



**WEST POINT CITY COUNCIL
MEETING NOTICE & AGENDA
December 20th, 2022
WEST POINT CITY HALL**

3200 W 300 N | WEST POINT, UT 84015

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

• **THIS PUBLIC MEETING WILL BE HELD IN-PERSON AT WEST POINT CITY HALL**

- Please avoid entering if you have a fever of 100.4° or above, cough, trouble breathing, sore throat, or feel generally unwell

• **A LIVE STREAM OF THE MEETING IS AVAILABLE FOR THE PUBLIC TO VIEW**

- Online: <https://us02web.zoom.us/j/82170550738> - Telephone: 1(669) 900-6833 – Meeting ID: 821 7055 0738

• **IF UNABLE TO ATTEND IN-PERSON, CITIZEN COMMENTS MAY BE EMAILED PRIOR TO carnold@westpointcity.org:**

- Subject: Citizen Comment – 12/20/2022 City Council - Email: Must include Full Name & Address and a succinct statement


ADMINISTRATIVE SESSION – 6:00 PM – OPEN TO THE PUBLIC

1.	Discussion Regarding Amendments to the Moderate-Income Housing Plan – Mrs. Bryn MacDonald	pg. 5
2.	Discussion Regarding a New Road on 300 N between 3000 W to 3335 W for Property Access to the South – Mr. Boyd Davis	pg. 15
3.	Discussion Regarding Extending the Time Limit for Holding Impact Fee Revenue – Mr. Ryan Harvey	pg. 17
4.	Discussion Regarding the FY2022 Financial Audit – Mr. Ryan Harvey	pg. 19
5.	Discussion Regarding a Cell Tower Contract – Mr. Kyle Laws	pg. 97
6.	Discussion Regarding an Extension to the Existing Law Enforcement Contract – Mr. Kyle Laws	pg. 99
7.	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 approach the podium & clearly state your name and address prior to commenting. Please keep comments to a maximum of 2 ½ minutes	
	- Do not repeat positions already stated; public comment is a time for the Council to receive new information and perspectives	
7.	Appointment of West Point City Planning Commissioners – Mayor Brian Vincent	
8.	Consideration of Approval of the Minutes from the May 3 rd , 2022 West Point City Council Meeting	pg. 135
9.	Consideration of Approval to Award a Professional Services Contract for Building Inspections – Mrs. Bryn MacDonald	pg. 103
10.	Public Hearing Regarding Amendments to West Point City’s Moderate-Income Housing Plan – Mrs. Bryn MacDonald	pg. 5
11.	Consideration of Res. No 12-20-2022A, Extending Time Limit for Holding Impact Fee Revenue – Mr. Ryan Harvey	pg. 17
12.	Consideration of Res. No 12-20-2022B, Approving FY2022 Financial Audit for West Point City & All Related Agencies – Mr. Ryan Harvey	pg. 19
13.	Consideration of Res. No 12-20-2022C, Approving an Extension to Law Enforcement Contract w/ Davis County – Mr. Kyle Laws	pg. 99
14.	Consideration of Approval to Award the Bid for the 1300 N Storm Drain Project – Mr. Boyd Davis	pg. 113
15.	Consideration of Approval to Remove the Isla Vista Subdivision from Warranty – Mr. Boyd Davis	pg. 114
16.	Consideration of Approval to Place the Bluffview Subdivision Phase 1A on One-Year Warranty – Mr. Boyd Davis	pg. 115
17.	Consideration of Approval to Place the Harvest Fields Subdivision Phases 4 – 7 on One-Year Warranty – Mr. Boyd Davis	pg. 116
18.	Consideration of Ordinance No. 12-20-2022A, Amending WPCC Section 5.05 Regarding Business License Renewal Dates & Fees – Mrs. Bryn MacDonald	pg. 117
19.	Consideration of Ordinance No. 12-20-2022B, Amending WPCC 17.10.020 & 17.130.090 for Subdivision Phases and Second Accesses – Mrs. Bryn MacDonald	pg. 124
	a. Public Hearing b. Action	
20.	Consideration of Ordinance No. 12-20-2022C, Amending WPCC 17.10.020 & 17.60.050 for Auto Related Uses – Mrs. Bryn MacDonald	pg. 130
	a. Public Hearing b. Action	
21.	Motion to Adjourn the General Session	

Posted December 16th, 2022:


Casey Arnold, City Recorder

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

TENTATIVE UPCOMING ITEMS

Date: 01/03/2023
Canceled

Date: 01/17/2023
Administrative Session – 6:00 pm

1. Code Enforcement Update – Mr. Bruce Dopp
2. Discussion Regarding a West Point City Arts Council – Mr. Kyle Laws
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 Height of Attached Accessory Dwelling Unit – Mrs. Bryn MacDonald
7. Discussion Regarding the Small Area Plan and Market Study – Mrs. Bryn MacDonald (*Presented By: Ben Levensger and Susie Becker*)

General Session – 7:00 pm

1. Davis County Sheriff's Office Quarterly Update
 2. Youth Council Update
 3. Consideration of Approval of Ordinance No. 01-17-2023**, Establishing a West Point City Arts Council – Mr. Kyle Laws
 4. Consideration of Approval to Remove the Westlake Estates Subdivision Phase 1 from Warranty – Mr. Boyd Davis
 5. Consideration of Approval of Ordinance No. 01-17-2023**, Amending West Point City's Moderate-Income Housing Plan – Mrs. Bryn MacDonald
-

Date: 02/07/2023
Administrative Session – 6:00 pm

1. Discussion Regarding Law Enforcement Contract – Mr. Kyle Laws

General Session – 7:00 pm

1. Youth Council Update
 2. Consideration of Approval of Resolution No. 02-07-2023**, Approving the Small Area Plan and Market Study – Mrs. Bryn MacDonald
 3. Consideration of Approval of Ordinance No. 02-07-2023**, Approving a General Plan Amendment for Property Located at 2600 W 300 N – Mrs. Bryn MacDonald
 - a. Public Hearing
 - b. Action
 4. Consideration of Approval of Ordinance No. 01-17-2023**, Approving a Rezone of Property Located at 2010 N 4500 W – Mrs. Bryn MacDonald
 - a. Public Hearing
 - b. Action
 5. Consideration of Approval of Ordinance No. 01-17-2023**, Approving a Rezone of Property Located at 3181 W 300 N – Mrs. Bryn MacDonald
 - a. Public Hearing
 - b. Action
 6. Consideration of Approval of Ordinance No. 02-07-2023**, Amending WPC Section *** Regarding Height of Attached Accessory Dwelling Units – Mrs. Bryn MacDonald
 - a. Public Hearing
 - b. Action
-

Date: 02/21/2023
Administrative Session – 6:00 pm

1. Discussion Regarding **

General Session – 7:00 pm

1. Consideration of **
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WEST POINT CITY 2022 CALENDAR

2022

IMPORTANT DATES

JANUARY

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JULY

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DECEMBER

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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

*UPDATED AS OF SEPTEMBER 15, 2022



WEST POINT CITY 2023 CALENDAR

2023

IMPORTANT DATES

JANUARY

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FEBRUARY

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AUGUST

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MARCH

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OCTOBER

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NOVEMBER

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JUNE

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DECEMBER

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JANUARY

- 2 New Year's Observed - CLOSED
- 3 City Council - 6 PM
- 10 Senior Lunch - 11:30 AM
- 12 Planning Commission - 6 PM
- 16 MLK Jr. Day - CLOSED
- 17 City Council - 6 PM
- 24 Council/Staff Lunch - 11:30 AM
- 26 Planning Commission - 6 PM

FEBRUARY

- 7 City Council - 6 PM
- 9 Planning Commission - 6 PM
- 10-11 City Council Planning & Visioning Session
- 14 Senior Lunch - 11:30 AM
- 20 President's Day - CLOSED
- 21 City Council - 6 PM
- 23 Planning Commission - 6 PM

MARCH

- 7 City Council - 6 PM
- 9 Planning Commission - 6 PM
- 14 Senior Lunch - 11:30 AM
- 21 City Council - 6 PM
- 23 Planning Commission - 6 PM

APRIL

- 4 City Council - 6 PM
- 8 EASTER EGG HUNT - 10 AM
- 11 Senior Lunch - 11:30 AM
- 13 Planning Commission - 6 PM
- 18 City Council - 6 PM
- 27 Planning Commission - 6 PM
- TBD ANNUAL SPRING CLEAN-UP

MAY

- 2 City Council - 6 PM
- 4 CEMETERY CLEANING
- 9 Senior Lunch - 11:30 AM
- 11 Planning Commission - 6 PM
- 16 City Council - 6 PM
- 23 Council/Staff Lunch - 11:30 AM
- 25 Planning Commission - 6 PM
- 29 Memorial Day - CLOSED
- TBD TAKE PRIDE IN WEST POINT

JUNE

- 6 City Council - 6 PM
- 8 Planning Commission - 6 PM
- 13 Senior Lunch - 11:30 AM (Loy Blakel)
- 19 JUNETEENTH - CLOSED
- 20 City Council - 6 PM
- 22 Planning Commission - 6 PM
- TBD MOVIE IN THE PARK - DUSK

JULY

- 3 & 4 PARTY AT THE POINT EVENTS
- 11 Senior Lunch - 11:30 AM
- 13 Planning Commission - 6 PM
- 18 City Council - 6 PM
- 24 Pioneer Day Holiday - CLOSED
- 27 Planning Commission - 6 PM
- TBD MOVIE IN THE PARK - DUSK

AUGUST

- 1 City Council - 6 PM
- 8 Senior Lunch - 11:30 AM
- 10 Planning Commission - 6 PM
- 15 City Council - 6 PM
- 24 Planning Commission - 6 PM
- TBD Summer Social
- TBD MOVIE IN THE PARK - DUSK

SEPTEMBER

- 4 Labor Day - CLOSED
- 5 City Council - 6 PM
- 12 Senior Lunch - 11:30 AM
- 14 Planning Commission - 6 PM
- 19 City Council - 6 PM
- 28 Planning Commission - 6 PM

OCTOBER

- 3 City Council - 6 PM
- 5 CEMETERY CLEANING
- 9 Employee Training - CLOSED
- 10 Senior Lunch - 11:30 AM
- 12 Planning Commission - 6 PM
- 17 City Council - 6 PM
- 21 HALLOWEEN CARNIVAL 6-8 PM
- 24 Council/Staff Lunch - 11:30 AM
- 26 Planning Commission - 6 PM
- TBD ANNUAL FALL CLEAN-UP

NOVEMBER

- 7 ELECTION DAY
- 9 Planning Commission - 6 PM
- 10 Veterans Day - CLOSED
- 14 Senior Lunch - 11:30 AM
- 21 City Council - 6 PM
- 23/24 Thanksgiving - CLOSED
- 27 CITY HALL LIGHTING - 6 PM

DECEMBER

- 1 Christmas Party - 7 PM
- 5 City Council - 6 PM
- 6 CHILD REMEMBRANCE - 7 PM
- 7 Planning Commission - 6 PM
- 12 Senior Lunch - 11:30 AM
- 19 City Council - 6 PM
- 21 Planning Commission - 6 PM
- 22 CEMETERY LUMINARY - 4 PM
- 25/26 Christmas Holiday - CLOSED

*AS OF NOVEMBER 29, 2022

CITY COUNCIL STAFF REPORT

Subject: Public Hearing – Update the Moderate Income Housing Plan element of the General Plan
Author: Bryn MacDonald
Department: Community Development
Date: December 20, 2022



Background

Utah Code Section 10-9a-401 requires that each municipality adopt a Moderate Income Housing Element of the General Plan. The City's current Housing Element was adopted in 2019. As housing affordability has become a more significant issue in Utah, the legislature has been revising the housing element requirements over the last several legislative sessions. An annual report must be completed by each municipality no later than October 1st of each year showing the progress on the strategies that the city has chosen to incorporate into its plan. Earlier this year HB 462 was adopted and made some changes on the requirements for the yearly reporting. The following are some of the primary changes that cities must address by October 31, 2022:

- Cities are required to select at least three housing strategies. HB 462 expanded the list of possible strategies;
- City's must now adopt an implementation plan identifying how and when each strategy will be implemented; and
- Updated annual reporting requirements including an analysis of implementation progress.

On September 20, 2022 the City's Annual Moderate Income Housing Report was submitted to the Department of Workforce Services Housing and Community Development Division. On November 18, 2022 the City (along with 75% of other municipalities around the state) received a Notice of Non-Compliance. The following is the list of deficiencies and actions the City must take to comply with the Code:

- Update the Strategies in the Housing Element of the General Plan to include the exact language from the code 10-9a-403(2)(b)(iii), referencing menu items B, E, and F; and
- The City must update the moderate income housing element of the general plan to identify actionable and specific benchmarks or measures and timelines for completion for Strategies B, E, and F.

State Code allows 90 days for each community to correct the changes listed above. If changes are not corrected by February 16, 2023 those municipalities will not be eligible for Utah Department of Transportation (UDOT) Transportation Investment Fund of 2005, including the Transit Transportation Investment funding and the Governor's Office of Planning and Budget (GOPB) Covid-19 Local Assistance Matching Grant for the 2024 fiscal year.

Process

The Moderate Income Housing Plan is an element of the City's General Plan. Amendments to the General Plan must follow noticing requirements pursuant to Utah Code Ann. § 10-9a-203. The Planning Commission held a public hearing on December 8, 2022, and recommended approval of the plan. The Council will now have a public hearing and make the final decision.

Analysis

Staff has been working closely with Department of Workforce Services Housing and Community Development Division to make sure all of the action items have been satisfied. The attached Moderate Income Housing Element has been updated to address the recent changes. In the process of updating the plan the city was made aware that Utah State Code 10-9a-407(5)(a) states that "municipality qualifies for priority consideration" of the previously mentioned funding if the "specified municipality made plans to implement" into the plan "five or more moderate income housing strategies." Staff has looked closely at the list of strategies and felt that adding two additional elements into the Moderate Income Housing Plan was reasonable. The following strategies have been drafted for consideration.

1. **Strategy 1:** Rezone for densities necessary to facilitate the production of moderate income housing.
2. **Strategy 2:** Demonstrate investment in the rehabilitation or expansion of infrastructure that facilitates the construction of moderate income housing.
3. **Strategy 3:** Create or allow for, and reduce regulations related to, internal or detached accessory dwelling units in residential zones.
4. **Strategy 4:** Zone or rezone for higher density or moderate-income residential development in commercial or mixed-use zones near major transit investment corridors, commercial centers, or employment centers.
5. **Strategy 5:** Eliminate impact fees for any accessory dwelling unit that is not an internal accessory dwelling unit as defined in Section 10-9a-530.

Attached is the final draft of the updated Moderate-Income Housing Plan for review in consideration.

Recommendation

This item is on for a public hearing only. No action is required at this time.

Attachments

Draft Moderate-Income Housing Plan



WEST POINT CITY

MODERATE INCOME. HOUSING PLAN

November 19, 2019

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- II. COMMUNITY DATA
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 - 2. Community & Demographics
 - 3. Housing Demand & Supply
 - 4. Housing Affordability
 - 5. Zoning Regulatory Environment
- III. GOALS & STRATEGIES
 - 1. Evaluation of Previous Goals
 - 2. New Strategies
- IV. CONCLUSION.

MODERATE INCOME HOUSING PLAN

I. INTRODUCTION

In 1996 the Utah Legislature passed House Bill 295 requiring cities and counties to include an affordable housing element as part of the general plan. Housing is considered affordable if a household spends no more than 30% of their gross monthly income on housing expenses, including utilities. In this plan, housing needs are considered for moderate-income households within the following income brackets: 1) Low-income [50-80% Area Medium Income (AMI)], 2) Very low-income [30-50% Area Medium Income (AMI)], and 3) Extremely low-income [\leq 30% Area Medium Income (AMI)].

The intent of this affordable housing plan is to ensure that West Point City provides a reasonable opportunity for a variety of housing, to meet the needs of the population desiring to live in the City. A variety of housing should be encouraged to allow people earning a moderate income or less to fully participate in and benefit from all aspects of neighborhood and community life.

II. COMMUNITY DATA

1. Brief History

West Point was settled in the 1860s. James Hale was the first permanent settler. It was originally known as South Hooper. Later on, the city was renamed Muskrat Springs. West Point adopted its present name on May 29, 1910. The city was incorporated on October 14, 1935.

2. Community & Demographics

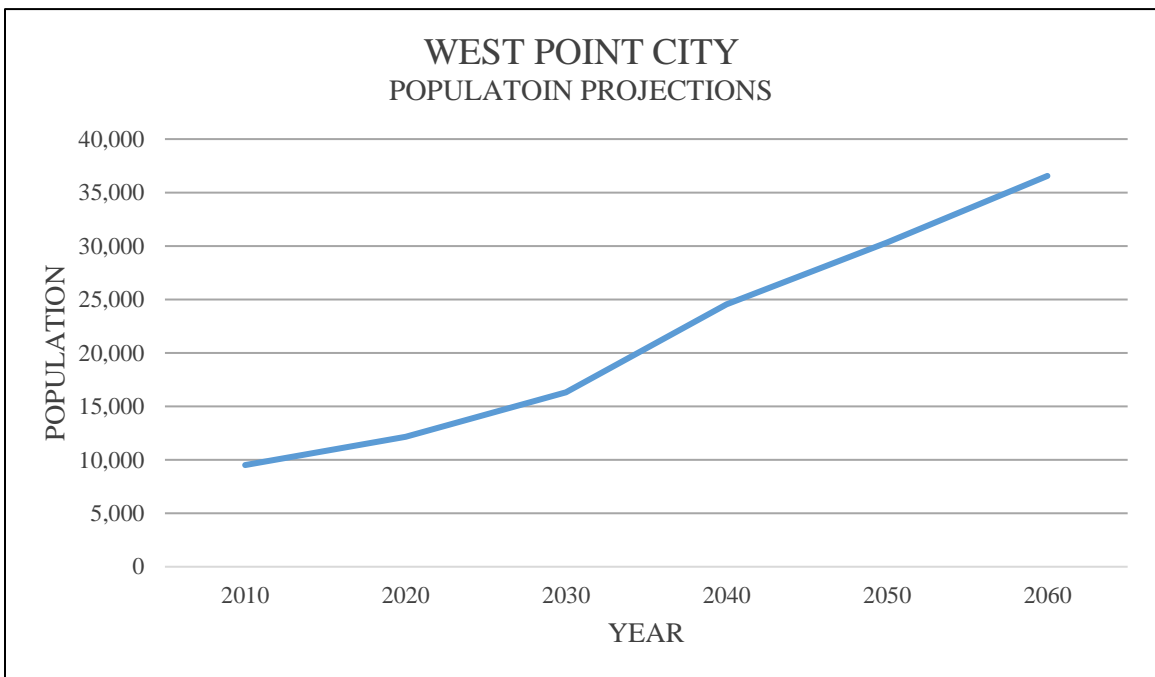
West Point City is a growing community comprised of 7.30 square miles in Davis County, UT. West Point City is bordered by the Great Salt Lake to the west, Hooper City to the north, Clinton City and Clearfield City to the east and Syracuse City to the south.

West Point is considered a family bedroom community that offers a wide variety of opportunities for recreation in the forms of Loy F. Blake Park, Arnold T. Bingham Memorial Park, and East Park. The Old Emigration Trail is a 7.7-mile paved path connecting the cities of West Point and Syracuse with spurs connecting to a large network of trails that span from Ogden to Provo. The Willard Bay State Park, Antelope Island State Park, and Great Salt Lake State Park are less than an hour's drive away. History buffs should visit the Ogden Union Station Museums, Fort Douglas, and Pioneer Village. In addition, the City hosts several family-friendly recreational events and programs throughout the year.

General Demographic Information	
Population & Age	
Total Population	10,548
Male Population	51.6%
Female Population	48.4%
Senior Citizens	7.6%
Average Age of Population	30
Race	

White	87.5%
Hispanic	7.2%
Asian	2.9%
Other	2.4%
Families	
Households	2,686
Persons per Household	3.00
Income & Poverty	
Median Household Income	\$75,269
Persons in Poverty	5.9%

Source: US Census 2017 population estimates



Source: 2012 Baseline Projections-Utah Governor's Office of Management and Budget

3. Housing Demand & Supply

The population of West Point City is expected to increase from 9,511 in 2010 to 12,162 by 2020 and 16,326 by 2030. The current average household size for the city is 3.0, so these additional residents amount to an additional 538 households from 2010 to 2020 and additional 1,388 households by 2030 (from 2010).

Out of the nearly 2,800 total housing units in West Point City, approximately 2% of them are vacant. West Point City housing stock is primarily single family homes, with some town home developments and duplexes. Owner-occupied units make up 91% of the available units while 9% consist of renter-occupied units.

Based on population change, observed income levels, and existing vacancies, it is projected that

West Point will need 538 more housing units by 2020 than existed in 2010, amounting to approximately 53 additional units per year in this decade. Of those 538 units, 8 should be affordable to extremely low-income ($\leq 30\%$ AMI) households, 54 should be affordable to low-income ($>30\%$ to $\leq 50\%$ AMI) households, and 161 should be affordable to moderate-income ($>50\%$ to $\leq 80\%$ AMI) households.

4. Housing Affordability

The median household income in West Point is \$75,269, which is \$4,157 above the area median income (AMI) for Davis County (\$71,112). Given –the median households income figures, and American Fact Finder Census Data 1.5% of the households in West Point City earns less than or equal to 30 percent of AMI, 11% earn between 30% and 50 % of AMI, 31% earn between 51% and 80% of AMI, 24% earn between 81% and 100% of AMI, and 32.5% earn more than 100% of AMI. Households that earn a moderate income (80% of AMI) or less make up 43.5% of West Point’s population.

	Current Household	Affordable Monthly Limit	Rentals Available	Owner Available	Total	Current Deficit
Low Income	829	\$723 - \$1,157	185	493 estimated	678	151
Very Low Income	295	\$434 - \$723	40	N/A	40	255
Extremely Low	40	\$0 - \$434	10	-	10	30
TOTALS	1164				738	436

Using County data for the market rate value of our single family homes, we can see from the table above that West Point has approximately 829 single family homes within the “moderately affordable income” bracket, between 50% and 80% AMI. This data is based on County assessed value of the home, which is typically lower than what it would appear on the market today, so the number of units may, in reality, be less than determined by this data.

Measuring Progress by Issuance of Building Permits

Within the past two years (2016 and 2017), West Point issued Building Permits for 80 housing units. Of these, 55 of these were for single family homes. In addition, 25 townhomes were built, all of which were in the range of being affordable to moderate income households. Therefore, 31% of Building Permit issues in 2016 and 2017 were for moderately affordable housing units.

5. Zoning Regulatory Environment

The majority of West Point is zoned for single family dwellings as an R-1, R-2 or R-3 zone. Currently, there are two zones that allow duplex, townhomes, or multifamily: R-4 Residential and R-5 residential. Within the past couple of years West Point City created a new higher density zone called R-5 residential zone which allows up to 20 units per acre. While the majority of the

city zoning codes do not prohibit the development of affordable housing for moderate income levels, there is room for improvement. Currently only single family lots are allowed in R-1, R-2 and R-3 zones. However, recent changes made to city code allows for accessory apartments to be located in these zones but currently limits those who live there to be family, clergy or disabled persons.

III. GOALS & STRATEGIES

1. Evaluation of Previous Goals

West Point plans to recommit to the analysis that was laid out in the revised 2007 General Plan, which outlines three areas in which West Point City can significantly affect the cost of housing in the city. These areas include:

- 1) *Lot Size Requirements*: The cost of land is one of the major factors affecting cost of housing. Land prices along the Wasatch Front have increased dramatically in recent years with the resulting increase in housing costs. It is also true that costs of large lot developments are high due to the extensive infrastructure that must be installed to serve it. Therefore, the size of lots required by the City must have some effect on the cost of housing. Requiring large lots in all developments would certainly make it less likely that moderate income housing would be developed within the City confines. Allowing all small lots and high density residential development, however, goes contrary to the general plan.

The City has chosen to allow clustering of housing into smaller areas that would otherwise be allowed by the zone in order to address this problem. That is to say, through development of planned residential unit developments lot sizes can be reduced and lots clustered together. This has the effect of reducing development costs while maintaining an overall density that is more compatible with rural character goals of the community.

- 2) *Zoning*: West Point City's Zoning Ordinance is density driven and gives developers a bonus density in the PRUD overlay zone. West Point has identified on the general plan areas in the center of the City where high density dwelling units per gross acre could be developed. Moreover, most areas adjacent to commercial developments are zoned for a transition of high density per gross acre.
- 3) *Impact Fees*: The imposition of impact fees is another cost of building over which the City has control. These fees, however, exist as a direct result of the impacts that development has on certain vital systems that the City is responsible to maintain in a state of efficiency. These systems, such as the water system, storm drainage, sewer systems, road, and parks are just as necessary for residents living in moderate income housing as for those in more expensive housing. Furthermore, the impacts of a moderate income house on these systems is often comparable to those impacts of more expensive housing.

2. New Strategies

West Point ~~City is would like to~~ committed to ~~the following goals, new strategies and actions~~ in order to accommodate moderate income housing needs ~~in the city, as required in Utah State Code 10-9a-403(2)(b)(iii). These three strategies include:~~ The selected strategies include implementation plans and specific actions to accomplish each strategy. The following strategies are identified with a letter that is referenced directly to the specific strategy listed in Utah State Code 10-9a-403(2)(b)(iii).

- ~~1) Facilitate the expansion of a sewer line that is needed along SR-193 that will benefit the future higher density development that is planned within these areas;~~
- ~~2) Identify areas in the code to reduce regulations related to accessory dwelling units.~~
- ~~3) Plan for ways to incorporate higher density residential development within the commercial zones.~~

Strategy 1 (A): Rezone for densities necessary to facilitate the production of moderate income housing.

Implementation Plan

- The City will facilitate a land swap at 900 South 4500 West between a private property owner and the Davis School District with the property located at 1800 North 4500 West. This swap of land will place the future Jr. High School in a more appropriate location while freeing up land around the future interchange to provide higher density housing. (Year 1-2)
- The City will rezone property located at 4500 W 1800 N to R-4 which will allow for higher density housing. (Year 1-2)
- Update the General Plan and identify areas in the city that would provide greater flexibility for higher density housing. (Year 2-3)

Strategy 2 (B): Demonstrate investment in the rehabilitation or expansion of infrastructure that facilitates the construction of moderate income housing.

Implementation Plan

- Invest in the design and construction to expand the sewer along SR-193 and the future area that includes a mixed use of housing types including higher density housing. (Years 1-2)
- Apply for grant funding for the design of the expansion of sewer into areas of the city where only septic systems are used. Septic systems require lots ranging from half-acre to full acre lots. By expanding the sewer in this area, a variety of lot sizes including higher density housing could be made available. (Years 2-5)

Strategy 3 (E): Create or allow for, and reduce regulations related to, internal or detached accessory dwelling units in residential zones.

Implementation Plan

- To educate the public on ADU opportunities, the city will provide information through city newsletters and create a dedicated page on the West Point City website. (Year 1)
- Research and determine what city regulations create barriers for ADU's while keeping with the goals and objectives of single-family zoning. This might include height limitations, setbacks and maximum livable space. (Years 1-5)
- Draft and present a text amendment to the Planning Commission, and seek approval from the City Council, to reduce or eliminate at least one item in the code determined to be a barrier to ADUs. (Years 1-5)

Strategy 4 (F): Zone or rezone for higher density or moderate-income residential development in commercial or mixed-use zones near major transit investment corridors, commercial centers, or employment centers.

Implementation Plan

- In cooperation with a consultant, the city is conducting a market study analysis of the future interchange of new West Davis Corridor and SR-193 expansion. The purpose would be to identify potential commercial and housing opportunities within this area. (Years 1-2)
- The City is purchasing property around the newly constructed interchange between the West Davis Corridor and the SR-193 expansion. This area is expected to have moderate income housing components. (Years 2-5)

Strategy 5 (R): Eliminate impact fees for any accessory dwelling unit that is not an internal accessory dwelling unit as defined in Section 10-9a-530

Implementation Plan

- The City will study this issue during the next few budgetary cycles and analyze the cost benefits and potential impacts. (Year 2-4)
- Draft and present an ordinance to the City Council to eliminate some or all city impact fees for ADU's. (Year 2-4)

IV. CONCLUSION

As with the entire state of Utah, West Point City is growing. Although West Point City is small and has geographical limitations, the City recognizes its need to grow and accommodate other types of housing needs by doing what it can, where it can. West Point City will commit to its goals to find solutions to these complex housing problems while maintaining the sense of community it values so much. Re-examining accessory dwelling units and flexibility on zoning throughout the City are strategies that can be implemented immediately in order to make progress on these issues. West Point City can grow in a sustainable way that makes room for a variety of needs and backgrounds, while maintaining its core values.

CITY COUNCIL STAFF REPORT

Subject: Main Street Access
Author: Boyd Davis
Department: Engineering
Meeting Date: December 20, 2022



Background

The City Council recently approved a new version of the Transportation Master Plan. Included in that plan was a concept for a new “main street” connecting 300 North to SR193. The concept plan shows main street connecting to 300 N at 3150 W, which is the street just east of City, and continuing south through the King family property and through the church farm property. A question has come up about the location of that connection and whether it should be moved further to the west. Staff would like to discuss this with the Council.

Analysis

Below you will see two maps showing the proposed main street. Figure 1 is new master plan showing the connection at 3150 W. Figure 2 is the previous master plan showing the connection closer to 3335 W. Both master plans showed the need for the road, but did not discuss in depth why the specific connection points were chosen.



Figure 1



Figure 2

The engineers that prepared the new master plan (figure 1) said they prefer that location because 3150 W has traffic coming from the north and this would be a good location for a signal or round-about. They prefer this location even though it is close to the existing signal at 3000 W. This location also creates a connection between City Hall and the West Davis Highway.

The downside of this location is that it is not at the mid-point of the church farm. A mid-point connection may serve that property better when it is developed. This location also requires the purchase of a portion of the King family property and a variance on setback to the existing house on their property.

The other location farther to the west would be closer to the mid-point of the church farm and would only require the cooperation of one property owner. However, the downside is that it would be a tee intersection, which is not ideal for a signal or a round-about. There may be an additional road coming from the north in the future, but it will have minimal traffic which is also not ideal for a round-about.

There are pros and cons to each location making it a difficult situation. However, the King family would like to have a decision made if possible so that they can make plans for their property.

Recommendation

No action required. This is for discussion only.

Significant Impacts

None.

Attachments

None

CITY COUNCIL STAFF REPORT



Subject: Impact Fee Time Limits
Author: Ryan Harvey
Department: Administrative Services
Meeting Date: December 20, 2022

Background

State Law requires that all impact fee revenues be spent within six years of receipt. The City has struggled to spend impact fee money as quickly as required because revenues do not come in and build up quick enough to complete projects. As a result, the City has impact fee balances that are more than six years old.

Analysis

Utah Code 11-36a-602(2)(b) states: “A local political subdivision may hold the fees for longer than six years if it identifies, in writing: (i) an extraordinary and compelling reason why the fees should be held longer than six years; and (ii) an absolute date by which the fees will be expended.”

The resolution cites that sufficient funding has not yet accumulated to complete the impact fee-eligible projects in the Impact Fee Studies. In reviewing the current impact fee balances and planned impact fee-eligible projects, we have set June 30, 2030 as the absolute date by which the impact fees, held longer than six years, must be spent.

Recommendation

Staff recommends Council approval of the Resolution to extend Impact Fee Time Limits

Significant Impacts

This will provide the City more time to appropriately expend impact fee revenue

Attachments

Resolution – Impact Fee Time Limits

RESOLUTION NO. 12-20-2022A

A RESOLUTION EXTENDING THE TIME LIMIT FOR HOLDING IMPACT FEE REVENUE AND ESTABLISHING AN ABSOLUTE DATE BY WHICH THE FEES WILL BE EXPENDED

WHEREAS, Impact Fee revenues have not been received as quickly as anticipated; and,

WHEREAS, sufficient funding has not yet been accumulated to complete the needed Impact Fee-eligible projects; and,

WHEREAS, more time is necessary to accumulate sufficient funds to properly and efficiently complete the eligible projects; and,

WHEREAS, Utah Code 11-36a-602(2)(b) provides for an allowable extension of time for the holding of impact fee revenue, beyond the standard six-year limit,

NOW, THEREFORE, BE IT RESOLVED, FOUND AND ORDERED AS FOLLOWS:

That West Point City, having identified, in writing, extraordinary and compelling reasons why Impact Fees should be held longer than six years, and in compliance with the Utah State code cited above, hereby extends the time limit for holding Impact Fee revenue and establishes June 30, 2030 as the absolute date by which impact fee money, held longer than six years, must be spent.

PASSED AND ADOPTED this 20th day of December, 2022.

WEST POINT CITY,
A Municipal Corporation

By: _____
Brian Vincent, Mayor

ATTEST:

Casey Arnold, City Recorder

CITY COUNCIL STAFF REPORT



Subject: Fiscal Year 2022 Audit
Author: Ryan Harvey
Department: Administrative Services
Meeting Date: December 20, 2022

Background

Utah state law requires all local governments to prepare financial statements each fiscal year. The financial statements must be audited by a Certified Public Accountant. The City has selected Ulrich & Associates to prepare and audit our financial statements.

Analysis

The financial statement report provides a snapshot of the City's financial condition on June 30, 2022 and summarizes financial activity for the fiscal year. The financial statements are reviewed, and City financial records are audited to ensure that the City's financial position is fairly presented. The auditors also review the City's internal controls which are put in place to safeguard against fraud and error.

Auditors may issue findings and recommendations to help the City improve financial processes, strengthen internal controls, and identify instances of non-compliance. This year the auditors did issue one finding. The details of the finding are on the last page of the audit report, and has to do with holding on to Impact Fees longer than 6 years. In 2015, the City drafted a Resolution outlining the need to hold on to Impact Fees longer than 6 years. The end date on the Resolution was June 30, 2022, which is why the finding was issued. Staff has drafted another Resolution for Council approval that will address this issue going forward.

Highlights for Fiscal Year 2022 include the following (see MD&A on pages 5-10):

- The City's total net position of \$69,783,731 is made up of \$51,285,247 in capital assets and other net position of \$18,498,485. Of this amount, \$11,199,636 may be used to meet the ongoing obligations of the City, while \$7,298,849 is restricted for specific purposes.
- The City's net position increased by \$12,368,593, or 21.5% (\$57,415,138 to \$69,783,731).
- The City's governmental funds reported a combined ending fund balance of \$13,385,065, an increase of \$2,481,781 from the prior year. The increase is primarily the result of continued high sales tax revenue and low expenditures.

- In the proprietary funds, the total net position increased by \$4,076,095 during the fiscal year.
- As of June 30, 2022, the City's general fund reported a fund balance of \$1,723,597. This represents an increase of \$195,555 from last year's ending balance.
- The transfer from the General Fund to the Capital Projects Fund was \$1,510,000.
- Once again, the City collected more sales tax than at any other point in its history, collecting \$2,166,784 in Fiscal Year 2022, an 11.9% increase from Fiscal Year 2021.
- Taxes continue to be the largest source of revenue in the general fund and represent 69% of total general fund revenues, which is consistent with prior years. The largest element of tax revenue is sales tax. Sales tax is 64%, property tax is 20%, and energy & franchise tax is 16% of general fund tax revenue.

Recommendation

Staff recommends Council approval of the Annual Financial Statements and Audit Report for Fiscal Year 2022.

Significant Impacts

None.

Attachments

West Point City Annual Financial Statements & Audit Report FY2022

Audit Governance Letter FY2022

West Point City

Annual Financial Statements

With Auditors' Report Thereon

For the Year Ended June 30, 2022



West Point City

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members
of the City Council
West Point City, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the West Point City as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of West Point City, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of West Point City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about West Point City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing

standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of West Point City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Point City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and pension schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise West Point City's basic financial statements. The budget to actual comparison statements and general fund prior year comparative statements are presented for purposes of additional

analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budget to actual comparison statements and prior year comparative statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2022, on our consideration of West Point City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of West Point City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Point City's internal control over financial reporting and compliance.

Wlich & Associates, P.C.

Ogden, UT
December 6, 2022

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West Point City

Management's Discussion and Analysis

June 30, 2022

As management of West Point City, we offer readers of the West Point City financial statements this narrative overview and analysis of the financial activities of West Point City for the fiscal year ended June 30, 2022.

Financial Highlights

- ◆ The City's total net position of \$69,783,731 is made up of \$51,285,247 in capital assets and other net position of \$18,498,485. Of this amount, \$11,199,636 may be used to meet the ongoing obligations of the City, while \$7,298,849 is restricted for specific purposes.
- ◆ The City's net position increased by \$12,368,593, or 21.5% (\$57,415,138 to \$69,783,731).
- ◆ The City's governmental funds reported a combined ending fund balance of \$13,385,065, an increase of \$2,481,781 from the prior year. The increase is primarily the result of continued high sales tax revenue and low expenditures.
- ◆ In the proprietary funds, the total net position increased by \$4,076,095 during the fiscal year.

Reporting the City As a Whole

This discussion and analysis is intended to serve as an introduction to West Point City's basic financial statements. West Point City's basic financial statements are comprised of three components 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes other supplementary information in addition to the basic financial statements.

The government-wide financial statements are designed to provide readers with a broad overview of West Point City's finances, in a manner similar to a private-sector business.

The statements of net position present information on all of West Point City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of West Point City is improving or deteriorating. However, other non-financial factors should also be considered.

The statement of activities presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Both of the government-wide financial statements distinguish functions of West Point City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The government-wide financial statements can be found on the pages directly following this report.

West Point City
Management's Discussion and Analysis - Continued
June 30, 2022

Reporting the City's Most Significant Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. West Point City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds - These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. These fund statements focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the City's general governmental operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the fund financial statements.

The major governmental funds (as determined by generally accepted accounting principles) are the general fund, special revenue fund, capital projects fund, debt service fund, and the CDRA fund.

Proprietary funds - West Point City maintains three proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. West Point City uses an enterprise funds to account for its waste, water, and storm water utilities.

As determined by generally accepted accounting principles, the utility enterprise funds meet the criteria of major fund classification.

Government-wide Financial Analysis

Net Position, over time, is intended to serve as an indicator of a government's financial position. In the case of West Point City, assets and deferred outflows exceeded liabilities and deferred inflows by \$69,783,731, an increase of \$12,368,593 over the prior year. By far, the largest portion of West Point City's net position is its investment in capital assets (e.g., land, buildings, machinery and equipment). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. It should be noted that the resources needed to repay debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

West Point City
Management's Discussion and Analysis - Continued
June 30, 2022

Statement of Net Position

	Governmental Activities		Business-Type Activities	
	2021	2022	2021	2022
Assets				
Current and other assets	\$ 12,944,490	17,064,491	5,218,231	5,758,499
Capital assets	29,796,666	35,583,158	13,101,471	16,680,062
Total assets	42,741,156	52,647,649	18,319,702	22,438,561
Deferred Outflows				
Deferred outflows related to pensions	93,311	141,563	64,525	101,639
Total deferred outflows	93,311	141,563	64,525	101,639
Liabilities				
Long-term debt outstanding	807,013	598,084	60,448	-
Other liabilities	1,431,950	2,974,301	564,259	602,780
Net pension liability	3,104	-	36,090	-
Total Liabilities	2,242,067	3,572,385	660,797	602,780
Deferred Inflows				
Unavailable revenue-property taxes	612,156	706,626	-	-
Deferred inflows relating to pensions	192,040	429,499	96,494	234,391
Total Deferred Inflows	804,196	1,136,125	96,494	234,391
Net Position				
Net investment in capital assets	29,073,666	34,780,047	13,101,471	16,505,200
Restricted	4,036,111	4,993,007	1,849,004	2,305,842
Unrestricted	6,678,425	8,307,647	2,676,461	2,891,989
Total net position	\$ 39,788,202	\$ 48,080,700	\$ 17,626,936	\$ 21,703,031

West Point City
Management's Discussion and Analysis - Continued
June 30, 2022

Changes in Net Position

	Governmental Activities		Business-Type Activities	
	2021	2022	2021	2022
Revenues				
Program revenues				
Charges for services	\$ 695,426	854,110	3,826,903	4,080,889
Operating grants & contributions	908,942	674,812	-	-
Capital grants & contributions	3,466,110	5,621,604	1,552,249	3,728,426
General revenues				
Property taxes	659,861	857,583	-	-
General sales & use tax	2,248,638	2,349,283	-	-
Energy & telecom tax	478,348	539,723	-	-
Loss on sale of capital assets	204,059	125,000	-	-
Impact Fees	1,486,709	1,735,177	425,516	611,869
Interest income	43,365	61,286	19,291	22,897
Total revenues	10,191,458	12,818,578	5,823,959	8,444,081
Expenses				
General government	1,319,347	1,211,076	-	-
Public safety/court	666,249	717,756	-	-
Highways/public works	1,169,541	1,665,514	-	-
Parks & recreation	1,196,818	902,464	-	-
Interest long-term debt	27,986	21,835	-	-
Waste utility	-	-	2,095,455	2,274,257
Water utility	-	-	1,747,088	1,815,031
Storm water utility	-	-	303,559	286,133
Total expenses	4,379,941	4,518,645	4,146,102	4,375,421
Transfers	(207,665)	(7,435)	207,665	7,435
Increase (decrease) in net position	5,603,852	8,292,498	1,885,522	4,076,095
Net position beginning of year	34,184,350	39,788,202	15,741,414	17,626,936
Net position end of year	\$ 39,788,202	\$ 48,080,700	\$ 17,626,936	\$ 21,703,031

West Point City
Management's Discussion and Analysis - Continued
June 30, 2022

Financial Analysis of Governmental Funds

The focus of City governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements.

As of June 30, 2022, the City's general fund reported a fund balance of \$1,723,597. This represents an increase of \$195,555 from last year's ending balance. The transfer from the General Fund to the Capital Projects Fund was \$1,510,000.

The general fund is the chief operating fund of the City. All activities which are not required to be accounted for in separate funds either by state or local ordinance or by a desire to maintain a matching of revenues and expenses are accounted for in this fund.

Taxes continue to be the largest source of revenue in the general fund and represent 69% of total general fund revenues, which is consistent with prior years. The largest element of tax revenue is sales tax. Sales tax is 64%, property tax is 20%, and energy & franchise tax is 16% of general fund tax revenue.

Once again, the City collected more sales tax than at any other point in its history, collecting \$2,166,784 in Fiscal Year 2022, an 11.9% increase from Fiscal Year 2021.

General Fund Budget Amendments

During Fiscal Year 2022, General Fund budgeted expenditures were not amended from the original budget of \$4,351,386.

Capital Asset and Debt Administration

Capital Assets

West Point City continues to invest in infrastructure and improvements. Capital assets, net of accumulated depreciation, in governmental activities increased by \$5,485,381. Capital assets, net of accumulated depreciation, in business-type activities increased by \$3,403,729.

West Point City
Management's Discussion and Analysis - Continued
June 30, 2022

<u>West Point City's Capital Assets</u>		
	Government Activities <u>2022</u>	Business-Type Activities <u>2022</u>
Capital Assets (net of accumulated depreciation)		
Land	\$ 4,447,331	\$ 158,040
Water rights	-	138,000
Construction in progress	1,425,791	20,894
Buildings	838,879	21,825
Improvements	1,829,758	16,077,443
Machinery and equipment	284,735	88,998
Infrastructure	<u>26,455,553</u>	<u>-</u>
Total	<u>\$ 35,282,047</u>	<u>\$ 16,505,200</u>
Total FY2022	\$ 29,796,666	\$ 13,101,471
Increase	\$ 5,485,381	\$ 3,403,729

Additional information on the City's capital assets can be found in the footnotes of this report.

Long-term Debt

West Point City issued revenue bonds on June 30, 2016 for \$1,136,000. On June 30, 2022, the City had total bonded debt outstanding of \$502,000.

<u>West Point City's Long-Term Debt</u>	
	<u>All Activities</u> <u>2022</u>
Excise tax revenue bonds	\$ 502,000
Compensated absences	165,411
	<u>\$ 667,411</u>

The City's total long-term debt decreased by \$239,242 during the fiscal year.

Additional information on the outstanding debt obligations of the City can be found in the footnotes of this report.

Economic Factors and Next Year's Budget

The City's elected and appointed officials considered many factors when setting the fiscal year 2023 budget, tax rates, and fees that will be charged for the business type activities. The City will see a budget and tax rate increase for FY 2023 to keep up with the rising costs of doing business in the City.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's Administrative Services Director.

BASIC FINANCIAL STATEMENTS

West Point City
Statement of Net Position
June 30, 2022

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<u>Assets</u>			
Cash and cash equivalents	\$ 10,743,350	3,113,947	13,857,297
Restricted cash and cash equivalents	4,993,008	2,305,842	7,298,850
Accounts receivable - net	1,299,990	338,710	1,638,700
Prepaid expenses	28,143	-	28,143
Capital assets (net of accumulated depreciation)			
Land	4,447,331	158,040	4,605,371
Construction in progress	1,425,791	20,894	1,446,685
Buildings	838,879	21,825	860,704
Improvements	1,829,758	16,077,443	17,907,201
Machinery and equipment	284,735	88,998	373,733
Water rights	-	138,000	138,000
Infrastructure	26,455,553	-	26,455,553
Net pension asset	301,111	174,862	475,973
	<u>52,647,649</u>	<u>22,438,561</u>	<u>75,086,210</u>
<u>Deferred Outflows of Resources</u>			
Deferred outflows relating to pensions	141,563	101,639	243,202
Total deferred outflows of resources	<u>141,563</u>	<u>101,639</u>	<u>243,202</u>
<u>Liabilities</u>			
Accounts payable and accrued liabilities	157,369	602,780	760,149
Unearned revenue	640,949	-	640,949
Other current liabilities	2,175,983	-	2,175,983
Noncurrent liabilities			
Due within one year	317,084	-	317,084
Due in more than one year	281,000	-	281,000
	<u>3,572,385</u>	<u>602,780</u>	<u>4,175,165</u>
<u>Deferred Inflows of Resources</u>			
Unavailable revenue-			
property taxes	706,626	-	706,626
Deferred inflows relating to pensions	429,499	234,391	663,890
Total deferred inflows of resources	<u>1,136,125</u>	<u>234,391</u>	<u>1,370,516</u>
<u>Net Position</u>			
Net invested in capital assets	34,780,047	16,505,200	51,285,247
Restricted for impact fees	3,630,455	2,305,842	5,936,297
Restricted for debt service	11,123	-	11,123
Restricted for Class C road	1,351,429	-	1,351,429
Unrestricted	8,307,647	2,891,989	11,199,636
	<u>\$ 48,080,700</u>	<u>21,703,031</u>	<u>69,783,731</u>

The notes to the financial statements are an integral part of this statement.

West Point City
Statement of Activities
For the Year Ended June 30, 2022

Function/Programs Primary government	Program Revenues			Net (Expense) Revenues & Changes in Net Position		
	Expenses	Operating		Governmental Activities	Primary Government	
		Charges for Services	Grants and Contributions		Capital Grants and Contributions	Business-type Activities
Governmental activities						
General government	\$ 1,211,076	745,864	-	\$ (465,212)		(465,212)
Public safety	717,756	-	189,465	(528,291)		(528,291)
Streets and public works	1,665,514	-	485,347	4,441,437		4,441,437
Parks and recreation	902,464	108,246	-	(794,218)		(794,218)
Interest on long-term debt	21,835	-	-	(21,835)		(21,835)
Total governmental activities	4,518,645	854,110	674,812	2,631,881		2,631,881
Business-type activities						
Waste utility	2,274,257	2,062,095	-		1,360,418	1,360,418
Water utility	1,815,031	1,826,834	-		406,558	406,558
Storm water utility	286,133	191,960	-		1,666,918	1,666,918
Total business-type activities	4,375,421	4,080,889	-		3,433,894	3,433,894
Total primary government	\$ 8,894,066	4,934,999	674,812	2,631,881	3,433,894	6,065,775
General revenues						
Property taxes				857,583	-	857,583
General sales and use tax				2,349,283	-	2,349,283
Energy and franchise tax				539,723	-	539,723
Loss on sale of capital assets				125,000	-	125,000
Impact fees				1,735,177	611,869	2,347,046
Net interest earnings (expense)				61,286	22,897	84,183
Transfers				(7,435)	7,435	-
Total general revenues				5,660,617	642,201	6,302,818
Change in net position				8,292,498	4,076,095	12,368,593
Net position - beginning				39,788,202	17,626,936	57,415,138
Net position - ending				\$ 48,080,700	21,703,031	69,783,731

The notes to the financial statements are an integral part of this statement.

West Point City
Balance Sheet
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	CDRA Fund	Total Governmental Funds
<u>Assets</u>						
Cash and cash equivalents	\$ 3,997,829	982,076	5,661,287	-	102,158	10,743,350
Restricted cash and cash equivalents	-	4,981,884	-	11,124	-	4,993,008
Receivables						
Property, sales, & energy tax	446,136	32,657	-	-	-	478,793
Class C roads	110,138	-	-	-	-	110,138
Telecommunications	4,433	-	-	-	-	4,433
Deferred property taxes	693,155	-	-	-	13,471	706,626
Prepaid expense	28,143	-	-	-	-	28,143
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 5,279,834</u>	<u>5,996,617</u>	<u>5,661,287</u>	<u>11,124</u>	<u>115,629</u>	<u>17,064,491</u>
<u>Liabilities</u>						
Liabilities						
Accounts payable	\$ 46,150	87,708	22,009	-	-	155,867
Accrued liabilities	2,175,983	-	-	-	-	2,175,983
Unearned revenue	640,949	-	-	-	-	640,949
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,863,082</u>	<u>87,708</u>	<u>22,009</u>	<u>-</u>	<u>-</u>	<u>2,972,799</u>
<u>Deferred Inflows of Resources</u>						
Unavailable revenue- property taxes	693,155	-	-	-	13,471	706,626
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>693,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,471</u>	<u>706,626</u>
<u>Fund Balances</u>						
Nonspendable	28,143	-	-	-	-	28,143
Restricted						
Class C roads	-	1,351,429	-	-	-	1,351,429
Impact fees	-	3,630,455	-	-	-	3,630,455
Debt service	-	-	-	11,123	-	11,123
Committed	-	-	5,639,278	-	-	5,639,278
Assigned	-	927,025	-	-	-	927,025
Unassigned	1,695,454	-	-	-	102,158	1,797,612
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>1,723,597</u>	<u>5,908,909</u>	<u>5,639,278</u>	<u>11,123</u>	<u>102,158</u>	<u>13,385,065</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 5,279,834</u>	<u>5,996,617</u>	<u>5,661,287</u>	<u>11,123</u>	<u>115,629</u>	<u>17,064,490</u>

The notes to the financial statements are an integral part of this statement.

West Point City
Reconciliation of the Balance Sheet to Governmental Funds
To the Statement of Net Position
June 30, 2022

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental fund types		\$ 13,385,065
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
	Cost of capital assets	43,014,122
	Accumulated depreciation	<u>(7,732,074)</u>
		35,282,048
Deferred outflows of resources, a consumption to net position that applies to future period, is not shown in the fund statements.		
		141,562
Net pension liability is not due and payable in the current period and, therefore, is not reported in the fund statements.		
		-
Deferred inflows of resources, pension related, is a liability that relates to future periods and, therefore, is not included in the fund statements.		
		(429,499)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The detail is as follows:		
	Bond interest payable	(1,502)
	Bonds payable	(502,000)
	Compensated absences	<u>(96,084)</u>
		<u>(599,586)</u>
Net position of government activities		<u>\$ 48,080,701</u>

The notes to the financial statements are an integral part of this statement.

West Point City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	CDRA Fund	Total Governmental Funds
<u>Revenues</u>						
Taxes	\$ 3,370,839	182,499	-	-	193,251	3,746,589
Licenses and permits	609,344	-	-	-	-	609,344
Charges for services	193,372	-	-	-	-	193,372
Impact fees	-	1,735,177	-	-	-	1,735,177
Intergovernmental	674,812	-	-	-	-	674,812
Interest	13,927	23,951	22,792	287	329	61,286
Miscellaneous revenue	4,820	-	46,574	-	-	51,394
Total revenues	<u>4,867,114</u>	<u>1,941,627</u>	<u>69,366</u>	<u>287</u>	<u>193,580</u>	<u>7,071,974</u>
<u>Expenditures</u>						
Current						
General government	1,022,715	-	-	-	-	1,022,715
Public safety	749,547	-	-	-	-	749,547
Streets and public works	357,416	312,308	-	-	-	669,724
Parks and recreation	539,101	831,317	-	-	-	1,370,418
Capital outlay	-	-	651,120	-	-	651,120
Debt service						
Principal retirement	-	-	-	106,000	115,000	221,000
Interest and fiscal charges	-	-	-	1,084	22,150	23,234
Total expenditures	<u>2,668,779</u>	<u>1,143,625</u>	<u>651,120</u>	<u>107,084</u>	<u>137,150</u>	<u>4,707,758</u>
Excess revenues over (under) expenditures	<u>2,198,335</u>	<u>798,002</u>	<u>(581,754)</u>	<u>(106,797)</u>	<u>56,430</u>	<u>2,364,216</u>
<u>Other financing sources (uses)</u>						
Proceeds from sale of capital asset	-	-	125,000	-	-	125,000
Transfers in	-	485,345	1,510,000	-	-	1,995,345
Transfers (out)	<u>(2,002,780)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,002,780)</u>
Total other financing sources and uses	<u>(2,002,780)</u>	<u>485,345</u>	<u>1,635,000</u>	<u>-</u>	<u>-</u>	<u>117,565</u>
Net change in fund balances	195,555	1,283,347	1,053,246	(106,797)	56,430	2,481,781
Fund balance - beginning of year	<u>1,528,042</u>	<u>4,625,562</u>	<u>4,586,032</u>	<u>117,920</u>	<u>45,728</u>	<u>10,903,284</u>
Fund balance - end of year	<u>\$ 1,723,597</u>	<u>5,908,909</u>	<u>5,639,278</u>	<u>11,123</u>	<u>102,158</u>	<u>13,385,065</u>

The notes to the financial statements are an integral part of this statement.

West Point City

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities For the Year Ended June 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds \$ 2,481,781

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlay	669,139	
Depreciation expense	<u>(805,362)</u>	
		(136,223)

The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. This transaction, however, does not effect net position. This is the net effect of differences in the treatment of long-term debt and related items.

Retirement of long-term debt	<u>221,000</u>	
		221,000

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	(12,071)	
Accrued interest	1,399	
Pension benefit expense	<u>115,008</u>	
		<u>104,336</u>

Change in net position of governmental activities \$ 8,292,498

The notes to the financial statements are an integral part of this statement.

West Point City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Taxes				
Property tax - real estate	\$ 598,886	598,886	623,661	24,775
Property tax - vehicles	35,000	35,000	40,671	5,671
Sales and use taxes	1,500,000	1,500,000	2,166,784	666,784
Energy and franchise taxes	445,000	445,000	539,723	94,723
Total taxes	2,578,886	2,578,886	3,370,839	791,953
Licenses and permits				
Business licenses	10,000	10,000	15,877	5,877
Building permits	400,000	400,000	593,467	193,467
Total licenses and permits	410,000	410,000	609,344	199,344
Intergovernmental				
Class C roads	400,000	400,000	485,347	85,347
Grants	-	-	189,465	189,465
Total intergovernmental revenue	400,000	400,000	674,812	274,812
Charges for services				
Zoning and subdivision fees	20,000	20,000	40,315	20,315
Recreation fees	90,000	90,000	108,246	18,246
Cemetery	15,000	15,000	14,950	(50)
Miscellaneous	14,500	14,500	29,861	15,361
Total charges for services	139,500	139,500	193,372	53,872
Miscellaneous				
Donations	2,000	2,000	3,115	1,115
Miscellaneous	1,000	1,000	1,705	705
Interest	20,000	20,000	13,927	(6,073)
Total miscellaneous	23,000	23,000	18,747	(4,253)
Total revenues	\$ 3,551,386	3,551,386	4,867,114	1,315,728

West Point City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Expenditures</u>				
General government				
Mayor and council	\$ 66,788	66,788	76,075	(9,287)
Finance	265,643	268,675	226,974	41,701
Administrative	834,549	842,324	719,666	122,658
Total general government	<u>1,166,980</u>	<u>1,177,787</u>	<u>1,022,715</u>	<u>155,072</u>
Public safety				
Public safety	418,010	418,010	378,067	39,943
Engineering	106,767	107,411	77,292	30,119
Planning and development	462,541	463,287	294,188	169,099
Total public safety	<u>987,318</u>	<u>988,708</u>	<u>749,547</u>	<u>239,161</u>
Streets and public works				
Public works	435,197	437,637	357,416	80,221
Total streets and public works	<u>435,197</u>	<u>437,637</u>	<u>357,416</u>	<u>80,221</u>
Parks and recreation				
Parks and cemetery	206,613	208,826	181,063	27,763
Recreation	357,040	359,416	358,038	1,378
Total parks and recreation	<u>563,653</u>	<u>568,242</u>	<u>539,101</u>	<u>29,141</u>
Total expenditures	<u>3,153,148</u>	<u>3,172,374</u>	<u>2,668,779</u>	<u>503,595</u>
Excess revenues over (under) expenditures	<u>398,238</u>	<u>379,012</u>	<u>2,198,335</u>	<u>1,819,323</u>
<u>Other financing sources (uses)</u>				
Transfers (out)	<u>(1,198,238)</u>	<u>(1,179,012)</u>	<u>(2,002,780)</u>	<u>(823,768)</u>
Total other financing sources and uses	<u>(1,198,238)</u>	<u>(1,179,012)</u>	<u>(2,002,780)</u>	<u>(823,768)</u>
Net change in fund balance	(800,000)	(800,000)	195,555	995,555
Fund balances - beginning of year	<u>1,528,042</u>	<u>1,528,042</u>	<u>1,528,042</u>	<u>-</u>
Fund balances - end of year	<u>\$ 728,042</u>	<u>728,042</u>	<u>1,723,597</u>	<u>995,555</u>

The notes to the financial statements are an integral part of this statement.

West Point City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Impact fees	\$ 757,454	757,454	1,735,177	977,723
Grants	-	26,296,768	-	(26,296,768)
Sales and use taxes	125,000	125,000	182,499	57,499
Interest income	-	-	23,951	23,951
Total revenues	<u>882,454</u>	<u>27,179,222</u>	<u>1,941,627</u>	<u>(25,237,595)</u>
<u>Expenditures</u>				
Class C road expenditures	540,480	558,049	269,445	288,604
Streets and public works	531,570	546,570	42,863	503,707
Intergovernmental	366,468	366,468	831,317	(464,849)
Capital outlay	-	26,296,768	-	26,296,768
Parks and recreation	1,648	1,648	-	1,648
Total expenditures	<u>1,440,166</u>	<u>27,769,503</u>	<u>1,143,625</u>	<u>26,625,878</u>
Excess revenues over (under) expenditures	<u>(557,712)</u>	<u>(590,281)</u>	<u>798,002</u>	<u>1,388,283</u>
<u>Other financing sources (uses)</u>				
Transfers in	<u>400,000</u>	<u>400,000</u>	<u>485,345</u>	<u>85,345</u>
Total other financing sources and uses	<u>400,000</u>	<u>400,000</u>	<u>485,345</u>	<u>85,345</u>
Net change in fund balance	(157,712)	(190,281)	1,283,347	1,473,628
Fund balances - beginning of year	<u>4,625,562</u>	<u>4,625,562</u>	<u>4,625,562</u>	<u>-</u>
Fund balances - end of year	<u>\$ 4,467,850</u>	<u>4,435,281</u>	<u>5,908,909</u>	<u>1,473,628</u>

The notes to the financial statements are an integral part of this statement.

West Point City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
CDRA Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Taxes	\$ 140,000	140,000	193,251	53,251
Interest income	-	-	329	329
Total revenues	<u>140,000</u>	<u>140,000</u>	<u>193,580</u>	<u>53,580</u>
<u>Expenditures</u>				
Debt service				
Principal retirement	115,000	115,000	115,000	-
Interest	25,000	25,000	22,150	2,850
Total expenditures	<u>140,000</u>	<u>140,000</u>	<u>137,150</u>	<u>2,850</u>
Excess revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>56,430</u>	<u>56,430</u>
<u>Other financing sources (uses)</u>				
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	56,430	56,430
Fund balances - beginning of year	45,728	45,728	45,728	-
Fund balances - end of year	<u>\$ 45,728</u>	<u>45,728</u>	<u>102,158</u>	<u>56,430</u>

The notes to the financial statements are an integral part of this statement.

West Point City
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-Type Activities - Enterprise Funds			
	Waste Utility	Water Utility	Storm Utility	Total
<u>Assets</u>				
Current assets				
Cash and cash equivalents	\$ 871,281	2,208,731	2,339,777	5,419,789
Accounts receivable - net	180,081	136,375	22,254	338,710
Total current assets	1,051,362	2,345,106	2,362,031	5,758,499
Noncurrent assets				
Land, equipment, buildings, and improvements	7,340,770	5,837,837	7,872,751	21,051,358
Less: Accumulated depreciation	(1,915,659)	(1,480,649)	(1,149,850)	(4,546,158)
Net pension asset	68,694	81,796	24,372	174,862
Total noncurrent assets	5,493,805	4,438,984	6,747,273	16,680,062
Total assets	6,545,167	6,784,090	9,109,304	22,438,561
<u>Deferred Outflows of Resources</u>				
Deferred outflows related to pensions	40,003	44,800	16,836	101,639
Total deferred outflows of resources	40,003	44,800	16,836	101,639
<u>Liabilities</u>				
Current liabilities				
Accounts payable	304,074	209,291	2,724	516,089
Accrued liabilities	32,918	38,124	15,649	86,691
Total current liabilities	336,992	247,415	18,373	602,780
Noncurrent liabilities				
Net pension liability	-	-	-	-
Total noncurrent liabilities	-	-	-	-
Total liabilities	336,992	247,415	18,373	602,780
<u>Deferred Inflows of Resources</u>				
Deferred inflows related to pensions	92,830	108,510	33,051	234,391
Total deferred inflows of resources	92,830	108,510	33,051	234,391
<u>Net Position</u>				
Net invested in capital assets	5,425,111	4,357,188	6,722,901	16,505,200
Restricted - impact fees	433,492	493,662	1,378,688	2,305,842
Unrestricted	296,746	1,622,115	973,128	2,891,989
Total net position	\$ 6,155,349	6,472,965	9,074,717	21,703,031

The notes to the financial statements are an integral part of this statement.

West Point City
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			
	Waste Utility	Water Utility	Storm Utility	Total
Operating Revenues				
Charges for services	\$ 2,018,850	1,736,857	191,809	3,947,516
Connections, penalties, and other fees	1,510	1,359	151	3,020
Other income	41,735	88,618	-	130,353
Total operating revenues	2,062,095	1,826,834	191,960	4,080,889
Operating Expenses				
Personnel services	257,520	300,848	110,557	668,925
Contractual services	1,763,816	974,254	25,003	2,763,073
Maintenance and supplies	132,101	385,124	14,296	531,521
Depreciation and amortization	120,820	154,805	136,277	411,902
Total operating expenses	2,274,257	1,815,031	286,133	4,375,421
Operating income (loss)	(212,162)	11,803	(94,173)	(294,532)
Nonoperating Revenues (Expenses)				
Interest revenue	3,661	9,492	9,744	22,897
Impact fees	239,003	103,416	269,450	611,869
Transfers in	7,435	-	-	7,435
Developer contributions	1,572,580	394,755	1,761,091	3,728,426
Total nonoperating revenues (expenses)	1,822,679	507,663	2,040,285	4,370,627
Change in net position	1,610,517	519,466	1,946,112	4,076,095
Total net position - beginning	4,544,832	5,953,499	7,128,605	17,626,936
Total net position - ending	\$ 6,155,349	6,472,965	9,074,717	21,703,031

The notes to the financial statements are an integral part of this statement.

West Point City
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			
	Waste Utility	Water Utility	Storm Utility	Total
Cash flows from operating activities				
Receipts from customers	\$ 2,056,438	1,825,144	198,716	4,080,298
Payments to suppliers	(1,891,895)	(1,388,421)	(36,211)	(3,316,527)
Payments to employees	(300,064)	(344,695)	(134,335)	(779,094)
Net cash provided (used) by operating activities	<u>(135,521)</u>	<u>92,028</u>	<u>28,170</u>	<u>(15,323)</u>
Cash flows from noncapital financing activities				
Impact fees	239,003	103,416	269,450	611,869
Transfers from other funds	7,435	-	-	7,435
Transfers to other funds	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>246,438</u>	<u>103,416</u>	<u>269,450</u>	<u>619,304</u>
Cash flows from capital and related financing activities				
Proceeds from sales of capital assets	-	-	-	-
Purchases of capital assets	(14,097)	(59,640)	(13,460)	(87,197)
Net cash provided (used) by capital and related financing activities	<u>(14,097)</u>	<u>(59,640)</u>	<u>(13,460)</u>	<u>(87,197)</u>
Cash flows from investing activities				
Interest and dividends received	3,661	9,492	9,745	22,898
Net cash provided (used) by investing activities	<u>3,661</u>	<u>9,492</u>	<u>9,745</u>	<u>22,898</u>
Net increase (decrease) in cash and cash equivalents	100,481	145,296	293,905	539,682
Cash and cash equivalents - beginning	770,801	2,063,438	2,045,873	4,880,112
Cash and cash equivalents - ending	<u>\$ 871,282</u>	<u>2,208,734</u>	<u>2,339,778</u>	<u>5,419,794</u>
Reconciliation of operating income to net cash provided (used) by operating activities				
Operating income (loss)	\$ (212,162)	11,803	(94,173)	(294,532)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	120,820	154,805	136,277	411,902
(Increase) decrease in accounts receivable	(5,657)	(1,690)	6,756	(591)
(Increase) decrease in prepaid expenses	-	-	-	-
(Increase) decrease in net pension asset	(68,694)	(81,796)	(24,372)	(174,862)
(Increase) decrease in deferred outflows	(14,288)	(17,473)	(5,353)	(37,114)
Increase (decrease) in accounts payable	(604)	(34,858)	769	(34,693)
Increase (decrease) in net pension liability	(13,734)	(9,083)	(13,273)	(36,090)
Increase (decrease) in deferred inflows	54,172	64,505	19,220	137,897
Increase (decrease) in accrued liabilities	4,626	5,815	2,319	12,760
Total adjustments	<u>76,641</u>	<u>80,225</u>	<u>122,343</u>	<u>279,209</u>
Net cash provided (used) by operating activities	<u>\$ (135,521)</u>	<u>92,028</u>	<u>28,170</u>	<u>(15,323)</u>
Noncash capital and financing activities:				
Contribution of capital assets from private developers	\$ 1,572,580	394,755	1,761,091	3,728,426

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

West Point City
Notes to Financial Statements
For the Year Ended June 30, 2022

Note 1 - Summary of Significant Accounting Policies

West Point City (the City) was incorporated in 1935. The City operates under a manager/council form of government and provides the following services as authorized by its charter: public safety, streets and highways, public utilities, parks and recreation, and general administrative services. The financial statements of West Point City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

A. Reporting entity

The City is a municipal corporation governed by an elected mayor and a five member council. The accompanying financial statements present the government and its component units, entities for which the City is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Blended component units. The following entities are blended in the accompanying basic financial statements:

West Point City Redevelopment Agency (CRDA)

Blending means that component unit balances and transactions are combined with balances and transactions of the primary government. Although legally separate from the City, the above component unit is blended because they are governed by boards comprised of the City council members. The City retains fiscal responsibility for this entity. This entity is reported as a special revenue fund.

B. Description of Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Note 1 - Summary of Significant Accounting Policies - continued

C. Basis of presentation - government-wide financial statements

While separate government-wide and fund statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are: 1) reasonable allocation of costs where the amounts are reasonably equivalent in value to the interfund services provided and 2) other charges between the government's General Fund and utility functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of presentation - fund financial statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *special revenue fund* is used to account for the proceeds of specific revenue sources, impact fees, that are legally restricted for the construction and maintenance of infrastructure assets of the City.

The *capital projects fund* is used to account for financial resources used in the acquisition and construction of major capital improvements.

The *debt service fund* is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs (other than those of the proprietary funds).

The *CDRA fund* is used to account for redevelopment agency transactions conducted by the City, including property acquisition, site improvements, preparation, cost, installation of public improvements, and administration cost.

Note 1 - Summary of Significant Accounting Policies - continued

The City reports the following major enterprise funds:

The *waste utility fund* accounts for the operations of the City's sewer system.

The *water utility fund* accounts for the operations of the City's water system.

The *storm water utility fund* accounts for the operations of the City's storm drain system.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due to/from other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current *financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Note 1 - Summary of Significant Accounting Policies - continued

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisition under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

F. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. Deposits and investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool.

Investments for the City are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Certain resources of the City's governmental funds are set aside for repayment of debt, capital projects, impact fees, and cemetery perpetual care.

Note 1 - Summary of Significant Accounting Policies - continued

2. Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

3. Receivables

All trade, property, sales, and franchise tax receivables are shown net of an allowance for uncollectable. Trade accounts receivable in excess of 180 days comprise the trade accounts receivable allowance for uncollectable.

Property taxes are collected by the County Treasurer and remitted to the City shortly after collection. Property taxes are levied based on property values as of January 1st of each year, with liens posted as of the same date. Taxes are due and payable on November 1st and delinquent after 12 o'clock noon on November 30th of each year.

Sales taxes are collected by the State Tax Commission and remitted to the City monthly.

Franchise taxes are collected by telephone, natural gas and electric utilities, and by cable TV operations and are remitted to the City monthly.

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Note 1 - Summary of Significant Accounting Policies - continued

4. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the applicable government or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. The amount of interest capitalized depends on the specific circumstances.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the government chose to include all such items regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. Property, plant, equipment, and infrastructure of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20 - 50
Sewer collection system	50
Water distribution system	50
Infrastructure and improvements	20 - 40
Machinery and equipment	5 - 10
Other improvements	10 - 40

Note 1 - Summary of Significant Accounting Policies - continued

5. Unearned revenue

Unearned revenue for the City represents amounts received on grants whose purpose restrictions have not been met. Revenue is recognized on restricted grants only when all restrictions on those funds are satisfied.

6. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future periods and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. Property taxes to be collected in November were unavailable in the current fiscal year. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Long-term obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/ deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 1 - Summary of Significant Accounting Policies - continued

9. Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

10. Fund balance flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

11. Fund balance/net position policies

Government-wide financial statements

Equity is classified in the government-wide financial statements as net position and is displayed in three components:

Net investment in capital assets - Capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Note 1 - Summary of Significant Accounting Policies - continued

11. Fund balance/net position policies - continued

Fund financial statements

In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned, or Unassigned. Descriptions of each follow:

Nonspendable fund balance - Amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted fund balance - Amounts restricted by enabling legislation. Also reported if, (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority, the City Council. The commitment can only be removed through the same action.

Assigned fund balance - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. This intent is expressed by either the City Council or delegated by the City Council to the City Manager. This also includes all remaining amounts that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted, nor committed or in the General Fund, that are intended to be used for specific purposes.

Unassigned fund balance - Residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund.

It is the City's policy to apply expenditures first to committed fund balance, then assigned, and finally unassigned.

G. Revenues and expenditures/expenses

1. Program revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Note 1 - Summary of Significant Accounting Policies - continued

2. Property taxes

Property taxes attach as an enforceable lien on real property on January 1st of each year. Taxes are levied on property owners in July and are payable by November 30th. Collections are periodically distributed to the taxing entities, with final settlement due March 31st of the subsequent year. The City records a receivable and deferred revenue for delinquent taxes, but no allowance for doubtful accounts is made as uncollected taxes are deemed to be substantially collectible or recoverable through foreclosure.

3. Compensated absences

City employees are granted vacation and sick leave in varying amounts based on length of service. Unused vacation up to 240 hours may carryover into the next year and is paid upon termination.

Sick leave shall be paid for any unused sick leave if the employee has been employed full-time for 5 years or more. The City will pay one-third the outstanding balance at the employee's last pay rate.

The government's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

4. Proprietary funds: operating and nonoperating revenues and expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the utility funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Note 2 - Stewardship, Compliance, and Accountability

A. Budgetary information

Budgets are prepared and adopted, in accordance with State law, by West Point City Council on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the general, special revenue, capital projects, and debt service funds. Tentative budgets must be adopted on or before June 22nd for the following fiscal year, beginning July 1st. Final adoption of the budget must be no later than August 17th. Budgets may be increased by resolution of the City Council at any time during the year. A public hearing must be held regarding any proposed increase in a fund's appropriations. The budget is adopted by fund, function, and department. The government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control is the function level. Appropriations lapse at June 30th.

Budgets for the General Fund, Special Revenue Funds and Capital Projects Funds are prepared on the modified accrual basis of accounting. Encumbrances are used only as an internal management control device during the year. Appropriations lapse at year end. Therefore encumbrances are not reflected in the accompanying financial statements. However, encumbrances generally are reappropriated and honored as part of the following year's budget. The Council made several supplemental budgetary appropriations throughout the year. Budget and actual statements for funds reported as major are included in this report. The supplemental budgetary appropriations made in nonmajor funds were not material. During the current year, there were no expenditures that exceeded appropriations.

Utah State law allows for the accumulation of a fund balance in the general fund in an amount equal to 35% of the total current year revenue of the General Fund. In the event that the fund balance, at the end of the fiscal year, is in excess of that allowed, the City has one year, to determine an appropriate use and then the excess must be included as an available resource in the General Fund budget. At year end, the City's unassigned general fund balance was \$1,695,454 which is 34.83% of current year revenue.

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Note 3 - Detailed Notes on all Funds

A. Deposits and investments

The City follows the requirements of the Utah Money Management Act (Utah Code , Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of Entity funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Deposits

Custodial Credit Risk - Deposits - Custodial credit risk for deposits is the risk that in the event of a bank failure, the local government's deposits may not be recovered. The local government's policy for managing custodial credit risk is to adhere to the Money Management Act. As of June 30, 2022, \$3,311,054 of the local government's bank balances of \$3,561,054 were uninsured and uncollateralized.

Investments

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The Money Management Act defines the types of securities authorized as appropriate investments for the City's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the City to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund.

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 3 - Detailed Notes on all Funds - continued

The Utah State Treasurer’s Office operates the Public Treasurers’ Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act (Utah Code , Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant’s average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Fair Value of Investments - The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

Investments by fair value level	Total investments measured at fair value		
	Level 1	Level 2	Level 3
Utah Public Treasurers' Investment Fund	\$ -	17,610,306	-
Total investments measured at fair value	\$ -	17,610,306	-

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following approaches:

- U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;
- Corporate and Municipal Bonds: quoted prices for similar securities in active markets;
- Money Market, Bond, and Equity Mutual Funds: published fair value per share (unit) for each fund;
- Utah Public Treasurers’ Investment Fund: application of the December 31st fair value factor, as calculated by the Utah State Treasurer, to the Entity’s average daily balance in the Fund.

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 3 - Detailed Notes on all Funds - continued

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years.

As of June 30, 2022, the City's investments had the following maturities:

Investments by fair value level	Investment Maturities (in years)		
	Less than 1	1-5	6 or more
Utah Public Treasurers' Investment Fund	\$ 17,610,306	-	-
Total investments measured at fair value	\$ 17,610,306	-	-

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's policy for reducing its exposure to credit risk is to comply with the State's Money Management Act, as previously discussed.

Investments by fair value level	Quality Ratings		
	AA	A	Unrated
Utah Public Treasurers' Investment Fund	\$ -	-	17,610,306
Total investments measured at fair value	\$ -	-	17,610,306

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

Custodial Credit Risk - Investments - For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments that are in the possession of an outside party. The local government is authorized to invest in the Utah Public Treasurer's Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participants' average daily balances.

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 3 - Detailed Notes on all Funds - continued

B. Receivables

Receivables as of year end for the government's general and enterprise funds are as follows:

	Governmental	Enterprise	Total
Accounts	\$ -	350,542	350,542
Less: Allowance for uncollectable	-	(11,832)	(11,832)
Grants	-	-	-
Property tax	6,014	-	6,014
Sales and energy tax	416,886	-	416,886
B & C road revenue	110,138	-	110,138
Deferred property tax revenue	706,626	-	706,626
Franchise tax	55,894	-	55,894
Telecommunications	4,433	-	4,433
	\$ 1,299,991	338,710	1,638,701

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Property taxes	\$ 706,626	-
ARPA Act Grant	-	640,949
Total deferred / unearned revenue for governmental funds	\$ 706,626	640,949

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 3 - Detailed Notes on all Funds - continued

C. Capital assets

Capital asset activity for the year ended June 30, 2022 was as follows:

Primary government	Beginning			Ending
Governmental activities	Balance	Increases	Decreases	Balance
Capital assets not being depreciated:				
Land	\$ 3,924,790	522,541	-	4,447,331
Construction in progress	123,967	1,301,824	-	1,425,791
Total capital assets not being depreciated	<u>4,048,757</u>	<u>1,824,365</u>	<u>-</u>	<u>5,873,122</u>
Capital assets being depreciated				
Buildings	2,163,653	-	-	2,163,653
Improvements	2,583,594	-	-	2,583,594
Machinery and equipment	1,628,103	14,058	-	1,642,161
Intangibles	-	-	-	-
Infrastructure	26,299,271	4,452,320	-	30,751,591
Total capital assets being depreciated	<u>32,674,621</u>	<u>4,466,378</u>	<u>-</u>	<u>37,140,999</u>
Less accumulated depreciation for				
Buildings	1,254,542	70,232	-	1,324,774
Improvements	702,618	51,218	-	753,836
Machinery and equipment	1,251,376	106,050	-	1,357,426
Intangibles	-	-	-	-
Infrastructure	3,718,176	577,862	-	4,296,038
Total accumulated depreciation	<u>6,926,712</u>	<u>805,362</u>	<u>-</u>	<u>7,732,074</u>
Total capital assets, being depreciated, net	<u>25,747,909</u>	<u>3,661,016</u>	<u>-</u>	<u>29,408,925</u>
Governmental activities capital assets, net	<u>\$ 29,796,666</u>	<u>5,485,381</u>	<u>-</u>	<u>35,282,047</u>
Business-type activities				
Capital assets not being depreciated				
Land	\$ 158,040	-	-	158,040
Water rights	88,000	50,000	-	138,000
Construction in progress	2,980	20,894	(2,980)	20,894
Total capital assets not being depreciated	<u>249,020</u>	<u>70,894</u>	<u>(2,980)</u>	<u>316,934</u>
Capital assets being depreciated				
Buildings	60,000	-	-	60,000
Improvements	16,266,309	3,728,426	-	19,994,735
Machinery and equipment	660,400	19,288	-	679,688
Total capital assets being depreciated	<u>16,986,709</u>	<u>3,747,714</u>	<u>-</u>	<u>20,734,423</u>
Less accumulated depreciation for				
Buildings	36,270	1,905	-	38,175
Improvements	3,547,979	369,313	-	3,917,292
Machinery and equipment	550,006	40,684	-	590,690
Total accumulated depreciation	<u>4,134,255</u>	<u>411,902</u>	<u>-</u>	<u>4,546,157</u>
Total capital assets, being depreciated, net	<u>12,852,454</u>	<u>3,335,812</u>	<u>-</u>	<u>16,188,266</u>
Business-type activities capital assets, net	<u>\$ 13,101,474</u>	<u>3,406,706</u>	<u>(2,980)</u>	<u>16,505,200</u>

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 3 - Detailed Notes on all Funds - continued

C. Capital assets - continued

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities	
General government	\$ 219,761
Public works	501,634
Parks and community services	83,967
Total depreciation expense - governmental activities	805,362
Business-type activities	
Waste Utility	120,820
Water Utility	154,805
Storm Water Utility	136,277
Total depreciation expense - business-type activities	411,902
Total depreciation expense	\$ 1,217,264

D. Interfund transfers

	Transfers Out					Total
	General Fund	Special Revenue Fund	Capital Projects Fund	Waste Utility Fund	Water Fund	
Transfers In						
Special Revenue Fund	\$ 485,345	-	-	-	-	485,345
Capital projects	1,510,000	-	-	-	-	1,510,000
Waste Utility	7,435	-	-	-	-	7,435
Total transfer in	\$ 2,002,780	-	-	-	-	2,002,780

Interfund receivables and payables are created when expenditures are paid by one fund on behalf of another. In addition, allocations of expenditures between funds are recorded as due to/from until paid. Transfers between funds are to fund operating expenditures and capital projects.

During the year, transfers are used to 1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, 2) move general fund resources to provide an annual subsidy to the capital projects fund, and 3) move revenues from the general fund relating to Class C roads to the special revenue fund.

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 3 - Detailed Notes on all Funds - continued

E. Long-term debt

Long-term liability activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Revenue bonds	\$ 723,000	-	(221,000)	502,000	221,000
Net pension liability	3,104	-	(3,104)	-	-
Compensated absences	84,013	77,143	(65,072)	96,084	76,867
Total long-term liabilities	<u>\$ 810,117</u>	<u>77,143</u>	<u>(289,176)</u>	<u>598,084</u>	<u>297,867</u>
Business-type activities					
Net pension liability	\$ 36,090	-	(36,090)	-	-
Compensated absences	60,446	51,097	(42,216)	69,327	55,462
Total long-term liabilities	<u>\$ 96,536</u>	<u>51,097</u>	<u>(78,306)</u>	<u>69,327</u>	<u>55,462</u>

Revenue bonds issued at June 30, 2022 consist of the following:

Series	Purpose	Amount	Range	Date	Outstanding
2014	Refunding bonds for series 2001 excise tax bonds. Used to finance the acquisition and construction of major capital facilities.	\$ 751,000	1.990%	2022	\$ -
2016	Sales tax revenue bonds. Used to finance the acquisition and construction of major capital facilities.	\$ 1,136,000	3.590%	2026	502,000
					<u>\$ 502,000</u>

Years Ending June 30	Tax Revenue Bonds	
	Principal	Interest
2023	\$ 119,000	18,022
2024	123,000	13,750
2025	128,000	9,334
2026	132,000	4,739
Total	<u>\$ 502,000</u>	<u>45,844</u>

Note 4 - Other Information

A. Risk management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

B. Pension plans

General Information about the Pension Plan

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

Defined benefit plans:

- Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost sharing, public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System); is a multiple employer, cost sharing, public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

Note 4 - Other Information - continued

B. Pension plans - continued

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

Benefits provided: URS provides retirement, disability, and death benefits. Retirement benefits are as

Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Non- contributory	Highest 3 years	30 years any age 25 years any age * 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* Actuarial reductions are applied.

** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contribution Rate Summary: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2022 are as follows:

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 4 - Other Information - continued

B. Pension plans - continued

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System			
111- Local Governmental Division Tier 2	N/A	16.07	0.62
Noncontributory System			
15- Local Governmental Division Tier 1	N/A	18.47	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69	10.00

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For fiscal year ended June 30, 2022, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 111,188	N/A
Tier 2 Public Employees System	90,739	-
Tier 2 DC Only System	3,391	N/A
Total Contributions	\$ 205,318	\$ -

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 4 - Other Information - continued

B. Pension plans - continued

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, we reported a net pension asset of \$475,973 and a net pension liability of \$0.

	(Measurement Date): December 31, 2021				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/20	Change (decrease)
Noncontributory System	\$ 463,736.00	-	0.08097210%	0.06866380%	0.0123083%
Tier 2 Public Employees System	\$ 12,237.00	-	0.02891270%	0.02762490%	0.0012878%
	475,973	-			

The net pension asset and liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2021 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2022 we recognized pension expense of (\$19,905).

At June 30, 2022 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 54,516	1,577
Changes in assumptions	54,933	3,109
Net difference between projected and actual earnings on pension plan investments	-	654,594
Changes in proportion and differences between contributions and proportionate share of contributions	37,465	4,610
Contributions subsequent to the measurement date	96,287	-
Total	\$ 243,201	663,890

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 4 - Other Information - continued

B. Pension plans - continued

\$96,287 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2022	\$ (96,477)
2023	(171,607)
2024	(155,086)
2025	(106,813)
2026	2,336
Thereafter	10,671

Noncontributory System Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2022 we recognized pension expense of (\$62,365).

At June 30, 2022 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 48,571	-
Changes in assumptions	43,523	2,993
Net difference between projected and actual earnings on pension plan investments	-	624,358
Changes in proportion and differences between contributions and proportionate share of contributions	31,302	4,610
Contributions subsequent to the measurement date	52,007	-
Total	\$ 175,403	631,961

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 4 - Other Information - continued

B. Pension plans - continued

\$52,007 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2022	\$ (90,763)
2023	(164,292)
2024	(149,770)
2025	(103,739)
2026	-
Thereafter	-

Tier 2 Public Employees System Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2022 we recognized pension expense of \$42,460.

At June 30, 2022 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,945	1,577
Changes in assumptions	11,410	116
Net difference between projected and actual earnings on pension plan investments	-	30,236
Changes in proportion and differences between contributions and proportionate share of contributions	6,163	-
Contributions subsequent to the measurement date	44,280	-
Total	\$ 67,798	31,929

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 4 - Other Information - continued

B. Pension plans - continued

\$44,280 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2022	\$ (5,713)
2023	(7,315)
2024	(5,315)
2025	(3,074)
2026	2,336
Thereafter	10,671

Actuarial Assumptions

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	3.25 - 9.25 percent average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation and age, as appropriate, with adjustments for future improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members,

The actuarial assumptions used in the January 1, 2021, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 4 - Other Information - continued

B. Pension plans - continued

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equity Securities	37%	6.58%	2.43%
Debt Securities	20%	-0.28%	-0.06%
Real Assets	15%	5.77%	0.87%
Private equity	12%	9.85%	1.18%
Absolute Return	16%	2.91%	0.47%
Cash and cash equivalents	-	-1.01%	-
Totals	100%		4.89%
	Inflation		2.50%
	Expected arithmetic nominal return		7.39%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced from 6.95% to 6.85% from the prior measurement date.

West Point City
Notes to Financial Statements-continued
For the Year Ended June 30, 2022

Note 4 - Other Information - continued

B. Pension plans - continued

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 249,365	(463,736)	(1,058,679)
Tier 2 Public Employees System	72,910	(12,237)	(77,612)
Total	322,275	(475,973)	(1,136,291)

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plan

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401 (k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

West Point City participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- *401(k) Plan
- *457(b) plan
- *Roth IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30th, were as follows:

	2022	2021	2020
401(k) Plan			
Employer contributions	\$ 28,909	\$ 28,373	27,979
Employee contributions	28,915	25,315	25,545
457 Plan			
Employer contributions	2,743	2,585	2,572
Employee contributions	9,119	8,343	8,127
Roth IRA Plan			
Employer contributions	N/A	N/A	N/A
Employee contributions	2,312	3,683	1,154

Note 4 - Other Information - continued

C. Commitments

Interlocal Agreement - UIA. The City entered a Fiber Communications Service and Acquisition Contract with Utah Infrastructure Agency (UIA). UIA is an interlocal cooperative created to finance, construct and operate a system of fiber optic communication lines in various cities in the state. UIA leases use of the fiber optic system to retail vendors of telephone, video, and internet services. The City has pledged energy tax revenues to guarantee payment of UIA's bonds. To the extent that there are insufficient net revenues to pay the debt service, West Point City is required to reimburse the UIA debt service fund of any shortfall. Any amount paid by the City to UIA to reimburse the debt service reserve fund will be a loan to be repaid by UIA. It is expected that subscribers will be sufficient to cover UIA debt service requirements for West Point City.

D. Subsequent events

Management has evaluated events and transactions which occurred through the date of the audit report, which is the date the financial statements were available to be issued. No additional disclosures noted.

E. Rounding convention

A rounding convention to the nearest whole dollar has been applied throughout this report, therefore the precision displayed in any monetary amount is plus or minus \$1. These financial statements are computer generated and the rounding convention is applied to each amount displayed in a column, whether detail items or not. As a result, without the overhead cost of manually balancing each column, the sum of displayed amounts in a column may not equal the total displayed, or within the schedules presented in the footnotes to the financial statements. The maximum difference between any displayed number or total and its actual value will not be more than \$1.

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REQUIRED SUPPLEMENTARY INFORMATION

West Point City
Schedule of the Proportionate Share of the Net Pension Liability
Utah Retirement Systems
Last Eight Fiscal Years Ending December 31*

	2014	2015	2016	2017	2018	2019	2020	2021
<u>Noncontributory System</u>								
Proportion of the net pension liability (asset)	0.2324696%	0.0779062%	0.7723480%	0.0744414%	0.0691477%	0.0708905%	0.0686638%	0.0809721%
Proportionate share of the net pension liability (asset)	\$ 337,616	\$ 440,831	\$ 495,942	\$ 326,150	\$ 509,185	\$ 267,177	\$ 35,221	\$ (463,736)
Covered payroll	\$ 640,863	\$ 631,314	\$ 623,998	\$ 565,058	\$ 517,093	\$ 534,446	\$ 506,360	\$ 611,966
Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	52.70%	69.83%	79.48%	57.72%	98.47%	49.99%	6.96%	-75.78%
Plan fiduciary net position as a percentage of the total pension liability	90.20%	87.80%	87.30%	91.90%	87.00%	93.70%	99.20%	108.70%
<u>Tier 2 Public Employees System</u>								
Proportion of the net pension liability (asset)	0.0299416%	0.0278119%	0.0306174%	0.0359252%	0.0330625%	0.0310004%	0.0276249%	0.0289127%
Proportionate share of the net pension liability (asset)	\$ (907)	\$ (61)	\$ 3,415	\$ 3,167	\$ 14,160	\$ 6,972	\$ 3,973	\$ (12,237)
Covered payroll	\$ 146,853	\$ 179,683	\$ 251,086	\$ 351,714	\$ 386,141	\$ 430,797	\$ 441,832	\$ 536,082
Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	-0.60%	-0.03%	1.36%	0.90%	3.67%	1.62%	0.90%	-2.28%
Plan fiduciary net position as a percentage of the total pension liability	103.50%	100.20%	95.10%	97.40%	90.80%	96.50%	98.30%	103.80%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10-year schedule will need to be built prospectively. The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the employers the fiscal year.

N/A - Information not available.

West Point City
Schedule of Contributions

Last 10 Fiscal Years Ending June 30*

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Noncontributory System</u>										
Contractually required contribution	\$ 112,862	116,067	114,507	117,121	112,038	96,453	95,840	97,591	100,889	111,188
Contributions in relation to the contractually required contribution	(112,862)	(116,067)	(114,507)	(117,121)	(112,038)	(96,453)	(95,840)	(97,591)	(100,889)	(111,188)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Covered payroll	689,146	634,182	627,436	634,114	606,593	522,216	518,898	528,378	546,233	601,991
Contributions as a percentage of covered-employee payroll	16.38%	18.30%	18.25%	18.47%	18.47%	18.47%	18.47%	18.47%	18.47%	18.47%
<u>Tier 2 Public Employees System</u>										
Contractually required contribution	13,312	10,170	23,875	31,012	45,965	55,583	62,728	71,031	71,401	90,739
Contributions in relation to the contractually required contribution	(13,312)	(10,170)	(23,875)	(31,012)	(45,965)	(55,583)	(62,728)	(71,031)	(71,401)	(90,739)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Covered payroll	159,805	119,645	159,805	207,993	308,281	367,858	403,654	453,583	451,903	564,648
Contributions as a percentage of covered-employee payroll	8.33%	8.50%	14.94%	14.91%	14.91%	15.11%	15.54%	15.66%	15.80%	16.07%
<u>Tier 2 Public Employees System</u>										
Contractually required contribution	-	-	-	-	-	-	115	1,773	4,531	3,391
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	(115)	(1,773)	(4,531)	(3,391)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Covered payroll	-	-	-	-	-	-	1,721	26,496	67,727	50,681
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.68%	6.69%	6.69%	6.69%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011. Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. Contributions as a percentage of covered payroll may be different than the board certificate rate due to rounding and other administrative practices.

West Point City
Notes to Required Supplemental Information
June 30, 2022

Changes in Assumptions

The investment return assumption was decreased by 0.10% to 6.85% for use in the January 1, 2021 actuarial valuation. This assumption change was based on analysis performed by the actuary and adopted by the Utah State Retirement Board. In aggregate, this assumption change resulted in a \$509 million increase in the Total Pension Liability, which is about 1.3% of the Total Pension Liability of as December 31, 2020 for all systems combined. The demographic assumptions were reviewed and updated in the January 1, 2020 actuarial valuation and are currently scheduled to be reviewed in the year 2023.

SUPPLEMENTARY INFORMATION

West Point City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Capital Projects
For the Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest income	\$ -	-	22,792	22,792
Miscellaneous	147,057	147,057	46,574	(100,483)
Total revenues	<u>147,057</u>	<u>147,057</u>	<u>69,366</u>	<u>(77,691)</u>
<u>Expenditures</u>				
Capital outlay	<u>2,340,504</u>	<u>2,263,066</u>	<u>651,120</u>	<u>1,611,946</u>
Total expenditures	<u>2,340,504</u>	<u>2,263,066</u>	<u>651,120</u>	<u>1,611,946</u>
Excess revenues over (under) expenditures	<u>(2,193,447)</u>	<u>(2,116,009)</u>	<u>(581,754)</u>	<u>1,534,255</u>
<u>Other financing sources (uses)</u>				
Proceeds from sale of capital asset	-	-	125,000	125,000
Transfers in	<u>691,183</u>	<u>691,183</u>	<u>1,510,000</u>	<u>818,817</u>
Total other financing sources and uses	<u>691,183</u>	<u>691,183</u>	<u>1,635,000</u>	<u>943,817</u>
Net change in fund balance	(1,502,264)	(1,424,826)	1,053,246	2,478,072
Fund balances - beginning of year	<u>4,586,032</u>	<u>4,586,032</u>	<u>4,586,032</u>	<u>-</u>
Fund balances - end of year	<u>\$ 3,083,768</u>	<u>3,161,206</u>	<u>5,639,278</u>	<u>2,478,072</u>

The notes to the financial statements are an integral part of this statement.

West Point City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Debt Service
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Interest income	\$ -	-	287	287
Total revenues	-	-	287	287
<u>Expenditures</u>				
Debt service				
Principal retirement	106,000	106,000	106,000	-
Interest and fiscal charges	1,055	1,055	1,084	(29)
Total expenditures	107,055	107,055	107,084	(29)
Excess revenues over (under) expenditures	(107,055)	(107,055)	(106,797)	258
<u>Other financing sources (uses)</u>				
Transfers in	107,055	107,055	-	(107,055)
Total other financing sources and uses	107,055	107,055	-	(107,055)
Net change in fund balance	-	-	(106,797)	(106,797)
Fund balances - beginning of year	117,920	117,920	117,920	-
Fund balances - end of year	\$ 117,920	117,920	11,123	(106,797)

The notes to the financial statements are an integral part of this statement.

West Point City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Prior Year Comparative
General Fund
For the Years Ended June 30, 2022 and 2021

	June 30, 2022	June 30, 2021	<u>Variance</u> Increase (Decrease) Over PY
<u>Revenues</u>			
Taxes			
Property tax - real estate	\$ 623,661	618,708	4,953
Property tax - vehicles	40,671	41,153	(482)
Sales and use taxes	2,166,784	1,937,040	229,744
Energy & telecom taxes	539,723	478,348	61,375
Total taxes	<u>3,370,839</u>	<u>3,075,249</u>	<u>295,590</u>
Licenses and permits			
Business licenses	15,877	25,758	(9,881)
Building permits	593,467	472,264	121,203
Total licenses and permits	<u>609,344</u>	<u>498,022</u>	<u>111,322</u>
Intergovernmental			
Class "C" roads	485,347	454,248	31,099
Grants	189,465	454,694	(265,229)
Total intergovernmental revenue	<u>674,812</u>	<u>908,942</u>	<u>(234,130)</u>
Charges for services			
Zoning & subdivision fees	40,315	14,775	25,540
Recreation fees	108,246	73,465	34,781
Cemetery	14,950	14,700	250
Miscellaneous	29,861	25,352	4,509
Total charges for services	<u>193,372</u>	<u>128,292</u>	<u>65,080</u>
Miscellaneous			
Donations	3,115	4,866	(1,751)
Miscellaneous	1,705	12,937	(11,232)
Interest	13,927	8,431	5,496
Total miscellaneous	<u>18,747</u>	<u>26,234</u>	<u>(7,487)</u>
Total revenues	<u>\$ 4,867,114</u>	<u>4,636,739</u>	<u>230,375</u>

West Point City

Statement of Revenues, Expenditures, and Changes in Fund Balances
Prior Year Comparative (continued)
General Fund
For the Years Ended June 30, 2022 and 2021

	June 30, 2022	June 30, 2021	Variance Increase (Decrease) Over PY
<u>Expenditures</u>			
General government			
Mayor and council	\$ 76,075	68,786	7,289
Finance	226,974	211,278	15,696
Administrative	719,666	883,491	(163,825)
Total general government	<u>1,022,715</u>	<u>1,163,555</u>	<u>(140,840)</u>
Public safety			
Public safety	378,067	352,264	25,803
Engineering	77,292	851	76,441
Planning and development	294,188	332,932	(38,744)
Total public safety	<u>749,547</u>	<u>686,047</u>	<u>63,500</u>
Streets and public works			
Public works	357,416	309,633	47,783
Total streets and public works	<u>357,416</u>	<u>309,633</u>	<u>47,783</u>
Parks and recreation			
Parks and cemetery	181,063	170,400	10,663
Recreation	358,038	269,572	88,466
Total parks and recreation	<u>539,101</u>	<u>439,972</u>	<u>99,129</u>
Total expenditures	<u>2,668,779</u>	<u>2,599,207</u>	<u>69,572</u>
Excess revenues over (under) expenditures	<u>2,198,335</u>	<u>2,037,532</u>	<u>160,803</u>
<u>Other financing sources (uses)</u>			
Transfers in (out)	(2,002,780)	(1,446,748)	556,032
Total other financing sources and uses	<u>(2,002,780)</u>	<u>(1,446,748)</u>	<u>556,032</u>
Net change in fund balance	195,555	590,784	(395,229)
Fund balances - beginning of year	<u>1,528,042</u>	<u>937,259</u>	<u>590,783</u>
Fund balances - end of year	<u>\$ 1,723,597</u>	<u>1,528,043</u>	<u>195,554</u>

The notes to the financial statements are an integral part of this statement.

OTHER REPORTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Mayor and Members
of the City Council
West Point City, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of West Point City, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise West Point City's basic financial statements, and have issued our report thereon dated December 6, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Point City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Point City's internal control. Accordingly, we do not express an opinion on the effectiveness of West Point City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Point City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wright & Associates, P.C.

Ogden, Utah
December 6, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

The Honorable Mayor and Members
of the City Council
West Point City, Utah

Report On Compliance

We have audited West Point City's compliance with the applicable state compliance requirements described in the State Compliance Audit Guide, issued by the Office of the State Auditor, for the year ended June 30, 2022.

State compliance requirements were tested for the year ended June 30, 2022 in the following areas:

- Budgetary Compliance
- Fund Balance
- Restricted Taxes
- Fraud Risk Assessment
- Governmental Fees
- Cash Management
- Impact Fees
- Utah Retirement Systems
- Public Treasurer's Bond

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on West Point City's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the State Compliance Audit Guide. Those standards and the State Compliance Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of West Point City's compliance with those requirements.

Opinion on General State Compliance Requirements

In our opinion, West Point City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2022.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance.

Report On Internal Control Over Compliance

Management of West Point City is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered West Point City's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of West Point City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the State Compliance Audit Guide. Accordingly, this report is not suitable for any other purpose.

Whitlock & Associates, P.C.

Ogden, Utah
December 6, 2022

West Point City
Schedule of Findings
State Legal Compliance
For the Year Ended June 30, 2022

Statement of Condition - 2022-1

Impact Fees: Fees collected are unspent and held for more than the six years allowed by law.

Criteria

State Law requires that the entity must expend impact fees collected within six years of collection OR document the compelling reason for holding the funds with an absolute date of when the funds will be expended. Utah Code 11-36a-602 (2).

Cause

The City has previously documented the reason and time period for holding the funds through Resolution 08-04-2015C. This resolution has set the absolute date as June 30, 2022, and has not been extended as of the date of audit.

Effect

The City is not in compliance with impact fee requirements.

Recommendation

We recommend that the City review impact fees held and projects for which they are planned to be spent to determine if another resolution is required or if impact fees must be refunded.

Response

We have reviewed both impact fees held and projects pending. We will establish an additional resolution indicating the reason for holding funds and the absolute date of expending those funds. This resolution will be considered as early as December 2022.

December 6, 2022

To the City Council
West Point, Utah

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of West Point City for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 6, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by West Point City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during FY22. We noted no transactions entered into by West Point City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the City's financial statements was Management's estimate of the depreciation expense which is based on estimated useful life. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 6, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to West Point City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as West Point City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We have included State Compliance Findings as a result of our audit in the report previously provided. Please see page 68 of the bound report.

Other Matters

We applied certain limited procedures to the management discussion and analysis, budget to actual comparison statements, schedule of proportionate share of the net pension liability, and the schedule of contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of City Council and management of West Point City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Ulrich & Associates, P.C." in a cursive script.

Ulrich & Associates, PC

CITY COUNCIL STAFF REPORT



Subject: Cell Tower Placement in the City
Author: Kyle Laws
Department: Executive
Date: December 20, 2022

Background

Last year, the City Council discussed the possibility of a cell tower installation in the City. During that discussion we talked about several companies who had approached the City wanting to erect a tower. We also talked about possible locations, heights of the tower, and potential “stealth” options to hide the basic tower. Since that time, Staff has received proposals from three tower companies and have selected Atlas Tower as the company we will be working with to build this tower.

Analysis

In the past the City has been cautious about, or maybe even uninterested in, having a cell tower in the City. Last year there was more interest and the Council was very clear that they would like to see the tower located near the RMP Substation on 200 South which is all the same vicinity as the new Public Works facility being discussed.

While the approval of a contract is necessary and will be discussed in the future, the primary purpose of this discussion is to:

1. Confirm the appropriate location;
2. Discuss an acceptable height; and
3. Discuss options to hide or change the appearance.

The desire is to have a 100’ monopole, although the height of the tower may be negotiable. The footprint desired would be about 50’x50’, but is also somewhat flexible.

It is well-known that cell coverage in portions of the west side of the City is not very good and this could help take care of some of those problems. It is our understanding that only one carrier is currently seeking this option, but it is also understood that there is an option for multiple carriers to share the same structure. This was also a point of discussion with the Council last year, in which the Council expressed that they wanted the option for carriers to co-locate on a single tower.

Below are some images of existing poles. There are options to disguise them or to leave it open as a pole.



Recommendation

No action required, however Staff would like some input from the City Council as to the interest in pursuing this further.

Significant Impacts

No significant impacts at this time. However, this would be visible from a great distance due to the height of the tower. This should also provide better cell service coverage in the west part of the City.

Attachments

None

CITY COUNCIL STAFF REPORT

Subject: Law Enforcement Contract/Interlocal Agmt
Author: Kyle Laws
Department: Executive
Date: December 20, 2022



Background

Law enforcement services in West Point City are provided by the Davis County Sheriff's Office (DCSO). The scope of services the City receives and the City's obligations are determined through an Interlocal agreement. The current Interlocal Agreement with Davis County expires on December 31, 2022.

The Mayor and City Manager have been meeting with the Sheriff, County Auditor, and County Commissioners and have been discussing a new contract.

Analysis

Based on discussion with the County, and the timing of implementing a new contract, we have agreed to extend the existing contract for six more months, terminating on June 30, 2023. This will give us time in early 2023 to finalize a new contract and work through those details.

We appreciate the County's willingness to extend the current contract another six months. More information will be provided in the coming months regarding these discussions.

Recommendation

Staff Recommends approval of Resolution No. 12-20-2022C, amending the law enforcement contract with Davis County.

Significant Impacts

No significant impacts at this time.

Attachments

- Resolution
- Interlocal Agreement Amendment 3

RESOLUTION NO. 12-20-2022C

**A RESOLUTION APPROVING AND ADOPTING
AMENDMENT NO. 3 TO LAW ENFORCEMENT
SERVICES AGREEMENT AND PROVIDING FOR
AN EFFECTIVE DATE.**

WHEREAS, West Point City (“City”) and Davis County (“County”) entered into a Law Enforcement Services Agreement (“Agreement”) dated September 12, 2019 identified in the County Records on contract number 2019-488; and,

WHEREAS, the City and the County now desire to amend said Agreement,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WEST POINTY CITY, UTAH, as follows:

SECTION ONE: APPROVAL OF AMENDMENT NO. 3

Amendment No. 3 to Law Enforcement Services Agreement as attached hereto and made a part of this Resolution is hereby approved.

SECTION TWO: EXECUTION BY CITY

The Mayor and City Recorder are hereby authorized and directed to execute said Amendment No. 3 to Law Enforcement Services Agreement for and on behalf of West Point City.

SECTION THREE: EFFECTIVE DATE

This Resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED this 20th day of December, 2022.

ATTEST:

WEST POINT CITY,
Municipal Corporation

CASEY ARNOLD
City Recorder

BRIAN VINCENT
Mayor

CERTIFICATE

STATE OF UTAH ()
) ss.
COUNTY OF DAVIS ()

I hereby certify that I am the City Recorder of West Point City, of the State of Utah; that the above and foregoing Resolution No. 12-20-2022C is a full and true and correct copy of the Resolution duly and regularly adopted by the vote of a majority or more of the members of the City Council of said West Point City at a meeting of the City Council of said City duly and regularly called, noticed and held at the City Offices on December 20, 2022, at which meeting a quorum was present and acting, and I was present and acted as City Recorder. That there are no provisions in the law applicable to the City conflicting with said Resolution, and that the said Resolution has not been modified or revoked and still remains in full force and effect.

IN WITNESS WHEREOF, I have hereto set my hand and seal as City Recorder of the City this 20th day of December, 2022.

CASEY ARNOLD
City Recorder

AMENDMENT NO. 3 TO AGREEMENT FOR LAW ENFORCEMENT SERVICES

This amendment is between Davis County, a political subdivision of the State of Utah (“County”), and West Point City, a municipal corporation of the State of Utah (“City”).

WHEREAS, the parties previously entered into a Law Enforcement Services Agreement, dated September 17, 2019 by the County, and identified in the County’s records as Contract Number 2019-488 (the “Agreement”).

WHEREAS, the parties, through this amendment, desire to amend the Agreement as set forth below.

The parties therefore agree as follows:

1. Section 2, Subsection a, of the Agreement is omitted and replaced with the following:
 - 2.a.Beginning July 1, 2019 and continuing through June 30, 2021, the City shall pay the County \$21,900.00 monthly for the law enforcement services required under this Agreement. Beginning July 1, 2021 and continuing through June 30, 2022, the City shall pay the County \$22,557.00 monthly for the law enforcement services required under this Agreement. Beginning July 1, 2022 and continuing through June 30, 2023, the City shall pay the County \$23,234.00 monthly for the law enforcement services required under this Agreement. The City shall pay each of its monthly payment obligations to the County within 30 days after the County sends an invoice to the City for payment of such services.
2. Section 6 of the Agreement is omitted and replaced with the following:
 6. The term of this Agreement shall begin as of July 1, 2019, and shall, subject to the termination and other provisions set forth herein, terminate at the conclusion of June 30, 2023 (the “Term”).
3. The effective date of this amendment will be the date that this amendment is signed by both parties.
4. Except to the extent specifically modified by this amendment, the terms and conditions of the Agreement shall remain in full force and effect.
5. This amendment may be executed in counterparts, each of which shall be deemed an original, and all such counterparts shall constitute one and the same contract. Digital signatures and signatures transmitted by facsimile and/or e-mail shall have the same force and effect as original signatures.

The parties hereto have caused this amendment to be signed by their duly authorized representatives on the dates indicated below.

<p>DAVIS COUNTY</p> <p>By: _____ Randy B. Elliott, Chairman Board of Davis County Commissioners</p> <p>Date: _____</p> <p>ATTEST:</p> <p>_____</p> <p>Curtis Koch Davis County Clerk/Auditor</p> <p>Date: _____</p> <p>Reviewed as to Proper Form and Compliance with Applicable Law:</p> <p>_____</p> <p>Authorized Attorney for Davis County</p>	<p>WEST POINT CITY</p> <p>By: _____</p> <p>Printed Name: _____</p> <p>Title: _____</p> <p>Date: _____</p> <p>ATTEST:</p> <p>_____</p> <p>Printed Name: _____</p> <p>Title: _____</p> <p>Date: _____</p> <p>Reviewed as to Proper Form and Compliance with Applicable Law:</p> <p>_____</p> <p>Authorized Attorney for West Point City</p>
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CITY COUNCIL STAFF REPORT

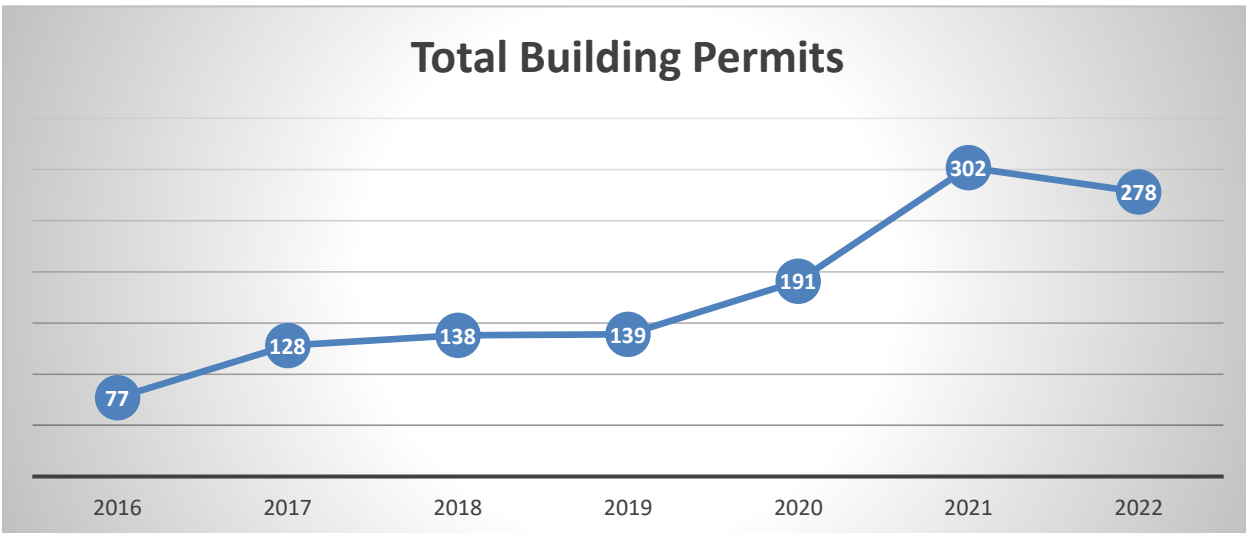
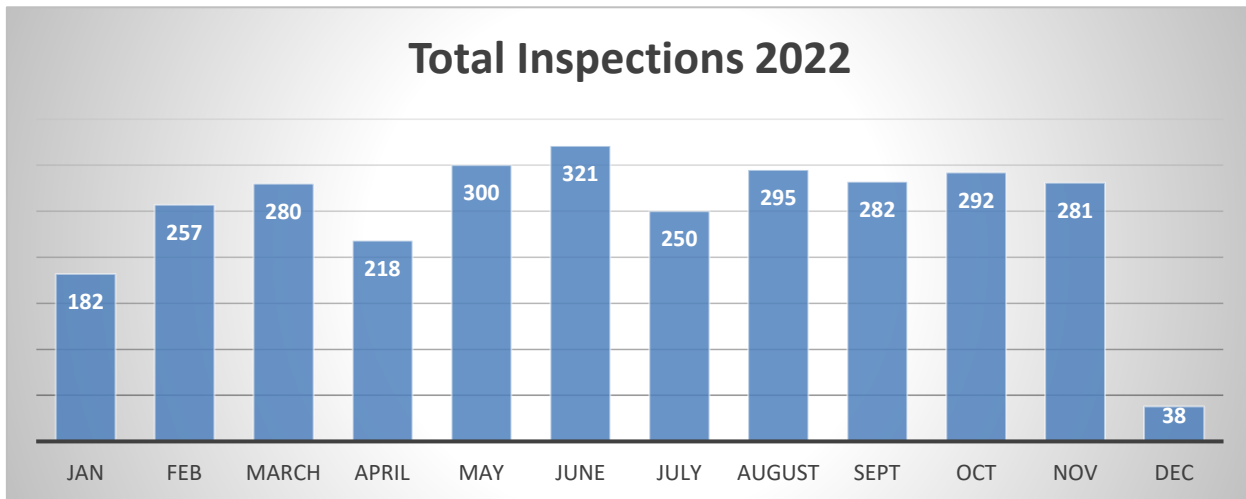
Subject: Inspection Services Consultant Contract
Author: Bryn MacDonald
Department: Community Development
Date: December 20, 2022



Background

Since the City no longer has a permanent Building Inspector on staff, we have been using contract inspection services. We have had a contract with Beacon Code Consultants to use during short periods, such as to cover for vacations. While we anticipate posting for a new building inspector soon, it will likely take several months to get someone hired. Qualified building inspectors are becoming increasingly difficult to hire. We are asking the Council to approve the contract due to the length of time and continued cost for the inspection services.

The number of inspections performed each month has stayed fairly consistent during the year. The City averages about 270 inspections each month. The number of building permits has been increasing the last few years.



Analysis

West Point City Code 3.25.050 contains the City’s purchasing policy. Contracts for professional services greater than \$10,000 require three quotes. Contracts that are greater than \$30,000 require City Council approval. Staff reached out to three different consultants to receive proposals for building inspection services. We received prices back from each of them for plan review and inspection services. Their prices are listed below:

Consultant	Inspections	Plan Review
Beacon Code Consultants	\$35/inspection	\$40/hour
Sunrise Engineering	\$85/hour	\$90/hour
Shums Coda Associates	\$80/hour	\$90/hour

In reviewing the proposals, some of the consultants charge for inspections by the hour and others charge per inspection. This makes it difficult to compare the overall price of the services. Last month, Beacon completed 10 plan reviews and 235 building inspections. The total fee for the month was \$9,120. An estimated cost of the same services performed by the other contractors is below:

Consultant	235 Inspections (Average 30 min)	10 Plan Review (22.5 hours)	Total Cost
Beacon Code Consultants	\$8,220	\$900	\$9,120 (actual)
Sunrise Engineering	\$9,987	\$2,025	\$12,012 (estimate)
Shums Coda Associates	\$9,400	\$2,025	\$11,425 (estimate)

For comparison, the cost of having a building inspector as a full-time employee, including salary and benefits each month, is approximately \$9,250. This doesn’t include additional costs such as cell phone, vehicle maintenance, and gas.

After reviewing each of the proposals, staff recommends that we continue to use Beacon Code Consultants. We have become familiar with them over the last couple of months and know that they are well qualified. They allow us to give out their phone number to contractors and residents and are always available to answer questions. They also submitted the strongest proposal in terms of price. Their plan review fee is less than half of the other two proposals.

Recommendation

Staff recommends the contract be awarded to Beacon Code Consultants.

Significant Impacts

None.

Attachments

Contract



AGREEMENT FOR PROFESSIONAL PLAN REVIEW, INSPECTION AND BUILDING OFFICIAL SERVICES

This Agreement is made and entered into as of the 12th day of July, 2022 by and between West Point, Utah (“Jurisdiction”) and Beacon Code Consultants, LLC. (“Consultant”).

WHEREAS, Consultant is specially trained, experienced and competent to perform the special services which will be required by this Agreement; and

WHEREAS, Consultant is willing to render the professional services described herein on the following terms and conditions.

NOW, THEREFORE, the parties agree as follows:

1. **SCOPE OF SERVICES:** Consultant shall perform the services described in Exhibit “A” which is attached hereto and incorporated herein by reference. Consultant shall provide said services at the time, place, and in the manner specified in Exhibit “A”, Scope of Services, attached hereto and incorporated by this reference, subject to the direction of the Jurisdiction.

2. **TIME OF PERFORMANCE:** The services of Consultant are to commence upon execution of this Agreement and shall continue until all authorized work is approved by the Jurisdiction or this Agreement is terminated. Consultant shall not be responsible for delays caused by circumstances beyond its reasonable control.

3. **COMPENSATION:** Compensation to be paid to Consultant shall be in accordance with the Schedule of Fees set forth in Exhibit “B”, Schedule of Fees, which is attached hereto and incorporated by this reference.

4. **METHOD OF PAYMENT:** Consultant shall submit monthly billings to Jurisdiction describing the work performed during the preceding month. Consultant’s bills shall include a brief description of the services performed, the date the services were performed, the number of hours spent. Jurisdiction shall pay



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Layton, Utah 84041

Phone: 801-564-0897

Email: beaconcodeconsultants@gmail.com

Consultant no later than 30 days after approval of the monthly invoice by Jurisdiction staff. When payments made by Jurisdiction equal 90% of the maximum fee provided for in this Agreement, no further payments shall be made until the final work under this Agreement has been accepted by Jurisdiction.

5. OWNERSHIP OF DOCUMENTS: All plans, studies, documents and other writings prepared by and for Consultant, its officers, employees, agents and subcontractors in the course of implementing this Agreement, except working notes and internal documents, shall become the property of the Jurisdiction upon payment to Consultant for such work.

6. INDEPENDENT CONTRACTOR: It is understood that Consultant, in the performance of the work and services agreed to be performed, shall act as and be an independent contractor and shall not act as an agent or employee of the Jurisdiction. Consultant shall obtain no rights to retirement benefits or other benefits which accrue to Jurisdiction's employees, and Consultant hereby expressly waives any claim it may have to any such rights.

7. INTEREST OF CONSULTANT: Consultant (including principals, associates and professional employees) covenants and represents that it does not now have any investment or interest in real property and shall not acquire any interest, direct or indirect, in the area covered by this Agreement or any other source of income, interest in real property or investment which would be affected in any manner or degree by the performance of Consultant's services hereunder. Consultant further covenants and represents that in the performance of its duties hereunder no person having any such interest shall perform any services under this Agreement.

8. PROFESSIONAL ABILITY OF CONSULTANT: Jurisdiction has relied upon the professional training and ability of Consultant to perform the services hereunder as a material inducement to enter into this Agreement. Consultant shall, therefore, provide properly skilled professional and technical personnel to perform all services under this Agreement. All work performed by Consultant under this Agreement shall be in accordance with applicable legal requirements and shall meet the standard of quality ordinarily to be expected of competent professionals in Consultant's field of expertise.

9. INDEMNITY: Consultant agrees to defend, indemnify and hold harmless the Jurisdiction, its officers, agents, employees and volunteers from and against any and all claims, demands, actions, losses, damages, injuries, and liability, including attorney's fees, direct or indirect (including any and all costs and expenses in connection therein), arising out of the performance of this Agreement to the extent caused by the willful or negligent acts, errors, or omissions of the Jurisdiction. Jurisdiction is a



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governmental entity subject to the Governmental Immunity Act of Utah, UTAH CODE ANN. §§ 63G-7-101 to -904 (2018) ("Governmental Immunity Act"). Nothing in this Agreement will be deemed a waiver of any rights, statutory limitations on liability, or defenses applicable to Jurisdiction under the Governmental Immunity Act or common law.

10. INSURANCE: Consultant, at Consultant's own cost and expense, shall procure and maintain, for the duration of the contract, the following insurance policies: a. **General Liability Coverage:** Consultant shall maintain commercial general liability insurance in an amount not less than two million dollars (\$2,000,000) per occurrence and a four million (\$4,000,000) annual aggregate limit. The policy shall protect Jurisdiction, Consultant and any subcontractor from claims for damages for personal injury and from claims for property damage that may arise from Consultant's operations under this agreement.

B. Automobile Liability Coverage: Consultant shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the consultant arising out of or in connection with the work to be performed under this Agreement, including coverage for owned, hired and non-owned vehicles, in an amount of not less than one million dollars (\$1,000,000) combined single limit for each occurrence.

c. Professional Liability Coverage: Consultant shall maintain professional errors and omissions liability for protection against claims alleging negligent acts, errors or omissions which may arise from Consultant's operations under this Agreement, whether such operations are by the Consultant or by its employees, subcontractors, or sub-consultants. The amount of this insurance shall not be less than one million dollars (\$1,000,000) per occurrence or two million dollars (\$2,000,000) on a claims-made annual aggregate basis.

11. COMPLIANCE WITH LAWS: Consultant shall use the standard of care in its profession to comply with all applicable federal, state and local laws, codes, ordinances and regulations.

12. LICENSES: Consultant represents and warrants to Jurisdiction that it has all licenses, permits, qualifications, insurance and approvals of whatsoever nature which are legally required of Consultant to practice its profession. Consultant represents and warrants to Jurisdiction that consultant shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement, any licenses, permits, insurance and approvals which are legally required of Consultant to practice its profession. Consultant shall maintain a Jurisdiction business license if required.

13. CONTROLLING LAW VENUE: This Agreement and all matters relating to it shall be governed by the laws of the State of Utah and any action brought relating to this Agreement shall be held exclusively in a state court in the appropriate Jurisdiction.



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14. CONSULTANT'S BOOKS AND RECORDS:

- a. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services charged to Jurisdiction for a minimum period of three (3) years, or for any longer period required by law, from the date of final payment to consultant to this Agreement.
- b. Consultant shall maintain all documents and records which demonstrate performance under this Agreement for a minimum period of three (3) years, or for any longer period required by law, from the date of termination or completion of this Agreement.
- c. Any records or documents required to be maintained pursuant to this Agreement shall be made available for inspection or audit, at any time during regular business hours, upon written request by the Jurisdiction Manager, Jurisdiction Attorney, Jurisdiction Auditor or a designated representative of these officers. Copies of such documents shall be provided to the Jurisdiction for inspection at Jurisdiction's City Hall when it is practical to do so. Otherwise unless an alternative is mutually agreed upon, the records shall be available at Consultant's address indicated for receipt of notices in this Agreement.

15. ENTIRE AGREEMENT: This Agreement constitutes the complete and exclusive statement of Agreement between the Jurisdiction and Consultant. All prior written and oral communications, including correspondence, drafts, memoranda, and representations, are superseded in total by this Agreement.

16. AMENDMENTS: This Agreement may be modified or amended only by a written document executed by both Consultant and Jurisdiction and approved as to form by the Jurisdiction Attorney.

17. WAIVER: No failure on the part of either party to exercise any right or remedy hereunder shall operate as a waiver of any other right or remedy that party may have hereunder.

18. LITIGATION EXPENSES AND ATTORNEY'S FEES: If either party to this Agreement commences any legal action against the other party arising out of this Agreement, the prevailing party shall be entitled to recover its reasonable litigation expenses, including court costs, expert witness fees, discovery expenses, and attorney's fees.

19. EXECUTION: This Agreement may be executed in several counterparts, each of which shall constitute one and the same instrument and shall become binding upon the parties when at least one copy hereof



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shall have been signed by both parties hereto. In approving this Agreement, it shall not be necessary to produce or account for more than one such counterpart.

20. ASSIGNMENT and SUBCONTRACTING: The parties recognize that a substantial inducement to Jurisdiction for entering into this Agreement is the professional reputation, experience and competence of Consultant. Assignments of any or all rights, duties or obligations of the Consultant under this Agreement will be permitted only with the express consent of the Jurisdiction. Consultant shall not subcontract any portion of the work to be performed under this Agreement without the written authorization of the Jurisdiction. If Jurisdiction consents to such subcontract, Consultant shall be fully responsible to Jurisdiction for all acts or omissions of the subcontractor. Nothing in this Agreement shall create any contractual relationship between Jurisdiction and subcontractor nor shall it create any obligation on the part of the Jurisdiction to pay or to see to the payment of any monies due to any such subcontractor other than as otherwise is required by law.

21. TERMINATION: This Agreement may be terminated immediately for cause or by either party without cause upon thirty days' written notice of termination. Upon termination, Consultant shall be entitled to compensation for services performed up to the effective date of termination.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the date first written above.

JURISDICTION: Kyle W. Laws
Date: 9/1/2022

Kyle Laws
West Point, City Manager

CONSULTANT: Tyler D. Seaman
Date: 9/6/2022

Tyler D. Seaman
Owner, Beacon Code Consultants, LLC

ATTEST:

By:



564 S. Norway Spruce Drive

Layton, Utah 84041

Phone: 801-564-0897

Email: beaconcodeconsultants@gmail.com

Attachments:

Exhibit A - Scope of Services

Exhibit B - Schedule of Fees

EXHIBIT "A"

SCOPE OF SERVICES

Consultant shall perform all duties and exercise all powers of the Building Official for Jurisdiction as provided in the Utah State Construction Code Utah Code 15A-1-101 et seq. and the West Point City Code, including without limitation, the plan review and inspection services listed herein.

PLAN REVIEW SERVICES:

1. Plan Review: Consultant shall provide complete plan review services to ensure that construction documents are in general compliance with the prescriptions of the adopted building code(s), including any applicable state and local amendments.
2. Comment Lists and Plans Delivery: When plan reviews result in items that need to be addressed, a written comment letter will be provided which refers to specific building code sections or specific details and drawings. Comment lists are sent out to recipients designated by the Jurisdiction via email using Iworq software, Consultant will transmit plan review comments and coordinate re-checks directly with the permit applicant, design team, or through the Jurisdiction. Once all comments have been addressed the completed construction documents will be returned to the Jurisdiction for final approval.
3. Turn-Around Schedules: Except otherwise provided herein, initial plan reviews are completed within seven (7) working days from the date the plans are received by Consultant. Large, or unusually complex plan reviews may take up to fourteen (14) working days to complete. When not otherwise specified, Consultant may contact the Jurisdiction to determine if there are particular scheduling needs on specific projects to eliminate possible misunderstandings regarding turn-around expectations.



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4. Special Projects: Consultant may accommodate special project plan review needs, such as fast-track, multi-phased or expedited plan reviews. Specific turn-around goals and procedures will be coordinated between the Consultant and Jurisdiction staff for these types of projects.

5. Technical Support: When mutually agreed between the Jurisdiction and Consultant as vital to project success, Consultant will attend pre-construction or pre-design meetings, field visits or other such meetings upon request, and provide support for field inspection personnel as-needed.

INSPECTION SERVICES:

1. Qualifications: Consultant will provide fully licensed and certified building inspector(s) in residential and/or commercial as requested by the Jurisdiction. All inspectors shall be certified for residential and/or commercial construction.

2. Scope: In general, the inspection services provided may include, but are not limited to, field observation of all construction activity, preparation of daily reports, review of submittals, and other duties as assigned. The intent of the inspections is to ensure compliance with the approved construction documents and conformance to the state-adopted building codes.

3. Availability: Inspector services are performed on a first-come, first-served basis. However, regularly scheduled inspections will always take priority. As such, Jurisdiction may schedule specific times when Consultant shall provide an inspector (i.e. Monday, Wednesday, and Friday all day).



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EXHIBIT "B"

SCHEDULE OF FEES

GENERAL:

1. Contract Duration: The fees noted in this Agreement are valid for the first two years of the Agreement. Should changes to the fees be required after that date the Consultant must provide the revised rates to the Jurisdiction for approval prior to conducting any services at the revised rates.

2. Payment: Invoices for work performed during the previous month will be sent out at the beginning of each month, unless requested otherwise by the Jurisdiction. Payment shall be received within thirty (30) days of receipt of the invoice.

3. Method of Payment: A check can be mailed to the Consultant's address or direct deposit is accepted.

Beacon Code Consultants, LLC

564 S. Norway Spruce Drive

Layton, Utah 84041

PLAN REVIEW SERVICES:

1. Basic Fees:

a. Plan Review Services will be billed hourly with rate listed in the "Table of Hourly Billing Rates".

INSPECTION SERVICES:

1. Building Inspection Services: Inspection services will be billed at the per inspection rate listed in the "Table of Hourly Billing Rates".

2. Unless otherwise requested by Jurisdiction, for consultant to make any trip to Jurisdiction, there shall be a minimum of 3 inspections. If there is less than 3 inspections the fee will be \$45.00 per inspection.

TABLE OF HOURLY BILLING RATES

CLASSIFICATION HOURLY BILLING RATE

Plan Review for Commercial and Residential	\$40.00/Hour
Residential Inspection	\$35.00 per inspection
Commercial Inspection	\$35.00 per inspection
Virtual Inspection	\$30.00 per inspection
Less than 3 inspections per trip	\$45.00 per inspection
Building Official Consulting	\$40.00/Hour

CITY COUNCIL STAFF REPORT



Subject: Bid Award – 1300 North Storm Drain
Author: Boyd Davis
Department: Engineering
Meeting Date: December 20, 2022

Background

Over the last several months Staff has been working with Gardner Engineering on the planning and design of two storm drain projects near 1300 North 4000 West. The City Council recently approved a license agreement with the Bureau of Reclamation for the storm drain to cross the Layton Canal for this project. The plans are now complete and have been advertised for bids. The bids were opened on Friday, December 16th and the results will be shared at the upcoming Council Meeting.

Analysis

The first project (schedule A) will be a new 48” pipe that will run north from corner of 1300 N/4000 W and will connect to an existing 48” pipe on the north side of the Layton Canal. This is a large pipe that will drain a significant portion of the city over 300 acres in size. The estimate for this project is \$400,000.

The second project (schedule B) will be a new 18” pipe running from the detention pond at 4150 W 1300 N, under the Hooper Canal, and connecting to an existing pipe at 4300 W. This will eliminate the detention pond which has been a nuisance. The estimate for this project is \$150,000.

Both projects are impact fee eligible, and we have sufficient impact fees on hand to cover both projects. Below is a list of contractors on the bidders list. The bid will be filled in once received and verified.

<u>Contractor</u>	<u>Bid – Schedule A</u>	<u>Bid – Schedule B</u>
Thurgood Excavating	\$425,783	\$122,960
Leon Poulsen	\$761,342	\$267,754
Craythorne Construction	\$521,412	\$139,854
CT Davis Excavation	\$682,269	\$228,802

Recommendation

Staff recommends that the bid for Schedule A be awarded to Thurgood Excavating for \$425,783, and that Schedule B also be awarded to Thurgood Excavating for \$122,960.

Significant Impacts

None.

Attachments

None.

CITY COUNCIL STAFF REPORT

Subject: Warranty – Isla Vista Subdivision
Author: Boyd Davis
Department: Engineering
Meeting Date: December 20, 2022



Background

The Isla Vista Subdivision is located at 4100 W 1300 N. It was placed on warranty on March 3, 2020 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 Isla Vista subdivision be removed from warranty.

Significant Impacts

None

Attachments

None

CITY COUNCIL STAFF REPORT

Subject: Warranty – Bluff View Phase 1A
Author: Boyd Davis
Department: Engineering
Meeting Date: December 20, 2022



Background

The Bluff View Subdivision Phase 1A is located at 3650 W 300 N. The developer has completed all the required improvements, with exception of the sidewalk and slurry seal, and is now asking that the subdivision be placed on a one-year warranty.

Analysis

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

Recommendation

It is recommended that the City Council place the Bluff View Subdivision Phase 1A on a one-year warranty.

Significant Impacts

None

Attachments

None

CITY COUNCIL STAFF REPORT



Subject: Warranty – Harvest Fields Phases 4-7
Author: Boyd Davis
Department: Engineering
Meeting Date: December 20, 2022

Background

The Harvest Fields Subdivision is located at 1200 S 4500 W. The developer has completed all the required improvements in phases 4 through 7, with exception of the sidewalk and slurry seal, and is now asking that the subdivision be placed on a one-year warranty.

Analysis

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

Recommendation

It is recommended that the City Council place the Harvest Fields Subdivision Phases 4 through 7 on a one-year warranty.

Significant Impacts

None

Attachments

None

CITY COUNCIL STAFF REPORT



Subject: Discussion – Business License Renewal Dates
Author: Bryn MacDonald
Department: Community Development
Date: December 20, 2022

Background

The current business license ordinance states that all licenses expire in December each year. The proposal is to have licenses renew each year in the month in which the license was originally issued.

Process

The proposed amendment is located in Title 5 of the West Point City Code. Since it is not in the Land Use and Development Code, it does not require a review or recommendation from the Planning Commission. There is no requirement for a public hearing. The City Council has to hold a public meeting and can either approve, modify, or deny the proposed text change.

Analysis

The City currently has 216 active business licenses. The majority of the businesses (184) are home occupations which do not pay a fee for their license or the renewal. Only the commercial businesses (32) pay a license and renewal fee. All of the licenses must be renewed each year in December. This requires the Business License Official to notify each of the business owners and process all of the renewals, including mailing new licenses, all in the same month.

The proposed ordinance (see attached) will change the renewal date for each business to the month the license was originally issued. This will spread the renewal dates throughout the year, and allow the Business License Official to only do a few each month, instead of all of them at one time.

At the meeting on November 1, 2022, the City Council discussed this proposal. They had questions about how the renewal process for current licenses would be revised. Staff has reviewed the iWorQs system and proposes to renew the existing licenses for an extended time, in order to spread out the renewal dates in subsequent years. The licenses would be sorted by license number and then broken up as evenly as possible throughout the year. For example, license numbers 1-25 would renew in January 2024, license numbers 26-50 would renew in February 2024, and so on.

Recommendation

Staff recommends approval of the text change to revise business license renewal dates.

Attachments

Proposed Text & Ordinance

5.05.070 License fees.

License fees shall be established from time to time by the city council ~~by resolution~~. All annual license fees shall be due and payable ~~before the first day of January of each year~~ each year on or before the last day of the month in which the license was originally issued. License fees are ~~rebataable~~ nonrefundable.

5.05.080 Exemptions from fees.

A. No fees in this title shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution or applicable statutes of the United States or the state of Utah from payment to municipal corporations of such fees as are prescribed in this title.

B. Any person claiming exemption pursuant to this section shall file a verified statement with the license officer stating the facts upon which exemption is claimed. The license officer shall, upon a proper showing contained in the verified statement, issue a license to a person claiming exemption under the provisions of this title without payment to the city of the license fee required by this title. Every person claiming exemption from payment of any license fee provided in this title upon the grounds of an imposition of such fee casts an unlawful burden upon his right to engage in commerce with foreign nations or among the several states or conflicts with the regulation with interstate commerce by the United States shall file a verified statement with the license officer disclosing the interstate or other character of the type of business entitling such exemption. Such statement shall state the name and location of the person for which the nearest local or state manager, if any, and his address, the kind of goods, wares, merchandise, or other service to be delivered, or performed, the method of solicitation or taking orders, the place from which the same are to be shipped or forwarded or the services performed, the location of any warehouse, factory or plant within the state of Utah, the method of delivery, the name and location of the residence of the applicant, and any other facts necessary to claim exemption. A copy of the order blank contract form, or other papers used by such person shall be attached to the verified statement. The license officer, after having a reasonable period of time to verify and review the information contained in the verified statement, shall establish a reasonable license fee. If the person claiming exemption refuses to pay this fee he shall be referred to the city attorney who shall review the information contained in his verified statement by the city license officer. [Code 2000 § 16-1-8].

5.05.090 Prorating fees.

~~The license officer shall prorate, on a quarterly basis for the balance of any license year, the license fee of any business commenced after the beginning of the license year.~~

5.05.100 Delinquent fees.

Annual license fees shall become delinquent ~~on the first day of January of each year.~~ each year on the first day of the month in which the license was originally issued. A delinquent fee of ~~\$10.00~~ shall be added after the due date for each month or part thereof the fee is not paid.

5.05.110 License application.

Every person required to procure a license under the provisions of this title or any ordinance or law of the city shall submit an application for such license to the license officer.

- A. The application shall be a written statement, upon forms provided by the license officer, and shall include an affidavit, to be sworn by the applicant.
- B. A duplicate license or special permit shall be issued by the license officer to replace any license previously issued, which has been lost, stolen, defaced, or destroyed, without any willful conduct on the part of the licensee, ~~upon the filing by the licensee of an affidavit sworn before a notary public attesting to such fact and the paying to the license officer a fee for reissuance.~~
- C. The license officer shall, upon disapproving any application submitted under the provisions of this title, refund to the applicant all fees paid in advance, provided the applicant is not otherwise indebted to the city.

5.05.115 Compliance With Building, Zoning Regulations

No license shall be issued for the conduct of any business, and no permit shall be issued if the premises and building use do not fully comply with the city building and zoning ordinances.

5.05.120 License term.

All licenses shall be issued for a term not to exceed one calendar year and shall ~~expire at midnight on the thirty-first day of December in the year issued.~~ be renewed each year on or before the last day of the month in which the license was originally issued.

5.05.130 License form.

Each license issued hereunder shall state upon its face the following:

- A. The name of the licensee and any other name under which such business is to be conducted.
- B. The kind of each business so licensed.
- C. The address of each business so licensed.
- D. The amount of the license fee therefor.
- E. The dates of issuance and expiration thereof.
- F. Such information as the license officer shall determine.

5.05.140 Licensee standards.

The general standards herein set out relative to the qualifications of every applicant for a city license shall be considered and applied by the license officer. In addition, the applicant shall meet the following requirements:

- A. The applicant shall not be in default under the provisions of this chapter or indebted or obligated in any manner to the city except for current taxes and billing.
- B. Such business must not be for a proposed use of any premises which use is a violation of city zoning or other regulations or state or federal laws.

5.05.150 Licensee responsibilities.

Every licensee shall:

- A. Permit all reasonable inspections of his business premises by public authorities so authorized by law;
- B. Ascertain and at all times comply with all laws and regulations applicable to such licensed business;
- C. Avoid all forbidden, improper or unnecessary practices or conditions which do or may affect the public health, morals or welfare;
- D. Refrain from operating the licensed businesses on premises after the expiration of his license and during the period his license is revoked or suspended;
- E. Post and maintain such license upon the licensed premises in a place where it may be seen at all times;
- F. Not allow any license, special permit or insignia to remain posted, or displayed or used, after the period for which it was issued has expired, or when it has been suspended or revoked, or for any other reason become ineffective, but shall promptly return such inoperative license, special permit or insignia to the license officer;
- G. Not loan, sell, give or assign, to any other person, or allow any other person to use or display, or to destroy, damage or remove, or to have in his possession, except as authorized by the license officer or by law, any license, or insignia which has been issued to said licensee.

5.05.160 Transfer of licenses.

Licenses issued under this title shall not be transferable.

5.05.170 Change of business location.

A licensee shall have the right to change the location of the licensed business upon application and issuance of a new license for the new location.

ORDINANCE NO. 12-20-2022A

**AN ORDINANCE AMENDING WEST POINT CITY CODE
SECTION 5.05 REGARDING BUSINESS LICENSE
RENEWAL DATES**

WHEREAS, the West Point City Council for and on behalf of West Point City, State of Utah (hereinafter referred to as the “City”) desires to amend Section 5.05 of the West Point City Code; and

WHEREAS, a public meeting was duly held and the interested parties were given an opportunity to be heard; and

WHEREAS, the City Council has duly considered said amendments; and,

WHEREAS, the City Council, after due consideration of said amendments, has concluded that it is in the best interest of the City and the inhabitants thereof that said amendments be adopted;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF WEST POINT CITY, UTAH as follows:

Section One: Adoption of New Provisions

The following section of the West Point City Code is adopted to read as follows: (Strike through text indicates text being removed from the code, and underlined text indicates new additions).

5.05.070 License fees.

License fees shall be established from time to time by the city council ~~by resolution.~~ All annual license fees shall be due and payable ~~before the first day of January of each year~~ each year on or before the last day of the month in which the license was originally issued. License fees are ~~rebatable~~ nonrefundable.

~~5.05.090 Prorating fees.~~

~~The license officer shall prorate, on a quarterly basis for the balance of any license year, the license fee of any business commenced after the beginning of the license year.~~

5.05.100 Delinquent fees.

Annual license fees shall become delinquent ~~on the first day of January of each year.~~ fifteen (15) days after the last day of the month in which the license expired. A delinquent fee ~~of \$10.00~~ shall be added after the due date for each month or part thereof the fee is not paid.

5.05.110 License application.

Every person required to procure a license under the provisions of this title or any ordinance or law of the city shall submit an application for such license to the license officer.

A. The application shall be a written statement, upon forms provided by the license officer, and shall include an affidavit, to be sworn by the applicant.

B. A duplicate license or special permit shall be issued by the license officer to replace any license previously issued, which has been lost, stolen, defaced, or destroyed, without any willful conduct on the part of the licensee, ~~upon the filing by the licensee of an affidavit sworn before a notary public attesting to such fact and the paying to the license officer a fee for reissuance.~~

C. The license officer shall, upon disapproving any application submitted under the provisions of this title, refund to the applicant all fees paid in advance, provided the applicant is not otherwise indebted to the city.

5.05.115 Compliance With Building, Zoning Regulations

No license shall be issued for the conduct of any business, and no permit shall be issued if the premises and building use do not fully comply with the city building and zoning ordinances.

5.05.120 License term.

All licenses shall be issued for a term not to exceed one calendar year and shall ~~expire at midnight on the thirty-first day of December in the year issued.~~ be renewed each year on or before the last day of the month in which the license was originally issued.

Section Two: **ORDINANCES TO CONFORM WITH AMENDMENTS**

The West Point City Director of Community Development is hereby authorized and directed to make all necessary changes to the West Point City Code to bring the text into conformity with the changes adopted by this Ordinance.

Section Three: **Fee Schedule**

The West Point City Director of Community Development is hereby authorized and directed to make all necessary changes to the West Point City Fee Schedule to bring the fees into conformity with the changes adopted by this Ordinance.

Section Four: **Severability**

In the event that any provision of this Ordinance is declared invalid for any reason, the remaining provisions shall remain in effect.

Section Five:

Effective Date

This Ordinance shall take effect immediately upon passage and adoption and publication of a summary as required by law.

DATED this 20th day of December, 2022

WEST POINT CITY, a Municipal Corporation

By: _____
Brian Vincent
Mayor

ATTEST:

Casey Arnold
City Recorder

CITY COUNCIL STAFF REPORT

Subject: Subdivision Phasing and Second Access
Author: Bryn MacDonald
Department: Community Development
Date: December 20, 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. During the meeting on November 15, 2022, the Council had a discussion about the proposal and asked for some changes and clarification. This item is now on for a public hearing and decision.

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 (Text in red is the proposed revisions):

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.

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~~ Public streets or private roads 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. Multi-family developments over 100 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.~~

2. When a subdivision has multiple phases, the first phase shall be recorded subject to section 17.130.050. The developer may not record the plat for the next sequential phase of the development until the following requirements have been met in the previous phase:

- a. The off-site improvements have been 100 percent completed and the final inspection has been approved by the city; and
- b. The on-site improvements have been 70 percent completed based on the subdivision guarantee, and the final inspection has been approved by the City; and
- c. Building permits have been issued on 50 percent of the total number of lots in all of the previously recorded phases.

Recommendation

The Planning Commission recommended approval of the text change for second access and subdivision phasing.

Attachments

Ordinance

ORDINANCE NO. 12-20-2022B

**AN ORDINANCE AMENDING WEST POINT CITY CODE
TITLE 17 LAND USE AND DEVELOPMENT CODE
SECTIONS 17.10.020 AND 17.130.090 REGARDING
SUBDIVISION PHASING AND SECOND ACCESS
REQUIREMENTS**

WHEREAS, the West Point City Council for and on behalf of West Point City, State of Utah (hereinafter referred to as the “City”) desires to amend Title 17 Land Use and Development Code section 17.130 of the West Point City Code; and

WHEREAS, a public hearing was duly held and the interested parties were given an opportunity to be heard; and

WHEREAS, the City Council has duly considered said amendments; and,

WHEREAS, the City Council, after due consideration of said amendments, has concluded that it is in the best interest of the City and the inhabitants thereof that said amendments be adopted;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF WEST POINT CITY, UTAH as follows:

Section One: Adoption of New Provisions

The following section of the West Point City Code is adopted to read as follows: (Strike through text indicates text being removed from the code, and underlined text indicates new additions).

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.

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~~ Public streets or private roads 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. Multi-family developments over 100 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 a subdivision has multiple phases, the first phase shall be recorded subject to section 17.130.050. The developer may not record the plat for the next sequential phase of the development until the following requirements have been met in the previous phase:
- d. The off-site improvements have been 100 percent completed and the final inspection has been approved by the city; and
 - e. The on-site improvements have been 70 percent completed based on the subdivision guarantee, and the final inspection has been approved by the City; and
 - f. Building permits have been issued on 50 percent of the total number of lots in all of the previously recorded phases.

Section Two: **ORDINANCES TO CONFORM WITH AMENDMENTS**

The West Point City Director of Community Development is hereby authorized and directed to make all necessary changes to the West Point City Code to bring the text into conformity with the changes adopted by this Ordinance.

Section Three: **Severability**

In the event that any provision of this Ordinance is declared invalid for any reason, the remaining provisions shall remain in effect.

Section Four: **Effective Date**

This Ordinance shall take effect immediately upon passage and adoption and publication of a summary as required by law.

DATED this 20th day of December, 2022

WEST POINT CITY, a Municipal Corporation

By: _____
Brian Vincent
Mayor

ATTEST:

Casey Arnold
City Recorder

CITY COUNCIL STAFF REPORT



Subject: Discussion of Text Changes to “Automobile Related Uses”
Author: Bryn MacDonald
Department: Community Development
Date: December 20, 2022

Background

The City Council recently discussed adding “Automobile Service Station” to the table of land uses. The Council asked the Planning Commission to separate the definition into each of the individual uses. The Planning Commission is proposing to separate the Automobile Service Station into four different uses: Car Wash, Convenience Store, Gasoline Service Station, and Limited Vehicle Repair.

Process

Amendments to the Land Use Ordinance must follow the legislative process as outlined in Utah State Code 10-9a-502 & 10-9a-503. The Planning Commission must hold a public hearing on the proposed regulation then make a recommendation to the City Council. The Planning Commission held a public hearing on November 10, 2022. The City Council then holds a public meeting and makes a final decision on the proposal. The Council can approve, deny, or modify the request.

Analysis

The Land Use Code currently has a definition for an “Automobile Service Station”, but this use isn’t listed in the Table of Land Use Regulations as being allowed in any zone. The Council previously denied the proposed change to add “Automobile Service Station” as a conditional use in commercial zones. The Council asked the Planning Commission to break down the definition into each of the individual uses listed.

Proposed Text

17.10.020 Definitions

~~“Automobile service station” means a place where gasoline or other major fuel or lubricating oil or grease for operating motor vehicles is offered for sale to the public and deliveries are made directly into motor vehicles, and where services are performed to include tube and tire repair, battery charging, storage of merchandise, lubricating of automobiles, and automobile washing, and not to include repairs performed of a minor or major type, except replacement of plugs, lights, fan belts, and other small parts.~~

“Car wash” means an establishment primarily engaged in cleaning or detailing motor vehicles, whether self-service, automatic, or by hand.

“Convenience Store” means an establishment, not exceeding five thousand (5,000) square feet of gross floor area, serving a limited market area and engaged in retail sales, from the premises, of

gasoline, food, beverages, and frequently or recurrently needed items for household use; may also include a car wash as an accessory use.

“Gasoline Service Station” means an establishment engaged in retail sale of gasoline and petroleum products; may also include electric vehicle charging.

“Vehicle Repair, limited” means an establishment providing motor vehicle repair or maintenance services within a completely enclosed building. Limited vehicle repair excludes paint and body shops, general vehicle equipment and repair services, and storage of vehicles for more than ninety (90) days. Typical uses include businesses engaged in repair and/or replacement of brakes, air conditioning, generators, starters, and tires; motor tune-ups; front-end alignments; battery recharging; lubrication; and sales, repair, and installation of associated parts and accessories such as tires, batteries, windshield wipers, and hoses.

17.60.050 Table of land use regulations

B. If a use is not specifically designated below, then it is prohibited.

LAND USE ZONES	A-5	A-40	R-1	R-2	R-3	R-4	R-5	P-O	N-C	C-C	R-C	R/I-P
Automobile-Related Uses												
1. <u>Gas/Convenience Store with or Without Car Wash</u>									PC	PC	PC	PC
1. <u>Convenience Store</u>									PC	PC	PC	PC

The Planning Commission made a recommendation to approve the definitions, but not to add them to the Table of Land Use Regulations at this time. They determined that the uses could be added to the table in the future when a specific user was interested in a location. The City Council will need to determine if they want each of the uses allowed in all of the commercial zones, if they want to specify specific zones, or only add the definitions at this time.

Recommendation

The Planning Commission recommended approval of the definitions, but recommends not adding any of the uses to the able at this time.

Attachments

Ordinance

ORDINANCE NO. 12-20-2022C

**AN ORDINANCE AMENDING WEST POINT CITY CODE
TITLE 17 LAND USE AND DEVELOPMENT CODE
SECTIONS 17.10.020 AND 17.60.050 REGARDING
DEFINITIONS AND LAND USE REGULATIONS FOR
AUTO RELATED USES**

WHEREAS, the West Point City Council for and on behalf of West Point City, State of Utah (hereinafter referred to as the “City”) desires to amend Title 17 Land Use and Development Code section 17.10.020 and 17.60.050 of the West Point City Code; and

WHEREAS, a public hearing was duly held and the interested parties were given an opportunity to be heard; and

WHEREAS, the City Council has duly considered said amendments; and,

WHEREAS, the City Council, after due consideration of said amendments, has concluded that it is in the best interest of the City and the inhabitants thereof that said amendments be adopted;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF WEST POINT CITY, UTAH as follows:

Section One: Adoption of New Provisions

The following section of the West Point City Code is adopted to read as follows: (Strike through text indicates text being removed from the code, and underlined text indicates new additions).

17.10.020 Definitions

~~“Automobile service station” means a place where gasoline or other major fuel or lubricating oil or grease for operating motor vehicles is offered for sale to the public and deliveries are made directly into motor vehicles, and where services are performed to include tube and tire repair, battery charging, storage of merchandise, lubricating of automobiles, and automobile washing, and not to include repairs performed of a minor or major type, except replacement of plugs, lights, fan belts, and other small parts.~~

“Car wash” means an establishment primarily engaged in cleaning or detailing motor vehicles, whether self-service, automatic, or by hand.

“Convenience Store” means an establishment, not exceeding five thousand (5,000) square feet of gross floor area, serving a limited market area and engaged in retail sales, from the premises, of gasoline, food, beverages, and frequently or recurrently needed items for household use; may also include a car wash as an accessory use.

“Gasoline Service Station” means an establishment engaged in retail sale of gasoline and petroleum products; may also include electric vehicle charging.

“Vehicle Repair, limited” means an establishment providing motor vehicle repair or maintenance services within a completely enclosed building. Limited vehicle repair excludes paint and body shops, general vehicle equipment and repair services, and storage of vehicles for more than ninety (90) days. Typical uses include businesses engaged in repair and/or replacement of brakes, air conditioning, generators, starters, and tires; motor tune-ups; front-end alignments; battery recharging; lubrication; and sales, repair, and installation of associated parts and accessories such as tires, batteries, windshield wipers, and hoses.

17.60.050 Table of land use regulations

B. If a use is not specifically designated below, then it is prohibited.

LAND USE ZONES	A-5	A-40	R-1	R-2	R-3	R-4	R-5	P-O	N-C	C-C	R-C	R/I-P
Automobile-Related Uses												
1. <u>Gas/Convenience Store with or Without Car Wash</u>									PC	PC	PC	PC
1. <u>Convenience Store</u>									PC	PC	PC	PC

Section Two: ORDINANCES TO CONFORM WITH AMENDMENTS

The West Point City Director of Community Development is hereby authorized and directed to make all necessary changes to the West Point City Code to bring the text into conformity with the changes adopted by this Ordinance.

Section Three: Severability

In the event that any provision of this Ordinance is declared invalid for any reason, the remaining provisions shall remain in effect.

Section Four: Effective Date

This Ordinance shall take effect immediately upon passage and adoption and publication of a summary as required by law.

DATED this 20th day of December, 2022

WEST POINT CITY, a Municipal Corporation

By: _____
Brian Vincent
Mayor

ATTEST:

Casey Arnold
City Recorder



3200 WEST 300 NORTH
WEST POINT CITY, UT 84015

WEST POINT CITY COUNCIL
MEETING MINUTES
WEST POINT CITY HALL
May 3rd, 2022

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

Administrative Session

6:00 PM

Minutes for the West Point City Council Administrative Session held on May 3rd, 2022 at 6:00 PM with Mayor Brian Vincent presiding. This meeting was held at West Point City Hall and also electronically via Zoom. Zoom meeting was accessible to attendees by entering Meeting ID# 840 0201 8048 at <https://zoom.us/join> or by telephone at (669) 900-6833.

MAYOR AND COUNCIL MEMBERS PRESENT: Mayor Brian Vincent, Council Member Gary Petersen, Council Member Jerry Chatterton, Council Member Annette Judd, Council Member Michele Swenson, and Council Member Brad Lee

EXCUSED: None

CITY EMPLOYEES PRESENT: Kyle Laws, City Manager (attending virtually); Boyd Davis, Assistant City Manager; Bryn MacDonald, Community Development Director; Ryan Harvey, Administrative Services Director; Paul Rochell, Public Works Director; Troy Moyes, City Planner; and Casey Arnold, City Recorder

EXCUSED: None

VISITORS PRESENT: ****** No sign-in required for those attending virtually.

1. Discussion Regarding Wage Study – Mr. Kyle Laws

Mr. Laws stated that for the decade or so, the employee pay plan process has included a 2% merit increase every year and a 2% cost of living adjustment every other year. In the years that do not include the COLA increase, a market wage study is done in order to evaluate whether compensation rates are keeping up with the current market. Similarly-sized cities within close proximity are considered, as well “next step” cities (those that employees would move to as a career step) are also considered. Mr. Laws stated that the City’s approach has not been to lead the market in wages, but to benchmark in the mid-range so as not to trail the market either. Mr. Laws noted that this methodology is open for discussion and can be changed if the Council desires.

In beginning this year’ study, Staff learned that many cities recently conducted mid-year market studies of their own and have already adjusted wages according to those results. Additionally, as most have all likely noticed and seen, inflation has been extremely high – in our region, the CPI for March was 9.1% and for April it was over 10%. Based on all of these factors, Staff expected to find that the City’s wages were below the market, and in completing the study and analyzing the data, it became very clear that there were likely two adjustments that would need to be made to effectively keep up with market conditions: a market adjustment (based on current wages) and a cost of living adjustment (COLA), which is more of an inflationary adjustment. Mr. Laws explained both of these proposed adjustments and their impacts on the City’s budget:

Market Adjustment

The wage study takes into account the current conditions in our benchmark group. The City pays an annual membership to the Wasatch Compensation Group to allow us the ability to conduct these types of studies. This system is commonly referred to as “TechNet.” This software includes all of the data need to effectively study the market, including the dates that the information was last updated by each participating entity, so that only the most recent data can be considered. Staff reviewed every position of the City with the data available and set the new minimum of the range to the average, or 50%, of the market. A range band of 40% (minimum to maximum) was then established. Next, Staff calculated the wage point that would keep employees at the same place within their current range to that placement in the new range (i.e., if an employee’s wage was at 10% of their current range, what their wage at 10% of the new range would be). The total cost to do this would be over \$200,000 in wages only. Benefits tied to wages would be on top of that. As a note, the percentage increase for this adjustment for each position ranged from 1% to 21%, meaning some were close to the market wage and some were really far off. Rather than just accepting this as the only option, we then looked at several other scenarios. In the end, the option being proposed to the Council is to cap increases at 12% for all hourly employees. Each position would be given an increase determined by the market for that position, up to a maximum of 12%. The Department Head level positions would be capped at 10%. Doing this has a budget impact, with benefits included, of \$187,603.64 across all funds. It is important to note that this will not bring all positions up to market. Limiting the increases to 12% means there

are several that still fall below the market average, however it is Staff's recommendation to try and bring those positions the rest of the way up in the FY2024 Budget. The table below details the costs, with benefits, across each fund:

General Fund	\$122,243.86
Waste	\$25,577.84
Water	\$30,224.93
Storm Water	\$9,557.02
Total	\$187,603.64

COLA

If wage increases were only increased according to the market study, Mr. Laws stated that the City would then start the new fiscal year on July 1st behind the market again due to inflationary adjustments (or Cost of Living Adjustments) that are being given by most, if not all, other cities. In a survey of 40 cities, the average COLA being considered is around 5.5%, ranging from 3% to 15%. After discussing this with the Mayor, and going over the survey data and the inflation in the market, Mr. Laws stated that it was determined together that a 6% COLA be proposed for FY2023. The total cost for this is \$84,745 plus benefits, across all funds. This percentage would keep the wages at least closer in line with the market conditions as the new fiscal year starts. The table below details the costs, with benefits included, across each fund:

General Fund	\$66,623.78
Waste	\$15,865.35
Water	\$18,581.36
Storm Water	\$5,996.98
Total	\$107,067.47

Mr. Laws explained that the combined increase from both the market study and the cost of living adjustment is about 16.5%, with a total budget impact of just under \$300,000. As can be seen, the data clearly indicates that the City is behind the market in employee wages, and this is also evidenced by the high turnover in some departments, particularly in Public Works, over the last year. However, Mr. Laws acknowledged the substantial costs and recognizes the decision the Council has to make regarding the budget impacts these increases will have, and expressed his appreciation to the Council for their willingness to look at the data and consider the findings.

Mayor Vincent stated that he and Mr. Laws have had several discussions over this issue, and he assured the Council that the methodology and analyzation of the data was extensive and immense. He added that he has spoken with mayors from several other cities and each are considering wage increases anywhere between 15% - 17%. If the

The combined budgetary impact across all funds is nearly \$300,000 as shown in the following table:

General Fund	\$188,867.63
Waste	\$41,443.19
Water	\$48,806.29
Storm Water	\$15,554.00
Total	\$294,671.10

The Council asked for suggestions on how to avoid the problem of falling behind the market in wages in future years. Mr. Laws stated that rather than providing a 2% COLA every other year, one method to consider would be to implement annual COLA adjustments, and tie the adjustment amounts to the CPI for our area. Through his discussions with officials from other cities, he has learned that this is a fairly common practice.

Mr. Laws proposed to the Council for consideration implementing the market study adjustments now, and then the 6% COLA on July 1st when the new fiscal year starts. This would require an amendment to the FY2022 budget, but there are funds available to support the increase. His first reason for proposing this is that the market study was based off of current data, and it would make sense to pay employees at the current market wages. Second, splitting the increases makes it clearer to the public (and employees) that there are two separate objectives – one is to bring current wages into the current market range that they should already be in, and the second is an appropriate cost of living adjustment for the coming year.

The Council discussed the proposal and were comfortable with implementing the wage increases for the market study (to the maximum 12%) and then approving the 6% COLA to be effective at the start of FY2023 (July 1). The Council will consider final approval of the FY2022 Amended Budget at the next meeting.

2. Discussion Regarding the FY2022 Amended Budget and FY2023 Tentative Budget for West Point City and All Related Agencies – Mr. Ryan Harvey

Mr. Harvey stated that tentative budget must be presented to the City Council at or before the first meeting in May, and will be discussed over the next several meetings. The tentative schedule of items that will be presented and discussed is as follows:

May 3, 2022

- General Fund Revenues
- FY2023 Personnel Changes
- FY2023 General Fund Budget Requests

May 17, 2022

- Special Revenue Fund
- Capital Projects Fund
- Enterprise Funds
- Capital Projects Matrix

June 7, 2022

- CDRA Fund
- Fee Schedule
- Compensation Schedule
- Property Tax Rate
- Outstanding Issues
- Adoption of FY2023 Tentative Budget
- Adoption of FY2023 CDRA Tentative Budget

June 21, 2022

- Adoption of FY2023 Final Budget (If no Truth in Taxation)
- Adoption of FY2023 CDRA Final Budget
- Adoption of Fee Schedule

In accordance with the schedule, Mr. Harvey presented the following report:

General Fund Revenues

Revenues throughout the City continue to increase, especially in the Sales Tax that the City is collecting. The following areas of the General Fund are where City Staff proposes changes to Revenues for the FY2023 Budget:

- Sales Tax - \$2,000,000 (increase of \$500,000 over last year's budget)
- Vehicle Tax - \$40,000 (Increase of \$5,000 over last year's budget)
- Energy Sales and Use - \$380,000 (Increase of \$15,000 over last year's budget)
- Telecommunications - \$25,000 (Decrease of \$5,000 over last year's budget)
- Interest Earnings - \$5,000 (Decrease of \$15,000 over last year's budget)
- Building Permits - \$500,000 (Increase of \$100,000 over last year's budget)
- Class C Roads - \$450,000 (Increase of \$50,000 over last year's budget)
- Zoning and Subdivision Fees - \$50,000 (Increase of \$30,000 over last year's budget)
- Park and City Hall Reservations - \$4,000 (Increase of \$500 over last year's budget)
- Miscellaneous Income and Concessions - \$4,000 (Increase of \$2,000 over last year's budget)

As can be seen, sales tax revenue is the largest increase and continues to be historically high, largely due to online sales that is now collected and passed onto the city from which the online purchase was made. With this, sales tax revenue is likely to be well over \$2 million, however, Staff agreed that in order to budget conservatively, a revenue project amount of \$2 million was appropriate. Also, the City's Property Tax Revenue projection will not be received from Davis County for a few more weeks, however, with all of the new growth in the City, that number should be significantly higher **as well.**

Personnel Budget Changes

Health Insurance Increase – The City's health insurance plan renewed January 1, 2022. The proposed budget includes a 12% increase to health premiums beginning January 1, 2023.

URS Rate Decrease – Utah Retirement Systems (URS) had a 0.5% decrease in their rates this year. This translates to a savings of \$8,494.36, which is split out between funds as follows:

General Fund - \$5,304.35
Waste Fund - \$1,259.29

Water Fund - \$1,474.85
Storm Water - \$455.87

Rate Study – City Staff performed a rate study to keep employee salaries within market range. For more details on this study, see the staff report that addresses this issue. The overall impact of the rate study to the budget is \$187,603.64 (\$151,285.13 in Salaries and \$36,318.51 in benefits), which is split out between funds in the following way:

General Fund - \$122,243.86
Waste Fund - \$25,577.84
Water Fund - \$30,224.93
Storm Water - \$9,557.02

6% COLA – In order to keep up with inflation, Staff recommends applying a 6% Cost of Living Adjustment (COLA) to all of the regular employees in the City. The overall impact of the COLA to the budget is \$107,067.46 (\$84,745.32 in Salaries and \$22,322.14 in benefits), which is split out between funds in the following way:

General Fund - \$66,623.87
Waste Fund - \$15,865.35
Water Fund - \$18,581.36
Storm Water - \$5,996.98

Deputy City Recorder - Staff discussed this new, full-time position with the Council earlier this year and feels that this position will really help with the workload in the office and relieve the growing pressure that is building up. The job description is still being created, but this position will assist the City Recorder, Casey Arnold, in many of her functions and will also potentially take on some of the functions currently performed by the Community Development Assistant. Staff decided not to fill the position of Communications Specialist that was funded last year due to skillsets of other newly hired employees, and so the funding for that position (\$40,000) will be put towards this new position. The additional funding to be added to the budget for the Deputy City Recorder position is \$41,524.29, which consists of \$33,270.00 in Salaries, and \$8,254.29 in Benefits, and will be funded entirely from the General Fund.

Utility Billing Clerk – Full-Time – This is a position that Staff recently hired for because of the departure of an employee who was working as a part-time Utility Billing Clerk. The position was funded using the \$40,000 that Council allocated to the Communications Specialist but was never hired. Staff proposes that the two currently funded Utility Billing Clerk positions be re-classified as Customer Service Representatives. By doing this, and setting each of those up at 20 hours per week, Staff is able to offset some of the cost of the new full-time position. The total increase to the Budget for this position will be \$55,829.54 (\$27,338.00 in Salaries and \$28,491.54 in Benefits) which is split out between funds in the following way:

General Fund - \$25,649.98
Waste Fund - \$11,659.38
Water Fund - \$15,728.70
Storm Water - \$2,791.48

General Fund Department Budget Requests

This section contains an explanation of General Fund Department budget requests that are not related to regular personnel expenses.

Community Development

- Create a separate line item for all of the county recording fees. These are currently coming out of Equipment and Supplies. (\$4,000)
- Increase the Planning Commission budget from \$3,000 to \$3,500. This line is used for Planning Commission training, shirts, and occasional dinners for a Planning Commission work meeting. (\$500)
- Increase to Books/Subscriptions/Memberships from \$1,000 to \$1,500. Brent needs to purchase a new set of code books this year, which will be \$600. (\$500)
- Increase Travel/Education from \$4,000 to \$5,000 to accommodate training and conferences for the department. (\$1,000)
- Reduce Contract Planning from \$5,000 to \$4,000. (-\$1,000)
- Reduce IT Support from \$5,000 to \$3,000. (-\$2,000)

Recreation

- Quickscores is a new system that the Recreation Department is using to setup schedules and communicate them to residents. It will cost approximately \$500 per sport. (\$3,000)
- Recreation would like to provide food (snacks & drinks) for our rec aides, throughout the year. (\$800)

- Recreation will need to add \$2,000 to Volleyball for the 4th of July Tournament. (\$2,000)

IT

The following IT items are needed for the City:

- Servers (\$15,000) The existing server at City Hall is out of warranty and should be replaced. The main purpose of the server at this point is file storage and hosting the Caselle software. Other uses on the server have been moved to online applications.
- SharePoint (\$4,000) This is Microsoft's cloud system for file storage. This will also allow access of files from anywhere employees have internet access without the use of a VPN. This cloud service also has the option of adding the Microsoft Office software as a subscription which would eliminate the need to purchase individual licenses for each computer.
- Back-up software for SharePoint (\$550) This would be necessary for security purposes if we go with the SharePoint System.
- Anti-Virus (\$2,200) This is for enhanced anti-virus software.
- Cemetery Software web version (\$15,000) The current version of the cemetery software is a stand-alone license hosted on our server. This version is obsolete and no longer supported. We can continue to use it, but no updates are available and will eventually become unusable. The newest version of this same software is a web-based program that must be purchased.
- New Computers (\$3,500) This is for routine replacement of computers as they age.

Executive

- HR Employee Background Checks: (\$500)

Public Safety

- Police Contract – Staff has a meeting scheduled with the Sheriff's Office on May 5, so if anything changes after that meeting, staff will adjust the budget. As of now, a 3% increase to the contract is what is included in the Tentative Budget. (\$8,500)

Mr. Harvey stated that the City's Enterprise Funds and Capital Projects Matrix for FY2023 will be presented and discussed with the Council at the next meeting. At the June 7th meeting, the Council will need to adopt the Tentative Budget, and then either approve the Final Budget at the June 21st or choose to go through the Truth in Taxation process. If the Council chooses to go through the TNT process in order to consider increasing the property tax rate, the City will operate on the Tentative Budget until August, when a property tax rate is set by the Council and the Final Budget for FY2023 is approved. The Council agreed that it is likely they will decide to go through the TNT process, but would wait to make an official decision until all of the proposed budget has been presented and discussed.

The Council thanked Mr. Harvey for the information and had no further discussion at this time.

3. Discussion Regarding a General Plan Amendment for Property Located at 1800 N 4500 W to Change the Zoning Designation from Public to R-5 – Mrs. Bryn MacDonald

Mrs. MacDonald stated that the City Planner, Troy Moyes, would present this item to the Council for discussion. Mr. Moyes stated that the applicant, Rick Scadden, (who has received approval from the Davis School District to act as the agent on their property) is requesting to change the General Plan designation on the property located at 1800 N 4500 W (16.5 acres) from Public/Institutional to R-5 (Multi-Family Residential). The applicant is requesting R-5, which allows up to 20 units an acre. However, the plan they have submitted is showing townhomes at approximately 10 units per acre. The R-4 zone only allows 8 units per acre, so the applicant has asked for R-5 to accommodate their proposed plan.

The Planning Commission held a public hearing and voted to recommend that the request be denied. Their reason for denying the zoning designation change was due to the future of this particular piece of property and surrounding area being uncertain, and feeling it best that the City continue its practice of keeping to the General Plan. However, if the Council did want to approve the request, Mr. Moyes stated that Staff's proposal would be to change the zoning designation to R-4, rather than R-5 as requested, with a density of 8 units per acre, and during the rezoning process, a development agreement with the developers could be approved that would allow greater density for this project of 10 units per acre.

The Council discussed the property and surrounding area, specifically what type of development is best suited for this future intersection of the West Davis Corridor. The Council agreed that the General Plan should be a comprehensive vision of what is desired for this entire area – changing the zoning designation of this one property contrary to what is shown on the General Plan sets a precedent for development of the northern part of the city and into the unincorporated area that the General Plan is not a major factor in guiding that development. It was also noted that the studies currently in progress of the sewer system and transportation plan use what is shown on the current General Plan to calculate future density; increasing the density of a property would create more users and the system capability needs determined from the studies may not be sufficient. The Council also discussed the importance of development agreements in the rezoning process and that they need to be carefully drafted to make sure that the resulting product is what was expected.

A public hearing was set for the following meeting on May 17th, after which the Council will consider approval of the request.

****Due to time, Items 4 and 6 of the Administrative Session were discussed after Item 17 of the General Session.
(Item 4 was discussed following Item 6)***

4. Discussion Regarding Drought Conditions – Mr. Boyd Davis

Mr. Davis stated that as the Council is aware, and have already been discussing the issue, Utah is in an extreme drought situation. Due to this, certain restrictions and guidelines have been put into place by both Weber Basin and the Davis & Weber Canal Co. Staff was asked to come back with more information on the parks and possible strategies on how to manage the parks this year. With that direction, Staff would like to present the information that has been gathered for the Council to consider.

As a recap of the previous discussion, based upon the amount of storage and the “extreme” drought designation, previously agreed upon restrictions have been triggered. These restrictions and the trigger levels are outlined in a document called the “Drought Contingency Plan” prepared by Weber Basin. That document shows that in the “extreme” condition the following reductions will be implemented:

	Reduction
Secondary Water	60%
Agriculture Water	40%
Culinary Water	10%

Weber Basin supplies all the culinary water to West Point City and our contract will be reduced by 10%. The City currently has 700 AF contracted and that will be reduced to 623 AF. On a typical year, water usage in West Point between 550 to 600 AF. However, with severe restrictions on the secondary water, Staff expects that our culinary water usage will increase as residents water lawns and gardens with culinary water. There is a very real concern that the City may exceed our contracted amount, which will result in penalties. Every Acre-ft over our contracted amount will be charged at 200% of normal rate, or roughly \$600 per AF. The Council agreed that it is certain culinary water usage will increase, not only because of the drought but because of all the growth and new homes on the system. Mr. Davis noted that each subdivision development must bring additional water shares that are adequate enough to service the new homes, which adds acre feet of water to the contract amount. He also noted that the typical water usage does not exceed the reduced amount of 623 AF, so there is some cushion for increased water usage before that threshold is met.

With a real chance of exceeding our contract, Staff believes it would be wise to explore some other options for water supply. The City has a culinary water well that could be used to supplement the supply. The well is good working order, is flushed weekly, and tested regularly so that it is ready to go, however, there will need to be some research done for any regulations that may need to be addressed prior to use. Additionally, the City owns several water shares that could be converted to culinary water, but there is a process to make that happen, plus the fees for treating and delivering the water. Staff feels both options should be considered.

Another option to consider is to impose a higher fee to residents who use more than 6,000 gallons per month. There is already an existing tiered system in place, but it may be prudent to consider a fee increase for the tiered rates to encourage residents to conserve water this year. The current culinary water rate structure is as follows:

Base Amount (up to 6,000 gallons):	\$23.75
Additional charge for 6,001 to 10,000 gallons:	\$1.40/per thousand
Additional charge for 10,001 gallons and higher:	\$1.65/per thousand

The Council discussed the fee increase or structure change options and were in favor of considering it further, as it is logical to charge the residents using more water if the City is having to pay more for that water. However, more information was needed regarding average resident usage, how many homes are regularly above 6,000 or 10,000 gallons used, if water used in some months is more than used in others, and so on.

Mr. Davis stated that the Council also needs to make a decision on the Splash Pad for this year. The Splash Pad uses culinary water but was designed to be adjusted in many ways. For example, it can be programmed to be limited to the number of days it will turn on and also the timeframe each day that it will operate. The first question to consider is whether the Splash Pad should operate at all during this extreme drought year, and if so, how many days per week and how many hours per day. One suggestion made during the last discussion was to only turn it on for the 4th of July celebration, or later in the season as a reward for reduced water usage by residents. The decision was made to leave the Splash Pad off for now and reevaluate the situation in a few months.

In regards to secondary water, the Davis and Weber Counties Canal Company, who owns and operates the secondary water system in West Point City, has also announced restrictions this year as follows:

- Delayed start to May 2nd
- Limited to one day per week until Memorial Day
- Limited to two days per week from Memorial Day to Labor Day
- Limited to one day per week after Labor Day until the end of the season

- They do not recommend new landscaping

DWCC has asked the City to consider prohibiting landscaping, but regardless even new landscaping will be subject to the restrictions which would make it difficult to install new sod. The Council’s direction was to not prohibit landscaping, but to discourage it.

Staff has met with DWCC and they have clarified that there is not an exception to these restrictions for parks and public spaces. Paul Rochell, the City’s Public Works Director, recommends that an entire park be watered one day per week, rather than in portions or stations over multiple days. The Council agreed with this recommendation.

In regards to landscaping requirements that have been set by the City for parks and open spaces through development agreements, Staff would like direction from the Council on whether those requirements should still be enforced, or if the Council is willing to consider alternative landscaping to grass. The Council had a lengthy discussion as it considered what options there are that would be acceptable (zero-scape, turf, etc.), how long the drought is expected to last, concerns with unfinished landscaping, resident expectations and landscaping that has already been paid for, warranty periods and ability to keep escrow funds to finish landscape in the future, etc.

The Council agreed that proposals for alternative landscaping should be submitted by developers and reviewed by the Council for approval, and that whatever amenities or material proposed should be similar in cost and quality to what homeowners have already paid for. A permit should also continue to be required for any landscape that is 100% zero-scape. A developer could also provide proof that escrow funds have been put aside for landscaping to be completed in the future and that would be considered as meeting the landscaping requirement needed to be released from warranty. Staff will proceed with this direction from the Council.

The drought situation will continue to be monitored and addressed by the Council as needed.

Due to time, Item 5 was discussed after Item 6 of the General Session

5. Discussion Regarding a Request to Develop Phase 8 of the Harvest Fields Subdivision Simultaneously with other Phases – Mr. Troy Moyes

Mr. Moyes stated that the developers of this subdivision are seeking an exception from the City Council to begin construction of Phase 8 of the Harvest Fields PRUD subdivision located at approximately 1200 South 4500 West. They have previously received approval to construct Phases 2-7, and City Code does not allow multiple phases to be developed at the same time, unless an exception is granted by the City Council. If no exception is granted, at least 50% of the lots in a phase must have building permits issued before construction of another phase can begin.

The City Council granted an exception in February 2021 to allow Phases 3-6 be submitted and constructed at the same time, and another exception to allow Phases 2 and 7 to be constructed in May 2021. The current status of building permits issued in relation to the number of available lots in each phase is as follows:

Phase	Number of lots	Permits issued
1	30	0
2	29	5
3	20	20
4	22	22
5	22	20
6	19	19
7	28	16
8	16	0

The Council discussed the request and various concerns were raised, including the effect rapid population growth would have on schools in the area, the capability of the developer to keep up with building demand, building supply limitations, etc. Consideration of approval of the request was set for the next meeting, and the Council will continue discussing their concerns at that time.

**Due to time, Items 4 and 6 of the Administrative Session were discussed after Item 17 of the General Session.
(Item 4 was discussed following Item 6)*

6. Discussion Regarding the North Davis County Active Transportation Plan – Mr. Troy Moyes

Mr. Moyes stated that in March 2019, West Point City in partnership with, Syracuse, Clearfield, Clinton, and Sunset were awarded \$100,000 from the Wasatch Front Regional Council (WFRC) as part of the Transportation and Land Use Connection (TLC) grant program, to complete an active transportation plan. This joint effort has been undertaken with Clearfield City as the lead

municipality for this project. Together, the local communities matched the WFRC funds with \$10,000 split between the communities. The plan was undertaken as a joint effort with the five North Davis communities to be more competitive in the selection process as well as to have a unified active transportation plan that serves this northwest section of Davis County. The project was intended to be completed by Summer 2020, but due to the COVID-19 pandemic as well as challenges with UDOT the project did not get to near completion until late Spring 2021.

Mr. Moyes noted that the adoption of an active transportation implementation plan will provide greater opportunities for grant funding of trail and active transportation infrastructure in the involved communities.

Public participation in creating the plan was done in various ways. In-person outreach took place in the Fall of 2019 with booths at the North Davis Fire District and Clinton City Fire Stations during Fire Prevention Week. A web-based public comment map was used throughout the project to receive initial input and feedback regarding proposed active transportation routes. The project team received valuable input from the public on social media platforms, the web-based project map, and with in-person workshops. Additionally, key stakeholder meetings were held with UTA, Military Installation Development Authority (MIDA)/Hill AFB, Davis School District, Freeport Center Associates and UDOT to receive initial input and feedback on the proposed plan. A review of these stakeholder meetings and the public outreach is included in the draft Active Transportation Implementation Plan (ATIP).

Staff and Council discussed the proposed plan and areas in West Point that are either not addressed or are lacking, such as 300 N, the trailhead on 1300 N, 3000 W by the elementary school, and others. Mr. Moyes informed the Council that this joint plan is not a final and only plan for West Point – the City can address these areas and other current and future needs in its own Transportation Master Plan and Parks & Trails Master Plan. But by joining and approving this plan and including it in the City's own master plans, there is more opportunity for grant funds to be received to complete the projects that *are* in it.

The Council thanked Mr. Moyes for the information and will continue the discussion when they consider approval of the proposed North Davis County Active Transportation Plan at the next meeting.

7. Other Items

No other items were discussed.

The Administrative Session adjourned.



3200 WEST 300 NORTH
WEST POINT CITY, UT 84015

WEST POINT CITY COUNCIL
MEETING MINUTES
WEST POINT CITY HALL
May 3rd, 2022

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

General Session

7:00 PM

Minutes for the West Point City Council General Session held on May 3rd, 2022 at 7:00 PM with Mayor Brian Vincent presiding. This meeting was held at West Point City Hall and also electronically via Zoom. Zoom meeting was accessible to attendees by entering Meeting ID# 840 0201 8048 at <https://zoom.us/join> or by telephone at (669) 900-6833.

MAYOR AND COUNCIL MEMBERS PRESENT: Mayor Brian Vincent, Council Member Gary Petersen, Council Member Jerry Chatterton, Council Member Annette Judd, Council Member Michele Swenson, and Council Member Brad Lee

EXCUSED: None

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

VISITORS PRESENT: **. No sign-in required for those attending virtually.

1. **Call to Order** – Mayor Vincent welcomed those attending the meeting.
2. **Pledge of Allegiance**
3. **Prayer or Inspirational Thought** – Given by Council Member Chatterton
4. **Communications and Disclosures from City Council and Mayor**

Council Member Lee – None

Council Member Chatterton – The Utah League of Cities and Towns' recent Mid-Year Conference was very informative and he was grateful to attend. He feels that the information presented and discussed will greatly benefit the Council as it considers current and future needs of the City.

Council Member Petersen – None

Council Member Judd – Publicly congratulated the City Manager, Kyle Laws, for being elected as President of the Utah City Managers' Association. She thanked him for the great job he does in representing the City and stated that West Point is lucky to have him.

Council Member Swenson – Thanked Mayor Vincent for appointing her as the Council Liaison to the Planning Commission; she has learned a great deal just from attending their meetings that has helped her in her role on the City Council, and she encouraged residents to attend or listen in on the meetings as a lot of important information is discussed.

Mayor Vincent – None

5. Communications from Staff

Mr. Laws stated that the bi-annual Complete Cemetery Cleaning will be done this Thursday, May 5th. He informed the public that any items they may have at the cemetery need to be collected prior to Thursday or they will be discarded. This month's Senior Lunch will be held on Monday, May 9th, at 11:30. The following day, May 10th, is the quarterly Staff/Council lunch and he encouraged the Council to attend if they were able to do so.

Mr. Laws also discussed with the Council the outstanding issue of what the City should distribute to residents at this year's Party at the Point Celebration on July 4th. The Council had previously decided not to resume the resident dinner that was not offered the last two years due to the pandemic, but had not settled on what to provide in its place. The Council discussed different options, and ultimately decided that a pre-packaged ice cream dessert of some type would be most efficient and would avoid the need for a food handler's permit, extra sanitation, set-up work, volunteers, etc.

6. Citizen Comment

No comments.

Due to time, Item 5 of tonight's Administrative Session was discussed at this time

7. Presentation by Representative Karen Peterson

Representative Peterson thanked the Council for the opportunity to come to the meeting and introduce herself and share some of her background. Philosophically, she wants the Council to know that she is someone that values the work of local city governments; as a previous city council member herself, understands what they do and how important their jobs are. And as much as possible, feels that the State should "stay out of your way." The Council appreciated this perspective, feeling that a background in local government is an important quality to have in her role, as oftentimes legislation is passed on the state level that is overpowering to local government and in conflict with what cities need to address their own unique issues and problems.

Rep. Peterson shared some information about the recent Legislative Session and highlighted a few of the bills that were passed that will impact our community. These bills were in regards to secondary water metering, budget increases due to the rapid growth the State is experiencing, tax cuts, infrastructure funding, water supply and drought conditions, increased education funding per pupil, and transportation. The Council thanked Rep. Peterson for her desire to come to the meeting and introduce herself, and for her willingness to answer questions and share information. She reiterated her view of the importance of local government and all that they do.

8. Youth Council Update – Angelina Orton, City Manager and Jacob Orton, Mayor

Angelina introduced herself to the Council and stated that the Youth Council spent the last few months preparing for and gathering donations from local businesses for the Easter Egg Hunt that was held in April. On the day of the event, the members were busy setting up the fields, laying out prizes, and directing the public. The event was successful and they Youth Council enjoyed being able to participate. Over the next few months, the Youth Council will be helping with the Take Pride in West Point Service Day and the Party at the Point Celebration on July 4th.

The Council expressed their appreciation to the Youth Council for the work and time they put into serving our community, and the positive and important impact they have on residents.

9. Consideration of Approval of the Minutes from the December 7th, 2021 West Point City Council Meeting

Council Member Chatterton motioned to approve the minutes
Council Member Lee seconded the motion
The Council unanimously agreed

10. Consideration of Approval of the Final Site Plan for the Deseret First Credit Union – Mr. Troy Moyes

Mr. Moyes stated that the applicant, Spencer Park, (representing Deseret First Credit Union) is seeking site plan approval to construct a credit union on property located at 267 North 2000 West, within The Point development. The lot is located just south of Culver's, along 2000 West and is recorded as Lot 10 of The Point Subdivision. The proposed site plan sits on .69 acres of land that is currently zoned C-C (Community Commercial). It will consist of a 2,714 sq. ft. building, a drive-thru with canopies, parking located in front and rear of the building, a small accessory building, and a dumpster enclosure. The Planning Commission reviewed the site plan and had a lengthy discussion with the applicant about the proposed accesses, and were very appreciative of their willingness and efforts to reconfigure some of their traffic patterns. A revised site plan showing the removal of access next to 2000 West has been submitted, which was approved by the Planning Commission. The following are a few of the standards and requirements that were reviewed, as highlighted in the staff report:

Zoning: "Financial Institutions" are required to obtain a conditional use from the Planning Commission. The PC approved the conditional use on April 14, 2022. The setbacks meet the standard.

Parking: The proposed parking calculation is 11 total parking stalls with 1 being reserved for ADA compliance. With a total area of 2,714 square feet of building space 6 parking stalls are required for this use (see WPCC 17.100.040). One additional parking stall is required for each employee per shift. The applicant has confirmed that no more than 5 employees will be working at once in the building.

Landscaping: The site is required to have 15% landscaping. Landscaping requirements have all been satisfied as found in WPCC 17.60.140(C)(4-5).

Architecture: West Point City Code has architectural standards that apply to newly constructed commercial buildings. These requirements are outlined in WPCC 17.60.140. Additionally, West Point City and The Point Development entered into a Developers Agreement that uses the same language that was in the previous version of the code that addressed masonry standards in commercial developments. The building complies with these requirements.

Lighting: All lighting meets the ordinance as outlined in WPCC 17.120.

Access: This site plan is proposing 4 access points. WPCC does not have any specific regulations on spacing distance or locations for those access points.

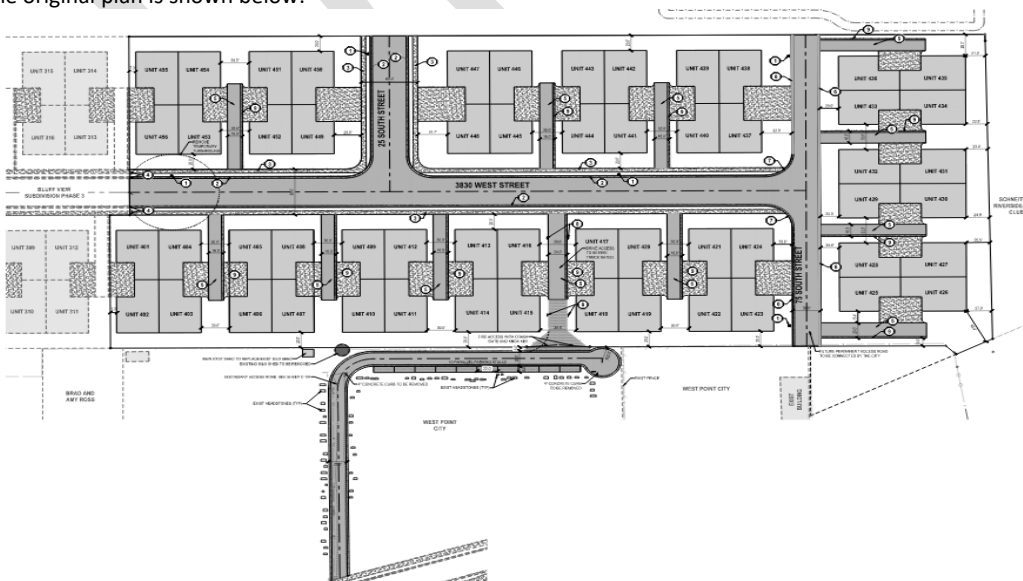
Council Member Chatterton expressed his concern about the electronic signage that will be placed and how bright it will be; he has had an issue from a sign across the street from his residence being so bright it lit up his entire front room. He was able to address the problem with the owner, but would like to make sure there won't be a similar issue for residences near this business. Mr. Moyes stated that they have not yet submitted the signage application, but Staff will consider this factor in reviewing and approving the application.

The Council had no further discussion.

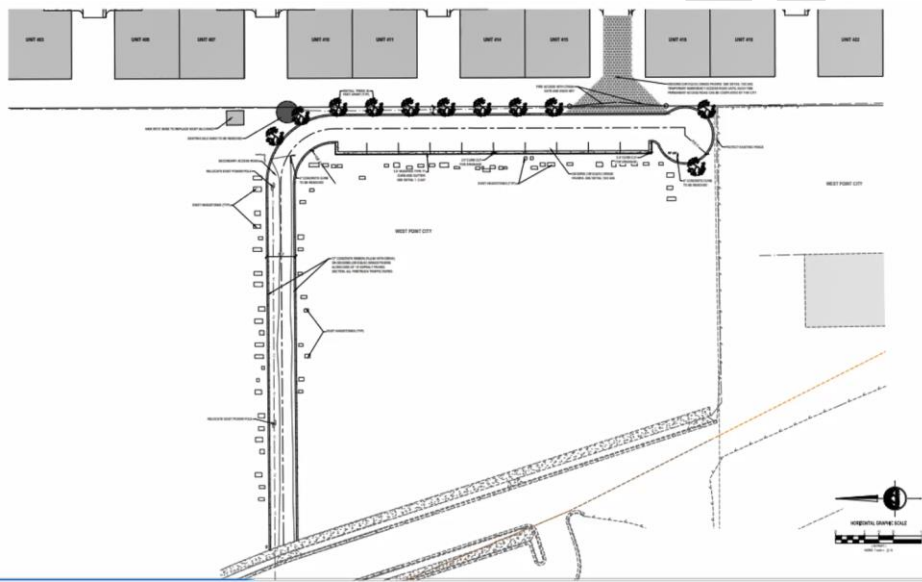
Council Member Petersen motioned to approve the Final Site Plan for the Deseret First Credit Union
Council Member Chatterton seconded the motion
The Council unanimously agreed

11. Consideration of Approval of Phase 4 of the Bluff View Subdivision – Mr. Boyd Davis

Mr. Davis stated that Phase 4 of the Bluff View Subdivision has been discussed with the Council in several prior meetings, particularly in regards to the access road that will go through the cemetery. City Code states that the city shall not approve more than 30 lots without requiring the construction of a second access road. Phase 4 is 56 units and thus will require the construction of a second access. The applicant is proposing to construct a second "emergency" access through the City cemetery to the west. The original plan is shown below:



Mr. Davis stated that Staff has asked them to remove some of the parking stall along the east leg of the road, feeling that they aren't necessary in the cemetery and may only add to the existing problem of people parking at the cemetery and being there after hours. Council Member Petersen had a differing opinion, feeling that the extra space is actually an amenity and will provide more room for cars to turnaround. Council Member Chatterton felt that use of the space for parking stalls should also be eliminated, but the space instead be used to make a wider road so that cars can pull to the edge and vehicles can still pass. Council Member Petersen agreed with that situation, as it is not the parking stalls themselves that he desires, but keeping the extra space for maneuvering vehicles. The proposed road will be 18 ft. of asphalt, with a 1 ft. concrete ribbon on both sides, making the road a total 20 ft. wide. The access going into the development will consist of pavers that grass will be able to grow through, making the access look like landscape but will actually be able to support vehicle traffic and heavy fire trucks and equipment. There will also be a crash gate with a Knox Box that the fire department and emergency personnel will have the keys to open the gate. As a crash gate, it can be driven through by a vehicle even when locked in the case of an emergency. Staff has also asked that they removed the turnaround at the very south end, as any traffic will just exit onto the existing dirt road that goes back down to 4000 W. They have also agreed to the suggestion that the trees they agreed to install be spread out along the entire east fence line of the cemetery rather than crowded together just along the road. They have also agreed to pay for and install a new shed to replace the existing concrete silo that has been used for cemetery storage. Mr. Laws and Mr. Davis both stated that Mike Flood with Nilson Homes has been great to work with and very accommodating to the changes requested by Staff. Below is an updated plan for the road, which includes most of the changes discussed:



Mr. Flood confirmed for the Council that multiple "No Parking" signs will be installed and a notice will also be recorded on the four units along the access of this road that it is a fire lane and only to be used in emergency situations. Mayor Vincent stated that he has discussed with Mr. Flood the possibility of increasing the width of the road because it will eventually become a public road in the future, and asked if that possibility had been discussed further with Staff. Mr. Flood explained that due to the property boundaries and the way the units have to be spaced and located, there is no room available on the west side to expand, and only seven extra feet on the other side. He stated that he will work with Mr. Davis to try and design the road so that at least the western portion will line up with where the future intersection of a full 60 ft. road will be. Once the Public Works building is relocated and the existing fence moved, the road can be widened to the south as needed. The Council discussed the issue, and ultimately agreed that this access should line up as much as possible with the future road that is planned to go through the current Public Works yard.

The Council also stressed the importance of not disturbing the existing headstones and burial spaces as the road is installed, and that there will need to be coordination with halting construction during a scheduled burial time. Mr. Flood agreed and stated that they understand the extreme care that will need to be given as this road is installed and they are committed to working with the City to make sure construction is monitored and there are no problems.

Council Member Judd stated that this second access road has been an issue from the very beginning of when this subdivision was proposed. The Council at that time was not in favor of this particular option of an emergency road through the cemetery, herself included, and the developers were told to find another way to obtain the required second access. Even though it is back to this option, she is still struggling with the fact that the cemetery is a "permanent residence" of families' loved ones and this road is going to create issues where there currently are none, all for the sake of accommodating a new subdivision. She feels it is her responsibility, as an elected leader, to be a voice for residents who aren't present but are against this option, and this road was not what was ever agreed to. Mr. Flood stated that he knows there was debate about emergency accesses and whether it meets the requirement of a second access, and there was another option of an access going east around the golf course that

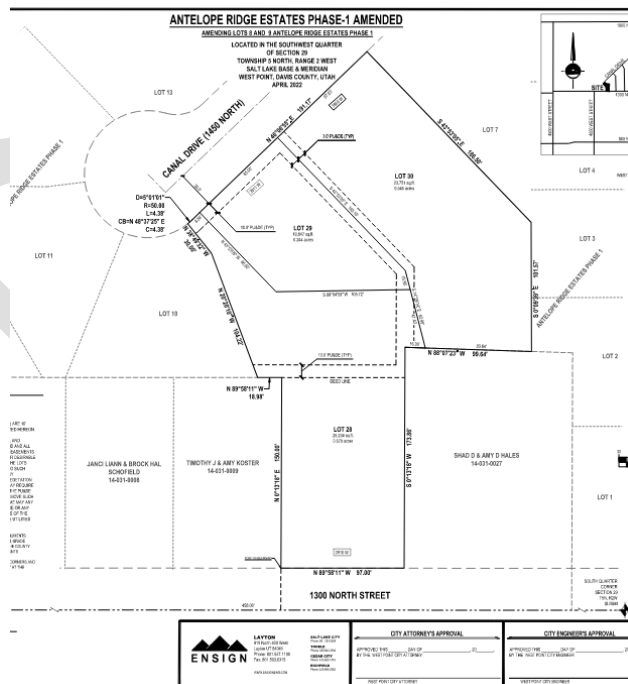
was considered, but does not want to rehash those discussions and what led to this point. However, he does want it understood that they had originally proposed an emergency access through the cemetery – it was the City that has grown the original proposal from beyond an emergency access road to planning for a future 50 S. public road. They have been willing to accommodate that, and hoped that it would be viewed as an enhancement to the city and a benefit to the current, permanent, and future residents. He realizes that not everyone will view it that way, and would rather have the dirt road remain unimproved, but they still feel that they have worked with Staff through several options and designs, and have come to the conclusion together that this is the best way to get from “Point A to Point B”, and the road would benefit the City for a permanent use in the future, while meeting their current, temporary need for a second access, and allowing for the number of units that was approved.

The Council continued to discuss the design of the road, turnaround options, and road width. It was determined that the south end remain as a turnaround space. Although on the agenda for consideration of approval, approval letters have not been received from the North Davis Fire District (although they have indicated they do approve) or from Davis & Weber Counties Canal Company. Staff recommends that approval be tabled until those letters are received by the City. Mr. Nilson confirmed that he will work with Staff to make sure that the site plan (including the design of the road) and development agreement have been updated to reflect the discussions, and once the letters are received, will be prepared to present the final drafts for consideration of approval.

Council Member Petersen motioned to table approval of Phase 4 of the Bluff View Subdivision
 Council Member Chatterton seconded the motion
 The Council unanimously agreed.

12. Consideration of Approval of a Final Plat Amendment for the Antelope Ridge Subdivision – Mr. Troy Moyes

Mr. Moyes stated that the applicant, Rob Wilcox, is seeking a plat amendment for three lots located at approximately 3910 W 1300 N. The request is to amend the lot lines between the three existing lots, and no new lots are being created. The plat is being amended in order to enlarge the lot to the south and add the shop that is built on the lot to the north. Lot 29 will be smaller than the original lot, but will still meet the zoning code. They plan to build a new home on Lot 29. The amended plat as proposed is shown below:



Staff has reviewed the plans and provided comments back to the developer and project engineer. All of the items that are required before Final Plat have been addressed. Staff recommends approval of the plat amendment.

Mayor Vincent opened the item for public hearing.

a. Public Hearing

No comments.

Council Member Petersen motioned to close the public hearing
Council Member Lee seconded the motion
The Council unanimously agreed

b. Action

This item has been discussed by the Council in previous meetings and there was no further discussion.

Council Member Judd motioned to approve the plat amendment
Council Member Petersen seconded the motion
The Council unanimously agreed

13. Consideration of Approval of Ordinance No. 05-03-2022A, Amending Section 17.60.140C of the West Point City Code Regarding Commercial Design Standards– Mrs. Bryn MacDonald

Mrs. MacDonald stated that the previous West Point City Code had architectural standards for buildings in commercial zones. During the process of adopting the new code last year, these standards were removed. The proposed text change is to add the language back to the commercial zones. Prior to the adoption of the new code last year, there were sections that required a “minimum of 50 percent brick or stone” in the N-C (Neighborhood Commercial) zone to be used on all new buildings. There was also a minimum masonry calculation to be used on all new buildings within the R-C (Regional Commercial), C-C (Community Commercial) and R/I-P (Research and Industrial Park) zones.

Mayor Vincent opened the item for public hearing.

a. Public Hearing

Council Member Chatterton motioned to close the public hearing
Council Member Petersen seconded the motion
The Council unanimously agreed

b. Action

The Council has discussed the proposed changes during the previous meeting and had no further discussion.

Council Member Lee motioned to approve Ordinance No. 05-03-2022A, Amending Sections 17.60.140(C)(3) and 17.60.150(C)(4)
Council Member Swenson seconded the motion

Roll Call:

Council Member Lee: Aye
Council Member Chatterton: Aye
Council Member Petersen: Aye
Council Member Judd: Aye
Council Member Swenson: Aye

The Council unanimously agreed

14. Consideration of Approval of Ordinance No. 05-03-2022B, Amending Section 17.130.090E(7) of the West Point City Code Regarding the Maximum Number of Lots per Subdivision Access – Mrs. Bryn MacDonald

Mrs. MacDonald stated that West Point City Code requires developments to be limited to a maximum number of lots on a single access. The current Code requires no more than 50 lots per access, which is a different standard from the previous Code. The Code prior to the recent changes had a maximum of 30 lots per access. The change from 30 to 50 seems to be a mistake when the code was codified last year and should be changed back to the original standard of 30 lots per access.

Mrs. MacDonald confirmed for the Council that this ordinance only addresses the number of lots per single access; the issue of defining an access and the requirements for secondary accesses will be discussed with the Council at a future meeting. The Council had no further questions.

Mayor Vincent opened the item for public hearing.

a. Public Hearing

No comments.

Council Member Judd motioned to close the public hearing
Council Member Swenson seconded the motion
The Council unanimously agreed

b. Action

Council Member Petersen motioned to approve Ordinance No. 05-03-2022B
Council Member Judd seconded the motion

Roll Call:

Council Member Lee: Aye
Council Member Chatterton: Aye
Council Member Petersen: Aye
Council Member Judd: Aye
Council Member Swenson: Aye

The Council unanimously agreed

15. Consideration of Approval of Ordinance No. 05-03-2022C, Amending Section 17.130.100C of the West Point City Code Regarding Sanitary Sewer Pipelines – Mr. Boyd Davis

Mr. Davis stated that the Planning Commission recently voted to approve recommendation of the “Dry Sewer Line” ordinance that would require any developments in the future annexation area to install sewer lines and laterals to each home. These lines would not be used until the future sewer system is constructed and would thus be “dry” until they are connected to the future system.

The Council has discussed this proposed ordinance in previous meetings and had no further questions. Mayor Vincent opened the item for public hearing.

a. Public Hearing

No comments.

Council Member Lee motioned to close the public hearing
Council Member Swenson seconded the motion
The Council unanimously agreed

b. Action

Council Member Petersen motioned to approve Ordinance No. 05-03-2022C
Council Member Chatterton seconded the motion

Roll Call:

Council Member Lee: Aye
Council Member Chatterton: Aye
Council Member Petersen: Aye

Council Member Judd: Aye
Council Member Swenson: Aye

The Council unanimously agreed

- 16. Consideration of Approval to Place Phases 2 & 3 of the Sunview Estates Subdivision on One-Year Warranty – Mr. Boyd Davis**
Mr. Davis stated that the Sunview Estates Subdivision Phases 2 & 3 are located at 1100 N 5000 W. The developer has completed all the required improvements, with exception of the sidewalk and slurry seal, and is now asking that the subdivision be placed on a one-year warranty. The phases have been inspected to ensure all the required improvements have been completed and are in good condition prior to beginning the warranty period. Staff recommends that these Phases be placed on a one-year warranty as required by the State Code. The required guarantee amount will be retained in escrow for the duration of the warranty period.

The Council had no further discussion.

Council Member Judd motioned to approve
Council Member Chatterton seconded the motion
The Council unanimously agreed

- 17. Consideration of Approval to Place Phase 1 of the Bluff View Subdivision on One-Year Warranty – Mr. Boyd Davis**
Mr. Davis stated that the Bluff View Subdivision Phase 1 is located at 3650 W 300 N. The developer has completed all the required improvements, with exception of the sidewalk and slurry seal, and is now asking that the subdivision be placed on a one-year warranty. The developer is also requesting that the start date be back dated to February, as all items were complete then and he sent in a request to start warranty at the beginning of February. Staff found that it is correct that he made that request and it appears to be a mistake by Staff. Staff recommends that Phase 1 be placed on a one-year warranty and also recommends that the start date of the warranty period be February 15th.

The Council had no further discussion.

Council Member Chatterton motioned to approve
Council Member Lee seconded the motion
The Council unanimously agreed

Due to time, Item 4 and Item 6 of tonight's Administrative Session were discussed at this time

- 18. Motion to Adjourn the General Session**

Council Member ** motioned to adjourn
Council Member ** seconded the motion
The Council unanimously agreed

BRIAN VINCENT, MAYOR

October 18th, 2022

CASEY ARNOLD, CITY RECORDER

October 18th, 2022