,500.00	34,500.00	34,500.00
10-71-69	Office Supplies & Expense	333.44	769.86	250.00	250.00	250.00
10-71-71	Baseball/Softball	27,420.20	11,101.09	20,500.00	20,500.00	20,500.00
10-71-73	Volleyball	730.50	1,472.31	3,000.00	3,000.00	3,000.00
10-71-74	Tennis	.00	.00	5,000.00	5,000.00	5,000.00
	Total RECREATION:	277,718.03	268,064.87	318,912.00	318,912.00	326,296.00
TRANSFERS, CONT. & OTHER USES						
10-90-63	Class C Trans. to Special Rev.	415,913.14	400,562.23	375,000.00	375,000.00	200,000.00
10-90-70	Trans. Debt. Serv. City Hall	107,153.37	107,000.00	107,000.00	107,000.00	107,000.00
10-90-86	TRANSFER TO CAP. PROJ. FUND	615,000.00	956,911.00	1,008,782.00	1,008,782.00	588,903.00
10-90-95	Transfer Out to CDRA	140,000.00	.00	.00	.00	.00
	Total TRANSFERS, CONT. & OTHER USES:	1,278,066.51	1,464,473.23	1,490,782.00	1,490,782.00	895,903.00
	GENERAL FUND Revenue Total:	3,240,039.54	3,511,054.50	4,044,283.00	4,044,283.00	3,640,283.00
	GENERAL FUND Expenditure Total:	3,115,037.23	3,432,101.79	4,044,283.00	4,044,283.00	3,640,283.00
	Net Total GENERAL FUND:	125,002.31	78,952.71	.00	.00	.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
SPECIAL REVENUE FUND						
DEVELOPMENT FEES						
45-30-57	Road Impact Fees	168,914.00	96,516.00	114,675.00	114,675.00	114,675.00
45-30-70	Park and Trails Impact Fees	175,334.82	152,298.48	178,565.00	178,565.00	178,565.00
45-30-75	North Davis Sewer Impact Fees	305,216.00	246,908.00	244,200.00	244,200.00	244,200.00
45-30-80	N.D. Fire Impact Fees	28,276.00	9,376.24	10,401.00	10,401.00	10,401.00
45-30-99	Beginning Balance	.00	.00	195,190.00	195,190.00	132,940.00
	Total DEVELOPMENT FEES:	677,740.82	505,098.72	743,031.00	743,031.00	680,781.00
OTHER FINANCING SOURCES						
45-33-46	Grants (Road Projects)	.00	39,236.63	1,912,500.00	1,912,500.00	1,912,500.00
45-33-90	Transfer from Other Funds	415,913.14	400,562.23	375,000.00	375,000.00	200,000.00
45-33-93	Local Option Roads	105,652.04	100,719.17	100,000.00	100,000.00	100,000.00
	Total OTHER FINANCING SOURCES:	521,565.18	540,518.03	2,387,500.00	2,387,500.00	2,212,500.00
Source: 36						
45-36-10	Interest Income	32,434.54	57,587.97	.00	.00	.00
	Total Source: 36:	32,434.54	57,587.97	.00	.00	.00
SPECIAL FUND PROJECTS						
45-51-15	Parks/Trails Impact Fee Proj.	135,271.64	.00	1,648.00	1,648.00	1,648.00
45-51-71	Roads/Ped. Walkways Impact Fee	.00	.00	40,000.00	40,000.00	40,000.00
45-51-80	N.D. Sewer Impact Fees	305,163.00	249,220.00	244,200.00	244,200.00	244,200.00
45-51-85	N.D. Fire Impact Fees	25,297.36	8,889.78	10,401.00	10,401.00	10,401.00
45-51-93	Local Option Roads	.00	.00	384,372.00	384,372.00	392,396.00
45-51-95	Class C Road Expenditures	508,785.01	508,059.85	484,624.00	484,624.00	519,155.00
45-51-97	Road & Sidewalk Grant Projects	.00	51,334.89	1,965,286.00	1,965,286.00	1,685,481.00
	Total SPECIAL FUND PROJECTS:	974,517.01	817,504.52	3,130,531.00	3,130,531.00	2,893,281.00
	SPECIAL REVENUE FUND Revenue Total:	1,231,740.54	1,103,204.72	3,130,531.00	3,130,531.00	2,893,281.00
	SPECIAL REVENUE FUND Expenditure Total:	974,517.01	817,504.52	3,130,531.00	3,130,531.00	2,893,281.00
	Net Total SPECIAL REVENUE FUND:	257,223.53	285,700.20	.00	.00	.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
CAPITAL PROJECTS FUND						
REVENUE						
48-30-28	Sale of Equipment	13,313.50	.00	.00	.00	.00
48-30-39	Misc. revenue	.00	3,250.52	.00	.00	.00
48-30-45	Cemetery Permit & Perpet. Care	47,435.00	60,520.00	166,752.00	166,752.00	200,282.00
48-30-90	Beginning Balance	.00	.00	1,234,370.00	1,234,370.00	1,538,297.00
	Total REVENUE:	60,748.50	63,770.52	1,401,122.00	1,401,122.00	1,738,579.00
OTHER FINANCING SOURCES						
48-33-10	Transfer from General Fund	615,000.00	956,911.00	1,008,782.00	1,008,782.00	588,903.00
48-33-35	Interest	32,507.04	68,528.21	.00	.00	.00
	Total OTHER FINANCING SOURCES:	647,507.04	1,025,439.21	1,008,782.00	1,008,782.00	588,903.00
CAP. PROJ. FUND FINANCING USES						
48-51-15	Buildings	8,990.57	40,449.90	103,165.00	103,165.00	100,663.00
48-51-20	Road Projects	6,157.47	148,897.68	962,357.00	962,357.00	746,889.00
48-51-25	Park Improvement Projects	93,872.27	337,318.00	722,515.00	722,515.00	841,201.00
48-51-28	Military Memorial Projects	170.00	.00	.00	.00	.00
48-51-43	Capital Equipment Replacement	14,600.24	9,062.42	52,337.00	52,337.00	1,174.00
48-51-44	Vehicle Replacement	8,123.55	7,221.97	42,778.00	42,778.00	27,273.00
48-51-53	5 Year CIP	.00	.00	360,000.00	360,000.00	410,000.00
48-51-70	Cemetery Perpetual Care	219,914.49	.00	166,752.00	166,752.00	200,282.00
	Total CAP. PROJ. FUND FINANCING USES:	351,828.59	542,949.97	2,409,904.00	2,409,904.00	2,327,482.00
	CAPITAL PROJECTS FUND Revenue Total:	708,255.54	1,089,209.73	2,409,904.00	2,409,904.00	2,327,482.00
	CAPITAL PROJECTS FUND Expenditure Total:	351,828.59	542,949.97	2,409,904.00	2,409,904.00	2,327,482.00
	Net Total CAPITAL PROJECTS FUND:	356,426.95	546,259.76	.00	.00	.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
WASTE FUND						
OPERATING REVENUE						
51-37-17	Penalties	21,795.00	24,532.50	20,000.00	20,000.00	20,000.00
51-37-26	Sewer Fees	1,042,095.87	1,048,396.43	1,000,000.00	1,000,000.00	1,000,000.00
51-37-50	Garbage Collection Fees	482,715.36	496,079.14	480,000.00	480,000.00	480,000.00
51-37-60	Greenwaste Collection Fees	103,719.35	106,625.16	100,000.00	100,000.00	100,000.00
51-37-70	Recycle Collection Fees	114,921.98	122,246.07	120,000.00	120,000.00	120,000.00
	Total OPERATING REVENUE:	1,765,247.56	1,797,879.30	1,720,000.00	1,720,000.00	1,720,000.00
OTHER FINANCING SOURCES						
51-38-05	Sewer Impact Fees	29,095.33	41,861.86	62,025.00	62,025.00	62,025.00
51-38-15	Can Purchase	10,465.00	11,560.00	5,000.00	5,000.00	5,000.00
51-38-21	Gain/Loss on Capital Assets	.00	30,076.15-	.00	.00	.00
51-38-80	Interest Earnings	13,845.99	16,465.02	10,000.00	10,000.00	10,000.00
51-38-90	MISCELLANEOUS	.00	15.00	.00	.00	.00
51-38-91	DEVELOPER CONTRIBUTIONS	259,190.00	329,795.04	.00	.00	.00
51-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total OTHER FINANCING SOURCES:	312,596.32	369,620.77	97,025.00	97,025.00	97,025.00
TRANSFERS						
51-39-95	Beginning Fund Balance	.00	.00	155,756.00	155,756.00	97,921.00
51-39-96	Sewer Impact Fee Balance	.00	.00	86,560.00	86,560.00	186,560.00
	Total TRANSFERS:	.00	.00	242,316.00	242,316.00	284,481.00
PRIMARY OPERATING EXPENSES						
51-81-11	Salaries and Wages	145,831.14	159,972.91	167,491.00	167,491.00	202,198.00
51-81-13	Benefits and Bonus	63,683.75	75,089.31	97,898.00	97,898.00	122,849.00
51-81-15	On call pay	773.02	829.21	850.00	850.00	850.00
51-81-20	Overtime	58.56	253.82	2,000.00	2,000.00	2,000.00
51-81-27	Lift Station Pumps	1,579.91	1,656.05	2,400.00	2,400.00	2,400.00
51-81-42	Garbage	394,179.83	374,358.87	363,000.00	363,000.00	363,000.00
51-81-43	Greenwaste	107,867.21	102,368.87	98,000.00	98,000.00	98,000.00
51-81-44	Recycling	108,803.45	109,825.45	88,000.00	88,000.00	88,000.00
51-81-49	Sewer Collection and Disposal	789,961.85	813,468.22	668,000.00	668,000.00	668,000.00
51-81-55	Sewer Maintenance and Repair	13,232.94	21,431.76	30,000.00	30,000.00	30,000.00
51-81-63	IT Support & Contracts	14,887.99	18,581.21	23,825.00	23,825.00	23,825.00
51-81-65	Utility Refunds	.00	.00	1,500.00	1,500.00	1,500.00
	Total PRIMARY OPERATING EXPENSES:	1,640,859.65	1,677,835.68	1,542,964.00	1,542,964.00	1,602,622.00
MATERIALS AND SUPPLIES						
51-82-24	Utility Bills - Postage/Equip.	8,269.24	8,454.82	11,000.00	11,000.00	11,000.00
51-82-47	Can Purchase	8,665.00	26,550.00	27,000.00	27,000.00	27,000.00
51-82-60	Travel and Education	100.00	689.08	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:	17,034.24	35,693.90	40,500.00	40,500.00	40,500.00
WASTE - OTHER EXPENSES						
51-84-05	Sewer Impact Fee Projects	30,248.37	1,531.87	148,585.00	148,585.00	248,585.00
51-84-20	Risk Management	9,307.68	5,380.24	10,000.00	10,000.00	10,000.00
51-84-30	Depreciation	94,352.50	87,565.00	85,000.00	85,000.00	85,000.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
51-84-35	Credit Card Processing Fees	8,981.39	9,642.70	8,100.00	8,100.00	8,100.00
51-84-39	Auditor & Accounting Support	5,287.00	4,760.00	6,000.00	6,000.00	6,000.00
51-84-44	Vehicle Replacement	.00	.00	3,677.00	3,677.00	11,000.00
51-84-81	IT	.00	.00	4,000.00	4,000.00	4,000.00
51-84-83	Capital Improvements	608,979.17	2,497.64	181,515.00	181,515.00	56,699.00
51-84-84	Blue Stakes	1,080.51	1,057.08	1,000.00	1,000.00	1,000.00
51-84-90	Fleet	3,853.54	4,516.35	8,000.00	8,000.00	8,000.00
	Total WASTE - OTHER EXPENSES:	762,090.16	116,950.88	455,877.00	455,877.00	438,384.00
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:	2,077,843.88	2,167,500.07	2,059,341.00	2,059,341.00	2,101,506.00
	WASTE FUND Expenditure Total:	2,419,984.05	1,830,480.46	2,059,341.00	2,059,341.00	2,101,506.00
	Net Total WASTE FUND:	342,140.17-	337,019.61	.00	.00	.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
WATER FUND						
OPERATING REVENUE						
55-37-11	Metered Water Sales	749,113.83	766,723.60	750,000.00	750,000.00	750,000.00
55-37-13	Secondary Water Sales	793,531.49	806,615.66	790,000.00	790,000.00	790,000.00
55-37-14	Connection Fees - Water	26,050.00	20,400.00	15,000.00	15,000.00	15,000.00
55-37-17	Penalties	19,372.50	22,079.25	18,500.00	18,500.00	18,500.00
	Total OPERATING REVENUE:	1,588,067.82	1,615,818.51	1,573,500.00	1,573,500.00	1,573,500.00
OTHER FINANCING SOURCES						
55-38-05	Water Impact Fees	39,226.00	41,371.00	83,400.00	83,400.00	83,400.00
55-38-20	Gain/Loss on Capital Assets	.00	23,964.73-	.00	.00	.00
55-38-55	Miscellaneous Revenue	.00	32.39-	.00	.00	.00
55-38-80	Interest Earnings	24,733.80	37,375.34	20,000.00	20,000.00	20,000.00
55-38-91	DEVELOPER CONTRIBUTIONS	234,653.00	300,560.66	.00	.00	.00
55-38-95	Fund Reserves	.00	.00	94,687.00	94,687.00	776,963.00
55-38-96	Water Impact Fee Balance	.00	.00	717,030.00	717,030.00	176,779.00
55-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total OTHER FINANCING SOURCES:	298,612.80	355,309.88	935,117.00	935,117.00	1,077,142.00
PRIMARY OPERATING EXPENSES						
55-81-11	Salaries and Wages	169,398.24	185,368.07	192,698.00	192,698.00	238,474.00
55-81-13	Benefits and Bonus	76,042.10	89,031.48	114,511.00	114,511.00	147,691.00
55-81-15	On call pay	1,546.06	1,658.41	1,700.00	1,700.00	1,700.00
55-81-20	Overtime	2,728.58	891.03	4,000.00	4,000.00	4,000.00
55-81-28	Wells & Water Tank Power	7,382.74	7,040.31	11,500.00	11,500.00	11,500.00
55-81-35	Hooper Water District	1,400.00	1,610.00	1,500.00	1,500.00	1,500.00
55-81-41	Water Maintenance	26,811.12	26,692.96	18,000.00	18,000.00	18,000.00
55-81-42	Water Sample Testing	2,968.77	1,893.54	5,000.00	5,000.00	5,000.00
55-81-43	Secondary Water	800,614.63	775,983.57	770,000.00	770,000.00	770,000.00
55-81-45	Registration & Other Expenses	658.80	160.00	1,000.00	1,000.00	1,000.00
55-81-60	Travel and Education	610.00	2,245.78	4,140.00	4,140.00	4,140.00
55-81-63	IT Support & Contracts	12,076.97	15,887.93	24,000.00	24,000.00	24,000.00
	Total PRIMARY OPERATING EXPENSES:	1,102,238.01	1,108,463.08	1,148,049.00	1,148,049.00	1,227,005.00
WATER - MATERIALS AND SUPPLIES						
55-82-24	Utility Bills - Postage/Equip	8,614.26	8,454.76	8,250.00	8,250.00	8,250.00
55-82-47	Misc. Supplies & Deposit Slips	68.79	500.00	750.00	750.00	750.00
55-82-50	Water Meters	110,000.00	87,708.65	115,000.00	115,000.00	115,000.00
	Total WATER - MATERIALS AND SUPPLIES:	118,683.05	96,663.41	124,000.00	124,000.00	124,000.00
WATER - OTHER EXPENSES						
55-84-05	Water System Impact Fee Proj.	21,877.49	1,447.63	800,430.00	800,430.00	800,430.00
55-84-20	Risk Management	9,075.92	4,938.95	10,000.00	10,000.00	10,000.00
55-84-30	Depreciation	91,408.81	100,658.77	80,000.00	80,000.00	80,000.00
55-84-33	Capital Projects & Expenditure	32,912.53	5,937.24	80,916.00	80,916.00	119,042.00
55-84-35	Credit Card Processing Fees	9,607.98	10,315.46	8,800.00	8,800.00	8,800.00
55-84-38	Auditor & Accounting Support	5,287.00	4,760.00	6,000.00	6,000.00	6,000.00
55-84-40	Water Purchase - Weber Basin	156,757.00	167,922.00	187,410.00	187,410.00	205,865.00
55-84-44	Vehicle Replacement	.00	.00	4,512.00	4,512.00	11,000.00
55-84-82	Blue Stakes	826.60	1,272.58	1,500.00	1,500.00	1,500.00
55-84-83	IT	.00	.00	2,000.00	2,000.00	2,000.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
55-84-85	Engineering Studies & Planning	.00	520.00	20,000.00	20,000.00	20,000.00
55-84-90	Fleet	6,743.77	7,903.65	15,000.00	15,000.00	15,000.00
	Total WATER - OTHER EXPENSES:	334,497.10	305,676.28	1,216,568.00	1,216,568.00	1,279,637.00
TRANSFERS & CONTINGENCIES						
55-90-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total TRANSFERS & CONTINGENCIES:	.00	.00	20,000.00	20,000.00	20,000.00
	WATER FUND Revenue Total:	1,886,680.62	1,971,128.39	2,508,617.00	2,508,617.00	2,650,642.00
	WATER FUND Expenditure Total:	1,555,418.16	1,510,802.77	2,508,617.00	2,508,617.00	2,650,642.00
	Net Total WATER FUND:	331,262.46	460,325.62	.00	.00	.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
STORM WATER UTILITY FUND						
OPERATING REVENUE						
58-37-11	Storm Sys. Maint. & Const. Fee	176,584.32	180,925.40	180,000.00	180,000.00	180,000.00
58-37-13	Miscellaneous Revenue	160.00	.00	.00	.00	.00
58-37-17	Penalties	2,152.50	2,453.25	2,000.00	2,000.00	2,000.00
58-37-90	Fund Balance	.00	.00	385,926.00	385,926.00	182,927.00
58-37-91	Storm Water Impact Fee Balance	.00	.00	173,490.00	173,490.00	37,500.00
	Total OPERATING REVENUE:	178,896.82	183,378.65	741,416.00	741,416.00	402,427.00
OTHER FINANCING SOURCES						
58-38-05	Storm Water Impact Fees	79,875.96	81,566.75	97,500.00	97,500.00	97,500.00
58-38-70	Interest Earnings	22,742.18	39,275.43	20,000.00	20,000.00	20,000.00
58-38-91	DEVELOPER CONTRIBUTIONS	373,263.00	669,378.93	.00	.00	.00
58-38-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total OTHER FINANCING SOURCES:	475,881.14	790,221.11	137,500.00	137,500.00	137,500.00
PRIMARY OPERATING EXPENSES						
58-81-11	Salaries and Wages	55,230.31	63,564.73	67,757.00	67,757.00	74,791.00
58-81-13	Benefits	24,925.72	28,587.08	39,530.00	39,530.00	44,036.00
58-81-20	Overtime	.00	66.69	.00	.00	.00
58-81-27	Storm Sys. Maint. & Repair	3,419.43	11,005.57	11,000.00	11,000.00	11,000.00
58-81-28	Construction	.00	.00	10,000.00	10,000.00	10,000.00
58-81-34	Credit Card Fees	1,253.23	1,345.50	1,100.00	1,100.00	1,100.00
58-81-40	Sweeping & Preventative Care	6,400.51	13,033.20	12,000.00	12,000.00	12,000.00
58-81-42	Strm Sys Maint & Phs II Comp.	2,000.00	1,815.00	2,500.00	2,500.00	2,500.00
58-81-43	Secondary Water	941.13	.00	5,000.00	5,000.00	5,000.00
	Total PRIMARY OPERATING EXPENSES:	94,170.33	119,417.77	148,887.00	148,887.00	160,427.00
STORM WTR UTILITY - OTHER EXP.						
58-84-05	Storm System Impact Fee Proj.	.00	.00	270,990.00	270,990.00	135,000.00
58-84-20	Risk Management	2,713.76	2,206.00	3,500.00	3,500.00	3,500.00
58-84-30	Depreciation	83,612.95	93,960.61	64,000.00	64,000.00	64,000.00
58-84-38	Auditor & Accounting Support	1,321.75	1,190.00	1,500.00	1,500.00	1,500.00
58-84-44	Vehicle Replacement	.00	.00	7,149.00	7,149.00	11,000.00
58-84-83	Capital Projects	.00	.00	360,390.00	360,390.00	142,000.00
58-84-90	Fleet Expense	963.37	1,129.09	2,500.00	2,500.00	2,500.00
	Total STORM WTR UTILITY - OTHER EXP.:	88,611.83	98,485.70	710,029.00	710,029.00	359,500.00
Department: 90						
58-90-99	Pension	.00	.00	20,000.00	20,000.00	20,000.00
	Total Department: 90:	.00	.00	20,000.00	20,000.00	20,000.00
	STORM WATER UTILITY FUND Revenue Total:	654,777.96	973,599.76	878,916.00	878,916.00	539,927.00
	STORM WATER UTILITY FUND Expenditure Total:	182,782.16	217,903.47	878,916.00	878,916.00	539,927.00
	Net Total STORM WATER UTILITY FUND:	471,995.80	755,696.29	.00	.00	.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
DEBT SERVICE						
MISCELLANEOUS REVENUE						
70-36-10	Interest Earnings	930.48	250.89	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	930.48	250.89	.00	.00	.00
TRANSFERS AND CONTRIBUTIONS						
70-39-20	General Fund Transfer	107,153.37	107,000.00	107,000.00	107,000.00	107,000.00
	Total TRANSFERS AND CONTRIBUTIONS:	107,153.37	107,000.00	107,000.00	107,000.00	107,000.00
FUNDING USES						
70-84-10	Debt Service - City Hall	97,000.00	99,000.00	101,000.00	101,000.00	103,000.00
70-84-15	Interest on Bonds	9,093.52	7,137.63	6,000.00	6,000.00	4,000.00
	Total FUNDING USES:	106,093.52	106,137.63	107,000.00	107,000.00	107,000.00
	DEBT SERVICE Revenue Total:	108,083.85	107,250.89	107,000.00	107,000.00	107,000.00
	DEBT SERVICE Expenditure Total:	106,093.52	106,137.63	107,000.00	107,000.00	107,000.00
	Net Total DEBT SERVICE:	1,990.33	1,113.26	.00	.00	.00

Account Number	Account Title	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2021 Tentative Budget
CDRA FUND						
REVENUE						
85-31-10	Property Tax Increment	.00	149,462.00	140,000.00	140,000.00	140,000.00
	Total REVENUE:	.00	149,462.00	140,000.00	140,000.00	140,000.00
Source: 37						
85-37-95	Transfers In	140,000.00	.00	.00	.00	.00
	Total Source: 37:	140,000.00	.00	.00	.00	.00
Source: 38						
85-38-80	Interest Earnings	1,168.99	135.93	.00	.00	.00
	Total Source: 38:	1,168.99	135.93	.00	.00	.00
EXPENDITURES						
85-44-62	Project Expenses	.00	1,402.00	.00	.00	.00
85-44-63	Administration	.00	50.00	.00	.00	.00
85-44-65	Long-term Debt Expense	100,000.00	103,000.00	107,000.00	107,000.00	111,000.00
	Total EXPENDITURES:	100,000.00	104,452.00	107,000.00	107,000.00	111,000.00
Department: 84						
85-84-15	Interest Expense	37,264.20	33,674.20	33,000.00	33,000.00	29,000.00
	Total Department: 84:	37,264.20	33,674.20	33,000.00	33,000.00	29,000.00
	CDRA FUND Revenue Total:	141,168.99	149,597.93	140,000.00	140,000.00	140,000.00
	CDRA FUND Expenditure Total:	137,264.20	138,126.20	140,000.00	140,000.00	140,000.00
	Net Total CDRA FUND:	3,904.79	11,471.73	.00	.00	.00
	Net Grand Totals:	1,205,666.00	2,476,539.18	.00	.00	.00

RESOLUTION NO. 06-02-2020A

**A RESOLUTION ADOPTING A
TENTATIVE BUDGET FOR WEST POINT CITY &
RELATED AGENCIES FOR FISCAL YEAR 2020-2021**

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 2020-2021 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 2020-2021 Budget Year; and,

WHEREAS, said Tentative 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 2020-2021 Budget Year;

NOW, THEREFORE, BE IT RESOLVED, FOUND AND ORDERED, by the City Council of West Point City that the hereto attached Tentative Budget is hereby adopted as the Tentative Budget of the City for Fiscal Year 2020-2021.

PASSED AND ADOPTED this 2nd day of June, 2020

WEST POINT CITY,
A Municipal Corporation

By:____________________________________
Erik Craythorne, Mayor

ATTEST:

____
Casey Arnold, City Recorder

RESOLUTION NO. R06-02-2020A

A RESOLUTION ADOPTING A TENTATIVE BUDGET FOR THE COMMUNITY DEVELOPMENT AND RENEWAL AGENCY OF WEST POINT CITY FOR FISCAL YEAR 2021

WHEREAS, the Community Development and Renewal Agency of West Point City was created to transact the business of a redevelopment agency and to exercise all of the powers provided for in the Limited Purpose Local Government Entities – Community Reinvestment Agency Act, § 17C-1-101 et. seq., Utah Code Annotated (1953, as amended) and any successor law or act; and,

WHEREAS, Utah Code § 17C-1-601 prescribes the form and methodology set forth by the Legislature and the State Auditor's Office relative to CDRA budgets; and,

WHEREAS, the Executive Director of the Agency has prepared and presented to the Board an annual budget for Fiscal Year 2021;

NOW, THEREFORE, BE IT RESOLVED, FOUND AND ORDERED, by the CDRA Board of West Point City that the hereto attached CDRA Tentative Budget is hereby adopted for Fiscal Year 2021.

IT IS FURTHER ORDERED that a copy of the Budget be made available to the public for review and inspection at West Point City Hall during regular business hours.

PASSED AND ADOPTED this 2nd day of June, 2020.

WEST POINT CITY,
A Municipal Corporation

By:___________________________________
Erik Craythorne, CDRA Chair

ATTEST:

____
Kyle Laws, Executive Director

____
Casey Arnold, Secretary

City Council Staff Report

Subject: Discussion of Econo Waste's Request to Amend Contract
Author: Kyle Laws
Department: Executive
Date: June 2, 2020

Background

On April 23 & 24, 2020, we received letters from Econo Waste, Inc. requesting an increase per month, per resident for the first trash container. Econo Waste has been our contracted garbage hauler for many years with the current contract beginning February 2017 and lasting for a period of 5 years. The request is a $0.30 increase per month per residence for the first can beginning July 1, 2020. This would change the price from $3.20 to $3.50.

A new letter was received last week further amending the request. As Econo Waste has dug deeper into their numbers and financials, they have determined that it will not work for them to extend the contract for an additional 3 years as was discussed at the last City Council meeting. The letter was sent to the Council and is also attached to this report.

Analysis

UPDATED TO THIS REPORT

Staff would like to discuss the most recent letter with the Council and determine a course of action. While we would like to hold Econo Waste to the agreement and contract we have, we recognize that costs have increased for them yet our payment has not increased. We believe that our costs will increase in two years regardless of who becomes our hauler, and possibly in a significant way. By moving forward with the requested $0.30 increase on each black can we can hopefully ease into that increase for our residents so they don't see a significant increase in 2 years that may be more difficult for them to accept all at once. Staff is open to the Council's decision on this item.

May 19th City Council Meeting

During the discussion at the last City Council Meeting, the Council asked staff to verify the pricing of 1st cans in other cities. Below is the data that was found:

City	1st Can 2017	1st Can Current	1st Can 7/1/2020
Clearfield	$4.38	$4.97	$4.97
Clinton	$3.95	$4.13	$4.34
Fruit Heights	$5.20		
Kaysville	$4.05	$4.25	
Layton	$4.83	$5.69	
Sunset		$3.70	
Syracuse	$3.73	$3.96	$4.07
West Point	***$3.20***	***$3.20***	***$3.50****
*Assuming a $0.30 increase as requested			

After the last meeting, Staff has communicated with Val Sanders at Econo Waste and this is the new proposal that we would put before the City Council:

Extending the contract for three additional years, five years from now. Beginning July 1, 2020 and ending June 30, 2025. This year the rate of the 1st can would increase by $0.30. There would be no increase in year 2 and the final three years there would be a 2% increase each year on July 1st. The table below summarizes this request

Proposed 1st Can Rate Structure - West Point City					
Date	July 1, 2020	July 1, 2021	July 1, 2022	July 1, 2023	July 1, 2024
Rate	$3.50	$3.50	$3.57	$3.64	$3.71
% Increase		0%	2%	2%	2%

After gathering the data and knowing where are rate stands compared to other neighboring cities, Staff supports this proposal. This gives us a great rate for an additional 3 years beyond our current contract.

If the City Council is in favor of this proposal, we will create a formal amendment to the contract and bring this back to the Council for approval in June.

May 5th City Council Meeting

The current contract with Econo Waste began on February 21, 2017 and lasts for 5 years. The agreement states that the "City agrees to pay the Collector the sum of $3.20 per month per residence for the first trash can and $1.50 per month per residence for any additional trash can. Collector further guarantees these fees for the period covering the duration of the agreement as stipulated in Section 6 below." (Section 5(A))

Staff has discussed with Econo Waste this "guarantee" in the contract, however Econo Waste is still requesting an increase. The agreement does allow for changes to the agreement and states in Section 6(B) that "this agreement may be modified via the mutual cooperation of both the City and the Collector."

Econo Waste states, in their letter dated April 24, 2020, the following as reasons for their request:

- The Consumer Price Index has risen 4.2% from 2017 to the end of 2019
- The average wage for a qualified driver has risen from approximately $18.00/hr to $25.00/hr. Drivers are one of our most valuable assets, and as such, we pay these higher wages to ensure we are providing the best quality service to your City.
- We have been using Poulton Insurance for our insurance needs for the last 8 years, and in that time we have never had to file a claim. However, our insurance premiums have increase by $22,000 per year.
- We wish to continue providing West Point with the best service possible and believe that this small increase will allow us to do so.

We recognize the great price we received in 2017 upon renewal of our contract, this was a main factor in renewing with Econo Waste. We also recognize that changes in the economy make an impact on the cost of doing business. While this isn't a large request, we struggle with the fact that the contract "guarantees" a price for 5 years, but three years in we are being asked to increase that price. Perhaps, rather than increasing $0.30 this year we can suggest a lower amount this year with the remainder next year.

Another option to consider would be to renegotiate a new 5-year agreement, allowing us to lock in an agreeable price for an additional 3 years. We, of course, want to support our garbage collector as they have provided a great service to the City over the years with few issues. However, we also want to protect our residents and be sensitive to their costs, particularly during this difficult time dealing with the COVID-19 pandemic.

Recommendation
No action is required at this time. This is for discussion purposes only. However, Staff would like feedback and direction from the Council on how to move forward.

Significant Impacts
None

Attachments
Letter from Econo Waste

May 21, 2020

West Point City
3200 W 300 N
West Point, UT 84015

Dear Kyle, Mayor, and City Council:

This letter is in regard to the Increase/Renewal for the trash removal service for your City, I feel I need to address some issues that I was not fully aware of.

After doing an audit we are making little to no profit, so we cannot extend the current contract for an additional (3) years. I am sorry to offer an extension then retract it but with no profit - extending the current contract would be detrimental (the truth is I should not have renewed the contract last time in January 2017 without a price increase).

<u>Here are the facts:</u>

1- For the last (20) years West Point City has always paid less than anyone for trash service. Currently West Point City is paying me $72.00 an hour and with the .30 cent increase would only raise it to $75.39 per hour - which is still below my cost of $82.00 per hour to just break even.

2- West Point City pays us $3.20 per month for each 1st can which means each week I get .74 cents to dump each residents first can, which is considerably less than anyone else in Davis County and much less than the Fair Market Value. Comparing to Sunset City which I am their hauler at $3.70 per home or the next lowest comparison would be Syracuse City at $4.07 per home.

3- Then you add $1125.00 per month for the Recycling cans that I have supplied to West Point City over the last 12 months and there is -0- profit. I do own the blue recycling cans and supply them to the city. Five years ago, the cost per can was $45.00 each and now they are $90.00 each - the price has doubled.

I am asking for the city to help me out. Its been at least 12 years since I have asked for an increase. I am still asking for at least .30 cent increase for each resident for the first can. I would not have asked now - if I did not absolutely need it. Thank you for your help with this and please feel free to call me with any questions you may have or to discuss this further.

Sincerely,

Val Sanders
President Econo Waste, Inc.

City Council Staff Report

Subject: Discussion of a Proposed West Point Arts Council
Author: Kyle Laws
Department: Executive
Date: June 2, 2020

Background

At the City Council Visioning and Strategy Session in January, Council Member Jerry Chatterton brought up the idea of a West Point Arts Council. He said this idea came from Randee Bereece during his campaigning and he agreed to bring it up to the Council. At the visioning session, the Council directed Staff to contact Mrs. Bereece and gather more information on her vision and plan for an Arts Council. There was some discussion about the Syracuse Arts Council and some had commented that they didn't think it was functioning very well or was struggling. Staff has not verified this, but we have been in contact with Mrs. Bereece.

Analysis

Over the last few months, Staff has communicated via email with Mrs. Bereece and have obtained more information about what she would like to see in an Arts Council. She has put a lot of time and effort into coming up with a plan and we will present that information at the City Council Meeting. There are several activities that she would like to implement as early as this summer. She believes there are activities that can be done and still remain in compliance with the COVID-19 guidelines.

Some ideas for events/activities include:

Visual Arts Activities, such as a Pumpkin Walk Festival, Sidewalk Chalk Festival, Bird House Competition, Art Classes, Parade Float Contest, etc.

Performing Arts Activities, such as Musical Theater, Choirs, Symphony Orchestra, Summer Camps (dance, theater, choir, band, etc.), Storytelling Festival, etc.

She suggested that many of these activities can be done at little to no cost, but may require public space to hold the events. The Arts Council would raise funds through community sponsors, grants and other donations in order to fund their projects.

If the West Point Arts council was a favorable idea to the City Council, the next steps would be to reach out to the community through a survey to gage interest, recruit volunteers and research opportunities. They would also set up the West Point Arts Council as a 501(c)(3) non-profit corporation and establish a board of directors.

Recommendation

No action is required at this time. This is for discussion purposes only. However, Staff would like feedback and direction from the Council on how to move forward with this idea of an Arts Council.

The biggest concern from Staff would be whether this will create a financial burden to the City, and to ensure that does not happen, even in the long-term.

Significant Impacts

There are no significant impacts at this time that we are aware of. We like to see the creativity of our residents and the ideas that arise to further unite our residents and community.

Attachments

None

3200 WEST 300 NORTH
WEST POINT CITY, UT 84015

WEST POINT CITY COUNCIL MEETING MINUTES

ELECTRONIC MEETING
NO PHYSICAL MEETING LOCATION

May 5, 2020

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

Administrative Session
6:00 PM

Minutes for the West Point City Council Administrative Session held via electronic Zoom Meeting, accessible to attendees by entering Meeting ID #82091048724 at https://zoom.us/join or by telephone at (669) 900-6833, on May 5, 2020 at 6:00 pm with Mayor Erik Craythorne presiding.

MAYOR AND COUNCIL MEMBERS PRESENT: Mayor Erik Craythorne, Council Member Gary Petersen, Council Member Annette Judd, Council Member Kent Henderson, Council Member Andy Dawson, and Council Member Jerry Chatterton

EXCUSED: None

CITY EMPLOYEES PRESENT: Kyle Laws, City Manager; Boyd Davis, Assistant City Manager; Ryan Harvey, Administrative Services Director; Paul Rochell, Public Works Director; and Casey Arnold, City Recorder

EXCUSED: None

VISITORS PRESENT: Visitors able to attend electronically, no sign-in required.

1. Discussion Regarding the FY2021 Tentative Budget for West Point City & All Related Agencies – Mr. Ryan Harvey

Mr. Harvey stated that this begins the discussion regarding the Budget for FY2021. The Tentative Budget is planned to be adopted at the June 2, 2020 meeting, and the Final Budget will need to be approved at the June 16, 2020 meeting unless the Council decides to go through the Truth in Taxation process, which will delay adoption of the Final Budget until August.

Mr. Harvey reviewed the FY2021 Tentative Budget as included in the Staff Report:

General Fund Revenues

Mr. Harvey presented a graph of General Fund revenues over the past 10 years, which have slowly increased from 2010 to 2015, and have then increased at an even higher rate since 2015. In regards to FY2020, which ends on June 30th, 2020, Mr. Harvey stated that with the uncertainty of the economy in light of recent events caused by the COVID-19 pandemic, the General Fund Revenues may not meet the projected amounts during these last few months of the Fiscal Year. That being said, Mr. Harvey stated that it does appear at this point that the General Fund Revenues for FY2020 will at least meet the total General Fund Revenues of FY2019. Sales Tax Revenues for FY2020 have also continued to increase, although again, these last few months will likely have an impact on the total increase. Staff projects that FY2020 Sales Tax Revenues will be over $1.5 million

Mr. Harvey also presented a graph of the General Fund Surplus amount that has been transferred into the Capital Projects Fund over the last 15 years; the amount has varied, but due to conservative revenue projections and budgeting, the City has had a surplus in the General Fund at the end of each Fiscal Year that has been able to be transferred. The transfer at the end of FY2019 was roughly $959,000, which is quite a significant amount.

In regards to the FY2021 Budget, with the uncertainty of how the economy will be affected by the COVID-19 pandemic, Mr. Harvey stated that Staff feels it best to be conservative and used the revenue projections of FY2019 as a baseline of where to project FY2021 revenues, rather than expecting revenues to continue to rise. There are no revenue line items that Staff is proposing to increase, and the following are the significant revenue sources that Staff is proposing to decrease:

- Sales Tax – $1,300,000 (a decrease of $100,000)
- Class C Road Revenue - $200,000 (a decrease of $175,000)
- Building Permits - $200,000 (a decrease of $110,000)

Mr. Laws stated that as Mr. Harvey mentioned, the Council needs to consider whether or not they wish to go through the Truth in Taxation process. Through the last few weeks and months, Mr. Laws explained that his initial thought was that Staff would recommend not going through TNT because of the uncertainty of the job market and economy, even though it has been the Council's practice over the past few years. However, after considering and discussing the issue with other City Managers, he has shifted from his original position and feels that because of the uncertainty the pandemic has caused and the timing of it with the end of the fiscal year, it would be beneficial to go through the TNT process if only to have the few more months it allows before having to approve the Final Budget. He does not think Staff would recommend actually increasing the property tax rate at this point, but that is for the Council to discuss and decide. Council Member Petersen agreed, stating that it "would be wise" to go through TNT for the reasons Mr. Laws mentioned, simply because of how rapidly things are changing and progressing with the pandemic. He would be in favor of communicating the reasons behind going through TNT to residents when noticing for TNT. Mayor Craythorne also agreed. Mr. Laws stated that the proposed property tax rate being noticed to residents as part of the TNT process could be set so that it is clear the Council is not actually considering a rate increase to alleviate residents' concerns. Although there was a general consensus, the Council does not have to officially decide to go through TNT at this time and will continue to consider and discuss the options.

Personnel Budget Changes
Mr. Harvey explained that most employee salaries and benefit expenses are allocated across multiple funds and reviewed the following proposed budgetary impacts of personnel changes:

2% Merit Increase ($22,539) – It has been the City's compensation philosophy to provide employees with a 2% merit increase each year based upon positive performance. An additional cost-of-living adjustment of 2% is also provided every other year. These increases are not guaranteed, but are subject to budgetary constraints, as approved by the City Council. For Fiscal Year 2021, we propose that a 2% merit increase be included in the budget for full-time and regular part-time employees. The impact of this increase is $22,539 across all funds, with $13,818 from the General Fund. Mr. Harvey stated that Staff recognizes the current uncertain economic times and the effect it may have on budget capabilities. As a result, Staff would like direction from the Council on the possibility of a merit increase in this year's budget. The Council had no discussion or comments to make on this item at this time.

Benefits Increase ($13,047) – The City's health insurance plan renewed January 1, 2020, and the actual increase was less than 2%. The proposed budget includes a 12% increase to current health premiums, amounting to less than a 2% increase from last year's budget. Also, because of salaries increasing slightly, there were increases to benefits that correlate with salaries. This results in an increase of $13,047 across all funds.

Public Works Inspector ($91,164) – This position was discussed at the Council Visioning Session in January. The City is in need of a full-time inspector for the Public Works Department to inspect underground infrastructure as it is installed. The total cost of adding this position is $91,164, which consists of $55,162 in salary, and $36,002 in benefits across all funds. Mr. Davis commented that of all the personnel positions being proposed, this is the most needed; with the current Staff available, it has been difficult to ensure that these vital inspections are being sufficiently completed. Mr. Laws added that as this position will be part of the Public Works Department, they would also have additional duties. The option of evaluating and adjusting the City's current Building Permit Fees to help fund this position in order to reduce the burden to other funds was proposed by Staff and the Council agreed that these fees would be a good funding source. Mr. Laws stated that Staff would research this and provide more information in upcoming meetings.

Public Works Position ($71,813) – This position was also discussed at the Council Visioning Session in January and it was agreed that the City is in need of another full-time Public Works position. However, Mr. Laws stated that when Public Works Lead employee Kenny England left, we found an individual better suited for Parks and backfilled that additional Public Works position with a new Parks position. As such, Staff would have originally requested a new Parks position at this time, but the request now is to bring back the request for an additional Public Works position. The total cost of adding this position is $71,813, which consists of $39,813 in salary, and $32,000 in benefits across all funds.

City Planner Position ($97,213) – This position was also discussed at the Council Visioning Session in January. With the continued growth of the City, we are finding that the Community Development Department is being stretched thinner and thinner. As a result, Staff would like to request another full-time planner position. The total cost of adding this position is $97,213, which consists of $58,510 in salary, and $37,532 in benefits in the General Fund.

The Council was in agreeance that the proposed additional positions were needed within the City and will continue to discuss the proposed personnel budget changes in future meetings.

General Fund Department Budget Requests

Mr. Harvey reviewed the following General Fund Department budget requests that are not related to regular personnel expenses:

Youth Court ($3,000) – The Syracuse Youth Court recently asked if West Point would like to join them, and the principal at West Point Jr. High expressed interest in participating. The Council discussed this in March, and were in favor of joining them. Staff is proposing to allocate $3,000 for the Youth Court for FY2021.

Public Safety ($25,000) – Staff proposes an increase of $12,000 to the Animal Control Budget as a result of Davis County shifting more expenses to participating cities. Additionally, Mr. Harvey stated the discussions have not yet begun regarding a new agreement with Davis County regarding Law Enforcement Services, so as of now Staff proposes budgeting for a 5% increase, or $13,000 in FY2021. Mr. Laws stated that the current contract is for a one-year term but the DCSO has not reached out to discuss a new agreement. However, he does not expect that an increase would be as much as it was last year and feels comfortable with the 5% projection.

Recreation ($2,000) – Currently the Recreation Department only has $400 budgeted for Training and Education. It costs approximately $1,000 to send a person to St. George for a training, so Staff is proposing increasing the budget by $2,000 so each of the full-time Recreation Employees can attend the Utah Recreation & Parks Association (URPA) conference in St. George. Mr. Laws stated that Paul Rochell and Don Todd with the Public Works Department also attend the conference each year for the parks side of the information, and have recommended that either Kelly Ross (Recreation Director) and/or Karly Norwood (Recreation Coordinator) also attend the conference for the recreation aspect. Both attended this conference this year for the first time prior to the COVID-19 pandemic and found it to be very beneficial and would like to continue attending in the future. In fact, they are using the downtime right now to draft policies and procedures they learned about that they feel will benefit the City and our programs.

Transfers (-$594,879) – Staff proposes a budgeted decrease of $419,879 from the transfer to the Capital Projects Fund as a result of the decreased budgeted revenue as discussed above. Staff also proposes a decrease of $175,000 from the transfer of Class C Revenue.

Mayor Craythorne thanked Mr. Harvey for his presentation. The Council will continue to discuss the budget through the next few meetings.

2. Discussion Regarding the Sunview Estates Subdivision Phase I – Mr. Boyd Davis

Mr. Davis stated that the Sunview Estates Subdivision is located at 1100 N 5000 W and is owned and being developed by Mark Thayne. The property was formally known as "The Sod Farm." The property was recently rezoned to the R-1 PRUD zone and Mr. Thayne is now requesting final approval for Phase I of the Subdivision. This first phase consists of 1.6 acres and contains 6 lots, ranging in size from 10,140 sq. ft. to 12,749 sq. ft. All of these 6 lots are able to connect directly to the gravity sewer line and therefore do not require a lift station. Phase I has received final approval by the Planning Commission, subject to the storm water drainage issue being resolved.

The plan calls for the storm water to drain to the west, eventually draining across Lynn Kirkman's property. There is disagreement between Mr. Kirkman and Mr. Thayne about the drainage plan, as Mr. Kirkman is concerned that the water quality will be changed and could potentially harm his cattle. The City has been working with both parties for several months, hoping that they could resolve the issue between themselves but they have not yet been able to come to a resolution. In absence of that agreement, Staff reached out to the City's Attorney, Felshaw King, for his opinion, which is included with the Staff Report. Mr. King is of the opinion that if Mr. Thayne can effectively control the quality and quantity of the water, he should receive approval by the City. The City's Code requires that the developer submit a storm drain plan, which includes a water quality component, that must be reviewed and approved by the City Engineer. As the City Engineer, Mr. Davis stated that he has reviewed the submitted storm drain plan and found that it addresses both the water quantity and quality component; a detention pond will be used to control the quantity of the water flow and also help aid in controlling the water quality. This detention pond will have the capacity to hold drainage from a "100-year storm" which is the City's standard requirement. Additionally, the plan calls for two "Snouts", which is a brand name of an oil and water separator mechanism and filtering system. Generally, only one Snout is included in a storm drain plan, but this storm drain plan calls for a Snout at both the entrance to the pond to prevent oil and debris from reaching the pond and another at the outlet of the pond to further filter the water before reaching Kirkman's property. However, Mr. Davis stated that he has no standard of which to base an opinion of whether the quality of water is safe for cattle and can only state that this is a typical, widely accepted storm drain plan and is a reasonable method to control water quantity and quality from a residential subdivision. Mr. Davis also confirmed for Mayor Craythorne that although submitted before the new State regulations requiring that detention ponds in new subdivisions retain the water on site, this detention pond would have the capacity to retain the water from almost all storms and would comply with those new standards.

Mr. Davis stated that although the City has received a legal opinion, it would be best if the two property owners could come to an agreement or resolution themselves. Council Member Petersen agreed and proposed that Mr. Kirkman's approval be received by the City before the Council grants its approval. Mr. Laws noted that the legal counsel received is that if the subdivision meets the requirements, approval by the City cannot be dependent on approval from neighboring property owners. The lingering question, however, is knowing whether the quality of the water will remain safe for cattle at the pre-development level. Mr. King reached out to the Utah Department of Agriculture for their standards on which to base water quality, but was informed that the Utah Division of Water Quality would be the organization to set those regulations and their opinion has not yet been received. Mr. Laws reiterated that the best option would be for Mr. Thayne and Mr. Kirkman to come to an agreement amongst themselves.

Mayor Craythorne stated that both Mr. Thayne and Mr. Kirkman were electronically attending the meeting, and invited Mr. Kirkman to share his comments on the issue. Mr. Kirkman stated that he has been in contact with Jeanne Riley from the Utah Division of Water Quality (801-539-4369), who has provided some advisement on water quality levels and he invited the City to contact her with their questions. Mr. Kirkman stated that he is "willing to work with [Mr. Thayne] but wants it done right." Mr. Davis confirmed for Mayor Craythorne that the drainage from this subdivision (being developed by Mr. Thayne) does pass through the Stoddard's property that is currently being developed by Psion Homes. Staff has encouraged the two developers to work together on some sort of joint storm water drainage plan, but if not able to, it would be best if both could make separate agreements with Mr. Kirkman.

Mayor Craythorne invited Mr. Thayne to share his thoughts on the issue. Mr. Thayne stated that he and Mr. Kirkman have met multiple times on the situation and he has been presented with the storm drain plan that was submitted to the City. Mr. Thayne stated that this storm drain plan "slows the flow of this subdivision down in excess of any other detention pond in the City because it is many-times larger than it needs to be; it was not designed for a detention pond, but that is what [we] are using it for." Further, Mr. Thayne stated that "there is no other development that [he] knows of where people do double protection" like a second Spout. Mr. Thayne stated that he and Mr. Kirkman "see things differently" but he feels that he meets the standards set by City Code and that he is entitled to approval of the subdivision. He added that he would be willing to meet with Mr. Kirkman again, but is unsure how the discrepancies that exist can be resolved.

Mr. Kirkman added that he and Mr. Thayne have also discussed the sewer system of this development, and whether the line being installed would have the capacity to handle additional use if Mr. Kirkman ever built homes on his property. Mr. Thayne stated that he "has gone to great lengths" to ensure that the sewer system and land elevations would be able to serve Mr. Kirkman's property in the future, going "above and beyond" what is required of him to do so, but that the storm water drainage is an entirely separate issue and the sewer plan should not come into consideration.

Mayor Craythorne stated that if the Council has any questions on what has been discussed and the information that has been presented, that they reach out to Staff or to Mr. Thayne and Mr. Kirkman directly. He reiterated that the counsel from the City Attorney is that if the storm water plan meets the requirements of the City Code, then the City has an obligation to approve it; it would, again, be best if Mr. Kirkman and Mr. Thayne could come to their own agreement on a solution before the Council is asked to consider the item for approval at the next meeting. Mr. Laws added that Staff will reach out to Jeanne Riley from the Utah Division of Water Quality to get more information about the water quality issue and pass that information along to the Council.

3. Discussion Regarding the Setbacks in the R-4 Zone – Mr. Boyd Davis
Due to time restrictions, this item will be discussed in the General Session.

4. Discussion Regarding a Requested Amendment to the Garbage Collection Contract with Econo Waste, Inc. – Mr. Kyle Laws
Due to time restrictions, this item will be discussed in the General Session.

5. Other Items
No other items were discussed.

The Administrative Session adjourned.

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3200 WEST 300 NORTH
WEST POINT CITY, UT 84015

WEST POINT CITY COUNCIL MEETING MINUTES

ELECTRONIC MEETING
NO PHYSICAL MEETING LOCATION

May 5, 2020

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

General Session

7:00 PM

Minutes for the General Session of the West Point City Council held via electronic Zoom Meeting, accessible to attendees by entering Meeting ID #82091048724 at https://zoom.us/join or by telephone at (669) 900-6833, on May 5, 2020 at 7:00 pm with Mayor Erik Craythorne presiding.

MAYOR AND COUNCIL MEMBERS PRESENT: Mayor Erik Craythorne, Council Member Gary Petersen, Council Member Annette Judd, Council Member Kent Henderson, Council Member Andy Dawson, and Council Member Jerry Chatterton

EXCUSED: None

CITY EMPLOYEES PRESENT: Kyle Laws, City Manager; Boyd Davis, Assistant City Manager; Ryan Harvey, Administrative Services Director; Paul Rochell, Public Workers Director; and Casey Arnold, City Recorder

EXCUSED: None

VISITORS PRESENT: Visitors able to attend electronically, no sign-in required.

1. **Call to Order –** Mayor Craythorne welcomed those attending the electronic meeting.
   Prayer – given by Council Member Dawson
2. **Communications and Disclosures from City Council and Mayor**

   Council Member Kent Henderson – None

   Council Member Dawson – None

   Council Member Chatterton – None

   Council Member Petersen – None

   Council Member Judd – None

   Mayor Craythorne – Expressed his appreciation to Council and Staff for their patience and willingness to conduct and participate in these electronic meetings and thanked those attending the meeting electronically.

3. **Communications from Staff**
   Mr. Laws provided an update to the Council and the COVID-19 situation and the City, stating that although adjustments have been made, providing the same level of service to residents has been going well and he is unaware of any complaints. Most meetings are being held virtually, some members of Staff are still working from home, and plans are being made to safely open City Hall to the public once appropriate. Those plans include cough shields at the front desk counters, sign posting, sanitizing practices and equipment, etc.

   Mr. Laws stated that due to equipment sanitization issues and spectator control, it is likely that the Softball and Baseball Season will have to be canceled; a final decision will be made within the next week. Similarly, a final decision regarding the Party at the

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Point on July 4th has not yet been made, but as mass gatherings are one of the last things that will be allowed to return it does not look promising. Discussions and meetings with other cities are ongoing, collaborating and sharing ideas about how to still offer some summer events. Mr. Laws added that the caution tape at the Loy Blake Park has been taken down, which seems to reflect the popular feeling of residents that the transition into the "Orange Phase" means that everything is open and life is back to normal. However, it is clear that playgrounds are still closed in the Orange Phase and signs have been placed at the City Parks detailing what is and isn't allowed when using the parks in the Orange Phase.

The Cemetery Cleaning will be held this Thursday, May 7th, followed by the Take Pride in West Point Day and Annual Spring Clean-Up on Friday and Saturday. This year's Take Pride in West Point Day is focused on residents' taking pride in their own yards and properties, so holding it in conjunction with the Spring Clean-Up will provide an easy way for residents to get rid of their waste.

4. Citizen Comment

(Comment made via Zoom Chat Tool)
Richard Wood – 2886 W 600 N: Mr. Wood inquired as to whether there was any update or more information available on his request at the March 3rd, 2020 City Council Meeting for a change to the City's accessory apartment ordinance regarding rear setback requirements. In his original comment, Mr. Woods stated that he recently began constructing an accessory building on his property, passing all the inspections up to the 4-way, at which he point he was informed that he did not have enough of a setback to obtain an occupancy permit.

Mr. Laws stated that Staff is working with the land use consultants to review the City's entire Land Use Code, and he feels that this would be a good opportunity to consider changing that requirement to be more comparable with other surrounding cities, and also contribute to loosening restrictions for affordable housing availability.

5. Consideration of Approval of the Minutes from the April 7, 2020 West Point City Council Meeting

Council Member Petersen motioned to approve the Minutes from the April 7, 2020 West Point City Council Meeting
Council Member Chatterton seconded the motion
The Council unanimously agreed

Administrative Session Items:

3. Discussion Regarding the Setbacks in the R-4 Zone – Mr. Boyd Davis
Mr. Davis stated that Jake Shepherd has made a request that the City consider changing the front yard setback requirements in the R-4 zone from 25 ft. to 20 ft. The R-4 zone allows townhomes, and Jake Shepherd is planning a development on property in the R-4 zone and feels that a 20 ft. setback is appropriate for the townhouses. However, the concern about a 20 ft. setback is whether the length of the driveway would allow enough room for large vehicles, like a truck, to park without blocking the sidewalks.

Mr. Davis stated that there are three existing townhouse projects in the City to use in comparison: the Yalecrest Towns project developed by Ivory Homes has a variety of setbacks ranging from 9 ft. to 29 ft., the Sandy Point Townhouse project's setbacks range from 20 ft. to 25 ft., and the Lakepoint Village project includes some townhouses with setbacks ranging from 19 ft. to 23 ft. Mr. Davis stated that the average long-bed truck is about 23 ft. and so it appears that a 20 ft. setback might not be quite long enough for this particular type of vehicle.

Council Member Petersen inquired as to how smaller setbacks exist in these mentioned subdivisions if the R-4 zone requires a 25 ft. setback. Mr. Davis stated that he believes these subdivisions entered into developers' agreements with the City that allowed for some variance in the setbacks, but would research exactly how those came to be and share that information the Council. Mr. Davis also answered for Council Member Petersen that he believes the reason Mr. Shepherd is requesting smaller setbacks is to have more room in the back of the properties.

Mayor Craythorne invited Mr. Shepherd to comment on what is driving his request. Mr. Shepherd is a current Planning Commissioner for the City and stated that the Planning Commission has been discussing a zone between the current R-3 and R-4 zones, and the question has been raised about why both the R-2 and R-3 zones allow for a 20 ft. setback but the R-4 does not. The Planning Commission has wondered if it was an oversight or a mistake in the Code, and "cleaning that up" has been a suggestion as part of creating the new zone. With that, as he develops this subdivision, he would like to have the flexibility the 20 ft. setback allows for in the R-4 zone as it is already allowed in zones with smaller density. He does not want to speak for the Planning Commission, but felt that there was a general consensus that a 20 ft. setback in the R-4 zone was acceptable.

Council Member Petersen inquired as to whether approval of this request would be done via an ordinance change or a developer's agreement. Mr. Laws stated that the Planning Commission is considering it as an ordinance change and will be holding a public hearing on May 14th. The item is being brought to the Council at this point to offer their thoughts to the Planning Commission for consideration in advance of the public hearing. Council Member Petersen inquired as to whether there would be an HOA that would regulate vehicles blocking the sidewalks. Mr. Shepherd stated that blocking a sidewalk anywhere in the City is already prohibited, but he would be in favor of including that in the HOA restrictions. He also added that there would be additional parking available in the parking lot for over-sized vehicles.

Mayor Craythorne stated that if Council has any further questions, they should direct those to Staff or to Council Member Judd who can pass that information along as the Council's liaison to the Planning Commission. This item will be on an agenda for future discussion.

4. Discussion Regarding a Requested Amendment to the Garbage Collection Contract with Econo Waste, Inc. – Mr. Kyle Laws

Mr. Laws stated that on April 23rd, the City received a letter from Val Sanders of Econo Waste, Inc. requesting an increase to the first black garbage can fee by $.30, per month, per resident. The City currently pays $3.20 per can and this would increase that to $3.50. The letter indicated that there had not been a fee increase to the City since 2008, yet operating costs have increased significantly. After the April 23rd letter was received, Mr. Laws spoke with Mr. Sanders, raising the question of why the fee wasn't adjusted in the current contract with the City that began February 2017 and has a term of five years. Further, the agreement states that "City agrees to pay the Collector the sum of $3.20 per month per residence for the first trash can and $1.50 per month per residence for any additional trash can. Collector further ***guarantees*** these fees for the period covering the duration of the agreement as stipulated in Section 6 below." (Section 5(A)) (emphasis added) and Mr. Laws also raised his concern over the fact that the agreement guarantees the price for five years, yet Econo Waste is requesting to increase the fee only three years in. In response to that discussion, Mr. Sanders provided a follow-up letter on April 24th with more information about why they are requesting to raise the fee before the expiration of the contract. Mr. Laws outlined those reasons to the Council as stated below:

- The Consumer Price Index has risen 4.2% from 2017 to the end of 2019
- The average wage for a qualified driver has risen from approximately $18.00/hr to $25.00/hr. Drivers are one of our most valuable assets, and as such, we pay these higher wages to ensure we are providing the best quality service to your City.
- We have been using Poulton Insurance for our insurance needs for the last 8 years, and in that time we have never had to file a claim. However, our insurance premiums have increase by $22,000 per year.
- We wish to continue providing West Point with the best service possible and believe that this small increase will allow us to do so.

Mr. Laws stated that Econo Waste has been great to work with and has provided a good service; when there have been problems, they are quick to respond and find resolution. Mr. Laws added that the fee offered to the City in 2017 was a great price and was a main factor in renewing the contract with Econo Waste. Additionally, Mr. Laws stated that the agreement also states in Section 6(B) that the agreement "may be modified via the mutual cooperation of both the City and the Collector." While this isn't a large fee increase, it is concerning that the agreement "guarantees" a price for 5 years and Mr. Laws stated that Staff has discussed a few different options for the Council to consider. One option would be to implement the $.30 increase over two years rather than all at once. Another option to consider would be to renegotiate a new five-year agreement, allowing us to lock in an agreeable price for an additional three years. Council Member Dawson agreed with that section option, suggesting that the new agreement outline a gradual step-increase in the fees. Council Member Petersen stated that Econo Waste has provided a great service and he would like to maintain that relationship. However, the City should make sure that the fees being paid are market-based. Mr. Laws stated that a request for bids could be set out, but noted that when it was done in 2017, "there was no comparison' with the low rate offered by Econo Waste.

The Council agreed that prices have increased and that even with the requested increase, it is likely that the City would still be receiving the best price and Econo Waste has provided a great service. Staff was instructed to gather information about the fees being paid by other cities for the Council to consider and to discuss some of the options presented to Mr. Sanders. That information will be provided at the next meeting for further discussion.

6. Motion to Adjourn the General Session

Council Member Chatterton motioned to adjourn the General Session
Council Member Judd seconded the motion
The Council unanimously agreed

____________________________ June 2nd, 2020
ERIK R. CRAYTHORNE, MAYOR

____________________________ June 2nd, 2020
CASEY ARNOLD, CITY RECORDER

DRAFT