



3200 W 300 N, West Point, UT 84015
801.776.0970

**WEST POINT CITY COUNCIL
MEETING NOTICE & AGENDA
November 15th, 2022
WEST POINT CITY HALL**

Mayor
Brian Vincent
Council
Gary Petersen, Mayor Pro Tem
Jerry Chatterton
Annette Judd
Brad Lee
Michele Swenson
City Manager
Kyle Laws

THIS PUBLIC MEETING WILL BE HELD IN-PERSON AT WEST POINT CITY HALL AND ALSO ELECTRONICALLY.

The Public may attend the meeting electronically and comment when appropriate by:

- Join via Zoom: <https://us02web.zoom.us/j/85206927751> • Telephone: 1(669) 900-6833 – Meeting ID: 852 0692 7751

The public may attend this meeting in-person at West Point City Hall under the following Guidelines:

- *Avoid entering if they have a fever of 100.4° or above, cough, trouble breathing, sore throat, or feel generally unwell*

The public may also participate in the Citizen Comment and Public Hearing Items PRIOR to the meeting via email:

- Email: carnold@westpointcity.org • Subject Line: "Citizen Comment – November 15, 2022 City Council"
- 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 Update – Mr. Ryan Harvey [pg. 4](#)
2. Discussion Regarding Subdivision Phasing and Second Accesses – Mrs. Bryn MacDonald [pg. 37](#)
3. Discussion Regarding a Proposed Rezone of Property Located at Approximately 1800 N 4300 W – Mrs. Bryn MacDonald [pg. 40](#)
4. Other Items

GENERAL SESSION

7:00 PM – OPEN TO THE PUBLIC

1. Call to Order
2. Pledge of Allegiance
3. Prayer or Inspirational Thought (*Contact the City Recorder to request meeting participation by offering a prayer or inspirational thought*)
4. Communications and Disclosures from City Council and Mayor
5. Communications from Staff
6. Citizen Comment (*Emailed comments received prior to the meeting using the instructions above will be read to the Council at this time*)
 - Please clearly state your name and address prior to commenting and keep comments to a maximum of 2 ½ minutes
 - Do not repeat positions already stated; public comment is a time for the Council to receive new information and perspectives
 - If attending the meeting in-person, please approach the podium
 - If attending the meeting electronically, use the "raise hand" icon if on a computer or dial *9 on the phone to indicate that you would like to make a comment; when it is your turn, the meeting host will unmute you.
7. Consideration of Approval of the Minutes from the May 17th, 2022 West Point City Council Meeting [pg. 65](#)
8. Consideration of Approval to remove the KenneVic Place Subdivision from One-Year Warranty – Mr. Boyd Davis [pg. 48](#)
9. Consideration of Approval of Resolution No. 11-15-2022A, Approving an Amendment to the FY2023 Budget – Mr. Ryan Harvey [pg. 49](#)
 - a. Public Hearing
 - b. Action
10. Motion to Move into the Closed Session

CLOSED SESSION

- | |
|---|
| 1. Motion to Open Closed Session |
| 2. Call to Order & Roll Call |
| 3. Discussion Regarding Personnel, Pursuant to UCA §52-4-205(1)(a) |
| 4. Motion to Adjourn the Closed Session & Return to General Session |

11. Motion to Adjourn the General Session

Posted this 11th day of November, 2022


CASEY ARNOLD, CITY RECORDER

TENTATIVE UPCOMING ITEMS

Date: **12/06/2022**

Administrative Session – 6:00 pm

1. Code Enforcement Update – Mr. Bruce Dopp
2. Discussion Regarding the 2023 City Council Meeting Schedule – Ms. Casey Arnold
3. Discussion Regarding a General Plan Amendment for Property Located at 2600 W 300 N – Mrs. Bryn MacDonald
4. Discussion Regarding a Rezone of Property Located at 2010 N 4500 W – Mrs. Bryn MacDonald
5. Discussion Regarding a Rezone of Property Located at 3181 W 300 N – Mrs. Bryn MacDonald
6. Discussion Regarding a Code Text Change for Automotive Use Definitions – Mrs. Bryn MacDonald
7. Discussion Regarding a Real Estate Purchase Contract with UDOT for Property on 200 S – Mr. Kyle Laws
8. Discussion Regarding a Cell Tower Contract – Mr. Kyle Laws

General Session – 7:00 pm

1. Youth Council Update
 2. Davis County Sheriff's Office Quarterly Update
 3. Consideration of Approval of Ordinance No. 12-06-2022A, Approving the 2023 West Point City Council Meeting Schedule – Ms. Casey Arnold
 4. Consideration of Approval of Ordinance No. 12-06-2022B, Amending Section *** of the WPCC Regarding Subdivision Phases and Second Accesses – Mrs. Bryn MacDonald
 - a. Public Hearing
 - b. Action
-

Date: **12/20/2022**

Administrative Session – 6:00 pm

1. Discussion Regarding a West Point City Arts Council – Mr. Kyle Laws

General Session – 7:00 pm

1. Consideration of Approval of Resolution No. 12-06-2022**, Approving a Real Estate Purchase Contract with UDOT for Property on 200 S – Mr. Kyle Laws
 2. Discussion Regarding a Cell Tower Contract – Mr. Kyle Laws
 3. Consideration of Approval of Ordinance No. 12-20-2022**, Establishing a West Point City Arts Council – Mr. Kyle Laws
 4. Consideration of Approval of Ordinance No. 12-20-2022**, Approving a General Plan Amendment for Property Located at 2600 W 300 N – Mrs. Bryn MacDonald
 - a. Public Hearing
 - b. Action
 5. Consideration of Approval of Ordinance No. 12-20-2022**, Approving a Rezone of Property Located at 2010 N 4500 W – Mrs. Bryn MacDonald
 - a. Public Hearing
 - b. Action
 6. Consideration of Approval of Ordinance No. 12-20-2022**, Approving a Rezone of Property Located at 3181 W 300 N – Mrs. Bryn MacDonald
 - a. Public Hearing
 - b. Action
 7. Consideration of Approval of Ordinance No. 12-20-2022**, Amending WPCC Section *** Regarding Automotive Use Definitions – Mrs. Bryn MacDonald
 - a. Public Hearing
 - b. Action
-

Date: **01/03/2023**

Administrative Session – 6:00 pm

1. Discussion Regarding **

General Session – 7:00 pm

1. Youth Council Update
2. Reappointment of Planning Commissioner?



WEST POINT CITY 2022 CALENDAR

2022

IMPORTANT DATES

JANUARY

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

JULY

SUN	MON	TUE	WED	THU	FRI	SAT
						1
						2
3	4	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
		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					

AUGUST

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			

MARCH

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		

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	

APRIL

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					

MAY

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			

JUNE

SUN	MON	TUE	WED	THU	FRI	SAT
						1
			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
				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

JANUARY

3	Swearing-In Ceremony - 12 PM
4	City Council - 6 PM
10	Senior Lunch - 11:30 AM
11	Council/Staff Lunch - 11:30 AM
13	Planning Commission - 6 PM
17	MLK Jr. Day - CLOSED
18	City Council - 6 PM
27	Planning Commission - 6 PM

JULY

2 & 4	PARTY AT THE POINT EVENTS
11	Senior Lunch - 11:30 AM
14	Planning Commission - 6 PM
16	MOVIE IN THE PARK - DUSK
19	City Council - 6 PM
25	Pioneer Day Holiday - CLOSED
28	Planning Commission - 6 PM

FEBRUARY

1	City Council - 6 PM
4-5	City Council Planning & Visioning Session
10	Planning Commission - 6 PM
14	Senior Lunch - 11:30 AM
15	City Council - 6 PM
21	President's Day - CLOSED
24	Planning Commission - 6 PM

AUGUST

2	City Council - 6 PM
8	Senior Lunch - 11:30 AM
11	Planning Commission - 6 PM
12	Summer Party 6:30 - 8:30 PM
13	MOVIE IN THE PARK - DUSK
16	City Council - 6 PM
25	Planning Commission - 6 PM

MARCH

1	City Council - 6 PM
10	Planning Commission - 6 PM
15	City Council - 6 PM
21	Senior Lunch - 11:30 AM
24	Planning Commission - 6 PM

SEPTEMBER

5	Labor Day - CLOSED
6	City Council - 6 PM
8	Planning Commission - 6 PM
12	Senior Lunch - 11:30 AM
20	City Council - 6 PM
22	Planning Commission - 6 PM

APRIL

5	City Council - 6 PM
11	Senior Lunch - 11:30 AM
14	Planning Commission - 6 PM
16	EASTER EGG HUNT - 10 AM
19	City Council - 6 PM
22-23	ANNUAL SPRING CLEAN-UP
28	Planning Commission - 6 PM

OCTOBER

4	City Council - 6 PM
6	CEMETERY CLEANING
10	Employee Training - CLOSED
13	Planning Commission - 6 PM
13-15	ANNUAL FALL CLEAN-UP
18	Senior Lunch - 11:30 AM
18	City Council - 6 PM
22	HALLOWEEN CARNIVAL - 6-8 PM
25	Council/Staff Lunch - 11:30 AM
27	Planning Commission - 6 PM

MAY

3	City Council - 6 PM
5	CEMETERY CLEANING
9	Senior Lunch - 11:30 AM
10	Council/Staff Lunch - 11:30 AM
12	Planning Commission - 6 PM
14	TAKE PRIDE IN WEST POINT
17	City Council - 6 PM
26	Planning Commission - 6 PM
30	Memorial Day - CLOSED

NOVEMBER

1	City Council - 6 PM
3	FLAGS ON VETERANS' GRAVES
8	ELECTION DAY
10	Planning Commission - 6 PM
11	Veterans Day - CLOSED
15	Senior Lunch - 11:30 AM
15	City Council - 6 PM
24/25	Thanksgiving - CLOSED
28	CITY HALL LIGHTING - 6 PM

JUNE

4	MISS WEST POINT PAGEANT
6	Senior Lunch - 11:30 AM (Loy Blake)
7	City Council - 6 PM
9	Planning Commission - 6 PM
10	MOVIE IN THE PARK - DUSK
20	JUNETEENTH (OBSERVED) - CLOSED
21	City Council - 6 PM
23	Planning Commission - 6 PM

DECEMBER

2	Christmas Party - 7 PM
6	CHILD REMEMBRANCE - 7 PM
6	City Council - 6 PM
8	Planning Commission - 6 PM
13	Senior Lunch - 11:30 AM
20	City Council - 6 PM
22	Planning Commission - 6 PM
23	CEMETERY LUMINARY - 4 PM
26-27	Christmas Holiday - CLOSED

CITY COUNCIL STAFF REPORT



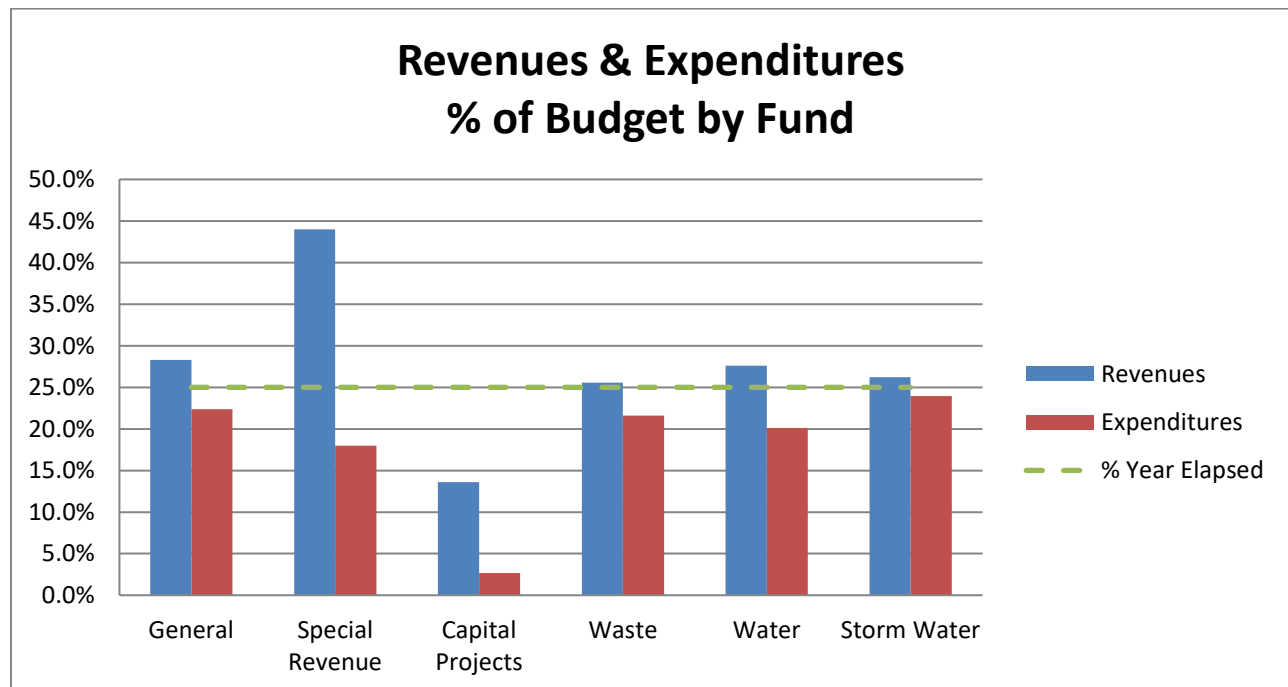
Subject: Quarterly Financial Report (July – Sept 2022)
Author: Ryan Harvey
Department: Administrative Services
Meeting Date: November 15, 2022

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 2023, representing July 1 – September 30, 2022. This information is summarized in the graphs below.

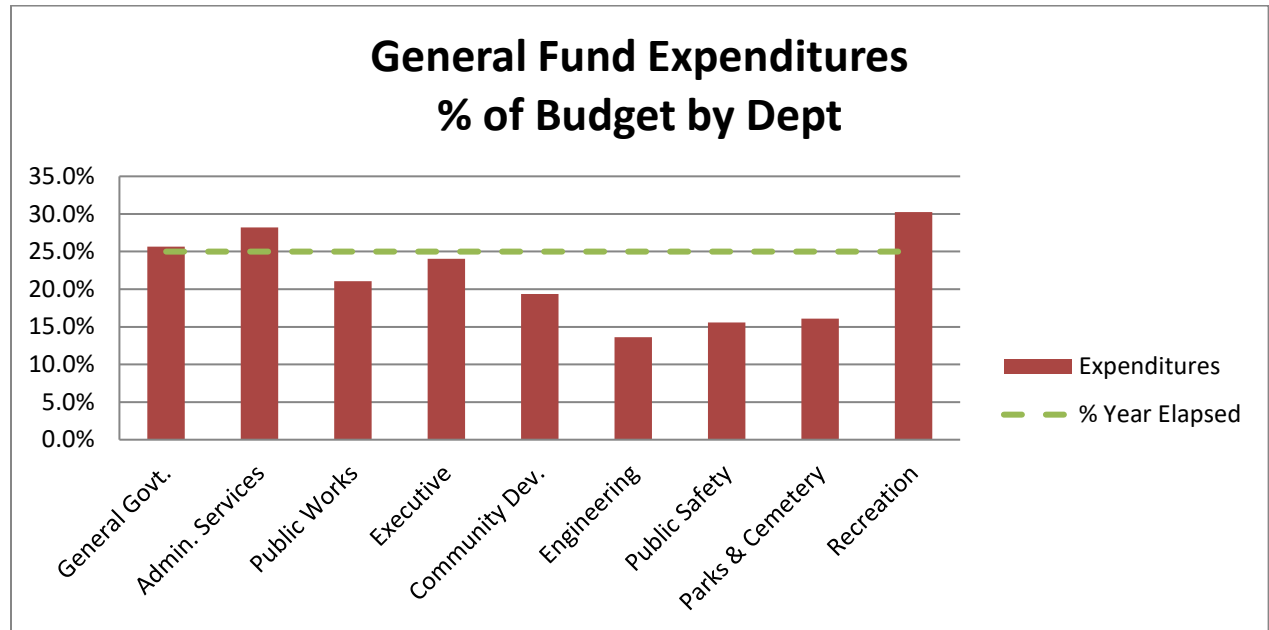
Analysis

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, which received its funds through the transfer at the end of the year. The reason that the Special Revenue Fund is so high is because of the large amount of development that has happened so far this year. The City receives most of the impact fees into the Special Revenue Fund. Expenditures are below 25% in each of the funds.



In the second graph we see that there are two General Fund departments that exceed 25%. The first is the Administrative Services Department, and this is the result of the City insurance through the Local Government Trust being due at the beginning of the fiscal year. The second is the Recreation

Department, which is over due to the football program being at the beginning of the fiscal year. All other departments are below 25% through September 30.



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

FY2023 Q1 Financial Statements

WEST POINT CITY CORPORATION
 COMBINED CASH INVESTMENT
 SEPTEMBER 30, 2022

COMBINED CASH ACCOUNTS

01-1111	CASH IN CHECKING - ZIONS	1,726,543.14
01-1112	CASH IN CKING - CLASS C - ZION	1,052,330.94
01-1125	XBP DEPOSIT ACCOUNT	54,357.20
01-1130	CASH IN CHECKING - PTIF ACCT.	19,480,349.37
01-1131	PETTY CASH	750.00
		22,314,330.65
	TOTAL COMBINED CASH	22,314,330.65
01-1190	CASH ALLOCATION TO OTHER FUNDS	(22,314,330.65)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	5,523,369.00
45	ALLOCATION TO SPECIAL REVENUE FUND	7,045,418.20
48	ALLOCATION TO CAPITAL PROJECTS FUND	4,113,627.26
51	ALLOCATION TO WASTE FUND	821,002.18
55	ALLOCATION TO WATER FUND	2,368,339.93
58	ALLOCATION TO STORM WATER UTILITY FUND	2,329,908.18
70	ALLOCATION TO DEBT SERVICE	10,836.81
85	ALLOCATION TO CDRA FUND	101,829.09
		22,314,330.65
	TOTAL ALLOCATIONS TO OTHER FUNDS	22,314,330.65
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(22,314,330.65)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2022

GENERAL FUND

ASSETS

10-1190	CASH ALLOCATION TO OTHER FUNDS	5,523,369.00	
10-1361	PROPERTY TAXES DEFERRED	598,455.00	
10-1411	DUE FROM OTHER GOVT. UNITS	537,107.08	
10-1561	PREPAID EXPENSE	(25,663.24)	
	TOTAL CURRENT ASSETS		6,633,267.84
	TOTAL ASSETS		6,633,267.84

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	(232,419.31)	
10-2135	CREDIT CARD CLEARING ACCOUNT	(16,007.95)	
10-2220	PAYROLL TAXES & WITHHOLDINGS	2,726.62	
10-2222	FEDERAL WITHHOLDING PAYABLE	3,786.19	
10-2223	STATE WITHHOLDING PAYABLE	2,307.33	
10-2225	STATE RET & 401(K) PAYABLE	10,565.51	
10-2226	PUBLIC EMPLOYEES HEALTH PROGRA	3,846.10	
10-2228	EMPLOYEES DISABILITIES INS.	(199.20)	
10-2229	HSA PAYABLE	(93.18)	
10-2232	PEHP - DENTAL & VISION INS.	621.21	
10-2233	ULGT - VISION & LTC INS.	42.75	
10-2234	WELLNESS - HEALTH CLUBS	(546.55)	
10-2243	WORKMENS COMPENSATION PAYABLE	35,255.34	
10-2245	STATE UNEMPLOYMENT PAYABLE	337.88	
10-2250	WAGES PAYABLE-CLEARING	30,488.45	
10-2255	EXCAVATION BOND PAYABLE	3,093.00	
10-2275	DEFERRED REVENUE	598,455.00	
10-2291	ESCROW ACCOUNTS PAYABLE	1,978,775.66	
10-2410	UNEARNED- CARES ACT	182,029.92	
	TOTAL LIABILITIES		2,603,064.77

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2975	NON-SPENDABLE FUNDS	2,480.00	
10-2980	UNASSIGNED FUNDS	3,771,411.31	
	REVENUE OVER EXPENDITURES - YTD	256,311.76	
	BALANCE - CURRENT DATE		4,030,203.07
	TOTAL FUND EQUITY		4,030,203.07
	TOTAL LIABILITIES AND EQUITY		6,633,267.84

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
10-31-10	PROPERTY TAXES	239.72	6,365.77	693,155.00	686,789.23	.9
10-31-25	VEHICLE - IN LIEU OF PROP. TAX	3,660.65	11,461.91	40,000.00	28,538.09	28.7
10-31-30	GENERAL SALES AND USE TAXES	172,570.68	556,798.86	2,000,000.00	1,443,201.14	27.8
10-31-40	CABLE TV	.00	.00	50,000.00	50,000.00	.0
10-31-50	ENERGY SALES AND USE	47,500.44	111,374.52	380,000.00	268,625.48	29.3
10-31-60	TELECOMMUNICATIONS	2,390.31	6,823.60	25,000.00	18,176.40	27.3
	TOTAL TAXES	226,361.80	692,824.66	3,188,155.00	2,495,330.34	21.7
<u>LICENSES AND PERMITS</u>						
10-32-10	BUS. LICENSE/COND. USE PERMITS	23,370.69	34,441.04	10,000.00	(24,441.04)	344.4
10-32-21	BUILDING PERMITS	38,048.71	186,152.86	500,000.00	313,847.14	37.2
	TOTAL LICENSES AND PERMITS	61,419.40	220,593.90	510,000.00	289,406.10	43.3
<u>INTERGOVERNMENTAL REVENUE</u>						
10-33-56	CLASS C ROADS	170,993.00	170,993.00	450,000.00	279,007.00	38.0
	TOTAL INTERGOVERNMENTAL REVENUE	170,993.00	170,993.00	450,000.00	279,007.00	38.0
<u>CHARGES FOR SERVICES</u>						
10-34-10	ZONING AND SUBDIVISION FEES	250.00	379.98	50,000.00	49,620.02	.8
10-34-60	RECREATION FEES	5,075.00	28,385.00	90,000.00	61,615.00	31.5
10-34-78	PARK & CITY HALL RESERVATIONS	470.00	1,980.00	4,000.00	2,020.00	49.5
10-34-79	CITY CELEB. & SPONSORSHIPS	.00	1,670.00	9,000.00	7,330.00	18.6
10-34-82	CEMETERY INTERMENT	1,825.00	3,125.00	15,000.00	11,875.00	20.8
10-34-90	MISC. INCOME & CONCESSIONS	821.71	1,875.19	4,000.00	2,124.81	46.9
	TOTAL CHARGES FOR SERVICES	8,441.71	37,415.17	172,000.00	134,584.83	21.8
<u>MISCELLANEOUS REVENUE</u>						
10-36-10	INTEREST EARNINGS	39,606.81	102,215.25	5,000.00	(97,215.25)	2044.3
10-36-20	DONATIONS	.00	.00	2,000.00	2,000.00	.0
10-36-90	MISCELLANEOUS	.00	(15.00)	1,000.00	1,015.00	(1.5)
	TOTAL MISCELLANEOUS REVENUE	39,606.81	102,200.25	8,000.00	(94,200.25)	1277.5

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS & TRANSFERS</u>					
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	 506,822.72	 1,224,026.98	 5,128,155.00	 3,904,128.02	 23.9

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-10 MAYOR AND COUNCIL WAGES	4,177.78	14,622.23	49,665.00	35,042.77	29.4
10-41-13 EMPLOYEE BENEFITS	614.38	2,150.33	7,655.00	5,504.67	28.1
10-41-33 TRAINING AND EDUCATION	.00	.00	9,000.00	9,000.00	.0
10-41-35 COMMUNITY SERVICE CONTRACTS	.00	1,000.00	3,000.00	2,000.00	33.3
	4,792.16	17,772.56	69,320.00	51,547.44	25.6
<u>ADMINISTRATIVE SERVICES</u>					
10-44-11 SALARIES AND WAGES	9,562.81	34,425.68	146,706.00	112,280.32	23.5
10-44-13 EMPLOYEE BENEFITS	2,050.13	14,323.03	66,137.00	51,813.97	21.7
10-44-20 MILEAGE REIMBURSEMENT	.00	.00	800.00	800.00	.0
10-44-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	169.45	1,000.00	830.55	17.0
10-44-24 POSTAGE	.00	.00	5,000.00	5,000.00	.0
10-44-25 EQUIPMENT & SUPPLIES	.00	95.00	1,000.00	905.00	9.5
10-44-26 EQUIPMENT LEASE & MAINTENANCE	431.19	1,391.01	16,500.00	15,108.99	8.4
10-44-33 TRAINING & EDUCATION	.00	1,379.35	4,000.00	2,620.65	34.5
10-44-38 AUDITOR & ACCOUNTING SUPPORT	.00	.00	16,500.00	16,500.00	.0
10-44-40 ACCOUNTING SOFTWARE SUPPORT	.00	.00	6,000.00	6,000.00	.0
10-44-63 IT SUPPORT & CONTRACTS	.00	.00	7,100.00	7,100.00	.0
10-44-65 EMERGENCY MANAGEMENT	.00	.00	2,000.00	2,000.00	.0
10-44-69 OFFICE SUPPLIES & EXPENSE	234.84	687.35	4,000.00	3,312.65	17.2
10-44-75 RISK MANAGEMENT	.00	36,653.94	40,000.00	3,346.06	91.6
10-44-95 CREDIT CARD PROCESSING FEES	174.57	509.16	1,000.00	490.84	50.9
10-44-98 BANK SERVICE CHARGES	75.00	225.00	1,000.00	775.00	22.5
	12,528.54	89,858.97	318,743.00	228,884.03	28.2
<u>PUBLIC WORKS</u>					
10-48-11 SALARIES AND WAGES	11,763.36	40,584.85	194,565.00	153,980.15	20.9
10-48-13 EMPLOYEE BENEFITS & RETIREMENT	2,800.60	23,745.77	116,892.00	93,146.23	20.3
10-48-15 ON CALL PAY	392.00	1,372.00	5,950.00	4,578.00	23.1
10-48-20 OVERTIME	596.86	13,757.83	14,000.00	242.17	98.3
10-48-23 TRAVEL AND EDUCATION	.00	.00	360.00	360.00	.0
10-48-25 EQUIPMENT, SUPPLIES & MAINT.	1,115.00	2,391.20	9,000.00	6,608.80	26.6
10-48-26 MUNICIPAL BLDGS. OPER. & MAINT	1,680.84	4,520.02	24,260.00	19,739.98	18.6
10-48-54 PROT. CLOTHING & EQUIPMENT	.00	459.98	3,000.00	2,540.02	15.3
10-48-65 FLEET OPERATIONS & MAINTENANCE	888.59	930.94	4,250.00	3,319.06	21.9
10-48-67 FLEET FUEL	416.93	1,621.11	12,865.00	11,243.89	12.6
10-48-69 OFFICE SUPPLIES & EXPENSE	.00	12.26	1,300.00	1,287.74	.9
10-48-70 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
10-48-75 CROSSWALK POWER	.00	55.89	900.00	844.11	6.2
10-48-77 PUBLIC FACILITIES HEATING	.00	48.37	5,000.00	4,951.63	1.0
10-48-82 PUBLIC FACILITIES POWER	.00	2,069.69	14,000.00	11,930.31	14.8
10-48-84 STREET LIGHTING PWR & MNT.	67.00	7,175.18	52,000.00	44,824.82	13.8
	19,721.18	98,745.09	468,342.00	369,596.91	21.1

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-49-11 SALARIES AND WAGES	19,661.09	62,265.87	270,051.00	207,785.13	23.1
10-49-13 EMPLOYEE BENEFITS	4,514.13	25,005.60	152,571.00	127,565.40	16.4
10-49-20 MILEAGE REIMBURSEMENTS	.00	.00	750.00	750.00	.0
10-49-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	290.00	865.00	3,000.00	2,135.00	28.8
10-49-23 TRAVEL AND EDUCATION	.00	512.00	6,000.00	5,488.00	8.5
10-49-24 POSTAGE	.00	.00	320.00	320.00	.0
10-49-25 NEW EQUIPMENT PURCHASE	567.48	8,008.81	22,500.00	14,491.19	35.6
10-49-37 ATTORNEY	5,044.00	5,184.00	33,000.00	27,816.00	15.7
10-49-62 MISCELLANEOUS	.00	57.90	12,000.00	11,942.10	.5
10-49-63 IT SUPPORT & CONTRACTS	1,571.31	6,274.69	36,000.00	29,725.31	17.4
10-49-65 EMP. AWARDS, REC. & EVENTS	123.04	269.40	13,000.00	12,730.60	2.1
10-49-66 EDUCATION REIMB. PROGRAM	.00	.00	6,000.00	6,000.00	.0
10-49-67 EMP. BENEFITS & BONUS PROGRAM	.00	.00	13,000.00	13,000.00	.0
10-49-68 WELLNESS PROGRAM	.00	100.00	2,000.00	1,900.00	5.0
10-49-69 OFFICE SUPPLIES & EXPENSE	333.81	1,730.40	5,000.00	3,269.60	34.6
10-49-70 CELLULAR & RADIO SERV. & EQUIP	.00	2,323.50	12,000.00	9,676.50	19.4
10-49-72 LEGAL ADVERTISING	.00	749.22	9,000.00	8,250.78	8.3
10-49-80 UTAH LEAGUE MEMBERSHIP	.00	6,369.95	6,400.00	30.05	99.5
10-49-82 CITY NEWSLETTER	.00	1,456.50	4,500.00	3,043.50	32.4
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
10-49-86 HR BACKGROUND CHECKS	.00	.00	500.00	500.00	.0
10-49-88 RECORDERS OFFICE	24.78	2,703.42	8,000.00	5,296.58	33.8
10-49-89 ELECTIONS	.00	.00	20,000.00	20,000.00	.0
10-49-90 CITY CELEBRATIONS & EVENTS	1,314.52	104,948.00	78,500.00	(26,448.00)	133.7
10-49-91 YOUTH COUNCIL	204.11	1,608.05	8,000.00	6,391.95	20.1
10-49-92 MISS WEST POINT PAGEANT	30.93	678.43	19,600.00	18,921.57	3.5
10-49-93 SENIOR PROGRAM	199.69	1,050.82	6,000.00	4,949.18	17.5
10-49-94 COMMUNITY GARDEN	.00	.00	300.00	300.00	.0
10-49-96 YOUTH COURT	.00	.00	5,000.00	5,000.00	.0
10-49-97 COVID-19	.00	.00	200,000.00	200,000.00	.0
10-49-98 ARTS COUNCIL	.00	.00	5,000.00	5,000.00	.0
TOTAL EXECUTIVE	33,878.89	232,161.56	964,992.00	732,830.44	24.1

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-52-11 SALARIES AND WAGES	15,715.79	55,508.64	278,680.00	223,171.36	19.9
10-52-13 EMPLOYEE BENEFITS & RETIREMENT	3,384.96	22,401.82	152,673.00	130,271.18	14.7
10-52-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	813.00	1,500.00	687.00	54.2
10-52-23 TRAVEL, EDUCATION & CERTIFICAT	.00	540.00	5,000.00	4,460.00	10.8
10-52-25 EQUIPMENT & SUPPLIES	.00	.00	2,000.00	2,000.00	.0
10-52-51 GIS	.00	.00	1,750.00	1,750.00	.0
10-52-62 CONTRACT PLANNING & INSP SERV	.00	2,180.00	4,000.00	1,820.00	54.5
10-52-63 IT SUPPORT & CONTRACTS	.00	7,208.00	10,500.00	3,292.00	68.7
10-52-65 STATE BUILDING SURCHARGE	.00	1,599.19	1,000.00	(599.19)	159.9
10-52-68 PLANNING COMM/BOARD OF ADJ.	.00	.00	3,500.00	3,500.00	.0
10-52-69 OFFICE SUPPLIES & EXPENSE	.00	10.42	500.00	489.58	2.1
10-52-85 CODE ENFORCEMENT	271.36	543.16	4,000.00	3,456.84	13.6
10-52-90 COUNTY RECORDING FEES	.00	56.00	4,000.00	3,944.00	1.4
TOTAL COMMUNITY DEVELOPMENT	19,372.11	90,860.23	469,103.00	378,242.77	19.4
<u>ENGINEERING</u>					
10-53-11 SALARIES AND WAGES	3,869.64	13,718.74	50,485.00	36,766.26	27.2
10-53-13 EMP. BENEFITS & RETIREMENT	911.17	5,310.42	23,538.00	18,227.58	22.6
10-53-21 BOOKS, SUBSCRIP. & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-53-23 TRAVEL, EDUCATION & CERTIFICAT	.00	.00	4,000.00	4,000.00	.0
10-53-25 EQUIPMENT & SUPPLIES	.00	370.00	5,500.00	5,130.00	6.7
10-53-51 GIS	.00	1,348.25	3,000.00	1,651.75	44.9
10-53-63 IT SUPPORT & CONTRACTS	.00	.00	42,150.00	42,150.00	.0
10-53-69 OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
10-53-70 ENGINEERING SERVICES	.00	.00	22,000.00	22,000.00	.0
TOTAL ENGINEERING	4,780.81	20,747.41	152,173.00	131,425.59	13.6
<u>PUBLIC SAFETY & EMERGENCY PLAN</u>					
10-54-11 CROSSING GUARDS	5,648.00	7,150.00	72,008.00	64,858.00	9.9
10-54-13 EMPLOYEE BENEFITS & RETIREMENT	565.34	715.65	7,136.00	6,420.35	10.0
10-54-15 CROSSING GUARD SUPPLIES/EQUIP.	.00	238.29	1,000.00	761.71	23.8
10-54-60 ANIMAL CONTROL	4,399.06	8,798.12	55,000.00	46,201.88	16.0
10-54-62 POLICE SERVICES	23,234.00	69,702.00	408,250.00	338,548.00	17.1
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	33,846.40	86,604.06	556,194.00	469,589.94	15.6

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS AND CEMETERY</u>					
10-70-11 SALARIES AND WAGES	5,470.95	25,142.11	130,556.00	105,413.89	19.3
10-70-13 EMPLOYEE BENEFITS & RETIREMENT	947.29	5,911.99	12,938.00	7,026.01	45.7
10-70-20 UNIFORMS	.00	.00	600.00	600.00	.0
10-70-25 EQUIPMENT & SUPPLIES	1,046.64	1,121.68	14,000.00	12,878.32	8.0
10-70-26 BUILDING AND GROUNDS	1,011.60	5,099.09	68,600.00	63,500.91	7.4
10-70-29 PARK & CEMETERY LIGHTS	8.57	329.65	3,400.00	3,070.35	9.7
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
	<u>8,485.05</u>	<u>37,954.52</u>	<u>235,794.00</u>	<u>197,839.48</u>	<u>16.1</u>
<u>RECREATION</u>					
10-71-11 SALARIES AND WAGES	19,304.38	59,163.04	199,528.00	140,364.96	29.7
10-71-13 EMPLOYEE BENEFITS & RETIREMENT	3,175.54	18,913.96	85,831.00	66,917.04	22.0
10-71-20 RECREATION PROGRAM MARKETING	.00	.00	1,000.00	1,000.00	.0
10-71-23 TRAVEL & EDUCATION	.00	.00	3,200.00	3,200.00	.0
10-71-26 BUILDING AND GROUNDS	178.94	1,173.94	7,800.00	6,626.06	15.1
10-71-30 BACKGROUND CHECKS	49.35	49.35	2,000.00	1,950.65	2.5
10-71-60 SOCCER	6,765.29	7,534.26	13,000.00	5,465.74	58.0
10-71-67 JUNIOR JAZZ	399.80	5,553.32	23,500.00	17,946.68	23.6
10-71-68 FOOTBALL	5,829.10	26,394.08	35,000.00	8,605.92	75.4
10-71-69 OFFICE SUPPLIES & EXPENSE	56.25	83.01	1,050.00	966.99	7.9
10-71-71 BASEBALL/SOFTBALL	912.80	2,210.80	21,000.00	18,789.20	10.5
10-71-73 VOLLEYBALL	.00	942.06	5,500.00	4,557.94	17.1
10-71-74 TENNIS	.00	.00	5,000.00	5,000.00	.0
	<u>36,671.45</u>	<u>122,017.82</u>	<u>403,409.00</u>	<u>281,391.18</u>	<u>30.3</u>
<u>TRANSFERS, CONT. & OTHER USES</u>					
10-90-63 CLASS C TRANS. TO SPECIAL REV.	170,993.00	170,993.00	450,000.00	279,007.00	38.0
10-90-86 TRANSFER TO CAP. PROJ. FUND	.00	.00	1,040,085.00	1,040,085.00	.0
	<u>170,993.00</u>	<u>170,993.00</u>	<u>1,490,085.00</u>	<u>1,319,092.00</u>	<u>11.5</u>
	<u>345,069.59</u>	<u>967,715.22</u>	<u>5,128,155.00</u>	<u>4,160,439.78</u>	<u>18.9</u>
	<u>161,753.13</u>	<u>256,311.76</u>	<u>.00</u>	<u>(256,311.76)</u>	<u>.0</u>

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2022

SPECIAL REVENUE FUND

<u>ASSETS</u>		
45-1190	CASH - ALLOCATION TO OTHER FUN	7,045,418.20
45-1411	DUE FROM OTHER GOVT. UNITS	31,061.70
		7,076,479.90
	TOTAL CURRENT ASSETS	7,076,479.90
	TOTAL ASSETS	7,076,479.90
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
45-2131	ACCOUNTS PAYABLE	226,650.96
	TOTAL LIABILITIES	226,650.96
<u>FUND EQUITY</u>		
UNAPPROPRIATED FUND BALANCE:		
45-2980	UNASSIGNED FUNDS	1,667,154.63
45-2985	RESTRICTED FOR LOCAL OPTION RD	274,836.98
45-2990	RESTRICTED FOR CLASS C ROADS	1,135,528.24
45-2995	RESTRICTED FOR IMPACT FEES	2,782,662.56
	REVENUE OVER EXPENDITURES - YTD	989,646.53
		6,849,828.94
	BALANCE - CURRENT DATE	6,849,828.94
	TOTAL FUND EQUITY	6,849,828.94
	TOTAL LIABILITIES AND EQUITY	7,076,479.90

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

SPECIAL REVENUE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEVELOPMENT FEES</u>						
45-30-57	ROAD IMPACT FEES	13,426.00	80,280.71	152,900.00	72,619.29	52.5
45-30-70	PARK AND TRAILS IMPACT FEES	21,405.16	109,361.50	238,086.00	128,724.50	45.9
45-30-75	NORTH DAVIS SEWER IMPACT FEES	32,560.00	168,858.01	352,600.00	183,741.99	47.9
45-30-80	N.D. FIRE IMPACT FEES	1,811.30	9,871.29	13,868.00	3,996.71	71.2
45-30-99	BEGINNING BALANCE	.00	.00	211,877.00	211,877.00	.0
	TOTAL DEVELOPMENT FEES	<u>69,202.46</u>	<u>368,371.51</u>	<u>969,331.00</u>	<u>600,959.49</u>	<u>38.0</u>
<u>OTHER FINANCING SOURCES</u>						
45-33-90	TRANSFER FROM OTHER FUNDS	170,993.00	170,993.00	450,000.00	279,007.00	38.0
45-33-93	LOCAL OPTION ROADS	14,305.38	46,962.88	125,000.00	78,037.12	37.6
45-33-96	ARPA WEST POINT CITY DIRECT	(5,428.75)	642,955.25	1,296,768.00	653,812.75	49.6
45-33-97	ARPA NEU DAVIS COUNTY	.00	.00	25,000,000.00	25,000,000.00	.0
	TOTAL OTHER FINANCING SOURCES	<u>179,869.63</u>	<u>860,911.13</u>	<u>26,871,768.00</u>	<u>26,010,856.87</u>	<u>3.2</u>
	TOTAL FUND REVENUE	<u>249,072.09</u>	<u>1,229,282.64</u>	<u>27,841,099.00</u>	<u>26,611,816.36</u>	<u>4.4</u>

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SPECIAL FUND PROJECTS</u>					
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	9,925.00	12,455.25	.00	(12,455.25)	.0
45-51-80 N.D. SEWER IMPACT FEES	36,969.35	214,069.35	352,600.00	138,530.65	60.7
45-51-85 N.D. FIRE IMPACT FEES	1,964.69	10,267.32	13,868.00	3,600.68	74.0
45-51-91 ARPA WEST POINT CITY DIRECT	.00	.00	1,296,768.00	1,296,768.00	.0
45-51-92 ARPA NEU DAVIS COUNTY	.00	.00	25,000,000.00	25,000,000.00	.0
45-51-93 LOCAL OPTION ROADS	.00	.00	546,309.00	546,309.00	.0
45-51-95 CLASS C ROAD EXPENDITURES	1,004.19	2,844.19	607,443.00	604,598.81	.5
45-51-97 ROAD & SIDEWALK GRANT PROJECTS	.00	.00	22,463.00	22,463.00	.0
TOTAL SPECIAL FUND PROJECTS	49,863.23	239,636.11	27,841,099.00	27,601,462.89	.9
TOTAL FUND EXPENDITURES	49,863.23	239,636.11	27,841,099.00	27,601,462.89	.9
NET REVENUE OVER EXPENDITURES	199,208.86	989,646.53	.00	(989,646.53)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2022

CAPITAL PROJECTS FUND

<u>ASSETS</u>			
48-1190	CASH ALLOCATION TO OTHER FUNDS	4,113,627.26	
	TOTAL CURRENT ASSETS		4,113,627.26
	TOTAL ASSETS		4,113,627.26
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
48-2131	ACCOUNTS PAYABLE	19,408.41	
	TOTAL LIABILITIES		19,408.41
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
48-2980	UNASSIGNED FUNDS	372,880.98	
48-2985	COMMITTED TO CAPITAL PROJECTS	3,733,604.81	
	REVENUE OVER EXPENDITURES - YTD	(12,266.94)	
	BALANCE - CURRENT DATE	4,094,218.85	
	TOTAL FUND EQUITY		4,094,218.85
	TOTAL LIABILITIES AND EQUITY		4,113,627.26

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
48-30-45	CEMETERY PERMIT & PERPET. CARE	6,150.00	21,360.00	223,062.00	201,702.00	9.6
48-30-90	BEGINNING BALANCE	.00	.00	1,176,285.00	1,176,285.00	.0
	TOTAL REVENUE	6,150.00	21,360.00	1,399,347.00	1,377,987.00	1.5
<u>OTHER FINANCING SOURCES</u>						
48-33-10	TRANSFER FROM GENERAL FUND	.00	.00	1,040,085.00	1,040,085.00	.0
48-33-20	PROCEEDS FROM BONDS	.00	.00	15,000,000.00	15,000,000.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	16,040,085.00	16,040,085.00	.0
	TOTAL FUND REVENUE	6,150.00	21,360.00	17,439,432.00	17,418,072.00	.1

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP. PROJ. FUND FINANCING USES</u>					
48-51-15 BUILDINGS	629.74	8,546.77	15,161,185.00	15,152,638.23	.1
48-51-20 ROAD PROJECTS	(49,052.83)	(39,152.83)	411,218.00	450,370.83	(9.5)
48-51-25 PARK IMPROVEMENT PROJECTS	1,132.00	7,074.00	971,610.00	964,536.00	.7
48-51-43 CAPITAL EQUIPMENT REPLACEMENT	.00	8,550.01	45,565.00	37,014.99	18.8
48-51-44 VEHICLE REPLACEMENT	.00	.00	34,500.00	34,500.00	.0
48-51-53 5 YEAR CIP	.00	27,000.00	592,292.00	565,292.00	4.6
48-51-70 CEMETERY PERPETUAL CARE	4,067.77	21,608.99	223,062.00	201,453.01	9.7
TOTAL CAP. PROJ. FUND FINANCING USES	(43,223.32)	33,626.94	17,439,432.00	17,405,805.06	.2
TOTAL FUND EXPENDITURES	(43,223.32)	33,626.94	17,439,432.00	17,405,805.06	.2
NET REVENUE OVER EXPENDITURES	49,373.32	(12,266.94)	.00	12,266.94	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2022

WASTE FUND

ASSETS

51-1075	UTILITY CASH CLEARING	(2,832.26)	
51-1190	CASH-ALLOCATION FROM GEN.FUND	821,002.18	
51-1311	WASTE ACCOUNTS RECEIVABLE	202,686.13	
51-1312	ALLOWANCE FOR BAD DEBTS	(17,866.72)	
51-1411	DUE FROM OTHER GOVERNMENT	13,840.24	
51-1502	DEFERRED OUTFLOWS - PENSION	25,715.00	

TOTAL CURRENT ASSETS 1,042,544.57

PROPERTY AND EQUIPMENT

51-1601	CONSTRUCTION IN PROGRESS	2,980.00	
51-1631	IMPROVEMENTS OTHER THAN BLDGS.	5,377,858.43	
51-1651	MACHINERY AND EQUIPMENT	373,252.71	
51-1690	ACCUMULATED DEPRECIATION	(1,794,838.98)	

TOTAL PROPERTY AND EQUIPMENT 3,959,252.16

TOTAL ASSETS 5,001,796.73

LIABILITIES AND EQUITY

LIABILITIES

51-2131	ACCOUNTS PAYABLE	283,375.77	
51-2140	CUSTOMER DEPOSITS PAYABLE	21,300.00	
51-2141	COMPENSATED ABSENCES PAYABLE	23,091.91	
51-2201	NET PENSION LIABILITY	13,734.00	
51-2202	DEFERRED INFLOWS - PENSION	38,658.00	
51-2250	WAGES PAYABLE	5,199.60	

TOTAL LIABILITIES 385,359.28

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2980	BEGINNING OF YEAR	4,187,091.23	
51-2995	RESTRICTED - SEWER IMPACT FEES	338,432.42	
	REVENUE OVER EXPENDITURES - YTD	90,913.80	

BALANCE - CURRENT DATE 4,616,437.45

TOTAL FUND EQUITY 4,616,437.45

TOTAL LIABILITIES AND EQUITY 5,001,796.73

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
51-37-17 PENALTIES	22.50	162.50	1,500.00	1,337.50	10.8
51-37-26 SEWER FEES	118,532.15	336,939.80	1,200,000.00	863,060.20	28.1
51-37-50 GARBAGE COLLECTION FEES	59,259.81	157,384.37	690,000.00	532,615.63	22.8
51-37-60 GREENWASTE COLLECTION FEES	10,352.80	30,915.00	125,000.00	94,085.00	24.7
51-37-70 RECYCLE COLLECTION FEES	12,738.61	38,013.55	150,000.00	111,986.45	25.3
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OPERATING REVENUE	200,905.87	563,415.22	2,166,500.00	1,603,084.78	26.0
<u>OTHER FINANCING SOURCES</u>					
51-38-05 SEWER IMPACT FEES	827.00	14,414.61	82,700.00	68,285.39	17.4
51-38-15 CAN PURCHASE	1,700.00	9,010.00	17,000.00	7,990.00	53.0
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
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TOTAL OTHER FINANCING SOURCES	2,527.00	23,424.61	129,700.00	106,275.39	18.1
<u>TRANSFERS</u>					
51-39-95 BEGINNING FUND BALANCE	.00	.00	194,417.00	194,417.00	.0
51-39-96 SEWER IMPACT FEE BALANCE	.00	.00	77,875.00	77,875.00	.0
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TOTAL TRANSFERS	.00	.00	272,292.00	272,292.00	.0
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TOTAL FUND REVENUE	203,432.87	586,839.83	2,568,492.00	1,981,652.17	22.9

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
51-81-11 SALARIES AND WAGES	17,919.17	62,943.49	250,495.00	187,551.51	25.1
51-81-13 BENEFITS AND BONUS	4,058.53	27,016.18	140,200.00	113,183.82	19.3
51-81-15 ON CALL PAY	56.00	196.00	850.00	654.00	23.1
51-81-20 OVERTIME	.00	.00	2,000.00	2,000.00	.0
51-81-27 LIFT STATION PUMPS	.00	6,263.21	10,900.00	4,636.79	57.5
51-81-42 GARBAGE	52,265.86	117,140.42	600,000.00	482,859.58	19.5
51-81-43 GREENWASTE	9,122.58	16,026.16	113,000.00	96,973.84	14.2
51-81-44 RECYCLING	11,265.54	11,587.29	138,000.00	126,412.71	8.4
51-81-49 SEWER COLLECTION AND DISPOSAL	76,345.43	228,027.93	668,000.00	439,972.07	34.1
51-81-55 SEWER MAINTENANCE AND REPAIR	437.89	6,970.42	30,000.00	23,029.58	23.2
51-81-63 IT SUPPORT & CONTRACTS	618.66	3,524.83	23,825.00	20,300.17	14.8
51-81-65 UTILITY REFUNDS	.00	.00	1,500.00	1,500.00	.0
TOTAL PRIMARY OPERATING EXPENSES	172,089.66	479,695.93	1,978,770.00	1,499,074.07	24.2
<u>MATERIALS AND SUPPLIES</u>					
51-82-24 UTILITY BILLS - POSTAGE/EQUIP.	.00	1,662.92	11,000.00	9,337.08	15.1
51-82-47 CAN PURCHASE	.00	.00	27,000.00	27,000.00	.0
51-82-60 TRAVEL AND EDUCATION	.00	100.00	1,500.00	1,400.00	6.7
51-82-61 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS AND SUPPLIES	.00	1,762.92	40,500.00	38,737.08	4.4
<u>WASTE - OTHER EXPENSES</u>					
51-84-05 SEWER IMPACT FEE PROJECTS	.00	.00	100,000.00	100,000.00	.0
51-84-20 RISK MANAGEMENT	.00	8,705.66	10,000.00	1,294.34	87.1
51-84-30 DEPRECIATION	.00	.00	85,000.00	85,000.00	.0
51-84-35 CREDIT CARD PROCESSING FEES	1,501.35	4,378.84	8,100.00	3,721.16	54.1
51-84-39 AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
51-84-44 VEHICLE REPLACEMENT	.00	.00	31,000.00	31,000.00	.0
51-84-81 IT	50.00	150.00	4,000.00	3,850.00	3.8
51-84-83 CAPITAL IMPROVEMENTS	.00	.00	266,122.00	266,122.00	.0
51-84-84 BLUE STAKES	422.12	422.12	1,000.00	577.88	42.2
51-84-90 FLEET	208.47	810.56	8,000.00	7,189.44	10.1
51-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WASTE - OTHER EXPENSES	2,181.94	14,467.18	529,222.00	514,754.82	2.7
<u>TRANSFERS & CONTINGENCIES</u>					
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, 2022

WASTE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	174,271.60	495,926.03	2,568,492.00	2,072,565.97	19.3
NET REVENUE OVER EXPENDITURES	29,161.27	90,913.80	.00	(90,913.80)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2022

WATER FUND

ASSETS

55-1190	CASH-ALLOCATION FROM GEN. FUND	2,368,339.93	
55-1311	WATER ACCOUNTS RECEIVABLE	144,813.10	
55-1312	ALLOWANCE FOR BAD DEBTS	(3,000.00)	
55-1502	DEFERRED OUTFLOWS - PENSION	27,327.00	
	TOTAL CURRENT ASSETS		2,537,480.03

PROPERTY AND EQUIPMENT

55-1601	WATER RIGHTS	88,000.00	
55-1611	LAND	55,500.00	
55-1621	BUILDINGS	60,000.00	
55-1631	IMPROVEMST. OTHER THAN BLDGS.	4,980,300.89	
55-1651	MACHINERY & EQUIPMENT	199,637.07	
55-1690	ACCUMULATED DEPRECIATION	(1,325,844.60)	
	TOTAL PROPERTY AND EQUIPMENT		4,057,593.36

TOTAL ASSETS

6,595,073.39

LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	111,996.87	
55-2140	CUSTOMER DEPOSITS PAYABLE	149,908.41	
55-2141	COMPENSATED ABSENCES PAYABLE	26,330.90	
55-2201	NET PENSION LIABILITY	9,083.00	
55-2202	DEFERRED INFLOWS - PENSION	44,005.00	
55-2250	WAGES PAYABLE	5,977.87	
	TOTAL LIABILITIES		347,302.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

55-2980	BEGINNING OF YEAR	5,727,445.87	
55-2995	RESTRICTED - WATER IMPACT FEES	388,134.24	
	REVENUE OVER EXPENDITURES - YTD	132,191.23	
	BALANCE - CURRENT DATE	6,247,771.34	
	TOTAL FUND EQUITY		6,247,771.34
	TOTAL LIABILITIES AND EQUITY		<u><u>6,595,073.39</u></u>

WEST POINT CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>OPERATING REVENUE</u>						
55-37-11	METERED WATER SALES	68,630.82	207,853.99	800,000.00	592,146.01	26.0
55-37-13	SECONDARY WATER SALES	75,600.82	226,430.53	870,000.00	643,569.47	26.0
55-37-14	CONNECTION FEES - WATER	1,750.00	11,000.00	11,500.00	500.00	95.7
55-37-17	PENALTIES	146.25	146.25	1,500.00	1,353.75	9.8
	TOTAL OPERATING REVENUE	146,127.89	445,430.77	1,683,000.00	1,237,569.23	26.5
<u>OTHER FINANCING SOURCES</u>						
55-38-05	WATER IMPACT FEES	5,560.00	37,997.04	36,696.00	(1,301.04)	103.6
55-38-55	MISCELLANEOUS REVENUE	1,710.00	2,280.00	.00	(2,280.00)	.0
55-38-80	INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
55-38-95	FUND RESERVES	.00	.00	489,883.00	489,883.00	.0
55-38-96	WATER IMPACT FEE BALANCE	.00	.00	291,531.00	291,531.00	.0
55-38-99	PENSION	.00	.00	20,000.00	20,000.00	.0
	TOTAL OTHER FINANCING SOURCES	7,270.00	40,277.04	858,110.00	817,832.96	4.7
	TOTAL FUND REVENUE	153,397.89	485,707.81	2,541,110.00	2,055,402.19	19.1

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
55-81-11 SALARIES AND WAGES	20,607.94	72,220.01	299,037.00	226,816.99	24.2
55-81-13 BENEFITS AND BONUS	4,693.01	31,374.06	166,918.00	135,543.94	18.8
55-81-15 ON CALL PAY	112.00	392.00	1,700.00	1,308.00	23.1
55-81-20 OVERTIME	134.40	265.35	4,000.00	3,734.65	6.6
55-81-28 WELLS & WATER TANK POWER	.00	499.85	11,500.00	11,000.15	4.4
55-81-35 HOOPER WATER DISTRICT	.00	.00	1,500.00	1,500.00	.0
55-81-41 WATER MAINTENANCE	23.96	3,437.13	18,000.00	14,562.87	19.1
55-81-42 WATER SAMPLE TESTING	.00	691.00	5,000.00	4,309.00	13.8
55-81-43 SECONDARY WATER	76,759.20	220,630.86	770,000.00	549,369.14	28.7
55-81-45 REGISTRATION & OTHER EXPENSES	.00	.00	1,000.00	1,000.00	.0
55-81-60 TRAVEL AND EDUCATION	.00	1,425.00	4,140.00	2,715.00	34.4
55-81-63 IT SUPPORT & CONTRACTS	363.32	6,064.44	24,000.00	17,935.56	25.3
TOTAL PRIMARY OPERATING EXPENSES	102,693.83	336,999.70	1,306,795.00	969,795.30	25.8
<u>WATER - MATERIALS AND SUPPLIES</u>					
55-82-24 UTILITY BILLS - POSTAGE/EQUIP	.00	1,662.94	8,250.00	6,587.06	20.2
55-82-47 MISC. SUPPLIES & DEPOSIT SLIPS	.00	.00	750.00	750.00	.0
55-82-50 WATER METERS	.00	.00	115,000.00	115,000.00	.0
TOTAL WATER - MATERIALS AND SUPPLIES	.00	1,662.94	124,000.00	122,337.06	1.3
<u>WATER - OTHER EXPENSES</u>					
55-84-05 WATER SYSTEM IMPACT FEE PROJ.	.00	.00	430,114.00	430,114.00	.0
55-84-20 RISK MANAGEMENT	.00	8,125.29	10,000.00	1,874.71	81.3
55-84-30 DEPRECIATION	.00	.00	80,000.00	80,000.00	.0
55-84-33 CAPITAL PROJECTS & EXPENDITURE	.00	.00	229,499.00	229,499.00	.0
55-84-35 CREDIT CARD PROCESSING FEES	1,606.10	4,684.36	8,800.00	4,115.64	53.2
55-84-38 AUDITOR & ACCOUNTING SUPPORT	.00	.00	6,000.00	6,000.00	.0
55-84-40 WATER PURCHASE - WEBER BASIN	.00	.00	218,402.00	218,402.00	.0
55-84-44 VEHICLE REPLACEMENT	.00	.00	59,000.00	59,000.00	.0
55-84-82 BLUE STAKES	.00	325.82	1,500.00	1,174.18	21.7
55-84-83 IT	100.00	300.00	2,000.00	1,700.00	15.0
55-84-85 ENGINEERING STUDIES & PLANNING	.00	.00	20,000.00	20,000.00	.0
55-84-90 FLEET	364.82	1,418.47	15,000.00	13,581.53	9.5
55-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL WATER - OTHER EXPENSES	2,070.92	14,853.94	1,090,315.00	1,075,461.06	1.4
<u>TRANSFERS & CONTINGENCIES</u>					
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

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

WATER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	104,764.75	353,516.58	2,541,110.00	2,187,593.42	13.9
NET REVENUE OVER EXPENDITURES	<u>48,633.14</u>	<u>132,191.23</u>	<u>.00</u>	<u>(132,191.23)</u>	<u>.0</u>

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2022

STORM WATER UTILITY FUND

ASSETS

58-1190	CASH-ALLOCATION FROM GEN. FUND	2,329,908.18	
58-1311	STORM WATER ACCTS. RECEIVABLE	18,862.97	
58-1312	ALLOWANCE FOR BAD DEBTS	(100.00)	
58-1411	DUE FROM OTHER GOVERNMENT	11,275.76	
58-1502	DEFERRED OUTFLOWS - PENSION	11,483.00	
	TOTAL CURRENT ASSETS		2,371,429.91

PROPERTY AND EQUIPMENT

58-1611	LAND	102,540.00	
58-1631	IMPROVEMST. OTHER THAN BLDGS.	5,908,150.38	
58-1651	MACHINERY AND EQUIPMENT	87,509.84	
58-1690	ACCUMULATED DEPRECIATION	(1,013,572.95)	
	TOTAL PROPERTY AND EQUIPMENT		5,084,627.27
	TOTAL ASSETS		7,456,057.18

LIABILITIES AND EQUITY

LIABILITIES

58-2131	ACCOUNTS PAYABLE	1,954.64	
58-2141	COMPENSATED ABSENCES PAYABLE	11,023.47	
58-2201	NET PENSION LIABILITY	13,273.00	
58-2202	DEFERRED INFLOWS - PENSION	13,831.00	
58-2250	WAGES PAYABLE	2,306.84	
	TOTAL LIABILITIES		42,388.95

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
58-2980	BEGINNING OF YEAR	6,290,807.40	
58-2995	RESTRICTED-STORM WTR IMPT FEES	1,122,438.30	
	REVENUE OVER EXPENDITURES - YTD	422.53	
	BALANCE - CURRENT DATE	7,413,668.23	
	TOTAL FUND EQUITY		7,413,668.23
	TOTAL LIABILITIES AND EQUITY		7,456,057.18

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
58-37-11 STORM SYS. MAINT. & CONST. FEE	17,099.05	51,170.60	195,000.00	143,829.40	26.2
58-37-17 PENALTIES	16.25	16.25	150.00	133.75	10.8
58-37-90 FUND BALANCE	.00	.00	162,057.00	162,057.00	.0
58-37-91 STORM WATER IMPACT FEE BALANCE	.00	.00	9,900.00	9,900.00	.0
TOTAL OPERATING REVENUE	17,115.30	51,186.85	367,107.00	315,920.15	13.9
<u>OTHER FINANCING SOURCES</u>					
58-38-05 STORM WATER IMPACT FEES	.00	(4,064.48)	105,100.00	109,164.48	(3.9)
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	.00	(4,064.48)	145,100.00	149,164.48	(2.8)
TOTAL FUND REVENUE	17,115.30	47,122.37	512,207.00	465,084.63	9.2

WEST POINT CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRIMARY OPERATING EXPENSES</u>					
58-81-11 SALARIES AND WAGES	7,895.42	27,729.55	92,365.00	64,635.45	30.0
58-81-13 BENEFITS	1,814.27	11,674.14	49,242.00	37,567.86	23.7
58-81-27 STORM SYS. MAINT. & REPAIR	47.73	76.87	11,000.00	10,923.13	.7
58-81-28 CONSTRUCTION	.00	.00	10,000.00	10,000.00	.0
58-81-34 CREDIT CARD FEES	209.50	611.00	1,100.00	489.00	55.6
58-81-40 SWEEPING & PREVENTATIVE CARE	312.50	593.75	12,000.00	11,406.25	5.0
58-81-42 STRM SYS MAINT & PHS II COMP.	(200.00)	1,550.00	2,500.00	950.00	62.0
58-81-43 SECONDARY WATER	.00	.00	5,000.00	5,000.00	.0
TOTAL PRIMARY OPERATING EXPENSES	10,079.42	42,235.31	183,207.00	140,971.69	23.1
<u>STORM WTR UTILITY - OTHER EXP.</u>					
58-84-05 STORM SYSTEM IMPACT FEE PROJ.	.00	1,360.00	115,000.00	113,640.00	1.2
58-84-20 RISK MANAGEMENT	.00	2,901.89	3,500.00	598.11	82.9
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	27,500.00	27,500.00	.0
58-84-83 CAPITAL PROJECTS	.00	.00	85,000.00	85,000.00	.0
58-84-90 FLEET EXPENSE	52.11	202.64	2,500.00	2,297.36	8.1
58-84-97 FLEET LEASES	.00	.00	10,000.00	10,000.00	.0
TOTAL STORM WTR UTILITY - OTHER EXP.	52.11	4,464.53	309,000.00	304,535.47	1.4
<u>DEPARTMENT 90</u>					
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	10,131.53	46,699.84	512,207.00	465,507.16	9.1
NET REVENUE OVER EXPENDITURES	6,983.77	422.53	.00	(422.53)	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2022

DEBT SERVICE

ASSETS

70-1190	CASH ALLOCATION TO OTHER FUNDS	10,836.81	
	TOTAL CURRENT ASSETS		10,836.81
	TOTAL ASSETS		10,836.81

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
70-2980	UNASSIGNED FUNDS	(105,816.19)	
70-2990	RESTRICTED FOR DEBT SERVICE	116,653.00	
	BALANCE - CURRENT DATE	10,836.81	
	TOTAL FUND EQUITY		10,836.81
	TOTAL LIABILITIES AND EQUITY		10,836.81

WEST POINT CITY CORPORATION
 BALANCE SHEET
 SEPTEMBER 30, 2022

CDRA FUND

ASSETS

85-1190	CASH ALLOCATION TO OTHER FUNDS	101,829.09	
85-1361	PROPERTY TAXES DEFERRED	13,701.00	
	TOTAL CURRENT ASSETS		115,530.09
	TOTAL ASSETS		115,530.09

LIABILITIES AND EQUITY

LIABILITIES

85-2275	DEFERRED REVENUE	13,701.00	
	TOTAL LIABILITIES		13,701.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
85-2980	UNASSIGNED FUNDS	101,829.09	
	BALANCE - CURRENT DATE	101,829.09	
	TOTAL FUND EQUITY		101,829.09
	TOTAL LIABILITIES AND EQUITY		115,530.09

WEST POINT CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
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

WEST POINT CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2022

CDRA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
85-44-65 LONG-TERM DEBT EXPENSE	.00	.00	119,000.00	119,000.00	.0
TOTAL EXPENDITURES	.00	.00	119,000.00	119,000.00	.0
<u>DEPARTMENT 84</u>					
85-84-15 INTEREST EXPENSE	.00	.00	21,000.00	21,000.00	.0
TOTAL DEPARTMENT 84	.00	.00	21,000.00	21,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	140,000.00	140,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2022

GENERAL FIXED ASSETS

ASSETS

PROPERTY AND EQUIPMENT

91-1611	LAND	3,924,789.85	
91-1612	INFRASTRUTURE	26,299,270.32	
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	628,791.75	
91-1661	AUTOMOBILES AND TRUCKS	926,647.50	
91-1711	CONSTRUCTION WORK IN PROGRESS	123,967.73	
91-1750	ACCUMULATED DEPRECIATION	(6,926,711.53)	
	TOTAL PROPERTY AND EQUIPMENT		29,796,665.42
	TOTAL ASSETS		29,796,665.42

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-2980	BEGINNING OF YEAR	29,796,665.42	
	BALANCE - CURRENT DATE	29,796,665.42	
	TOTAL FUND EQUITY		29,796,665.42
	TOTAL LIABILITIES AND EQUITY		29,796,665.42

WEST POINT CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2022

FUND 92

ASSETS

92-1502	DEFERRED OUTFLOWS OF RESOURCES	93,311.00	
	TOTAL CURRENT ASSETS		93,311.00
	TOTAL ASSETS		93,311.00

LIABILITIES AND EQUITY

LIABILITIES

92-2000	LONG TERM DEBT ACCOUNT GROUP	723,000.00	
92-2141	COMPENSATED ABCSCENCES PAYABLE	84,013.05	
92-2201	NET PENSION LIABILITY	3,104.00	
92-2202	DEFERRED INFLOWS OF RESOURCES	192,040.00	
92-2551	ACCRUED INTEREST PAYABLE	2,901.00	

TOTAL LIABILITIES	1,005,058.05
-------------------	--------------

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
92-2980	AMT TO BE PROVIDED FOR LT DEBT	(1,399,870.36)	
	REVENUE OVER EXPENDITURES - YTD	488,123.31	
	BALANCE - CURRENT DATE	(911,747.05)	
	TOTAL FUND EQUITY		(911,747.05)
	TOTAL LIABILITIES AND EQUITY		93,311.00

CITY COUNCIL STAFF REPORT



Subject: Subdivision Phasing and Second Access
Author: Bryn MacDonald
Department: Community Development
Date: November 15, 2022

Background

In response to a request from City Council, the Planning Commission has worked for the past few months on revisions to the subdivision code related to second access and phasing for developments.

Process

West Point City Land Use and Development Code 17.00.090 allows amendments to land use regulations. The Planning Commission must hold a public hearing and make a recommendation. The City Council then holds public hearing and makes a final decision.

The Planning Commission held a public hearing on September 22, 2022, and recommended approval of the proposed change. The City Council must now hold a public hearing and either approve, modify, or deny the request.

Analysis

The subdivision ordinance currently has a requirement for all developments with more than 30 lots to provide a second access. However, there is no definition of a second access and it is unclear if this can be a private access, an emergency access, or it must be a public access that is always open and available for use. The proposed changes include a definition of second access and greater clarity on when it is required.

The code also states that *“in no case shall more than two phases be development **consecutively.**”* It appears that the intent of the code was for this phrase to read CONCURRENTLY instead of CONSECUTIVELY, and it has been applied that way for many years. The code also allows the City Council to give an exception for multiple phases to be developed at the same time. There are no standards for allowing this exception, so it has been removed.

The proposed ordinance changes are below:

17.10.020 Definitions:

“Second access” means a public street or private road that connects to (and provides access) to an existing public street. A second access shall not be gated for emergency access only; but can be gated if accessible by all members living in the development.

“Private road” means a private street with a minimum of 50-foot right-of-way that includes curb, gutter, and sidewalk on both sides and meets the requirements found in the public works standard drawings. Private roads may terminate at a dead end but will be provided with a

dedicated turnaround and will be no longer than 600 feet in length. Private roads do not provide access to more than 30 units or lots.

17.130.090 Subdivision design standards.

A. Relation to Adjoining Street System

1. The arrangement of streets in new subdivisions shall make provisions for the continuation of the existing streets, curbs, gutters, and sidewalks in adjoining areas (or their proper protection where adjoining land is not subdivided) insofar as such may be deemed necessary by the planning commission for public requirements. The street arrangement must be such as to cause no unnecessary hardship to owners of adjoining property when they plat their own land and seek to provide for convenient access to it.
2. Standard residential streets shall approach the arterial or collector streets at an angle of not less than 80 degrees.
3. A second access that connects to an existing public street shall be required for any development with more than:
 - a. 30 lots/units. This includes single family, two-family and townhouse developments; or
 - b. 100 multi-family units in a development. This includes developments such as apartments or condominiums.

E. Natural Drainage and Other Easements. The city shall require that easements for drainage through adjoining properties be provided by the developer; an easement for water, sewer, drainage, power lines, and other utilities shall be provided in the subdivision.

- ~~7. Developments over 30 lots shall be done in phases. A phase shall consist of no more than 30 lots unless specifically approved by the city. Each phase must be completed with both on- and off-site improvements within two years. The city shall not approve more than 30 lots in a development or single phase without requiring the construction of a second access road that connects to an existing public street.~~
- ~~8. When the off-site improvements have been 100 percent completed within the boundaries of the recorded plat of any phase and approved by the city, and on-site improvements have been 70 percent completed, and building permits have been issued on at least 50 percent of the lots, then the developer may record the plat for the next phase of the development.~~
- ~~9. In no case shall more than two phases be developed consecutively. The city council may grant exceptions to these rules if deemed appropriate.~~

G. Phasing

1. The division of a preliminary plat into two (2) or more phases must be approved by the Planning Commission as part of the preliminary plat approval. Single family, two-family and townhome developments over 30 lots/units shall be done in phases. The Planning Commission may impose such conditions upon the phases as it deems necessary to assure the orderly development of the preliminary plat. A phased development plan shall show:
 - a. The planned development of the entire site;
 - b. No phase shall consist of more than 30 lots;
 - c. The timing and sequencing of improvements to be completed with each phase, particularly amenities, open space, and public improvements.

2. When the off-site improvements have been 100 percent completed, inspected, and approved by the city, and on-site improvements have been 70 percent completed, inspected and approved by the City, then the developer may record the plat for the next sequential phase of the development.

Recommendation

This item is on for discussion only. A public hearing will be scheduled for a future meeting.

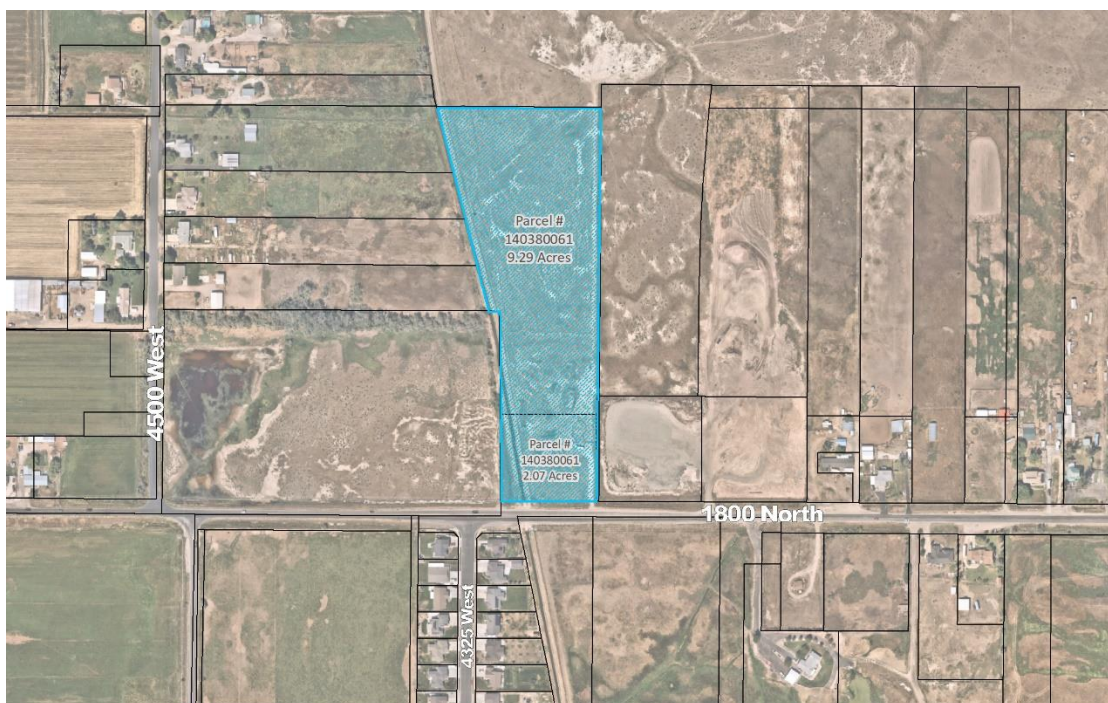
CITY COUNCIL STAFF REPORT



Subject: Discussion- Rezone from A-40 to R-4 Residential and C-C Commercial – 1800 N 4300 W
Author: Bryn MacDonald
Department: Community Development
Date: November 15, 2022

Background

Foothill Ditch LLC is seeking to rezone 11.36 acres of their property at approximately 4300 West 1800 North from A-40 Agricultural to R-4 Residential and C-C Commercial. The applicant has submitted a conceptual plan showing how the property could be developed.



Process

A rezone is a legislative decision. A public hearing must be held by the Planning Commission and a recommendation made to the City Council. Afterwards, the City Council holds a public hearing and can approve, modify, or deny the request.

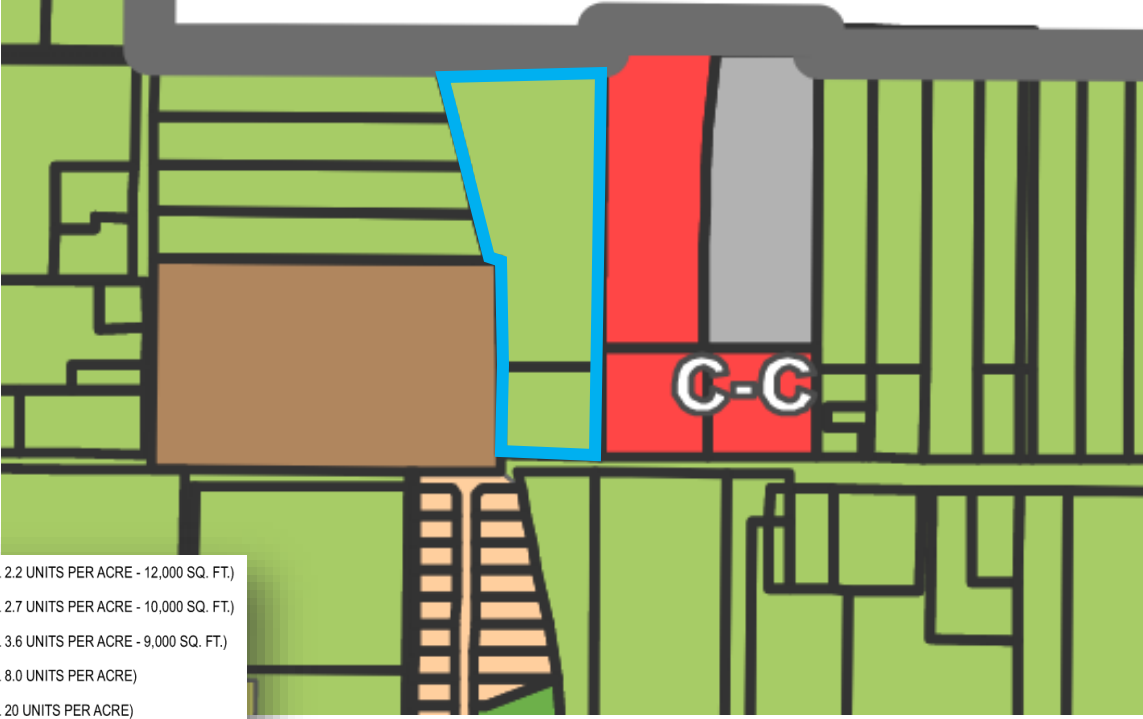
The Planning Commission held a public hearing on October 27, 2022, and recommended approval of the rezone. The City Council must now have a public hearing and issue a final decision on the request.

Analysis

Foothill Ditch LLC owns the two parcels that are considered in this request. The request is to rezone parcel 14-038-0061 (9.29 acres) from A-40 to R-4 residential (8 units/acre) and parcel 14-038-0061 from A-40 to C-C commercial. The proposal complies with the current General Plan. If rezoned, the R-4 property would be allowed to have up to 74 dwelling units while the C-

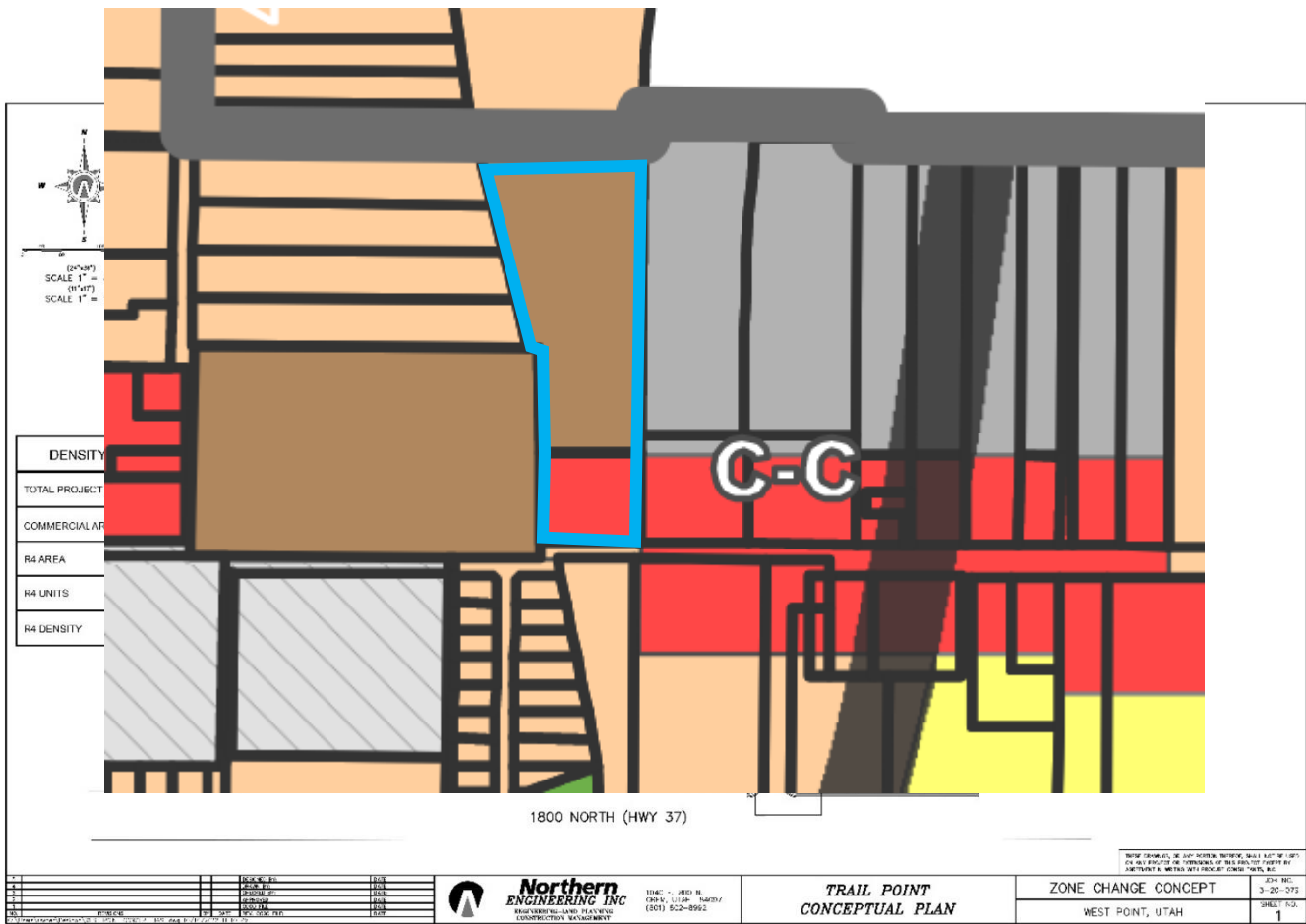
C zoned parcel would have uses as outlined in the West Point City’s Table of Land Use Regulations 17.60.050.

Current Zoning



- R-1** (RESIDENTIAL 2.2 UNITS PER ACRE - 12,000 SQ. FT.)
- R-2** (RESIDENTIAL 2.7 UNITS PER ACRE - 10,000 SQ. FT.)
- R-3** (RESIDENTIAL 3.6 UNITS PER ACRE - 9,000 SQ. FT.)
- R-4** (RESIDENTIAL 8.0 UNITS PER ACRE)
- R-5** (RESIDENTIAL 20 UNITS PER ACRE)
- A-40** (AGRICULTURAL 1 UNIT PER ACRE)
- A-5** (AGRICULTURAL AND FARM INDUSTRY 1 UNIT PER 5 ACRES)
- N-C** (NEIGHBORHOOD COMMERCIAL)
- C-C** (COMMUNITY COMMERCIAL)
- R-C** (REGIONAL COMMERCIAL)
- P-O** (PROFESSIONAL OFFICE)
- R/I-P** (RESEARCH AND INDUSTRIAL PARK)

General Plan



Proposed Conceptual Plan

The applicant stated that they “feel that the rezone is consistent with the goals and objectives of the city, especially because of the property’s proximity to the future West Davis Corridor.” The applicant has submitted a conceptual design showing access on 1800 North and a required second access on the north side through the Davis Farms South subdivision (owned by Jerry D Weaver) on to 4500 West. Both of the accesses cross the over the Hooper Canal and will require an approval from them prior to final plat approval. The concept plan also shows 70 townhome units (calculated at 7.53 units/acre) and a small commercial complex on the commercially zoned property.

Recommendation

This item is on for discussion only. The Planning Commission recommended approval of the rezone to R-4 and C-C.

Attachments

- Application
- Applicant request
- Conceptual site plan

West Point Rezone Application

We are seeking to rezone the following properties: Davis County Parcel #'s 14-038-0062, and 14-038-0061. Both properties are currently zoned A-5. It is proposed that Parcel #14-038-0062 is rezoned to C-C. This is consistent with the current General Plan designation which is C-C. It is proposed that parcel #14-038-0061 is rezoned to R-4. This is consistent to the general plan designation which is R-4. We feel this rezone is consistent with the goals and objectives of the city, especially because of the property's proximity to the future West Davis Corridor.

Parcel 14-038-0062: 2.07 Acres

Parcel 14-038-0061: 9.29 Acres



West Point City
 3200 W 300 N
 West Point, UT 84015
 www.westpointcity.org
 Phone: 801-776-0970
 Fax: 801-525-9150

APPLICATION FOR PROPERTY REZONING

APPLICATION DATE: 9/8/22 APPLICANT PHONE #: 801-836-3990

APPLICANT NAME: Foothill Ditch LLC

MAILING ADDRESS: 2901 W Bluegrass Blvd Suite #200, Lehi, UT 84043

PROPERTY OWNER(S)' SIGNATURE: [Signature]

REZONE PROPERTY ADDRESS(ES): Near 1800 N 4300 W, West Point, UT

REZONE PARCEL ID #(S): 140380061: R-4 140380062: C-C

LEGAL DESCRIPTION(S) (MAY ATTACH COPY): _____

CURRENT ZONING: A-40 PROPOSED ZONING: R-4, C-C

PURPOSE OF REZONE REQUEST: To allow the property to be developed.

AFFADAVIT: (SEE PAGE 2)

FOR OFFICE USE

FEE FOR REQUEST: \$250 DATE PAID: _____

Check #: _____

Credit/Debit Card

Cash

PLANNING COMMISSION ACTION: _____ DATE: _____

CITY COUNCIL ACTION: _____ DATE: _____

AFFIDAVIT

PROPERTY OWNER

STATE OF UTAH)
COUNTY OF Utah)

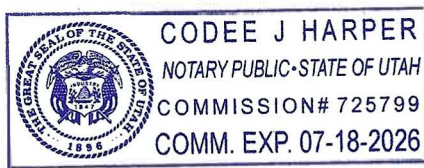
I/WE Foothill Ditch LLC, BEING DULY SWORN, DEPOSE AND SAY THAT I/WE AM/ARE THE OWNER(S) OF THE PROPERTY IDENTIFIED IN APPLICATION AND THAT THE STATEMENTS HEREIN CONTAINED AND THE INFORMATION PROVIDED IDENTIFIED IN THE ATTACHED PLANS AND/OR OTHER EXHIBITS ARE IN ALL RESPECTS TRUE AND CORRECT TO THE BEST OF MY/OUR KNOWLEDGE. I/WE ALSO ACKNOWLEDGE THAT I/WE HAVE RECEIVED WRITTEN INSTRUCTIONS REGARDING THE PROCESS FOR WHICH I AM APPLYING AND WEST POINT CITY STAFF HAVE INDICATED THEY ARE AVAILABLE TO ASSIST ME/US IN MAKING THIS APPLICATION.

[Signature]
Signature of Property Owner

Signature of Property Owner

Subscribed and sworn to me this 7th day of September, 2022.

[Signature]
Notary Public



Residing in: Leni Utah

My Comission Expires: 07-18-2026

Agent Authorization

I/WE _____, BEING DULY SWORN, DEPOSE AND SAY THAT I/WE AM/ARE THE OWNER(S) OF THE PROPERTY IDENTIFIED IN THE APPLICATION AND I/WE AUTHORIZE AS MY/OUR AGENT(S) _____ TO REPRESENT ME/US REGARDING THIS APPLICATION AND TO APPEAR ON MY/OUR BEHALF BEFORE ANY ADMINISTRATIVE OR LEGISLATIVE BODY IN WEST POINT CITY CONSIDERING THIS APPLICATION AND TO ACT IN ALL RESPECTS AS OUR AGENT IN MATTERS PERTAINING TO THE ATTACHED APPLICATION.

Signature of Property Owner

Signature of Property Owner

Subscribed and sworn to me this _____ day of _____, 20____.

Notary Public

Residing in: _____

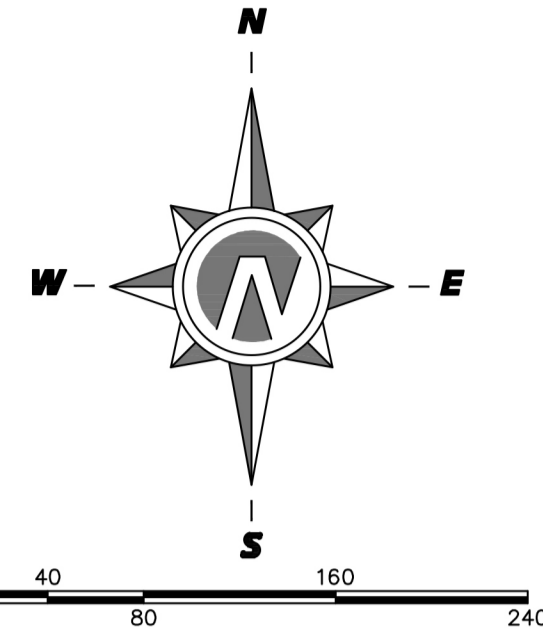
My Comission Expires: _____

Parcel 14-038-0062

PART OF THE NE 1/4 OF SEC 30-T5N-R2W, SLB&M; BEG AT A PT 990 FT S 89°59'08" E ALG THE 1/4 SEC LINE & 50.0 FT N 0°48'40" W FR THE SW COR OF SD NE 1/4; RUN TH N 0°48'40" W 280 FT, M/L, TO THE N LINE OF THE NDSD AS DESC IN ANNEX RESOLUTION RECORDED 04/05/1993 AS E# 1026708 BK 1598 PG 124; TH E ALG SD LINE 318.19 FT, M/L; TH S 280 FT TO THE N LINE OF 1800 NORTH STR; TH W 318.19 FT, M/L, TO THE POB. CONT. 2.00 ACRES (ACREAGE DOESN'T INCLUDE STREET) ALSO, BEG AT A PT ON THE N LINE OF 1800 NORTH STR, WH PT IS W 1309 FT, M/L, TO THE SW COR OF THE SE 1/4 OF THE NE 1/4 OF SEC 30 & N 50.0 FT FR THE E 1/4 COR OF SEC 30-T5N-R2W, SLB&M; & RUN TH W 11.08 FT; TH N 280.00 FT, M/L, TO THE N LINE OF NDSD; TH E 11.08 FT, M/L, TO THE CENTER OF THE NE 1/4 OF SD SEC 30; TH S 280.0 FT, M/L, TO THE POB. CONT. 0.07 ACRES
TOTAL ACREAGE 2.07 ACRES

Parcel 14-038-0061

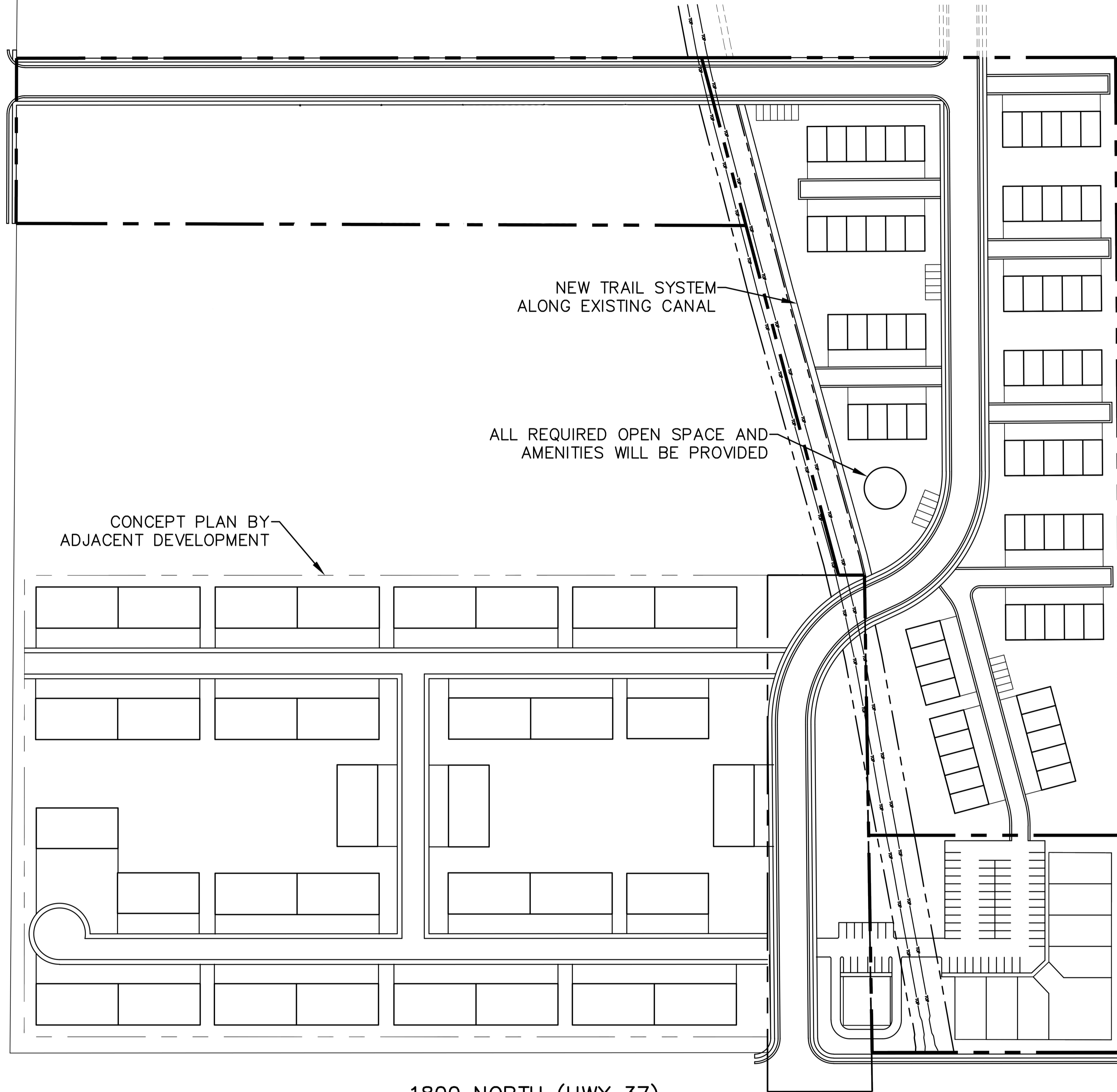
PART OF THE NE 1/4 OF SEC 30-T5N-R2W, SLB&M; BEG ON THE W LINE OF PPTY CONV IN WARRANTY DEED RECORDED 03/11/1992 AS E# 962399 BK 1477 PG 921 AT A PT 990 FT S 89°59'08" E ALG THE 1/4 SEC LINE & 330 FT N 0°48'40" W FR THE SW COR OF SD NE 1/4, SD PT BEING ON THE N LINE OF NDSD AS DESC IN ANNEX RESOLUTION RECORDED 04/05/1993 AS E# 1026708 BK 1598 PG 124; & RUN TH N 0°48'40" W 330.06 FT; TH N 10°00' W 670.18 FT, M/L, TO THE N LINE OF THE S 1/2 SD 1/4 SEC; TH E ALG SD LINE 435.3 FT, M/L; TH S 992.0 FT TO N LINE OF NDSD; TH W 318.92 FT, M/L, TO THE POB. CONT. 8.1 ACRES ALSO, PART OF THE SW 1/4 OF THE NE 1/4 OF SEC 30-T5N-R2W, SLB&M; BEG AT THE SE COR OF DAVIS FARMS WEST AT A PT N 0°48'40" W 660 FT & S 89°59'08" E 957.61 FT FR THE SW COR OF THE NE 1/4 OF SD SEC 30; RUN TH E 33.05 FT; TH N 10°00' W 670 FT, M/L, TO THE N LINE OF THE SW 1/4 OF THE NE 1/4 OF SD SEC 30; TH W 91 FT, M/L, TO NE COR DAVIS FARMS WEST; TH S 14°46'51" E 684.44 FT ALG THE E LINE OF SD SUB TO THE POB. CONT. 0.94 ACRES ALSO, BEG AT A PT ON THE N LINE OF NDSD, WH PT IS W 1309 FT, M/L, TO THE SW COR OF THE SE 1/4 OF THE NE 1/4 OF SEC 30 & N 330.0 FT FR THE E 1/4 COR OF SEC 30-T5N-R2W, SLB&M; & RUN TH W 11.08 FT; TH N 992 FT, M/L, TO THE N LINE OF WEST POINT CITY; TH E 11.08 FT, M/L, TO THE CENTER OF THE NE 1/4 OF SD SEC 30; TH S 992.0 FT, M/L, TO POB. CONT. 0.25 ACRES
TOTAL ACREAGE 9.29 ACRES



(24"x36")
 SCALE 1" = 80'
 (11"x17")
 SCALE 1" = 160'

DENSITY TABULATIONS	
TOTAL PROJECT AREA	11.36 AC
COMMERCIAL AREA	2.07 AC
R4 AREA	9.29 AC
R4 UNITS	70
R4 DENSITY	7.53 UNITS/AC

4500 WEST



NEW TRAIL SYSTEM
 ALONG EXISTING CANAL

ALL REQUIRED OPEN SPACE AND
 AMENITIES WILL BE PROVIDED

CONCEPT PLAN BY
 ADJACENT DEVELOPMENT

PARCEL 140380061
 REZONE TO R4

PARCEL 140380062
 REZONE TO COMMERCIAL

1800 NORTH (HWY 37)

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	DESIGNED BY:	DATE:
5				DRAWN BY:	DATE:
4				CHECKED BY:	DATE:
3				APPROVED:	DATE:
2				COGO FILE:	DATE:
1				REV. COGO FILE:	DATE:



Northern ENGINEERING INC
 ENGINEERING—LAND PLANNING
 CONSTRUCTION MANAGEMENT

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

**TRAIL POINT
 CONCEPTUAL PLAN**

ZONE CHANGE CONCEPT

JOB NO.
 3-20-079

WEST POINT, UTAH

SHEET NO.
 1

CITY COUNCIL STAFF REPORT



Subject: Warranty – KenneVic Subdivision
Author: Boyd Davis
Department: Engineering
Meeting Date: November 15, 2022

Background

The KenneVic Subdivision is located at 3500 W 550 N. It was placed on warranty on February 20, 2018 and has 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 KenneVic subdivision be removed from warranty.

Significant Impacts

None

Attachments

None

CITY COUNCIL STAFF REPORT



Subject: Amended Budget
Author: Ryan Harvey
Department: Administrative Services
Meeting Date: November 15, 2022

Background

The City Council adopted the Final Budget for Fiscal Year 2023 in August, 2022. In order to make changes to that Budget, the City Council needs to adopt an Amended Budget by Resolution. This report summarizes the items that need to be amended in the current year budget.

Analysis

APRA Fund Accounts

The City has received both allocations from the Federal Government of these funds, totaling \$1,296,768. Staff created a new line item in the Special Revenue Fund called ARPA West Point City Direct to receive these funds. The City will also be receiving around \$25 Million from Davis County for the State and Local Fiscal Recovery Funds (SLFRF). This money was set up to be collected in the Special Revenue Fund under ARPA NEU Davis County. This money will be going toward the Sewer Project in the Annexation Area. After discussing this with our Financial Advisor and Auditor, Staff recommends a few amendments in how these funds are received and spent.

Staff Recommends the creation of the following line items for these funds:

10-33-71 ARPA West Point City Direct	\$1,289,333
10-90-99 ARPA Transfer to Waste Fund	\$292,565
51-38-65 ARPA NEU Davis County	\$25,000,000
51-38-50 ARPA Transfer from General Fund	\$292,565
51-84-82 ARPA Davis County Sewer Project	\$25,292,565

West Point City ARPA Funds

As part of the application process for the County ARPA Funds, the City pledged \$100,000 per phase, totaling \$300,000 for the 3 phases that are planned for the Sewer Project. The reason that the amended budget is proposing only \$1,289,333, instead of the full \$1,296,768 that we have received is because the City spent \$7,435 in FY2022 on Consulting Services. The remaining balance will be used to pay for General Fund expenses for Salaries and Benefits under the following language from the Treasury Department:

Under the Final Rule, recipients can elect a one-time “standard allowance” of \$10 million (not to exceed the recipient’s award amount) to spend on the “provision of government

services” during the period of performance.

2000 West Project

Staff intends to use the money saved from the Salaries and Benefits for the Sewer and Water portions of the 2000 West Project. The Sewer Portion of the project that is not eligible for Impact Fees is approximately \$500,000. The entire Water portion of the project is eligible for impact fees, but the City currently does not have enough to cover the entire cost of the project. Staff proposes transferring \$500,000 to both the Waste Fund and the Water Fund to cover the costs of that project. The \$500,000 that will be transferred to the Water Fund may be eligible to be reimbursed to the General Fund from future Impact Fees.

Staff Recommends the creation of the following line items for these funds:

10-90-98 Transfer to Waste Fund	\$500,000
51-38-49 Transfer from General Fund	\$500,000
10-90-97 Transfer to Water Fund	\$500,000
55-38-49 Transfer from General Fund	\$500,000

CARES Act Funds

The one other amendment to the budget is line item “10-49-97 COVID 19.” The City spent all of the money received through the CARES Act last fiscal year, so this line item should have been zeroed out in the FY2023 Budget.

Recommendation

Adoption of the FY 2023 Amended Budget

Significant Impacts

The West Point City ARPA Funds will supplement Salaries and Benefits, which will in turn allow the City to finance the 2000 West Project.

Attachments

Resolution – FY2023 Amended Budget

FY2023 Amended Budget

RESOLUTION NO. 11-15-2022A

**A RESOLUTION ADOPTING A REVISED BUDGET FOR WEST POINT CITY
FOR FISCAL YEAR 2023**

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 any amendments to the budget for the 2023 Fiscal Year in accordance with the 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 amendments to the Budget for the City for the 2023 Fiscal Year; and,

WHEREAS, said Budget appears to be in proper form, subject to minor modifications, and appears correctly to set forth the anticipated disbursements and anticipated receipts of the City for the 2023 Fiscal Year; and,

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

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

SECTION 1 - REVISED BUDGET FOR FY 2023. The hereto attached Revised Budget for Fiscal Year 2023 is hereby adopted.

PASSED AND ADOPTED this 15th day of November, 2022

WEST POINT CITY,
A Municipal Corporation

By: _____
Brian Vincent, Mayor

ATTEST:

Casey Arnold, City Recorder

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
GENERAL FUND					
TAXES					
10-31-10	Property Taxes	618,708.10	623,661.21	693,155.00	693,155.00
10-31-25	Vehicle - In lieu of prop. tax	41,152.62	40,670.93	40,000.00	40,000.00
10-31-30	General Sales and Use Taxes	1,937,039.55	2,166,784.40	2,000,000.00	2,000,000.00
10-31-40	Cable TV	58,756.19	51,007.60	50,000.00	50,000.00
10-31-50	Energy Sales and Use	386,234.66	460,374.10	380,000.00	380,000.00
10-31-60	Telecommunications	33,356.89	28,340.68	25,000.00	25,000.00
	Total TAXES:	3,075,248.01	3,370,838.92	3,188,155.00	3,188,155.00
LICENSES AND PERMITS					
10-32-10	Bus. License/Cond. Use Permits	25,758.00	15,876.95	10,000.00	10,000.00
10-32-21	Building Permits	472,263.95	593,467.16	500,000.00	500,000.00
	Total LICENSES AND PERMITS:	498,021.95	609,344.11	510,000.00	510,000.00
INTERGOVERNMENTAL REVENUE					
10-33-56	Class C Roads	454,247.78	485,347.33	450,000.00	450,000.00
10-33-70	Cares Act Revenue	454,694.08	182,029.92	.00	.00
10-33-71	ARPA West Point City Direct	.00	7,435.00	.00	1,289,333.00
	Total INTERGOVERNMENTAL REVENUE:	908,941.86	674,812.25	450,000.00	1,739,333.00
CHARGES FOR SERVICES					
10-34-10	Zoning and Subdivision Fees	14,775.00	40,315.24	50,000.00	50,000.00
10-34-60	Recreation Fees	73,465.00	108,245.54	90,000.00	90,000.00
10-34-78	Park & City Hall Reservations	4,900.00	6,280.00	4,000.00	4,000.00
10-34-79	City Celeb. & Sponsorships	10,052.00	16,647.00	9,000.00	9,000.00
10-34-82	Cemetery Interment	14,700.00	14,950.00	15,000.00	15,000.00
10-34-90	Misc. Income & Concessions	10,399.89	6,934.41	4,000.00	4,000.00
	Total CHARGES FOR SERVICES:	128,291.89	193,372.19	172,000.00	172,000.00
MISCELLANEOUS REVENUE					
10-36-10	Interest Earnings	8,430.91	13,927.01	5,000.00	5,000.00
10-36-20	Donations	4,866.00	3,115.00	2,000.00	2,000.00
10-36-90	Miscellaneous	12,936.59	1,704.56	1,000.00	1,000.00
	Total MISCELLANEOUS REVENUE:	26,233.50	18,746.57	8,000.00	8,000.00
CONTRIBUTIONS & TRANSFERS					
10-39-10	Beginning Balance	.00	.00	800,000.00	800,000.00
	Total CONTRIBUTIONS & TRANSFERS:	.00	.00	800,000.00	800,000.00
GENERAL GOVERNMENT					
10-41-10	Mayor and Council Wages	52,059.09	53,895.59	49,665.00	49,665.00
10-41-11	Executive	807.69	.00	.00	.00
10-41-13	Employee Benefits	6,744.12	7,465.19	7,655.00	7,655.00
10-41-33	Training and Education	7,900.22	12,714.40	9,000.00	9,000.00
10-41-35	Community Service Contracts	1,275.00	2,000.00	3,000.00	3,000.00
	Total GENERAL GOVERNMENT:	68,786.12	76,075.18	69,320.00	69,320.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
ADMINISTRATIVE SERVICES					
10-44-11	Salaries and Wages	105,702.46	111,934.19	146,706.00	146,706.00
10-44-13	Employee Benefits	44,041.47	48,593.17	66,137.00	66,137.00
10-44-20	Mileage Reimbursement	.00	763.69	800.00	800.00
10-44-21	Books, Subscrip. & Memberships	136.24	1,580.50	1,000.00	1,000.00
10-44-24	Postage	2,604.95	3,140.71	5,000.00	5,000.00
10-44-25	Equipment & Supplies	912.88	427.98	1,000.00	1,000.00
10-44-26	Equipment Lease & Maintenance	8,197.42	9,810.33	16,500.00	16,500.00
10-44-33	Training & Education	324.66	3,491.58	4,000.00	4,000.00
10-44-38	Auditor & Accounting Support	14,278.00	13,365.00	16,500.00	16,500.00
10-44-40	Accounting Software Support	.00	.00	6,000.00	6,000.00
10-44-63	IT Support & Contracts	4,163.74	4,591.26	7,100.00	7,100.00
10-44-65	Emergency Management	400.00	.00	2,000.00	2,000.00
10-44-69	Office Supplies & Expense	3,004.17	2,318.34	4,000.00	4,000.00
10-44-75	Risk Management	25,235.97	24,152.85	40,000.00	40,000.00
10-44-95	Credit Card Processing Fees	1,246.69	1,740.51	1,000.00	1,000.00
10-44-98	Bank Service Charges	1,029.84	1,063.00	1,000.00	1,000.00
Total ADMINISTRATIVE SERVICES:		211,278.49	226,973.11	318,743.00	318,743.00
PUBLIC WORKS					
10-48-11	Salaries and Wages	105,528.96	126,589.38	194,565.00	194,565.00
10-48-13	Employee Benefits & Retirement	62,397.50	72,135.79	116,892.00	116,892.00
10-48-15	On call pay	5,462.12	2,707.76	5,950.00	5,950.00
10-48-20	Overtime	13,152.28	23,643.11	14,000.00	14,000.00
10-48-23	Travel and Education	.00	886.35	360.00	360.00
10-48-25	Equipment, Supplies & Maint.	7,289.88	6,640.46	9,000.00	9,000.00
10-48-26	Municipal Bldgs. Oper. & Maint	18,463.77	21,559.72	24,260.00	24,260.00
10-48-54	Prot. Clothing & Equipment	3,617.32	5,330.60	3,000.00	3,000.00
10-48-65	Fleet Operations & Maintenance	6,685.74	8,995.46	4,250.00	4,250.00
10-48-67	Fleet Fuel	9,030.48	14,256.29	12,865.00	12,865.00
10-48-69	Office Supplies & Expense	477.59	1,722.70	1,300.00	1,300.00
10-48-70	Fleet Leases	.00	.00	10,000.00	10,000.00
10-48-75	Crosswalk Power	663.43	662.09	900.00	900.00
10-48-77	Public Facilities Heating	5,495.06	6,321.98	5,000.00	5,000.00
10-48-82	Public Facilities Power	13,932.02	14,645.02	14,000.00	14,000.00
10-48-84	Street Lighting Pwr & Mnt.	57,437.29	51,320.02	52,000.00	52,000.00
Total PUBLIC WORKS:		309,633.44	357,416.73	468,342.00	468,342.00
EXECUTIVE					
10-49-11	Salaries and Wages	174,483.64	185,251.74	270,051.00	270,051.00
10-49-13	Employee Benefits	85,920.27	88,240.00	152,571.00	152,571.00
10-49-20	Mileage Reimbursements	29.99	.00	750.00	750.00
10-49-21	Books, Subscrip. & Memberships	2,799.23	3,068.30	3,000.00	3,000.00
10-49-23	Travel and Education	3,070.08	9,988.41	6,000.00	6,000.00
10-49-24	Postage	.00	.00	320.00	320.00
10-49-25	New Equipment Purchase	21,096.93	7,152.67	22,500.00	22,500.00
10-49-37	Attorney	35,376.50	39,468.50	33,000.00	33,000.00
10-49-62	Miscellaneous	858.11	222.40	12,000.00	12,000.00
10-49-63	IT Support & Contracts	25,580.27	26,247.86	36,000.00	36,000.00
10-49-65	Emp. Awards, Rec. & Events	10,863.08	13,758.45	13,000.00	13,000.00
10-49-66	Education Reimb. Program	3,007.15	831.00	6,000.00	6,000.00
10-49-67	Emp. Benefits & Bonus Program	.00	13,432.62	13,000.00	13,000.00
10-49-68	Wellness Program	.00	150.00	2,000.00	2,000.00
10-49-69	Office Supplies & Expense	4,180.66	5,678.26	5,000.00	5,000.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
10-49-70	Cellular & Radio Serv. & Equip	9,276.50	12,265.40	12,000.00	12,000.00
10-49-72	Legal Advertising	2,643.40	6,313.86	9,000.00	9,000.00
10-49-80	Utah League Membership	5,446.40	5,711.66	6,400.00	6,400.00
10-49-82	City Newsletter	4,344.99	5,278.94	4,500.00	4,500.00
10-49-83	Economic Development	.00	.00	5,000.00	5,000.00
10-49-85	Volunteerism Program	.00	.00	2,000.00	2,000.00
10-49-86	HR Background Checks	.00	.00	500.00	500.00
10-49-88	Recorders Office	4,325.17	5,423.72	8,000.00	8,000.00
10-49-89	Elections	684.00	19,583.09	20,000.00	20,000.00
10-49-90	City Celebrations & Events	27,856.96	61,596.48	78,500.00	78,500.00
10-49-91	Youth Council	4,571.55	6,426.22	8,000.00	8,000.00
10-49-92	Miss West Point Pageant	13,865.35	17,445.68	19,600.00	19,600.00
10-49-93	Senior Program	.00	5,699.31	6,000.00	6,000.00
10-49-94	Community Garden	.00	.00	300.00	300.00
10-49-96	Youth Court	.00	.00	5,000.00	5,000.00
10-49-97	COVID-19 Expenses	443,271.02	180,432.13	200,000.00	.00
10-49-98	Arts Council	.00	.00	5,000.00	5,000.00
Total EXECUTIVE:		883,491.27	719,666.70	964,992.00	764,992.00
COMMUNITY DEVELOPMENT					
10-52-11	Salaries and Wages	206,319.57	188,444.65	278,680.00	278,680.00
10-52-13	Employee Benefits & Retirement	88,257.62	84,559.03	152,673.00	152,673.00
10-52-21	Books, Subscrip. & Memberships	268.00	1,169.00	1,500.00	1,500.00
10-52-23	Travel, Education & Certificat	1,338.87	4,404.23	5,000.00	5,000.00
10-52-25	Equipment & Supplies	3,052.20	2,364.79	2,000.00	2,000.00
10-52-51	GIS	1,619.84	722.00	1,750.00	1,750.00
10-52-62	Contract Planning & Insp Serv	27,205.00	1,762.11	4,000.00	4,000.00
10-52-63	IT Support & Contracts	.00	862.43	10,500.00	10,500.00
10-52-65	State Building Surcharge	2,610.17	4,528.93	1,000.00	1,000.00
10-52-68	Planning Comm/Board of Adj.	61.00	3,054.37	3,500.00	3,500.00
10-52-69	Office Supplies & Expense	856.44	812.12	500.00	500.00
10-52-85	Code Enforcement	1,343.20	1,504.98	4,000.00	4,000.00
10-52-90	County Recording Fees	.00	.00	4,000.00	4,000.00
Total COMMUNITY DEVELOPMENT:		332,931.91	294,188.64	469,103.00	469,103.00
ENGINEERING					
10-53-11	Salaries and Wages	.00	46,194.59	50,485.00	50,485.00
10-53-13	Emp. Benefits & Retirement	.00	19,696.89	23,538.00	23,538.00
10-53-21	Books, Subscrip. & Memberships	.00	417.16	1,000.00	1,000.00
10-53-23	Travel, Education & Certificat	.00	2,283.66	4,000.00	4,000.00
10-53-25	Equipment & Supplies	.00	2,721.72	5,500.00	5,500.00
10-53-51	GIS	.00	3,772.91	3,000.00	3,000.00
10-53-63	IT Support & Contracts	.00	1,232.55	42,150.00	42,150.00
10-53-69	Office Supplies & Expense	.00	.00	500.00	500.00
10-53-70	Engineering Services	851.25	970.50	22,000.00	22,000.00
Total ENGINEERING:		851.25	77,289.98	152,173.00	152,173.00
PUBLIC SAFETY & EMERGENCY PLAN					
10-54-11	Crossing Guards	29,313.64	44,481.52	72,008.00	72,008.00
10-54-13	Employee Benefits & Retirement	2,843.25	4,467.31	7,136.00	7,136.00
10-54-15	Crossing Guard Supplies/Equip.	528.02	188.00	1,000.00	1,000.00
10-54-60	Animal Control	47,345.50	49,501.56	55,000.00	55,000.00
10-54-62	Police Services	262,800.00	270,684.00	408,250.00	408,250.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
10-54-65	Narcotics Strike Force	8,743.68	8,743.68	8,800.00	8,800.00
10-54-75	Hometown Security (EPRT)	689.31	.00	4,000.00	4,000.00
Total PUBLIC SAFETY & EMERGENCY PLAN:		352,263.40	378,066.07	556,194.00	556,194.00
PARKS AND CEMETERY					
10-70-11	Salaries and Wages	50,798.01	57,630.69	130,556.00	130,556.00
10-70-13	Employee Benefits & Retirement	12,804.22	18,676.39	12,938.00	12,938.00
10-70-20	Uniforms	.00	600.00	600.00	600.00
10-70-25	Equipment & Supplies	20,339.43	15,839.00	14,000.00	14,000.00
10-70-26	Building and Grounds	81,877.91	75,823.54	68,600.00	68,600.00
10-70-29	Park & Cemetery Lights	3,959.40	3,661.75	3,400.00	3,400.00
10-70-61	Misc. Services and Supplies	.00	343.01	1,200.00	1,200.00
10-70-69	Office Supplies & Expense	.00	.00	500.00	500.00
10-70-70	Gateways & Public Properties	622.14	8,487.50	4,000.00	4,000.00
Total PARKS AND CEMETERY:		170,401.11	181,061.88	235,794.00	235,794.00
RECREATION					
10-71-11	Salaries and Wages	139,177.72	166,042.10	199,528.00	199,528.00
10-71-13	Employee Benefits & Retirement	62,524.38	68,659.60	85,831.00	85,831.00
10-71-20	Recreation Program Marketing	511.59	2,239.57	1,000.00	1,000.00
10-71-23	Travel & Education	.00	3,733.43	3,200.00	3,200.00
10-71-26	Building and Grounds	1,721.14	423.37	7,800.00	7,800.00
10-71-30	Background Checks	882.50	754.60	2,000.00	2,000.00
10-71-60	Soccer	15,047.12	27,587.13	13,000.00	13,000.00
10-71-67	Junior Jazz	14,425.78	21,162.83	23,500.00	23,500.00
10-71-68	Football	25,639.36	34,285.39	35,000.00	35,000.00
10-71-69	Office Supplies & Expense	206.40	582.28	1,050.00	1,050.00
10-71-71	Baseball/Softball	7,396.37	29,785.08	21,000.00	21,000.00
10-71-73	Volleyball	2,034.40	2,783.45	5,500.00	5,500.00
10-71-74	Tennis	.00	.00	5,000.00	5,000.00
Total RECREATION:		269,566.76	358,038.83	403,409.00	403,409.00
TRANSFERS, CONT. & OTHER USES					
10-90-63	Class C Trans. to Special Rev.	454,247.78	485,347.33	450,000.00	450,000.00
10-90-70	Trans. Debt. Serv. City Hall	107,000.00	.00	.00	.00
10-90-86	TRANSFER TO CAP. PROJ. FUND	885,500.00	1,510,000.00	1,040,085.00	1,236,853.00
10-90-97	Transfer to Water Fund	.00	.00	.00	500,000.00
10-90-98	Transfer to Waste Fund	.00	.00	.00	500,000.00
10-90-99	ARPA Transfer to Waste Fund	.00	7,435.00	.00	292,565.00
Total TRANSFERS, CONT. & OTHER USES:		1,446,747.78	2,002,782.33	1,490,085.00	2,979,418.00
GENERAL FUND Revenue Total:		4,636,737.21	4,867,114.04	5,128,155.00	6,417,488.00
GENERAL FUND Expenditure Total:		4,045,951.53	4,671,559.45	5,128,155.00	6,417,488.00
Net Total GENERAL FUND:		590,785.68	195,554.59	.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
SPECIAL REVENUE FUND					
DEVELOPMENT FEES					
45-30-57	Road Impact Fees	301,213.00	338,519.00	152,900.00	152,900.00
45-30-70	Park and Trails Impact Fees	469,029.42	537,600.18	238,086.00	238,086.00
45-30-75	North Davis Sewer Impact Fees	647,944.00	811,432.00	352,600.00	352,600.00
45-30-80	N.D. Fire Impact Fees	68,522.62	47,625.64	13,868.00	13,868.00
45-30-99	Beginning Balance	.00	.00	211,877.00	211,877.00
Total DEVELOPMENT FEES:		1,486,709.04	1,735,176.82	969,331.00	969,331.00
OTHER FINANCING SOURCES					
45-33-46	Grants (Road Projects)	434,527.78	.00	.00	.00
45-33-47	Grants	126,435.72	.00	.00	.00
45-33-90	Transfer from Other Funds	454,247.78	485,347.33	450,000.00	450,000.00
45-33-93	Local Option Roads	161,650.55	182,499.42	125,000.00	125,000.00
45-33-96	ARPA West Point City Direct	.00	.00	1,296,768.00	.00
45-33-97	ARPA NEU Davis County	.00	.00	25,000,000.00	.00
Total OTHER FINANCING SOURCES:		1,176,861.83	667,846.75	26,871,768.00	575,000.00
Source: 36					
45-36-10	Interest Income	16,941.85	23,950.98	.00	.00
Total Source: 36:		16,941.85	23,950.98	.00	.00
SPECIAL FUND PROJECTS					
45-51-15	Parks/Trails Impact Fee Proj.	.00	.00	1,648.00	1,648.00
45-51-71	Roads/Ped. Walkways Impact Fee	30,000.00	42,862.50	.00	.00
45-51-80	N.D. Sewer Impact Fees	630,972.00	797,140.00	352,600.00	352,600.00
45-51-85	N.D. Fire Impact Fees	64,234.72	34,176.63	13,868.00	13,868.00
45-51-91	ARPA West Point City Direct	.00	.00	1,296,768.00	.00
45-51-92	ARPA NEU Davis County	.00	.00	25,000,000.00	.00
45-51-93	Local Option Roads	6,087.00	.00	546,309.00	546,309.00
45-51-95	Class C Road Expenditures	238,032.39	269,446.11	607,443.00	607,443.00
45-51-97	Road & Sidewalk Grant Projects	350,548.89	.00	22,463.00	22,463.00
Total SPECIAL FUND PROJECTS:		1,319,875.00	1,143,625.24	27,841,099.00	1,544,331.00
SPECIAL REVENUE FUND Revenue Total:		2,680,512.72	2,426,974.55	27,841,099.00	1,544,331.00
SPECIAL REVENUE FUND Expenditure Total:		1,319,875.00	1,143,625.24	27,841,099.00	1,544,331.00
Net Total SPECIAL REVENUE FUND:		1,360,637.72	1,283,349.31	.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
CAPITAL PROJECTS FUND					
REVENUE					
48-30-39	Misc. revenue	232,089.10	124,009.00	.00	.00
48-30-45	Cemetery Permit & Perpet. Care	29,520.00	47,565.00	223,062.00	223,062.00
48-30-90	Beginning Balance	.00	.00	1,176,285.00	979,517.00
Total REVENUE:		261,609.10	171,574.00	1,399,347.00	1,202,579.00
OTHER FINANCING SOURCES					
48-33-10	Transfer from General Fund	885,500.00	1,510,000.00	1,040,085.00	1,236,853.00
48-33-20	Proceeds from Bonds	.00	.00	15,000,000.00	15,000,000.00
48-33-35	Interest	17,357.08	22,791.64	.00	.00
Total OTHER FINANCING SOURCES:		902,857.08	1,532,791.64	16,040,085.00	16,236,853.00
CAP. PROJ. FUND FINANCING USES					
48-51-15	Buildings	105,108.19	8,965.60	15,161,185.00	15,161,185.00
48-51-20	Road Projects	162,722.30	7,361.00	411,218.00	411,218.00
48-51-25	Park Improvement Projects	14,635.50	592,089.76	971,610.00	971,610.00
48-51-43	Capital Equipment Replacement	.00	15,493.90	45,565.00	45,565.00
48-51-44	Vehicle Replacement	29,573.00	.00	34,500.00	34,500.00
48-51-53	5 Year CIP	.00	22,708.00	592,292.00	592,292.00
48-51-70	Cemetery Perpetual Care	.00	4,501.95	223,062.00	223,062.00
Total CAP. PROJ. FUND FINANCING USES:		312,038.99	651,120.21	17,439,432.00	17,439,432.00
CAPITAL PROJECTS FUND Revenue Total:		1,164,466.18	1,704,365.64	17,439,432.00	17,439,432.00
CAPITAL PROJECTS FUND Expenditure Total:		312,038.99	651,120.21	17,439,432.00	17,439,432.00
Net Total CAPITAL PROJECTS FUND:		852,427.19	1,053,245.43	.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
WASTE FUND					
OPERATING REVENUE					
51-37-17	Penalties	1,677.50	1,510.00	1,500.00	1,500.00
51-37-26	Sewer Fees	1,133,584.31	1,185,453.22	1,200,000.00	1,200,000.00
51-37-50	Garbage Collection Fees	541,443.84	567,961.85	690,000.00	690,000.00
51-37-60	Greenwaste Collection Fees	117,188.87	122,076.29	125,000.00	125,000.00
51-37-70	Recycle Collection Fees	135,364.95	143,358.68	150,000.00	150,000.00
Total OPERATING REVENUE:		1,929,259.47	2,020,360.04	2,166,500.00	2,166,500.00
OTHER FINANCING SOURCES					
51-38-05	Sewer Impact Fees	169,890.84	239,003.00	82,700.00	82,700.00
51-38-15	Can Purchase	33,660.00	41,735.00	17,000.00	17,000.00
51-38-49	Transfer from General Fund	.00	.00	.00	500,000.00
51-38-50	ARPA Transfer from General	.00	7,435.00	.00	292,565.00
51-38-65	ARPA NEU Davis County	.00	.00	.00	25,000,000.00
51-38-80	Interest Earnings	2,996.04	3,661.13	10,000.00	10,000.00
51-38-91	DEVELOPER CONTRIBUTIONS	776,246.00	1,572,580.00	.00	.00
51-38-99	Pension	.00	.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		982,792.88	1,864,414.13	129,700.00	25,922,265.00
TRANSFERS					
51-39-95	Beginning Fund Balance	.00	.00	194,417.00	194,417.00
51-39-96	Sewer Impact Fee Balance	.00	.00	77,875.00	77,875.00
Total TRANSFERS:		.00	.00	272,292.00	272,292.00
PRIMARY OPERATING EXPENSES					
51-81-11	Salaries and Wages	176,204.60	206,303.51	250,495.00	250,495.00
51-81-13	Benefits and Bonus	66,157.45	50,829.26	140,200.00	140,200.00
51-81-15	On call pay	780.30	386.97	850.00	850.00
51-81-20	Overtime	.00	.00	2,000.00	2,000.00
51-81-27	Lift Station Pumps	1,913.02	6,599.67	10,900.00	10,900.00
51-81-42	Garbage	518,640.01	581,246.95	600,000.00	600,000.00
51-81-43	Greenwaste	112,586.61	123,020.10	113,000.00	113,000.00
51-81-44	Recycling	105,531.25	119,669.18	138,000.00	138,000.00
51-81-49	Sewer Collection and Disposal	849,649.94	884,904.54	668,000.00	668,000.00
51-81-55	Sewer Maintenance and Repair	24,561.35	30,740.23	30,000.00	30,000.00
51-81-63	IT Support & Contracts	14,800.88	17,634.74	23,825.00	23,825.00
51-81-65	Utility Refunds	.00	.00	1,500.00	1,500.00
Total PRIMARY OPERATING EXPENSES:		1,870,825.41	2,021,335.15	1,978,770.00	1,978,770.00
MATERIALS AND SUPPLIES					
51-82-24	Utility Bills - Postage/Equip.	8,700.43	9,291.81	11,000.00	11,000.00
51-82-47	Can Purchase	37,105.89	55,974.08	27,000.00	27,000.00
51-82-60	Travel and Education	2,595.12	2,294.22	1,500.00	1,500.00
51-82-61	Misc. Supplies & Deposit Slips	.00	.00	1,000.00	1,000.00
Total MATERIALS AND SUPPLIES:		48,401.44	67,560.11	40,500.00	40,500.00
WASTE - OTHER EXPENSES					
51-84-05	Sewer Impact Fee Projects	3,185.74	.02	100,000.00	100,000.00
51-84-20	Risk Management	5,735.44	5,487.05	10,000.00	10,000.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
51-84-30	Depreciation	103,993.98	120,819.59	85,000.00	85,000.00
51-84-35	Credit Card Processing Fees	10,565.08	13,942.77	8,100.00	8,100.00
51-84-39	Auditor & Accounting Support	5,192.00	4,860.00	6,000.00	6,000.00
51-84-44	Vehicle Replacement	.00	.00	31,000.00	31,000.00
51-84-81	IT	.00	1,776.64	4,000.00	4,000.00
51-84-82	ARPA Davis County Sewer Proj	.00	.00	.00	25,292,565.00
51-84-83	Capital Improvements	41,858.92	29,319.18	266,122.00	766,122.00
51-84-84	Blue Stakes	1,183.03	2,027.95	1,000.00	1,000.00
51-84-90	Fleet	4,515.22	7,128.14	8,000.00	8,000.00
51-84-97	Fleet Leases	.00	.00	10,000.00	10,000.00
Total WASTE - OTHER EXPENSES:		176,229.41	185,361.34	529,222.00	26,321,787.00
TRANSFERS & CONTINGENCIES					
51-90-99	Pension	.00	.00	20,000.00	20,000.00
Total TRANSFERS & CONTINGENCIES:		.00	.00	20,000.00	20,000.00
WASTE FUND Revenue Total:		2,912,052.35	3,884,774.17	2,568,492.00	28,361,057.00
WASTE FUND Expenditure Total:		2,095,456.26	2,274,256.60	2,568,492.00	28,361,057.00
Net Total WASTE FUND:		816,596.09	1,610,517.57	.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
WATER FUND					
OPERATING REVENUE					
55-37-11	Metered Water Sales	823,382.45	830,053.76	800,000.00	800,000.00
55-37-13	Secondary Water Sales	837,177.85	873,512.60	870,000.00	870,000.00
55-37-14	Connection Fees - Water	10,150.00	33,290.00	11,500.00	11,500.00
55-37-17	Penalties	627.75	1,359.00	1,500.00	1,500.00
Total OPERATING REVENUE:		1,671,338.05	1,738,215.36	1,683,000.00	1,683,000.00
OTHER FINANCING SOURCES					
55-38-05	Water Impact Fees	32,248.00	103,416.00	36,696.00	36,696.00
55-38-45	Transfer from Spec Rev Fund	151,457.00	.00	.00	.00
55-38-49	Transfer From General Fund	.00	.00	.00	500,000.00
55-38-55	Miscellaneous Revenue	.00	88,618.00	.00	.00
55-38-80	Interest Earnings	8,295.59	9,492.33	20,000.00	20,000.00
55-38-91	DEVELOPER CONTRIBUTIONS	.00	394,755.00	.00	.00
55-38-95	Fund Reserves	.00	.00	489,883.00	489,883.00
55-38-96	Water Impact Fee Balance	.00	.00	291,531.00	291,531.00
55-38-99	Pension	.00	.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		192,000.59	596,281.33	858,110.00	1,358,110.00
PRIMARY OPERATING EXPENSES					
55-81-11	Salaries and Wages	196,081.40	236,184.76	299,037.00	299,037.00
55-81-13	Benefits and Bonus	75,789.36	63,888.75	166,918.00	166,918.00
55-81-15	On call pay	1,560.61	773.94	1,700.00	1,700.00
55-81-20	Overtime	.00	.00	4,000.00	4,000.00
55-81-28	Wells & Water Tank Power	6,673.84	7,725.96	11,500.00	11,500.00
55-81-35	Hooper Water District	50.00	180.00	1,500.00	1,500.00
55-81-41	Water Maintenance	88,332.06	22,624.56	18,000.00	18,000.00
55-81-42	Water Sample Testing	3,587.00	2,357.00	5,000.00	5,000.00
55-81-43	Secondary Water	804,301.92	839,473.81	770,000.00	770,000.00
55-81-45	Registration & Other Expenses	160.00	75.00	1,000.00	1,000.00
55-81-60	Travel and Education	4,661.28	2,085.82	4,140.00	4,140.00
55-81-63	IT Support & Contracts	12,510.59	99,731.01	24,000.00	24,000.00
Total PRIMARY OPERATING EXPENSES:		1,193,708.06	1,275,100.61	1,306,795.00	1,306,795.00
WATER - MATERIALS AND SUPPLIES					
55-82-24	Utility Bills - Postage/Equip	9,200.39	9,811.83	8,250.00	8,250.00
55-82-47	Misc. Supplies & Deposit Slips	.00	.00	750.00	750.00
55-82-50	Water Meters	155,388.90	111,255.10	115,000.00	115,000.00
Total WATER - MATERIALS AND SUPPLIES:		164,589.29	121,066.93	124,000.00	124,000.00
WATER - OTHER EXPENSES					
55-84-05	Water System Impact Fee Proj.	.00	.00	430,114.00	430,114.00
55-84-20	Risk Management	5,353.10	5,448.14	10,000.00	10,000.00
55-84-30	Depreciation	149,429.09	154,804.73	80,000.00	80,000.00
55-84-33	Capital Projects & Expenditure	750.00	6,482.04	229,499.00	729,499.00
55-84-35	Credit Card Processing Fees	11,467.76	14,915.56	8,800.00	8,800.00
55-84-38	Auditor & Accounting Support	5,192.00	4,860.00	6,000.00	6,000.00
55-84-40	Water Purchase - Weber Basin	205,865.00	213,620.00	218,402.00	218,402.00
55-84-44	Vehicle Replacement	.00	.00	59,000.00	59,000.00
55-84-82	Blue Stakes	2,831.76	1,576.87	1,500.00	1,500.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
55-84-83	IT	.00	4,682.28	2,000.00	2,000.00
55-84-85	Engineering Studies & Planning	.00	.00	20,000.00	20,000.00
55-84-90	Fleet	7,901.65	12,474.24	15,000.00	15,000.00
55-84-97	Fleet Leases	.00	.00	10,000.00	10,000.00
Total WATER - OTHER EXPENSES:		388,790.36	418,863.86	1,090,315.00	1,590,315.00
TRANSFERS & CONTINGENCIES					
55-90-99	Pension	.00	.00	20,000.00	20,000.00
Total TRANSFERS & CONTINGENCIES:		.00	.00	20,000.00	20,000.00
WATER FUND Revenue Total:		1,863,338.64	2,334,496.69	2,541,110.00	3,041,110.00
WATER FUND Expenditure Total:		1,747,087.71	1,815,031.40	2,541,110.00	3,041,110.00
Net Total WATER FUND:		116,250.93	519,465.29	.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
STORM WATER UTILITY FUND					
OPERATING REVENUE					
58-37-11	Storm Sys. Maint. & Const. Fee	192,575.81	191,808.60	195,000.00	195,000.00
58-37-17	Penalties	69.75	151.00	150.00	150.00
58-37-90	Fund Balance	.00	.00	162,057.00	162,057.00
58-37-91	Storm Water Impact Fee Balance	.00	.00	9,900.00	9,900.00
Total OPERATING REVENUE:		192,645.56	191,959.60	367,107.00	367,107.00
OTHER FINANCING SOURCES					
58-38-05	Storm Water Impact Fees	223,376.52	269,450.21	105,100.00	105,100.00
58-38-45	Transfer From Spec Rev Fund	56,208.00	.00	.00	.00
58-38-70	Interest Earnings	7,999.37	9,744.48	20,000.00	20,000.00
58-38-91	DEVELOPER CONTRIBUTIONS	776,003.00	1,761,091.00	.00	.00
58-38-99	Pension	.00	.00	20,000.00	20,000.00
Total OTHER FINANCING SOURCES:		1,063,586.89	2,040,285.69	145,100.00	145,100.00
PRIMARY OPERATING EXPENSES					
58-81-11	Salaries and Wages	85,674.40	92,613.32	92,365.00	92,365.00
58-81-13	Benefits	31,572.73	17,943.52	49,242.00	49,242.00
58-81-27	Storm Sys. Maint. & Repair	8,279.84	6,909.52	11,000.00	11,000.00
58-81-28	Construction	.00	.00	10,000.00	10,000.00
58-81-34	Credit Card Fees	1,495.78	1,945.46	1,100.00	1,100.00
58-81-40	Sweeping & Preventative Care	5,985.86	14,713.92	12,000.00	12,000.00
58-81-42	Strm Sys Maint & Phs II Comp.	489.98	1,434.00	2,500.00	2,500.00
58-81-43	Secondary Water	.00	.00	5,000.00	5,000.00
Total PRIMARY OPERATING EXPENSES:		133,498.59	135,559.74	183,207.00	183,207.00
STORM WTR UTILITY - OTHER EXP.					
58-84-05	Storm System Impact Fee Proj.	16,796.24	6,000.25	115,000.00	115,000.00
58-84-20	Risk Management	1,911.79	1,828.56	3,500.00	3,500.00
58-84-30	Depreciation	121,038.80	136,277.12	64,000.00	64,000.00
58-84-38	Auditor & Accounting Support	1,298.00	1,215.00	1,500.00	1,500.00
58-84-44	Vehicle Replacement	.00	.00	27,500.00	27,500.00
58-84-83	Capital Projects	27,866.26	3,172.50	85,000.00	85,000.00
58-84-90	Fleet Expense	1,148.94	2,079.54	2,500.00	2,500.00
58-84-97	Fleet Leases	.00	.00	10,000.00	10,000.00
Total STORM WTR UTILITY - OTHER EXP.:		170,060.03	150,572.97	309,000.00	309,000.00
Department: 90					
58-90-99	Pension	.00	.00	20,000.00	20,000.00
Total Department: 90:		.00	.00	20,000.00	20,000.00
STORM WATER UTILITY FUND Revenue Total:		1,256,232.45	2,232,245.29	512,207.00	512,207.00
STORM WATER UTILITY FUND Expenditure Total:		303,558.62	286,132.71	512,207.00	512,207.00
Net Total STORM WATER UTILITY FUND:		952,673.83	1,946,112.58	.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
DEBT SERVICE					
MISCELLANEOUS REVENUE					
70-36-10	Interest Earnings	476.08	286.72	.00	.00
Total MISCELLANEOUS REVENUE:		476.08	286.72	.00	.00
TRANSFERS AND CONTRIBUTIONS					
70-39-20	General Fund Transfer	107,000.00	.00	.00	.00
Total TRANSFERS AND CONTRIBUTIONS:		107,000.00	.00	.00	.00
FUNDING USES					
70-84-10	Debt Service - City Hall	103,000.00	106,000.00	.00	.00
70-84-15	Interest on Bonds	3,208.27	1,084.00	.00	.00
Total FUNDING USES:		106,208.27	107,084.00	.00	.00
DEBT SERVICE Revenue Total:		107,476.08	286.72	.00	.00
DEBT SERVICE Expenditure Total:		106,208.27	107,084.00	.00	.00
Net Total DEBT SERVICE:		1,267.81	106,797.28-	.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Original Budget	2023 Amended Budget
CDRA FUND					
REVENUE					
85-31-10	Property Tax Increment	149,947.00	193,251.00	140,000.00	140,000.00
	Total REVENUE:	149,947.00	193,251.00	140,000.00	140,000.00
Source: 38					
85-38-80	Interest Earnings	159.34	328.59	.00	.00
	Total Source: 38:	159.34	328.59	.00	.00
EXPENDITURES					
85-44-63	Administration	25.00	.00	.00	.00
85-44-65	Long-term Debt Expense	111,000.00	115,000.00	119,000.00	119,000.00
	Total EXPENDITURES:	111,025.00	115,000.00	119,000.00	119,000.00
Department: 84					
85-84-15	Interest Expense	26,135.20	22,150.30	21,000.00	21,000.00
	Total Department: 84:	26,135.20	22,150.30	21,000.00	21,000.00
	CDRA FUND Revenue Total:	150,106.34	193,579.59	140,000.00	140,000.00
	CDRA FUND Expenditure Total:	137,160.20	137,150.30	140,000.00	140,000.00
	Net Total CDRA FUND:	12,946.14	56,429.29	.00	.00
	Net Grand Totals:	4,703,585.39	6,557,876.78	.00	.00