3200 W 300 N, West Point, UT 84015
801.776.0970

WEST POINT CITY COUNCIL
MEETING NOTICE & AGENDA

ELECTRONIC MEETING

December 1st, 2020

THIS PUBLIC MEETING WILL BE HELD ELECTRONICALLY IN ACCORDANCE WITH THE NOVEMBER 3, 2020 WRITTEN DETERMINATION:

PURSUANT TO UTAH CODE ANN. 52-4-207(4), We, the undersigned Mayor and Planning Commission Chair of West Point City, hereby determine that conducting City Council and Planning Commission meetings at any time during the next 30 days at an anchor location presents a substantial risk to the health and safety of those who may be present at the anchor location.

The World Health Organization, the President of the United States, the Governor of Utah, and the Davis County Health Department have all recognized that a global pandemic exists related to the new strain of the coronavirus, COVID-19. Further, according to information from state epidemiology experts, Utah is currently in an acceleration phase, which has the potential to overwhelm the state's healthcare system.

This written determination will expire thirty days from the date it is signed.

The original of this Written Determination is on file in the City Recorder's office. An electronic copy is also available on the City website at www.westpointcity.org.

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/81625570743 *or*
- **Connect via Telephone:** Dial 1(669) 900-6833 and enter **Meeting ID:** 816 2557 0743

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 – December 1, 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. 4
2. **Discussion Regarding a Proposed Lift Station on 1800 N** – Mr. Boyd Davis pg. 44
3. **Discussion Regarding Public and Private Utilities** – Mr. Boyd Davis pg. 47
4. **Discussion Regarding Setback Requirements in the R-4 Zone** – Mr. Boyd Davis pg. 49
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, you are encouraged to email your comments prior to the meeting using the instructions above. 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 do not repeat positions already stated. Public comment is a time for the Council to receive new information and perspectives)
6. **Youth Council Update**
7. **Consideration of Approval to Place the Sunview Estates Subdivision Phase I on Warranty – Mr. Boyd Davis** pg. 51
8. **Consideration of Approval to Remove the Sun Meadows Subdivision from Warranty – Mr. Boyd Davis** pg. 52
9. **Motion to Adjourn the General Session**

Amended and Posted this 30th day of November, 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: 12/15/2020
Administrative Session – 6:00 pm

1. Code Enforcement Update – Mr. Bruce Dopp
2. Quarterly Financial Report – Mr. Ryan Harvey
3. Discussion Regarding Maximum Height Restrictions for Accessory Buildings – Mr. Boyd Davis

General Session – 7:00 pm

1. Consideration of Approval to Remove the Zaugg Legacy Subdivision from Warranty – Mr. Boyd Davis
2. Consideration of Approval to Remove the Craythorn Homestead Subdivision Phase 1 from Warranty – Mr. Boyd Davis
3. Consideration of Approval to Place the Craythorn Homestead Subdivision Phase 3 on Warranty – Mr. Boyd Davis
4. Consideration of Approval of Ordinance No. 12-15-2020A, Amending WPCC Section 15.20.165 (Multifamily Developments) Regarding Setback Requirements for Private Driveways and Alleys – Mr. Boyd Davis
   a. Public Hearing
   b. Action
5. Consideration of Approval of Ordinance No. 12-15-2020B, Amending WPCC Section *** Regarding Maximum Height Restrictions for Accessory Buildings – Mr. Boyd Davis
   a. Public Hearing
   b. Action

Date: 12/15/2020
Administrative Session – 6:00 pm

General Session – 7:00 pm

Date: 01/05/2021
Administrative Session – 6:00 pm

General Session – 7:00 pm

1. Youth Council Update

Date: 01/19/2020
Administrative Session – 6:00 pm

1. Discussion Regarding SR-108 Widening Project – Utah Department of Transportation

General Session – 7:00 pm

Date: 02/01/2021
Administrative Session – 6:00 pm

General Session – 7:00 pm

1. Youth Council Update

Date: 02/16/2021
Administrative Session – 6:00 pm

General Session – 7:00 pm

Date: 03/02/2021
Administrative Session – 6:00 pm

General Session – 7:00 pm

1. Youth Council Update

Date: 03/16/2021
Administrative Session – 6:00 pm

General Session – 7:00 pm

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	

JULY

SUN	MON	TUE	WED	THU	FRI	SAT
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12	13	14	15	16	17	18
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FEBRUARY

SUN	MON	TUE	WED	THU	FRI	SAT
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AUGUST

SUN	MON	TUE	WED	THU	FRI	SAT
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30	31					

MARCH

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29	30	31				

SEPTEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
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27	28	29	30			

APRIL

SUN	MON	TUE	WED	THU	FRI	SAT
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OCTOBER

SUN	MON	TUE	WED	THU	FRI	SAT
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11	12	13	14	15	16	17
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MAY

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
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29	30					

JUNE

SUN	MON	TUE	WED	THU	FRI	SAT
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28	29	30				

DECEMBER

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

*UPDATED AS OF November 12, 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

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
21	City Council - 6 PM
23	Planning Commission - 6 PM
24	Pioneer Day - CLOSED

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

AUGUST

4	City Council - 6 PM
TBD	*Summer Party - 6:30 PM*
13	Planning Commission - 6 PM
N/A	*Senior Dinner - CANCELED*
N/A	*MOVIE IN THE PARK CANCELED*
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

SEPTEMBER

1	City Council - 6 PM
7	Labor Day - CLOSED
10	Planning Commission - 6 PM
11	*MOVIE IN THE PARK - CANCELED*
14	*Senior Lunch - CANCELED*
15	City Council - 6 PM
24	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

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

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

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

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

DECEMBER

1	City Council - 6 PM
4	Christmas Party - 7 PM
6	CHILD REMEMBRANCE DAY
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

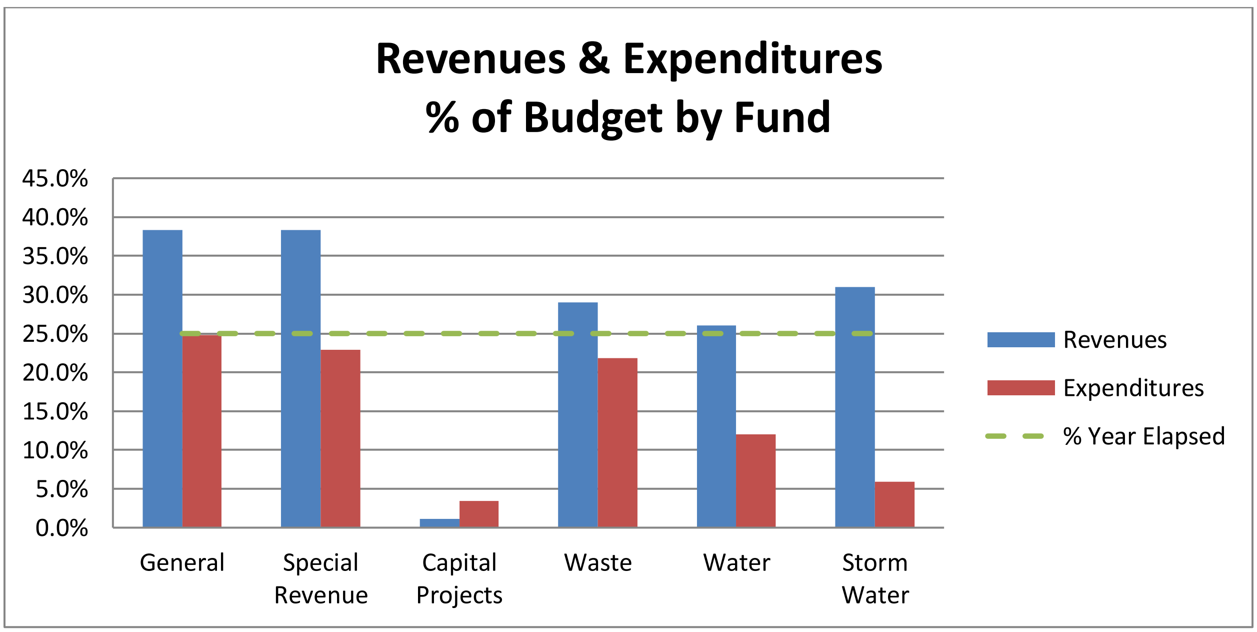
Subject: Quarterly Financial Report (Jul - Sep 2020)
Author: Ryan Harvey
Department: Administrative Services
Date: December 1, 2020

Background

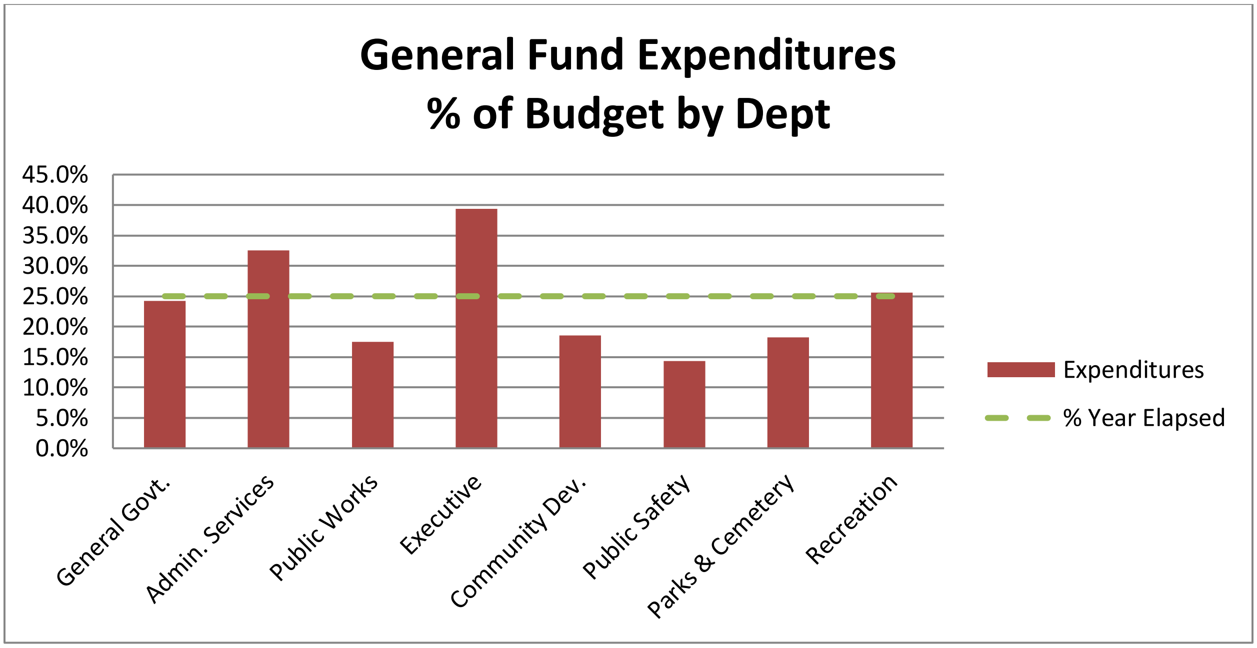
City staff monitors revenues and expenditures on an ongoing basis throughout the year. We issue a quarterly financial report to give the City Council a snapshot of our financial state and as a report on our financial progress for the fiscal year. The attached report contains expenditure, revenue, budget, and balance sheet data for each City fund for the first quarter of Fiscal Year 2021, representing July 1 – September 30, 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 25% of the year elapsed, revenues also exceed 25% 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 below 25% in each of the funds.



In the second graph we see that two General Fund departments are over 25%. In the Administrative Services Department, this is the result of the City insurance through the Local Government Trust being due at the beginning of the fiscal year. In the Executive Department, this is due to the money that has been spent on COVID-related purchases from what the City received from the CARES Act, and must be spent by December 31, 2020.



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

FY2021 Q1 Financial Statements

West Point City Corporation

FINANCIAL REPORT
As of September 30, 2020

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	Contents	Page Number

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
Sept-20	$ 2,747,026	$ 3,072,958	$ 3,737,320	$ 571,404	$ 2,068,768	$ 1,876,393	$ 116,653	$ 32,757	14,223,278	0.5300%
Aug-20	1,523,247	3,200,955	3,893,690	629,383	2,084,267	1,851,028	116,653	32,757	13,331,981	0.5534%
July-20	2,075,252	3,193,171	3,904,355	680,744	1,973,801	1,903,798	116,653	32,757	13,880,530	0.7404%
Jun-20	3,046,676	3,483,556	2,988,092	697,930	1,991,773	1,870,698	115,535	32,934	14,227,194	0.9483%
May-20	2,703,882	3,023,525	2,987,970	709,067	1,970,296	1,864,099	115,535	32,389	13,406,762	1.1947%
Apr-20	2,341,222	3,344,943	3,015,847	711,542	1,923,823	1,859,809	115,535	154,377	13,467,098	1.4399%
Mar-20	2,747,026	3,072,958	3,737,320	571,404	2,068,768	1,876,393	116,653	32,757	14,223,278	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%
July-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
For the Month Ended September 30, 2020
(No Assurance Provided)

25% of the Fiscal Year has Elapsed

Line	GENERAL FUND	March Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	Page	Comments?
	Revenues:							
1	Taxes:	$ 195,956	$ 572,689	$ 2,334,484	$ 1,761,795	25%	7	
2	Property Taxes	114	3,845	544,484	540,639	1%	7	
3	Vehicle - In Lieu of Prop. Tax	3,288	10,736	35,000	24,264	31%	7	
4	General Sales and Use Taxes	148,367	447,379	1,300,000	852,621	34%	7	
5	Cable TV	-	271	30,000	29,729	1%	7	
6	Energy Sales and Use	40,458	99,555	365,000	265,445	27%	7	
7	Telecommunications	3,729	10,903	60,000	49,097	18%	7	
8	Licenses and Permits	42,248	102,231	202,000	99,769	51%	7	
9	Intergovernmental	60,850	449,766	400,000	(49,766)	112%	7	
10	Charges for Services	6,099	29,854	131,000	101,146	23%	7	
11	Miscellaneous	5,295	24,360	8,000	(16,360)	305%	7	
12	Contributions & Transfers	-	-	800,000	800,000	0%	7	
13	**Total Revenues**	$ 310,447	$ 1,178,900	$ 3,875,484	$ 2,696,584	30%	8	
	Expenditures:							
14	General Government	$ 4,535	$ 15,862	$ 65,386	$ 49,524	24%	9	
15	Administrative Services	14,285	84,576	260,100	175,524	33%	9	
16	Public Works	25,074	74,421	424,280	349,859	18%	9	
17	Executive	49,426	319,827	812,551	492,724	39%	10	
18	Community Development	25,249	89,914	485,505	395,591	19%	10	
19	Public Safety & Emergency Plan	29,522	56,964	395,720	338,756	14%	11	
20	Parks and Cemetery	7,361	37,686	206,613	168,927	18%	11	
21	Recreation	15,377	83,436	326,296	242,860	26%	11	
22	Transfers, Cont.& Other Uses	-	-	899,033	899,033	0%	12	
23	**Total Expenditures**	$ 170,830	$ 762,685	$ 3,875,484	$ 3,112,799	20%	12	
24	**Net Revenue Over/(Under) Expenditures**	$ 139,617	$ 416,215	$ -	$ (416,215)		12	

Line	SPECIAL REVENUE FUND	March Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	Page
	Revenues:						
1	Development Fees	$ 94,933	$ 263,769	$ 680,781	$ 417,012	39%	14
2	Other Financing Sources	12,264	37,301	2,212,500	2,175,199		14
3	**Total Revenues**	$ 107,197	$ 301,070	$ 2,893,281	$ 2,592,211	10%	14
	Expenditures:						
4	Special Fund Projects	$ 142,229	$ 661,580	$ 2,893,281	$ 2,231,701	23%	15
6	**Total Expenditures**	$ 142,229	$ 661,580	$ 2,893,281	$ 2,231,701	23%	15
7	**Net Revenue Over (Under) Expenditures**	$ (35,032)	$ (360,510)	$ -	$ 360,510		15

Line	CAPITAL PROJECTS FUND	March Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	Page
	Revenues:						
1	Cemetery Revenue	$ -	$ 9,105	$ 1,735,449	$ 1,726,344	1%	17
2	Other Financing Sources	-	-	592,033	592,033	0%	17
3	**Total Revenues**	$ -	$ 9,105	$ 2,327,482	$ 2,318,377	0%	17
	Expenditures:						
4	Cap. Proj. Fund Financing Uses	$ 18,091	$ 80,235	$ 2,327,482	$ 2,247,247	3%	18
5	**Total Expenditures**	$ 18,091	$ 80,235	$ 2,327,482	$ 2,247,247	3%	18
6	**Net Revenue Over (Under) Expenditures**	$ (18,091)	$ (71,130)	$ -	$ 71,130		18

West Point City Corporation Financial Summary
For the Month Ended September 30, 2020
(No Assurance Provided)

25% 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	$ 171,620	$ 486,587	$ 1,720,000	$ 1,233,413	28%	20
2	Other Financing Sources	14,096	34,546	97,025	62,479	36%	20
3	Transfers	-	-	284,481	284,481	0%	20
4	**Total Revenues**	$ 185,716	$ 521,133	$ 2,101,506	$ 1,580,373	25%	20
	Expenditures:						
5	Primary Operating Expenses	$ 118,502	$ 435,683	$ 1,602,622	$ 1,166,939	27%	21
6	Material and Supplies	725	7,564	40,500	32,936	19%	21
7	Waste - Other Expenses	(61,843)	15,496	438,384	422,888	4%	21
8	Transfers & Contingencies	-	-	20,000	20,000	0%	21
9	**Total Expenditures**	$ 57,384	$ 458,743	$ 2,101,506	$ 1,642,763	22%	22
10	**Net Revenue Over (Under) Expenditures**	$ 128,332	$ 62,390	$ -	$ (62,390)		22

	WATER FUND	March Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Operating Revenue	$ 137,871	$ 426,895	$ 1,573,500	$ 1,146,605	27%	24
2	Other Financing Sources	1,112	9,723	1,077,142	1,067,419	1%	24
3	**Total Revenues**	$ 138,983	$ 436,618	$ 2,650,642	$ 2,214,024	16%	24
	Expenditures:						
4	Primary Operating Expenses	$ 93,727	$ 292,768	$ 1,227,005	$ 934,237	24%	25
5	Water - Materials and Supplies	725	12,938	124,000	111,062	10%	25
6	Waste - Other Expenses	1,923	11,918	1,279,637	1,267,719	1%	25
7	Transfers & Contingencies	-	-	20,000	20,000	0%	25
8	**Total Expenditures**	$ 96,375	$ 317,624	$ 2,650,642	$ 2,333,018	12%	26
9	**Net Revenue Over (Under) Expenditures**	$ 42,608	$ 118,994	$ -	$ (118,994)		26

	STORM WATER UTILITY FUND	March Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Operating Revenue	$ 15,989	$ 47,761	$ 402,427	$ 354,666	12%	28
2	Other Financing Sources	15,218	44,983	137,500	92,517	33%	28
3	**Total Revenues**	$ 31,208	$ 92,744	$ 539,927	$ 447,183	17%	28
	Expenditures:						
4	Primary Operating Expenses	$ 7,974	$ 28,976	$ 160,427	$ 131,451	18%	29
5	Storm Wtr Utility - Other Exp.	(81,553)	2,769	359,500	356,731	1%	29
6	Department 90	-	-	20,000	20,000	0%	29
7	**Total Expenditures**	$ (73,579)	$ 31,745	$ 539,927	$ 508,182	6%	29
8	**Net Revenue Over (Under) Expenditures**	$ 104,786	$ 60,999	$ -	$ (60,999)		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	0%	31
2	**Total Revenues**	$ -	$ -	$ 107,000	$ 107,000	0%	31
	Expenditures:						
3	Funding Uses	$ -	$ -	$ 107,000	$ 107,000	0%	32
4	**Total Expenditures**	$ -	$ -	$ 107,000	$ 107,000	0%	32
5	**Net Revenue Over (Under) Expenditures**	$ -	$ -	$ -	$ -		32

West Point City Corporation Financial Summary
For the Month Ended September 30, 2020
(No Assurance Provided)

25% 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)	$ -	$ -	$ 140,000	$ 140,000	0%	34
2	**Total Revenues**	$ -	$ -	$ 140,000	$ 140,000	0%	34
	Expenditures:						
3	Long-term Debt Expense	$ -	$ 25	$ 111,000	$ 110,975	0%	35
4	Department 84 Interest Expense	-	-	29,000	29,000	0%	35
5	**Total Expenditures**	$ -	$ 25	$ 140,000	$ 139,975	0%	35
6	**Net Revenue Over (Under) Expenditures**	$ -	$ (25)	$ -	$ 25	0%	35

WEST POINT CITY CORPORATION
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2020

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	1,287,044.07
01-1112	CASH IN CKING - CLASS C - ZION	595,639.04
01-1125	XBP DEPOSIT ACCOUNT	174,815.12
01-1130	CASH IN CHECKING - PTIF ACCT.	12,160,504.50
01-1131	PETTY CASH	750.00
	TOTAL COMBINED CASH	14,218,752.73
01-1185	CASH IN CHECKING - CDRA ACCT	4,525.28
01-1190	CASH ALLOCATION TO OTHER FUNDS	(14,223,278.01)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,747,026.27
45	ALLOCATION TO SPECIAL REVENUE FUND	3,072,957.70
48	ALLOCATION TO CAPITAL PROJECTS FUND	3,737,319.50
51	ALLOCATION TO WASTE FUND	571,403.80
55	ALLOCATION TO WATER FUND	2,068,767.84
58	ALLOCATION TO STORM WATER UTILITY FUND	1,876,392.65
70	ALLOCATION TO DEBT SERVICE	116,653.00
85	ALLOCATION TO CDRA FUND	32,757.25
	TOTAL ALLOCATIONS TO OTHER FUNDS	14,223,278.01
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(14,223,278.01)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

GENERAL FUND

	ASSETS			
10-1190	CASH ALLOCATION TO OTHER FUNDS		2,747,026.27	
10-1361	PROPERTY TAXES DEFERRED		544,484.00	
10-1411	DUE FROM OTHER GOVT. UNITS		438,689.76	
	TOTAL CURRENT ASSETS			3,730,200.03
	TOTAL ASSETS			3,730,200.03
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-2131	ACCOUNTS PAYABLE		267,968.00	
10-2220	PAYROLL TAXES & WITHHOLDINGS		1,210.80	
10-2222	FEDERAL WITHHOLDING PAYABLE		1,518.11	
10-2223	STATE WITHHOLDING PAYABLE		(1,231.07)	
10-2225	STATE RET & 401(K) PAYABLE		16,253.59	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA		12,212.33	
10-2228	EMPLOYEES DISABILITIES INS.		(139.90)	
10-2229	HSA PAYABLE		33,046.48	
10-2232	PEHP - DENTAL & VISION INS.		(840.61)	
10-2233	ULGT - VISION & LTC INS.		119.29	
10-2234	WELLNESS - HEALTH CLUBS		(129.07)	
10-2243	WORKMENS COMPENSATION PAYABLE		5,568.38	
10-2245	STATE UNEMPLOYMENT PAYABLE		337.52	
10-2250	WAGES PAYABLE-CLEARING		59,284.82	
10-2255	EXCAVATION BOND PAYABLE		22,087.00	
10-2275	DEFERRED REVENUE		544,484.00	
10-2291	ESCROW ACCOUNTS PAYABLE		1,096,613.50	
	TOTAL LIABILITIES			2,058,363.17
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
10-2975	NON-SPENDABLE FUNDS	40,084.64		
10-2980	UNASSIGNED FUNDS	1,215,537.55		
	REVENUE OVER EXPENDITURES - YTD	416,214.67		
	BALANCE - CURRENT DATE		1,671,836.86	
	TOTAL FUND EQUITY			1,671,836.86
	TOTAL LIABILITIES AND EQUITY			3,730,200.03

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
10-31-10	PROPERTY TAXES	114.38	3,844.62	544,484.00	540,639.38	.7
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	3,288.38	10,735.54	35,000.00	24,264.46	30.7
10-31-30	GENERAL SALES AND USE TAXES	148,366.50	447,378.62	1,300,000.00	852,621.38	34.4
10-31-40	CABLE TV	.00	271.45	30,000.00	29,728.55	.9
10-31-50	ENERGY SALES AND USE	40,457.82	99,555.24	365,000.00	265,444.76	27.3
10-31-60	TELECOMMUNICATIONS	3,728.73	10,903.49	60,000.00	49,096.51	18.2
	TOTAL TAXES	195,955.81	572,688.96	2,334,484.00	1,761,795.04	24.5
	LICENSES AND PERMITS					
10-32-10	BUS. LICENSE/COND. USE PERMITS	9,999.00	10,535.00	2,000.00	(8,535.00)	526.8
10-32-21	BUILDING PERMITS	32,248.55	91,696.28	200,000.00	108,303.72	45.9
	TOTAL LICENSES AND PERMITS	42,247.55	102,231.28	202,000.00	99,768.72	50.6
	INTERGOVERNMENTAL REVENUE					
10-33-56	CLASS C ROADS	60,850.26	131,403.96	200,000.00	68,596.04	65.7
10-33-70	CARES ACT REVENUE	.00	318,362.00	200,000.00	(118,362.00)	159.2
	TOTAL INTERGOVERNMENTAL REVENUE	60,850.26	449,765.96	400,000.00	(49,765.96)	112.4
	CHARGES FOR SERVICES					
10-34-10	ZONING AND SUBDIVISION FEES	3,800.00	5,775.00	8,000.00	2,225.00	72.2
10-34-60	RECREATION FEES	(150.00)	17,440.00	90,000.00	72,560.00	19.4
10-34-78	PARK & CITY HALL RESERVATIONS	535.00	1,030.00	7,000.00	5,970.00	14.7
10-34-79	CITY CELEB. & SPONSORSHIPS	.00	170.00	9,000.00	8,830.00	1.9
10-34-82	CEMETERY INTERMENT	400.00	3,925.00	15,000.00	11,075.00	26.2
10-34-90	MISC. INCOME & CONCESSIONS	1,513.75	1,513.75	2,000.00	486.25	75.7
	TOTAL CHARGES FOR SERVICES	6,098.75	29,853.75	131,000.00	101,146.25	22.8
	MISCELLANEOUS REVENUE					
10-36-10	INTEREST EARNINGS	5,294.64	18,631.30	5,000.00	(13,631.30)	372.6
10-36-20	DONATIONS	.00	.00	2,000.00	2,000.00	.0
10-36-90	MISCELLANEOUS	.00	5,728.81	1,000.00	(4,728.81)	572.9
	TOTAL MISCELLANEOUS REVENUE	5,294.64	24,360.11	8,000.00	(16,360.11)	304.5

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	310,447.01	1,178,900.06	3,875,484.00	2,696,583.94	30.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL GOVERNMENT					
10-41-10	MAYOR AND COUNCIL WAGES	4,015.38	14,053.83	46,200.00	32,146.17	30.4
10-41-13	EMPLOYEE BENEFITS	519.56	1,808.30	7,186.00	5,377.70	25.2
10-41-33	TRAINING AND EDUCATION	.00	.00	9,000.00	9,000.00	.0
10-41-35	COMMUNITY SERVICE CONTRACTS	.00	.00	3,000.00	3,000.00	.0
	TOTAL GENERAL GOVERNMENT	4,534.94	15,862.13	65,386.00	49,523.87	24.3
	ADMINISTRATIVE SERVICES					
10-44-11	SALARIES AND WAGES	7,829.79	27,649.32	111,562.00	83,912.68	24.8
10-44-13	EMPLOYEE BENEFITS	4,404.94	14,079.94	48,638.00	34,558.06	29.0
10-44-20	MILEAGE REIMBURSEMENT	.00	.00	800.00	800.00	.0
10-44-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-44-24	POSTAGE	.00	520.99	5,000.00	4,479.01	10.4
10-44-25	EQUIPMENT & SUPPLIES	.00	440.30	1,000.00	559.70	44.0
10-44-26	EQUIPMENT LEASE & MAINTENANCE	910.96	1,750.02	16,500.00	14,749.98	10.6
10-44-33	TRAINING & EDUCATION	.00	.00	4,000.00	4,000.00	.0
10-44-38	AUDITOR & ACCOUNTING SUPPORT	.00	.00	16,500.00	16,500.00	.0
10-44-63	IT SUPPORT & CONTRACTS	.00	4,163.74	7,100.00	2,936.26	58.6
10-44-65	EMERGENCY MANAGEMENT	.00	.00	2,000.00	2,000.00	.0
10-44-69	OFFICE SUPPLIES & EXPENSE	195.76	995.79	4,000.00	3,004.21	24.9
10-44-75	RISK MANAGEMENT	768.48	34,445.92	40,000.00	5,554.08	86.1
10-44-95	CREDIT CARD PROCESSING FEES	100.05	304.74	1,000.00	695.26	30.5
10-44-98	BANK SERVICE CHARGES	75.00	225.00	1,000.00	775.00	22.5
	TOTAL ADMINISTRATIVE SERVICES	14,284.98	84,575.76	260,100.00	175,524.24	32.5
	PUBLIC WORKS					
10-48-11	SALARIES AND WAGES	7,310.25	25,692.36	158,708.00	133,015.64	16.2
10-48-13	EMPLOYEE BENEFITS & RETIREMENT	6,995.80	20,729.05	108,687.00	87,957.95	19.1
10-48-15	ON CALL PAY	448.00	1,512.00	5,950.00	4,438.00	25.4
10-48-20	OVERTIME	2,371.23	4,629.97	14,000.00	9,370.03	33.1
10-48-23	TRAVEL AND EDUCATION	.00	.00	360.00	360.00	.0
10-48-25	EQUIPMENT, SUPPLIES & MAINT.	254.02	1,408.30	9,000.00	7,591.70	15.7
10-48-26	MUNICIPAL BLDGS. OPER. & MAINT	820.90	3,367.04	24,260.00	20,892.96	13.9
10-48-54	PROT. CLOTHING & EQUIPMENT	75.00	625.84	3,000.00	2,374.16	20.9
10-48-65	FLEET OPERATIONS & MAINTENANCE	618.16	1,952.88	4,250.00	2,297.12	46.0
10-48-67	FLEET FUEL	593.87	1,272.76	12,865.00	11,592.24	9.9
10-48-69	OFFICE SUPPLIES & EXPENSE	.00	.00	1,300.00	1,300.00	.0
10-48-70	FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
10-48-75	CROSSWALK POWER	55.98	107.40	900.00	792.60	11.9
10-48-77	PUBLIC FACILITIES HEATING	46.65	85.34	5,000.00	4,914.66	1.7
10-48-82	PUBLIC FACILITIES POWER	1,494.22	3,424.74	14,000.00	10,575.26	24.5
10-48-84	STREET LIGHTING PWR & MNT.	3,990.27	9,613.26	52,000.00	42,386.74	18.5
	TOTAL PUBLIC WORKS	25,074.35	74,420.94	424,280.00	349,859.06	17.5

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXECUTIVE					
10-49-11	SALARIES AND WAGES	12,467.66	45,490.88	183,282.00	137,791.12	24.8
10-49-13	EMPLOYEE BENEFITS	7,712.22	25,887.82	109,999.00	84,111.18	23.5
10-49-20	MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	554.05	3,000.00	2,445.95	18.5
10-49-23	TRAVEL AND EDUCATION	.00	.00	6,000.00	6,000.00	.0
10-49-24	POSTAGE	.00	.00	320.00	320.00	.0
10-49-25	NEW EQUIPMENT PURCHASE	210.00	6,469.96	17,000.00	10,530.04	38.1
10-49-37	ATTORNEY	6,326.00	10,847.00	33,000.00	22,153.00	32.9
10-49-62	MISCELLANEOUS	.00	558.11	12,000.00	11,441.89	4.7
10-49-63	IT SUPPORT & CONTRACTS	1,251.49	10,853.55	36,000.00	25,146.45	30.2
10-49-65	EMP. AWARDS, REC. & EVENTS	.00	404.94	13,000.00	12,595.06	3.1
10-49-66	EDUCATION REIMB. PROGRAM	.00	375.00	6,000.00	5,625.00	6.3
10-49-67	EMP. BENEFITS & BONUS PROGRAM	.00	.00	13,000.00	13,000.00	.0
10-49-68	WELLNESS PROGRAM	.00	.00	2,000.00	2,000.00	.0
10-49-69	OFFICE SUPPLIES & EXPENSE	46.46	865.94	5,000.00	4,134.06	17.3
10-49-70	CELLULAR & RADIO SERV. & EQUIP	682.80	1,366.17	12,000.00	10,633.83	11.4
10-49-72	LEGAL ADVERTISING	1,215.10	1,880.60	9,000.00	7,119.40	20.9
10-49-80	UTAH LEAGUE MEMBERSHIP	.00	.00	5,500.00	5,500.00	.0
10-49-82	CITY NEWSLETTER	358.30	1,074.90	4,500.00	3,425.10	23.9
10-49-83	ECONOMIC DEVELOPMENT	.00	.00	5,000.00	5,000.00	.0
10-49-85	VOLUNTEERISM PROGRAM	.00	.00	2,000.00	2,000.00	.0
10-49-88	RECORDERS OFFICE	.00	2,496.00	8,000.00	5,504.00	31.2
10-49-89	ELECTIONS	.00	.00	20,000.00	20,000.00	.0
10-49-90	CITY CELEBRATIONS & EVENTS	.00	.00	73,500.00	73,500.00	.0
10-49-91	YOUTH COUNCIL	320.14	338.95	8,000.00	7,661.05	4.2
10-49-92	MISS WEST POINT PAGEANT	.00	59.99	18,900.00	18,840.01	.3
10-49-93	SENIOR PROGRAM	.00	.00	2,500.00	2,500.00	.0
10-49-94	COMMUNITY GARDEN	.00	.00	300.00	300.00	.0
10-49-96	YOUTH COURT	.00	.00	3,000.00	3,000.00	.0
10-49-97	COVID-19	18,835.87	210,302.65	200,000.00	(10,302.65)	105.2
	TOTAL EXECUTIVE	49,426.04	319,826.51	812,551.00	492,724.49	39.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY DEVELOPMENT					
10-52-11	SALARIES AND WAGES	13,919.33	48,683.69	277,208.00	228,524.31	17.6
10-52-13	EMPLOYEE BENEFITS & RETIREMENT	7,997.27	25,245.77	139,647.00	114,401.23	18.1
10-52-21	BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	145.00	750.00	605.00	19.3
10-52-23	TRAVEL, EDUCATION & CERTIFICAT	.00	125.00	4,000.00	3,875.00	3.1
10-52-25	EQUIPMENT & SUPPLIES	.00	64.00	6,500.00	6,436.00	1.0
10-52-51	GIS	707.15	1,429.15	4,000.00	2,570.85	35.7
10-52-61	MISCELLANEOUS SUPPLIES	.00	.00	500.00	500.00	.0
10-52-62	CONTRACT PLANNING & INSP SERV	2,250.00	13,555.00	34,000.00	20,445.00	39.9
10-52-63	IT SUPPORT & CONTRACTS	.00	.00	10,400.00	10,400.00	.0
10-52-65	STATE BUILDING SURCHARGE	.00	.00	1,000.00	1,000.00	.0
10-52-68	PLANNING COMM/BOARD OF ADJ.	.00	.00	3,000.00	3,000.00	.0
10-52-69	OFFICE SUPPLIES & EXPENSE	54.00	120.56	500.00	379.44	24.1
10-52-85	CODE ENFORCEMENT	321.66	546.24	4,000.00	3,453.76	13.7
	TOTAL COMMUNITY DEVELOPMENT	25,249.41	89,914.41	485,505.00	395,590.59	18.5
	PUBLIC SAFETY & EMERGENCY PLAN					
10-54-11	CROSSING GUARDS	3,258.91	4,505.15	47,240.00	42,734.85	9.5
10-54-13	EMPLOYEE BENEFITS & RETIREMENT	323.00	420.53	4,680.00	4,259.47	9.0
10-54-15	CROSSING GUARD SUPPLIES/EQUIP.	.00	159.02	1,000.00	840.98	15.9
10-54-60	ANIMAL CONTROL	4,039.71	8,079.42	55,000.00	46,920.58	14.7
10-54-62	POLICE SERVICES	21,900.00	43,800.00	275,000.00	231,200.00	15.9
10-54-65	NARCOTICS STRIKE FORCE	.00	.00	8,800.00	8,800.00	.0
10-54-75	HOMETOWN SECURITY (EPRT)	.00	.00	4,000.00	4,000.00	.0
	TOTAL PUBLIC SAFETY & EMERGENCY PLAN	29,521.62	56,964.12	395,720.00	338,755.88	14.4
	PARKS AND CEMETERY					
10-70-11	SALARIES AND WAGES	2,690.27	20,502.30	104,008.00	83,505.70	19.7
10-70-13	EMPLOYEE BENEFITS & RETIREMENT	562.14	3,060.90	10,305.00	7,244.10	29.7
10-70-20	UNIFORMS	.00	.00	600.00	600.00	.0
10-70-25	EQUIPMENT & SUPPLIES	2,048.25	5,829.10	14,000.00	8,170.90	41.6
10-70-26	BUILDING AND GROUNDS	1,805.22	7,429.86	68,600.00	61,170.14	10.8
10-70-29	PARK & CEMETERY LIGHTS	255.31	513.72	3,400.00	2,886.28	15.1
10-70-61	MISC. SERVICES AND SUPPLIES	.00	.00	1,200.00	1,200.00	.0
10-70-69	OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-70-70	GATEWAYS & PUBLIC PROPERTIES	.00	350.00	4,000.00	3,650.00	8.8
	TOTAL PARKS AND CEMETERY	7,361.19	37,685.88	206,613.00	168,927.12	18.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
10-71-11	SALARIES AND WAGES	12,216.47	34,725.74	147,871.00	113,145.26	23.5
10-71-13	EMPLOYEE BENEFITS & RETIREMENT	6,802.07	20,086.48	77,475.00	57,388.52	25.9
10-71-20	RECREATION PROGRAM MARKETING	67.59	67.59	1,000.00	932.41	6.8
10-71-23	TRAVEL & EDUCATION	.00	.00	2,400.00	2,400.00	.0
10-71-26	BUILDING AND GROUNDS	.00	125.12	2,300.00	2,174.88	5.4
10-71-30	BACKGROUND CHECKS	224.25	271.25	2,000.00	1,728.75	13.6
10-71-60	SOCCER	15.00	5,605.71	12,000.00	6,394.29	46.7
10-71-67	JUNIOR JAZZ	(13,306.50)	.00	18,000.00	18,000.00	.0
10-71-68	FOOTBALL	9,328.26	22,485.43	34,500.00	12,014.57	65.2
10-71-69	OFFICE SUPPLIES & EXPENSE	30.00	68.32	250.00	181.68	27.3
10-71-71	BASEBALL/SOFTBALL	.00	.00	20,500.00	20,500.00	.0
10-71-73	VOLLEYBALL	.00	.00	3,000.00	3,000.00	.0
10-71-74	TENNIS	.00	.00	5,000.00	5,000.00	.0
	TOTAL RECREATION	15,377.14	83,435.64	326,296.00	242,860.36	25.6
	TRANSFERS, CONT. & OTHER USES					
10-90-63	CLASS C TRANS. TO SPECIAL REV.	.00	.00	200,000.00	200,000.00	.0
10-90-70	TRANS. DEBT. SERV. CITY HALL	.00	.00	107,000.00	107,000.00	.0
10-90-86	TRANSFER TO CAP. PROJ. FUND	.00	.00	592,033.00	592,033.00	.0
	TOTAL TRANSFERS, CONT. & OTHER USES	.00	.00	899,033.00	899,033.00	.0
	TOTAL FUND EXPENDITURES	170,829.67	762,685.39	3,875,484.00	3,112,798.61	19.7
	NET REVENUE OVER EXPENDITURES	139,617.34	416,214.67	.00	(416,214.67)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

SPECIAL REVENUE FUND

	ASSETS			
45-1190	CASH - ALLOCATION TO OTHER FUN		3,072,957.70	
45-1300	GRANT RECEIVABLE		14,082.02	
45-1411	DUE FROM OTHER GOVT. UNITS		25,037.83	
	TOTAL CURRENT ASSETS			3,112,077.55
	TOTAL ASSETS			3,112,077.55
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
45-2980	UNASSIGNED FUNDS	398,841.24		
45-2985	RESTRICTED FOR LOCAL OPTION RD	119,273.43		
45-2990	RESTRICTED FOR CLASS C ROADS	919,312.85		
45-2995	RESTRICTED FOR IMPACT FEES	2,035,160.15		
	REVENUE OVER EXPENDITURES - YTD	(360,510.12)		
	BALANCE - CURRENT DATE		3,112,077.55	
	TOTAL FUND EQUITY			3,112,077.55
	TOTAL LIABILITIES AND EQUITY			3,112,077.55

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

SPECIAL REVENUE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	DEVELOPMENT FEES					
45-30-57	ROAD IMPACT FEES	19,877.00	55,044.00	114,675.00	59,631.00	48.0
45-30-70	PARK AND TRAILS IMPACT FEES	30,951.18	85,710.96	178,565.00	92,854.04	48.0
45-30-75	NORTH DAVIS SEWER IMPACT FEES	42,328.00	119,006.68	244,200.00	125,193.32	48.7
45-30-80	N.D. FIRE IMPACT FEES	1,776.84	4,007.04	10,401.00	6,393.96	38.5
45-30-99	BEGINNING BALANCE	.00	.00	132,940.00	132,940.00	.0
	TOTAL DEVELOPMENT FEES	94,933.02	263,768.68	680,781.00	417,012.32	38.8
	OTHER FINANCING SOURCES					
45-33-46	GRANTS (ROAD PROJECTS)	.00	.00	1,912,500.00	1,912,500.00	.0
45-33-90	TRANSFER FROM OTHER FUNDS	.00	.00	200,000.00	200,000.00	.0
45-33-93	LOCAL OPTION ROADS	12,263.57	37,301.40	100,000.00	62,698.60	37.3
	TOTAL OTHER FINANCING SOURCES	12,263.57	37,301.40	2,212,500.00	2,175,198.60	1.7
	TOTAL FUND REVENUE	107,196.59	301,070.08	2,893,281.00	2,592,210.92	10.4

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

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	35,308.00	109,368.00	244,200.00	134,832.00	44.8
45-51-85	N.D. FIRE IMPACT FEES	3,200.40	3,200.40	10,401.00	7,200.60	30.8
45-51-93	LOCAL OPTION ROADS	.00	.00	392,396.00	392,396.00	.0
45-51-95	CLASS C ROAD EXPENDITURES	10,816.35	28,549.06	519,155.00	490,605.94	5.5
45-51-97	ROAD & SIDEWALK GRANT PROJECTS	92,904.13	520,462.74	1,685,481.00	1,165,018.26	30.9
	TOTAL SPECIAL FUND PROJECTS	142,228.88	661,580.20	2,893,281.00	2,231,700.80	22.9
	TOTAL FUND EXPENDITURES	142,228.88	661,580.20	2,893,281.00	2,231,700.80	22.9
	NET REVENUE OVER EXPENDITURES	(35,032.29)	(360,510.12)	.00	360,510.12	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

CAPITAL PROJECTS FUND

	ASSETS			
48-1190	CASH ALLOCATION TO OTHER FUNDS		3,737,319.50	
	TOTAL CURRENT ASSETS			3,737,319.50
	TOTAL ASSETS			3,737,319.50
	LIABILITIES AND EQUITY			
	LIABILITIES			
48-2131	ACCOUNTS PAYABLE		74,844.55	
	TOTAL LIABILITIES			74,844.55
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
48-2980	UNASSIGNED FUNDS	584,862.05		
48-2985	COMMITTED TO CAPITAL PROJECTS	3,148,742.76		
	REVENUE OVER EXPENDITURES - YTD	(71,129.86)		
	BALANCE - CURRENT DATE		3,662,474.95	
	TOTAL FUND EQUITY			3,662,474.95
	TOTAL LIABILITIES AND EQUITY			3,737,319.50

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
48-30-45	CEMETERY PERMIT & PERPET. CARE	.00	9,105.00	200,282.00	191,177.00	4.6
48-30-90	BEGINNING BALANCE	.00	.00	1,535,167.00	1,535,167.00	.0
	TOTAL REVENUE	.00	9,105.00	1,735,449.00	1,726,344.00	.5
	OTHER FINANCING SOURCES					
48-33-10	TRANSFER FROM GENERAL FUND	.00	.00	592,033.00	592,033.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	592,033.00	592,033.00	.0
	TOTAL FUND REVENUE	.00	9,105.00	2,327,482.00	2,318,377.00	.4

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAP. PROJ. FUND FINANCING USES					
48-51-15	BUILDINGS	13,365.64	13,365.64	100,663.00	87,297.36	13.3
48-51-20	ROAD PROJECTS	12,180.68	65,924.22	746,889.00	680,964.78	8.8
48-51-25	PARK IMPROVEMENT PROJECTS	(7,455.00)	945.00	841,201.00	840,256.00	.1
48-51-43	CAPITAL EQUIPMENT REPLACEMENT	.00	.00	1,174.00	1,174.00	.0
48-51-44	VEHICLE REPLACEMENT	.00	.00	27,273.00	27,273.00	.0
48-51-53	5 YEAR CIP	.00	.00	410,000.00	410,000.00	.0
48-51-70	CEMETERY PERPETUAL CARE	.00	.00	200,282.00	200,282.00	.0
	TOTAL CAP. PROJ. FUND FINANCING USES	18,091.32	80,234.86	2,327,482.00	2,247,247.14	3.5
	TOTAL FUND EXPENDITURES	18,091.32	80,234.86	2,327,482.00	2,247,247.14	3.5
	NET REVENUE OVER EXPENDITURES	(18,091.32)	(71,129.86)	.00	71,129.86	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

WASTE FUND

	ASSETS			
51-1075	UTILITY CASH CLEARING		959.13	
51-1190	CASH-ALLOCATION FROM GEN.FUND		571,403.80	
51-1311	WASTE ACCOUNTS RECEIVABLE		173,801.64	
51-1312	ALLOWANCE FOR BAD DEBTS		(6,547.48)	
51-1411	DUE FROM OTHER GOVERNMENT		6,271.20	
51-1502	DEFERRED OUTFLOWS - PENSION		24,890.00	
	TOTAL CURRENT ASSETS			770,778.29
	PROPERTY AND EQUIPMENT			
51-1631	IMPROVEMENTS OTHER THAN BLDGS.		4,601,612.43	
51-1651	MACHINERY AND EQUIPMENT		361,102.71	
51-1690	ACCUMULATED DEPRECIATION		(1,690,845.00)	
	TOTAL PROPERTY AND EQUIPMENT			3,271,870.14
	TOTAL ASSETS			4,042,648.43
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-2131	ACCOUNTS PAYABLE		144,924.02	
51-2140	CUSTOMER DEPOSITS PAYABLE		17,700.00	
51-2141	COMPENSATED ABSENCES PAYABLE		19,893.32	
51-2201	NET PENSION LIABILITY		42,694.00	
51-2202	DEFERRED INFLOWS - PENSION		23,132.00	
51-2250	WAGES PAYABLE		3,678.89	
	TOTAL LIABILITIES			252,022.23
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
51-2980	BEGINNING OF YEAR	3,552,467.37		
51-2995	RESTRICTED - SEWER IMPACT FEES	175,769.04		
	REVENUE OVER EXPENDITURES - YTD	62,389.79		
	BALANCE - CURRENT DATE		3,790,626.20	
	TOTAL FUND EQUITY			3,790,626.20
	TOTAL LIABILITIES AND EQUITY			4,042,648.43

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

WASTE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OPERATING REVENUE					
51-37-17	PENALTIES	140.00	765.00	20,000.00	19,235.00	3.8
51-37-26	SEWER FEES	105,855.76	289,824.74	1,000,000.00	710,175.26	29.0
51-37-50	GARBAGE COLLECTION FEES	44,742.29	133,583.18	480,000.00	346,416.82	27.8
51-37-60	GREENWASTE COLLECTION FEES	9,735.40	29,150.45	100,000.00	70,849.55	29.2
51-37-70	RECYCLE COLLECTION FEES	11,146.53	33,263.68	120,000.00	86,736.32	27.7
	TOTAL OPERATING REVENUE	171,619.98	486,587.05	1,720,000.00	1,233,412.95	28.3
	OTHER FINANCING SOURCES					
51-38-05	SEWER IMPACT FEES	11,886.08	28,426.08	62,025.00	33,598.92	45.8
51-38-15	CAN PURCHASE	2,210.00	6,120.00	5,000.00	(1,120.00)	122.4
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	14,096.08	34,546.08	97,025.00	62,478.92	35.6
	TRANSFERS					
51-39-95	BEGINNING FUND BALANCE	.00	.00	97,921.00	97,921.00	.0
51-39-96	SEWER IMPACT FEE BALANCE	.00	.00	186,560.00	186,560.00	.0
	TOTAL TRANSFERS	.00	.00	284,481.00	284,481.00	.0
	TOTAL FUND REVENUE	185,716.06	521,133.13	2,101,506.00	1,580,372.87	24.8

WASTE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PRIMARY OPERATING EXPENSES					
51-81-11	SALARIES AND WAGES	11,703.25	41,133.15	202,198.00	161,064.85	20.3
51-81-13	BENEFITS AND BONUS	7,700.42	24,215.85	122,849.00	98,633.15	19.7
51-81-15	ON CALL PAY	64.00	216.00	850.00	634.00	25.4
51-81-20	OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27	LIFT STATION PUMPS	134.94	821.46	2,400.00	1,578.54	34.2
51-81-42	GARBAGE	12,906.39	110,360.52	363,000.00	252,639.48	30.4
51-81-43	GREENWASTE	6,137.82	21,836.89	98,000.00	76,163.11	22.3
51-81-44	RECYCLING	8,653.90	17,281.65	88,000.00	70,718.35	19.6
51-81-49	SEWER COLLECTION AND DISPOSAL	70,592.03	210,288.29	668,000.00	457,711.71	31.5
51-81-55	SEWER MAINTENANCE AND REPAIR	.00	93.00	30,000.00	29,907.00	.3
51-81-63	IT SUPPORT & CONTRACTS	608.97	9,436.25	23,825.00	14,388.75	39.6
51-81-65	UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
	TOTAL PRIMARY OPERATING EXPENSES	118,501.72	435,683.06	1,602,622.00	1,166,938.94	27.2
	MATERIALS AND SUPPLIES					
51-82-24	UTILITY BILLS - POSTAGE/EQUIP.	725.27	2,176.64	11,000.00	8,823.36	19.8
51-82-47	CAN PURCHASE	.00	4,462.50	27,000.00	22,537.50	16.5
51-82-60	TRAVEL AND EDUCATION	.00	925.00	1,500.00	575.00	61.7
51-82-61	MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	1,000.00	1,000.00	.0
	TOTAL MATERIALS AND SUPPLIES	725.27	7,564.14	40,500.00	32,935.86	18.7
	WASTE - OTHER EXPENSES					
51-84-05	SEWER IMPACT FEE PROJECTS	(63,174.98)	3,185.74	248,585.00	245,399.26	1.3
51-84-20	RISK MANAGEMENT	174.65	7,828.60	10,000.00	2,171.40	78.3
51-84-30	DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35	CREDIT CARD PROCESSING FEES	860.41	2,620.69	8,100.00	5,479.31	32.4
51-84-39	AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
51-84-44	VEHICLE REPLACEMENT	.00	.00	11,000.00	11,000.00	.0
51-84-81	IT	.00	.00	4,000.00	4,000.00	.0
51-84-83	CAPITAL IMPROVEMENTS	.00	911.25	56,699.00	55,787.75	1.6
51-84-84	BLUE STAKES	.00	313.48	1,000.00	686.52	31.4
51-84-90	FLEET	296.94	636.38	8,000.00	7,363.62	8.0
	TOTAL WASTE - OTHER EXPENSES	(61,842.98)	15,496.14	438,384.00	422,887.86	3.5
	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

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	57,384.01	458,743.34	2,101,506.00	1,642,762.66	21.8
NET REVENUE OVER EXPENDITURES	128,332.05	62,389.79	.00	(62,389.79)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

WATER FUND

	ASSETS			
55-1190	CASH-ALLOCATION FROM GEN. FUND		2,068,767.84	
55-1311	WATER ACCOUNTS RECEIVABLE		135,636.16	
55-1312	ALLOWANCE FOR BAD DEBTS		(3,000.00)	
55-1502	DEFERRED OUTFLOWS - PENSION		26,379.00	
	TOTAL CURRENT ASSETS			2,227,783.00
	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		187,487.07	
55-1690	ACCUMULATED DEPRECIATION		(1,176,415.51)	
	TOTAL PROPERTY AND EQUIPMENT			3,955,415.45
	TOTAL ASSETS			6,183,198.45
	LIABILITIES AND EQUITY			
	LIABILITIES			
55-2140	CUSTOMER DEPOSITS PAYABLE		131,398.99	
55-2141	COMPENSATED ABSENCES PAYABLE		22,787.85	
55-2201	NET PENSION LIABILITY		42,414.00	
55-2202	DEFERRED INFLOWS - PENSION		26,135.00	
55-2250	WAGES PAYABLE		4,220.71	
	TOTAL LIABILITIES			226,956.55
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
55-2980	BEGINNING OF YEAR	5,482,913.18		
55-2995	RESTRICTED - WATER IMPACT FEES	354,335.20		
	REVENUE OVER EXPENDITURES - YTD	118,993.52		
	BALANCE - CURRENT DATE		5,956,241.90	
	TOTAL FUND EQUITY			5,956,241.90
	TOTAL LIABILITIES AND EQUITY			6,183,198.45

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OPERATING REVENUE					
55-37-11	METERED WATER SALES	68,014.12	216,711.65	750,000.00	533,288.35	28.9
55-37-13	SECONDARY WATER SALES	69,507.24	207,383.31	790,000.00	582,616.69	26.3
55-37-14	CONNECTION FEES - WATER	350.00	2,800.00	15,000.00	12,200.00	18.7
55-37-17	PENALTIES	.00	.00	18,500.00	18,500.00	.0
	TOTAL OPERATING REVENUE	137,871.36	426,894.96	1,573,500.00	1,146,605.04	27.1
	OTHER FINANCING SOURCES					
55-38-05	WATER IMPACT FEES	1,112.00	9,723.00	83,400.00	73,677.00	11.7
55-38-80	INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95	FUND RESERVES	.00	.00	776,963.00	776,963.00	.0
55-38-96	WATER IMPACT FEE BALANCE	.00	.00	176,779.00	176,779.00	.0
55-38-99	PENSION	.00	.00	20,000.00	20,000.00	.0
	TOTAL OTHER FINANCING SOURCES	1,112.00	9,723.00	1,077,142.00	1,067,419.00	.9
	TOTAL FUND REVENUE	138,983.36	436,617.96	2,650,642.00	2,214,024.04	16.5

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PRIMARY OPERATING EXPENSES					
55-81-11	SALARIES AND WAGES	13,374.15	47,005.60	238,474.00	191,468.40	19.7
55-81-13	BENEFITS AND BONUS	9,050.61	28,412.02	147,691.00	119,278.98	19.2
55-81-15	ON CALL PAY	128.00	432.00	1,700.00	1,268.00	25.4
55-81-20	OVERTIME	.00	.00	4,000.00	4,000.00	.0
55-81-28	WELLS & WATER TANK POWER	477.68	1,120.73	11,500.00	10,379.27	9.8
55-81-35	HOOPER WATER DISTRICT	.00	.00	1,500.00	1,500.00	.0
55-81-41	WATER MAINTENANCE	1,370.00	3,490.62	18,000.00	14,509.38	19.4
55-81-42	WATER SAMPLE TESTING	.00	1,396.00	5,000.00	3,604.00	27.9
55-81-43	SECONDARY WATER	68,712.39	200,651.31	770,000.00	569,348.69	26.1
55-81-45	REGISTRATION & OTHER EXPENSES	.00	.00	1,000.00	1,000.00	.0
55-81-60	TRAVEL AND EDUCATION	210.00	1,360.00	4,140.00	2,780.00	32.9
55-81-63	IT SUPPORT & CONTRACTS	404.23	8,900.15	24,000.00	15,099.85	37.1
	TOTAL PRIMARY OPERATING EXPENSES	93,727.06	292,768.43	1,227,005.00	934,236.57	23.9
	WATER - MATERIALS AND SUPPLIES					
55-82-24	UTILITY BILLS - POSTAGE/EQUIP	725.26	2,176.63	8,250.00	6,073.37	26.4
55-82-47	MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	750.00	750.00	.0
55-82-50	WATER METERS	.00	10,761.00	115,000.00	104,239.00	9.4
	TOTAL WATER - MATERIALS AND SUPPLIES	725.26	12,937.63	124,000.00	111,062.37	10.4
	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	163.01	7,306.70	10,000.00	2,693.30	73.1
55-84-30	DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33	CAPITAL PROJECTS & EXPENDITURE	.00	.00	119,042.00	119,042.00	.0
55-84-35	CREDIT CARD PROCESSING FEES	920.43	2,803.52	8,800.00	5,996.48	31.9
55-84-38	AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
55-84-40	WATER PURCHASE - WEBER BASIN	.00	.00	205,865.00	205,865.00	.0
55-84-44	VEHICLE REPLACEMENT	.00	.00	11,000.00	11,000.00	.0
55-84-82	BLUE STAKES	319.99	694.49	1,500.00	805.51	46.3
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	519.64	1,113.67	15,000.00	13,886.33	7.4
	TOTAL WATER - OTHER EXPENSES	1,923.07	11,918.38	1,279,637.00	1,267,718.62	.9
	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	96,375.39	317,624.44	2,650,642.00	2,333,017.56	12.0
NET REVENUE OVER EXPENDITURES	42,607.97	118,993.52	.00	(118,993.52)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

STORM WATER UTILITY FUND

	ASSETS			
58-1190	CASH-ALLOCATION FROM GEN. FUND		1,876,392.65	
58-1311	STORM WATER ACCTS. RECEIVABLE		18,080.95	
58-1312	ALLOWANCE FOR BAD DEBTS		(100.00)	
58-1411	DUE FROM OTHER GOVERNMENT		3,120.00	
58-1502	DEFERRED OUTFLOWS - PENSION		11,211.00	
	TOTAL CURRENT ASSETS			1,908,704.60
	PROPERTY AND EQUIPMENT			
58-1611	LAND		102,540.00	
58-1631	IMPROVEMST.OTHER THAN BLDGS.		5,075,939.38	
58-1650	CONSTRUCTION IN PROGRESS		9,692.50	
58-1651	MACHINERY AND EQUIPMENT		74,899.84	
58-1690	ACCUMULATED DEPRECIATION		(892,534.15)	
	TOTAL PROPERTY AND EQUIPMENT			4,370,537.57
	TOTAL ASSETS			6,279,242.17
	LIABILITIES AND EQUITY			
	LIABILITIES			
58-2141	COMPENSATED ABSENCES PAYABLE		9,305.70	
58-2201	NET PENSION LIABILITY		22,835.00	
58-2202	DEFERRED INFLOWS - PENSION		8,704.00	
58-2250	WAGES PAYABLE		1,468.15	
	TOTAL LIABILITIES			42,312.85
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
58-2980	BEGINNING OF YEAR	5,256,281.10		
58-2995	RESTRICTED-STORM WTR IMPT FEES	919,649.49		
	REVENUE OVER EXPENDITURES - YTD	60,998.73		
	BALANCE - CURRENT DATE		6,236,929.32	
	TOTAL FUND EQUITY			6,236,929.32
	TOTAL LIABILITIES AND EQUITY			6,279,242.17

STORM WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OPERATING REVENUE					
58-37-11	STORM SYS. MAINT. & CONST. FEE	15,989.05	47,760.73	180,000.00	132,239.27	26.5
58-37-17	PENALTIES	.00	.00	2,000.00	2,000.00	.0
58-37-90	FUND BALANCE	.00	.00	182,927.00	182,927.00	.0
58-37-91	STORM WATER IMPACT FEE BALANCE	.00	.00	37,500.00	37,500.00	.0
	TOTAL OPERATING REVENUE	15,989.05	47,760.73	402,427.00	354,666.27	11.9
	OTHER FINANCING SOURCES					
58-38-05	STORM WATER IMPACT FEES	15,218.48	44,982.80	97,500.00	52,517.20	46.1
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	15,218.48	44,982.80	137,500.00	92,517.20	32.7
	TOTAL FUND REVENUE	31,207.53	92,743.53	539,927.00	447,183.47	17.2

STORM WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PRIMARY OPERATING EXPENSES					
58-81-11	SALARIES AND WAGES	4,711.53	16,534.63	74,791.00	58,256.37	22.1
58-81-13	BENEFITS	2,982.34	9,389.89	44,036.00	34,646.11	21.3
58-81-27	STORM SYS. MAINT. & REPAIR	.00	1,916.16	11,000.00	9,083.84	17.4
58-81-28	CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34	CREDIT CARD FEES	120.05	365.65	1,100.00	734.35	33.2
58-81-40	SWEEPING & PREVENTATIVE CARE	160.08	769.82	12,000.00	11,230.18	6.4
58-81-42	STRM SYS MAINT & PHS II COMP.	.00	.00	2,500.00	2,500.00	.0
58-81-43	SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
	TOTAL PRIMARY OPERATING EXPENSES	7,974.00	28,976.15	160,427.00	131,450.85	18.1
	STORM WTR UTILITY - OTHER EXP.					
58-84-05	STORM SYSTEM IMPACT FEE PROJ.	(81,685.00)	.00	135,000.00	135,000.00	.0
58-84-20	RISK MANAGEMENT	58.22	2,609.55	3,500.00	890.45	74.6
58-84-30	DEPRECIATION	.00	.00	64,000.00	64,000.00	.0
58-84-38	AUDITOR & ACCOUNTING SUPPORT	.00	.00	1,500.00	1,500.00	.0
58-84-44	VEHICLE REPLACEMENT	.00	.00	11,000.00	11,000.00	.0
58-84-83	CAPITAL PROJECTS	.00	.00	142,000.00	142,000.00	.0
58-84-90	FLEET EXPENSE	74.23	159.10	2,500.00	2,340.90	6.4
	TOTAL STORM WTR UTILITY - OTHER EXP.	(81,552.55)	2,768.65	359,500.00	356,731.35	.8
	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	(73,578.55)	31,744.80	539,927.00	508,182.20	5.9
	NET REVENUE OVER EXPENDITURES	104,786.08	60,998.73	.00	(60,998.73)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

DEBT SERVICE

	ASSETS			
70-1190	CASH ALLOCATION TO OTHER FUNDS		116,653.00	
	TOTAL CURRENT ASSETS			116,653.00
	TOTAL ASSETS			116,653.00
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
70-2980	UNASSIGNED FUNDS	1,970.37		
70-2990	RESTRICTED FOR DEBT SERVICE	114,682.63		
	BALANCE - CURRENT DATE		116,653.00	
	TOTAL FUND EQUITY			116,653.00
	TOTAL LIABILITIES AND EQUITY			116,653.00

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSFERS AND CONTRIBUTIONS					
70-39-20	GENERAL FUND TRANSFER	.00	.00	107,000.00	107,000.00	.0
	TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	107,000.00	107,000.00	.0
	TOTAL FUND REVENUE	.00	.00	107,000.00	107,000.00	.0

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FUNDING USES					
70-84-10	DEBT SERVICE - CITY HALL	.00	.00	103,000.00	103,000.00	.0
70-84-15	INTEREST ON BONDS	.00	.00	4,000.00	4,000.00	.0
	TOTAL FUNDING USES	.00	.00	107,000.00	107,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	107,000.00	107,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

CDRA FUND

	ASSETS			
85-1190	CASH ALLOCATION TO OTHER FUNDS		32,757.25	
85-1361	PROPERTY TAXES DEFERRED		150,921.00	
	TOTAL CURRENT ASSETS			183,678.25
	TOTAL ASSETS			183,678.25
	LIABILITIES AND EQUITY			
	LIABILITIES			
85-2275	DEFERRED REVENUE		150,921.00	
	TOTAL LIABILITIES			150,921.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
85-2980	UNASSIGNED FUNDS	32,782.25		
	REVENUE OVER EXPENDITURES - YTD	(25.00)		
	BALANCE - CURRENT DATE		32,757.25	
	TOTAL FUND EQUITY			32,757.25
	TOTAL LIABILITIES AND EQUITY			183,678.25

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

CDRA FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
85-31-10	PROPERTY TAX INCREMENT	.00	.00	140,000.00	140,000.00	.0
	TOTAL REVENUE	.00	.00	140,000.00	140,000.00	.0
	TOTAL FUND REVENUE	.00	.00	140,000.00	140,000.00	.0

CDRA FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
85-44-63	ADMINISTRATION	.00	25.00	.00	(25.00)	.0
85-44-65	LONG-TERM DEBT EXPENSE	.00	.00	111,000.00	111,000.00	.0
	TOTAL EXPENDITURES	.00	25.00	111,000.00	110,975.00	.0
	DEPARTMENT 84					
85-84-15	INTEREST EXPENSE	.00	.00	29,000.00	29,000.00	.0
	TOTAL DEPARTMENT 84	.00	.00	29,000.00	29,000.00	.0
	TOTAL FUND EXPENDITURES	.00	25.00	140,000.00	139,975.00	.0
	NET REVENUE OVER EXPENDITURES	.00	(25.00)	.00	25.00	.0

GENERAL FIXED ASSETS

ASSETS

PROPERTY AND EQUIPMENT

91-1611	LAND		3,924,789.85	
91-1612	INFRASTRUTURE		22,268,663.69	
91-1614	INTANGIBLES		8,987.00	
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		562,457.85	
91-1661	AUTOMOBILES AND TRUCKS		864,146.16	
91-1711	CONSTRUCTION WORK IN PROGRESS		879,943.12	
91-1750	ACCUMULATED DEPRECIATION		(6,236,004.00)	
	TOTAL PROPERTY AND EQUIPMENT			27,092,893.47
	TOTAL ASSETS			27,092,893.47

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
91-2980	BEGINNING OF YEAR	27,092,893.47		
	BALANCE - CURRENT DATE		27,092,893.47	
	TOTAL FUND EQUITY			27,092,893.47
	TOTAL LIABILITIES AND EQUITY			27,092,893.47

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

FUND 92

	ASSETS			
92-1502	DEFERRED OUTFLOWS OF RESOURCES		88,668.00	
	TOTAL CURRENT ASSETS			88,668.00
	TOTAL ASSETS			88,668.00
	LIABILITIES AND EQUITY			
	LIABILITIES			
92-2000	LONG TERM DEBT ACCOUNT GROUP		937,000.00	
92-2141	COMPENSATED ABSCENCES PAYABLE		78,037.31	
92-2201	NET PENSION LIABILITY		166,206.00	
92-2202	DEFERRED INFLOWS OF RESOURCES		104,595.00	
92-2551	ACCRUED INTEREST PAYABLE		4,258.00	
	TOTAL LIABILITIES			1,290,096.31
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
92-2980	AMT TO BE PROVIDED FOR LT DEBT	(1,399,870.36)		
	REVENUE OVER EXPENDITURES - YTD	198,442.05		
	BALANCE - CURRENT DATE		(1,201,428.31)	
	TOTAL FUND EQUITY			(1,201,428.31)
	TOTAL LIABILITIES AND EQUITY			88,668.00

City Council Staff Report

Subject: Proposed Lift Station
Author: Boyd Davis
Department: Community Development
Date: December 1, 2019

Background

A developer is proposing a new project on the Compton property located at 4300 W 1800 N. He is proposing a private lift station to provide the sewer for his project and would like to get the Council's input before proceeding with his development plans.

Analysis

This property is not able to be served by gravity sewer lines and will require some type of mechanical means to provide sewer service. As you are aware, there is a current study being done to determine the best method of providing sewer service to this property and to the large area of unincorporated land to the northwest of the current city boundary.

It is possible that a lift station at this location could be temporary and possibly connect to a future system or to a larger regional lift station. It would be best to have this analyzed as part of the new sewer study.

One option that was considered was using the existing lift station in Clinton City. However, the developer's engineer determined that it was not deep enough to serve this property.

Recommendation

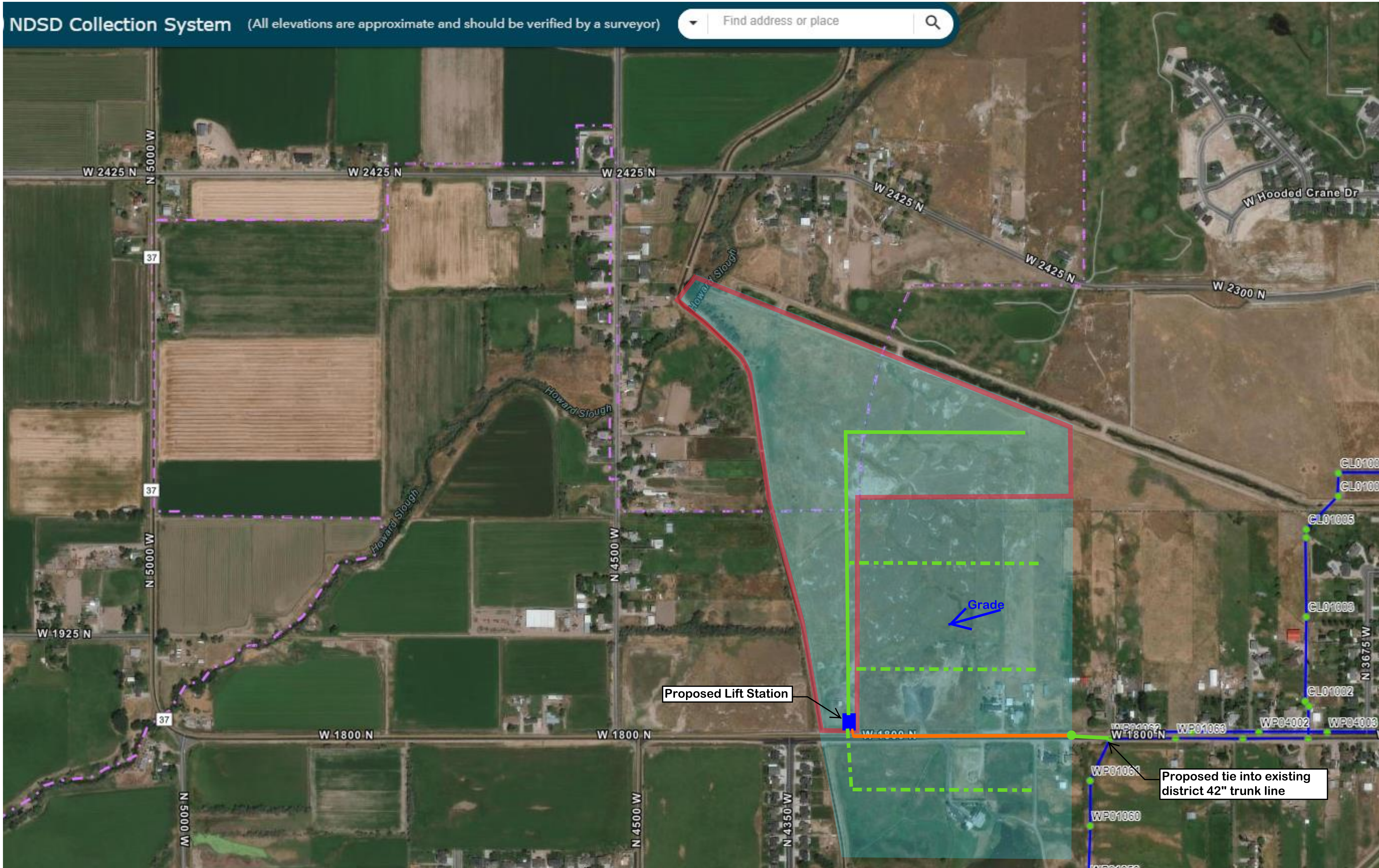
Staff recommends that the proposal be reviewed by the sewer study engineer. We would also like direction from the Council about a private lift station. Will the Council allow a private lift station?

Significant Impacts

None

Attachments

Concept Plan


NDSD Collection System
(All elevations are approximate and should be verified by a surveyor)
Find address or place
W 2425 N
N 5000 W
W Hooded Crane Dr
W 2300 N
Howard Slough
N 4500 W
W 1925 N
W 1800 N
N 4350 W
N 3675 W
W 1650 N
Grade
Proposed Lift Station
Proposed tie into existing district 42" trunk line
CL01007
CL01006
CL01005
CL01003
CL01002
WP01063
WP04002
WP04003
WP01061
WP01060
WP01059

THESE DRAWINGS, OR ANY PORTION THEREOF, SHALL NOT BE USED ON ANY PROJECT OR EXTENSIONS OF THIS PROJECT EXCEPT BY AGREEMENT IN WRITING WITH PROCUBE CONSULTANTS, INC.

NO.	REVISIONS	BY	DATE		
5				DESIGNED BY:	DATE:
4				DRAWN BY:	DATE:
3				CHECKED BY:	DATE:
2				APPROVED:	DATE:
1				COGO FILE:	DATE:
				REV. COGO FILE:	DATE:

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Northern ENGINEERING INC
ENGINEERING-LAND PLANNING
CONSTRUCTION MANAGEMENT

1040 E. 800 N.
OREM, UTAH 84097
(801) 802-8992

WEST POINT RESIDENTIAL DEVELOPMENT

PROJECT CONCEPT PLAN

WEST POINT, UTAH

JOB NO. 3-20-079

SHEET NO. 2

City Council Staff Report

Subject: Private Utilities
Author: Boyd Davis
Department: Community Development
Date: December 1, 2019

Background

The proposed townhouse project in the Bluff View Subdivision will have all private roads. This has naturally led to the question of who will maintain the roads and underground utilities. On the surface, it seems that all utilities and the road should be maintained by the owners of the private roads. In this case, the roads will be owned by the Homeowner's Association. However, our City Code does not address private utilities, so we have had to turn to other sources for advice. This report will outline the information that Staff has researched and our recommendation for this project.

Analysis

This is not the first project in the City with private roads, however, this is the largest project with private roads in the City. On previous projects, such as Yalecrest, the question of private utilities was never formally addressed, although staff informed the developers that the utilities in the private lanes and alleys would be maintained by the HOA and the they did not dispute that. Those utilities and roads have been maintained by the HOA.

On previous projects, such as Yalecrest, the private utilities are very short and were not as great of a concern as the utilities in the Bluff View Project. In the Bluff View Project, they will have waterlines, sewer lines, and storm drain lines in the roads. Staff believes that all of these utilities can and should be maintained by the HOA, with exception of the waterline, which will be explained later. The HOA will also be responsible for the maintenance of the asphalt and the curb, gutter, and sidewalks.

As staff reviewed the private utilities, our first thought was that the HOA should maintain all of the utilities and the road because that is what private means. However, after reviewing the waterline and after talking with other cities, there are some risks involved with allowing a private entity to maintain a public water system. For this reason, and a few others listed below, we are recommending that the waterline be maintained by the City while the road and utilities be maintained by the HOA. Below is a list of additional reasons for keeping the waterline public:

- There is risk that the HOA could damage or contaminate the entire system.
- The HOA is not equipped to repair leaks and would likely not have the proper oversight if a contractor did the work for them.

- Private systems will have one master meter for the entire development, but it is best to have individual meters at each townhouse to maintain accountability.
- Without individual meters we are not able to shutoff the water for non-payment.

Recommendation

No action is required at this time, but staff recommends that the water line be public and that it be owned and maintained by the City. We recommend that the HOA be responsible for repairing the road in the event of a water link. The City would repair the water leak, backfill the hole, and leave it for the HOA to patch the asphalt. We recommend that each unit have an individual water meter and that the residents be billed individually by the City. We also recommend that this be formalized in a development agreement.

Significant Impacts

The City will be required to pay for the maintenance of the waterline, however the residents will be paying the same fees as all other residents in the City that cover those costs. Alternatively, if the waterline were private, we would likely need to reduce their fee to offset the maintenance.

Attachments

Site Plan

City Council Staff Report

Subject: Front Yard Setbacks R-4 Zone
Author: Boyd Davis
Department: Community Development
Date: December 1, 2020

WEST POINT
UTAH

Background

In July, the City Council approved new setback requirements for the R-4 zone, however there were some unanswered questions about the setback requirements along private lanes, alleys, or driveways. The Council approved the setbacks and decided that they would be applied the same to all street types but asked to discuss the private lanes again at a future meeting.

Analysis

The R-4 zone is most used for townhouse or patio home projects. These types of residential units typically have smaller setbacks than single family homes. The newly revised standards for West Point City allow a 20' setback to the front face of the building and a 25' setback to the garage. Other cities have varying requirements for setbacks for townhouses. Layton requires 12-18' front setback depending on the type of road. Syracuse requires a 20' setback and Clinton requires a 30' setback.

The new requirement in West Point City has a standard of 25' to the garage, which emphasizes the importance of the driveway length. However, there was a question as to whether that should be the same requirement on all roads, or if that could be varied by road type. Staff feels that it could vary by road type but the road types need to be better defined. The following are proposed definitions, with some additional changes recommended by the Planning Commission:

Alley: A private roadway that provides access to the rear of residential or commercial buildings with a minimum of 20' of asphalt with curb and gutter on each side. Alleys ~~can be a through street or a dead end, but dead-end alleys~~ shall not provide access to more than 15 lots or units. Units or lots that have rear access from an alley shall also have frontage on a public road or a private road.

Private Lane: A private roadway that provides access to the front of residential or commercial buildings with a minimum width of 20' of asphalt with curb and gutter on each side. Private lanes ~~can be a through street or a dead end, but dead-end lanes~~ shall not provide access to more than 15 units or lots.

Private Road: A private roadway with a minimum of 50' right-of-way that includes curb, gutter, and sidewalk on both sides and meets the requirements found in the public works standard drawings. Dead ends are allowed but must be provided with a dedicated turnaround at the end and shall be no longer than

600’ in length. Private Roads shall not provide access to more than 30 units or lots.

Public Road: A public roadway with a minimum of 60’ right-of-way that meets the requirements found in the public works standard drawings.

Based upon these definitions the following front setbacks are proposed in the R-4 zone:

Road Type	Setback to Building	Setback to Garage
Alley	~~10’~~5’	~~10’~~5’
Private Lane	20’	20’
Private Road	20’	25’
Public Road	20’	25’

The Planning Commission held a public hearing regarding these changes at their last meeting and received no comments. The changes were approved unanimously.

After the discussion at the last Council meeting, a limit of 30 lots was added to the definition of the private road. Council also asked to have a continued discussion about the setbacks and wanted to know the Planning Commission’s reason for recommending a 5’ setback on alleys. The reason was that the Planning Commission felt that the driveways on alleys should not be used for parking. They felt that anything larger than 5’ could potentially be used as parking and may tempt people to park with part of the vehicle in the roadway.

Recommendation

No action required. This is for discussion only.

Significant Impacts

None

Attachments

None

City Council Staff Report

Subject: Subdivision Warranty – Sunview Phase 1
Author: Boyd Davis
Department: Community Development
Date: December 1, 2020

WEST POINT
UTAH

Background

The Sunview Estates Subdivision Phase 1 is located at 1100 N 5000 W. The developer has completed all the required improvements, with exception of slurry seal, which is not required until the end of the warranty. The developer is now asking that the subdivision be placed on a one-year warranty.

Analysis

The subdivision has been inspected to ensure all the required improvements have been completed and are in good condition prior to beginning the warranty period. The subdivision will be placed on a one-year warranty as required by the State Code. The required guarantee amount will be retained in escrow for the duration of the warranty period.

Recommendation

It is recommended that the City Council place the Sunview Estates Subdivision Phase 1 on a one-year warranty.

Significant Impacts

None

Attachments

None

City Council Staff Report

Subject: Subdivision Warranty – Sun Meadows
Author: Boyd Davis
Department: Community Development
Date: December 1, 2020

WEST POINT
U T A H

Background

The Sun Meadows Subdivision is located at 3600 W 800 N. It was placed on warranty on November 19, 2020 and has now completed the required one-year warranty period. The developer is requesting that it be removed from warranty.

Analysis

An inspection of the improvements in the Subdivision was done in anticipation of the end of the warranty period. A punch list of items that needed to be repaired/replaced before the end of the warranty period was given to the developer. All the items listed on the punch list have been completed

Recommendation

Staff recommends that the Sun Meadows Subdivision be removed from warranty.

Significant Impacts

None

Attachments

None