NOTICE OF A VINEYARD
CITY COUNCIL MEETING
January 27, 2021 at 6:00 PM

PUBLIC NOTICE is hereby given that the Vineyard City Council will hold a regularly scheduled meeting on Wednesday, January 27, 2021 at 6:00 p.m. *This meeting will be held electronically because of the gathering restrictions in force due to the COVID-19 Pandemic. This meeting can be viewed live through Zoom*. Please click on this link https://zoom.us/j/92188601667?pwd=Tjg1MjlaQ0RSUy94dzhRM0NhUFhYdz09 or dial 1-301-715-8592 US or 1-253-215-8782 to join the meeting. You can also view the meeting on our live stream channel.

AGENDA

Presiding Mayor Julie Fullmer

REGULAR SESSION

1. CALL TO ORDER/INVOCATION/INSPIRATIONAL THOUGHT/PLEDGE OF ALLEGIANCE – ***to be announced.***

2. WRITTEN DETERMINATION

This meeting will be an electronic meeting according to Vineyard Municipal Code Section 3.08.030.

I, Julie Fulmer, as the Mayor of the Vineyard City, do hereby find and declare as follows:

1. Due to the Emergency conditions which currently exist in the State of Utah, and specifically in Utah County and Vineyard City as a result of the COVID-19 Pandemic and the recent surge in COVID-19 infections across the state and in Utah County, the holding of public meetings with an anchor location as defined in the *Utah Open and Public Meetings Act*, presents a substantial risk to the health and safety of those who may be present at the anchor location; and

2. The risk to those who may be present at an anchor location can be substantially mitigated by holding public meetings of the City Council pursuant to electronic means that allow for public participation via virtual means; and

3. The City has the means and ability to allow virtual participation in the public meetings in accordance with the *Utah Open and Public Meetings Act*;

NOW THEREFORE, BASED UPON THE FOREGOING,

For thirty days from the date of this Order, meetings of the Vineyard City Council shall be conducted by virtual means without an anchor location.

3. PUBLIC COMMENTS *(15 minutes)*

"**Public Comments"** is defined as time set aside for citizens to express their views for items not on the agenda. Each speaker is limited to three minutes. Because of the need for proper public notice, immediate action **cannot** be taken in the Council Meeting. If action is necessary, the item will be listed on a future agenda, however, the Council may elect to discuss the item if it is an immediate matter of concern.

Public comments can be submitted ahead of time to pams@vineyardutah.org. Public comments will also be taken through the zoom app by either using the 'chat' feature or the 'raise hand' feature when prompted.

4. MAYOR AND COUNCILMEMBERS' REPORTS/DISCLOSURES/RECUSALS

5. STAFF, COMMISSION, AND COMMITTEE REPORTS *(3 minutes each)*

5.1 City Manager Jacob McHargue
5.2 Youth Council Mayor Janelle Dadson – Quarterly Report

6. CONSENT ITEMS

6.1 Approval of the January 13, 2021 City Council Meeting Minutes
6.2 Approval of Executech for IT Services
6.3 Approval of the Municipal Wastewater Planning Program Annual Report

7. MAYOR'S APPOINTMENTS

No names were submitted.

8. DISCUSSION/PRESENTATIONS

8.1 Parking Policy

Staff will discuss parking policies.

9. BUSINESS ITEMS

9.1 DISCUSSION AND ACTION – Fiscal Year 2019-2020 Audit Report *(15 minutes)*

James Gilbert with Gilbert and Stewart will present the annual financial audit report for fiscal year 2019-2020 for consideration and acceptance by the Council. The mayor and city council will take appropriate action.

9.2 DISCUSSION AND ACTION – Approval of the Republic Services Contract extension *(15 minutes)*

City Manager Jacob McHargue will present the contract extension for republic services. The mayor and city council will take appropriate action.

9.3 PUBLIC HEARING – Amendments to the FY 2020-2021 Budget RES 2021-02

City Manager Jacob McHargue will present recommended amendments to the Fiscal Year 2020-2021 Budget. The mayor and City Council will act to adopt (or deny) this request by resolution.

10. CLOSED SESSION

The Mayor and City Council pursuant to Utah Code 52-4-205 may vote to go into a closed session for the purpose of (these are just a few of the items listed, see Utah Code 52-4-205 for the entire list):

(a) discussion of the character, professional competence, or physical or mental health of an individual

(b) strategy sessions to discuss collective bargaining

(c) strategy sessions to discuss pending or reasonably imminent litigation

(d) strategy sessions to discuss the purchase, exchange, or lease of real property, including any form of a water right or water shares

(e) strategy sessions to discuss the sale of real property, including any form of a water right or water shares

(f) discussion regarding deployment of security personnel, devices, or systems;

(g) the purpose of considering information that is designated as a trade secret, as defined in Section 13-24-2, if the public body's consideration of the information is necessary in order to properly conduct a procurement under Title 63G, Chapter 6a, Utah Procurement Code;

11. ADJOURNMENT

The next regularly scheduled meeting is February 10, 2021.

The Public is invited to participate in all City Council meetings. In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify the City Recorder at least 24 hours prior to the meeting by calling (801) 226-1929.

I the undersigned duly appointed Recorder for Vineyard, hereby certify that the foregoing notice and agenda was emailed to the Salt Lake Tribune, posted at the Vineyard City Offices, the Vineyard website, the Utah Public Notice website, and delivered electronically to city staff and to each member of the Governing Body.

AGENDA NOTICING COMPLETED ON: January 26, 2021

CERTIFIED (NOTICED) BY: /s/ Pamela Spencer
PAMELA SPENCER, CITY RECORDER

MINUTES OF A VINEYARD
CITY COUNCIL MEETING
This meeting was held electronically, via Zoom,
due to the COVID-19 gathering restrictions
January 13, 2021 at 6:00 PM

Present	**Absent**
Mayor Julie Fullmer	
Councilmember John Earnest	
Councilmember Tyce Flake	
Councilmember Chris Judd	
Councilmember Cristy Welsh	

Staff Present: City Manager Jacob McHargue, Public Work Director Don Overson, Assistant Public Works Director Chris Wilson, City Attorney Jayme Blakesley, Community Development Director Morgan Brim, City Planner Briam Amaya Perez, Sergeant Holden Rockwell with the Utah County Sheriff's Office, Building Official George Reid, Water Manager Sullivan Love, City Recorder Pamela Spencer, Business Licensing Administrator Kelly Kloepfer, and Planning Commissioner Anthony Jenkins

Others Speaking: Residents Jodi McCarthy, Tyler Baer, David Lauret, and Audrey Bills; Property Owner Stan Larimer; Lars Anderson with Project Engineering Consultants

6:01 PM REGULAR SESSION

1. CALL TO ORDER/INVOCATION/INSPIRATIONAL THOUGHT/PLEDGE OF ALLEGIANCE

Mayor Fullmer opened the meeting at 6:01 pm. Councilmember Welsh gave the invocation and led the Pledge of Allegiance. Mayor Fullmer then read the "Written Determination Letter."

2. PUBLIC COMMENTS

Mayor Fullmer called for public comments.

Resident Jodi McCarthy expressed her concern with things happening in her apartment complex. She mentioned that they were taking away some of her amenities. She also said that she had spoken to the fire inspector about some potential code violations. Mayor Fullmer mentioned that the city had a coalition with the HOAs to encourage better transparency. She asked Ms.

McCarthy to write down her specific concerns, and she would have a staff member get in touch with her. Ms. McCarthy said that her apartments were not part of an HOA. She added that she had spoken to a couple of neighbors about her concerns and was now being evicted.

Mayor Fullmer felt that this issue was complicated and needed more detail. She reiterated that Ms. McCarthy should meet with staff to determine what could be done or where she could go for help.

Stan Larimer explained that he owned property in Vineyard that he was renting out. He expressed concern with the parking restrictions on 300 West and Vineyard Loop Road. He said that he understood that this was because of the proximity to the downtown area. He felt that, because the downtown area was not built yet, it was too soon to restrict overnight parking. He also felt that people from the downtown area would not be parking on 300 West. He suggested that they limit parking during the day to 1 or 2 hours. He said that he wanted to understand better why the enforcement was in place. Mayor Fullmer explained that none of the collector roads in Vineyard allowed parking. She further explained that parking was not enforced during construction because it was hard to see the lines, making enforcement more complex. Now that construction was completed, they clarified the parking restrictions and were able to enforce the rules. She mentioned that they were looking at other parking options to see where they could come up with a solution.

Resident Tyler Baer, living in The Willows subdivision, felt that limiting overnight parking in the Lakefront area did not benefit anyone shopping in the town center. He also expressed concern with not having a guardrail to protect traffic from the steep incline down the Center Street overpass's side. He felt that if someone were to lose traction, they would go over the overpass and down the hill. Mayor Fullmer explained that the council and staff had also noticed the issue and were looking into a solution. There was a discussion about the overpass.

Mayor Fullmer reminded everyone that all conversations on the Zoom Chat become public.

3. MAYOR AND COUNCILMEMBERS' REPORTS/DISCLOSURES/RECUSALS

Councilmember Flake reported that the legislative session would start next week, but because of COVID-19, the general public would not have access to it. So, emailing or calling your representatives and senators with your opinion on bills is very important this year. He said that House Bill 82 would make it so that cities could not restrict where in the city a single-family home could have an accessory dwelling unit (ADU). House Bill 98 would take the city out of housing inspections and limit the city's building design requirements. He suggested that the city speak out against these bills. He mentioned that there were already 153 bills in the House and 86 in the Senate.

Mayor Fullmer asked the council to highlight other bills that gave them concerns. She reemphasized that the council needed to contact their representatives and senators. She said that these bills were an attempt to make housing more affordable. She felt that Vineyard had already streamlined their housing processes to allow different housing types, such as ADUs. She said that this bill was taking the process to a level that would make cities unmanageable. She felt that this was different from allowing for affordable housing. She suggested that they add the contact information for the representatives and senators on social media so that the public could also voice their opinions.

Mr. Brim gave some examples of how a city's building design requirements could have a positive impact on the community. He said that The Preserve townhomes were built with very few design standards, giving the townhomes a monolithic look. The Lakefront @ Vineyard Town Center development was built using design standards, the upgrade to them was evidence. Mayor Fullmer said that the different design aspects shaped the city and attracted businesses to the community.

Councilmember Judd reported that there was a second round of the paycheck protection program for small businesses that were struggling with revenue losses due to the COVID-19 pandemic. Mayor Fullmer added that there was also help for residents through the Mountainland Association of Governments and Utah County for utility, rent, and mortgage assistance.

Councilmember Welsh reported that the people needed to understand that any improvements to the Center Street overpass would have to come from a different budget. She mentioned that there had been complaints about lighting on the overpass that came in before the lights were installed, and the lights were now in and should no longer be an issue. Mayor Fullmer suggested that if the semi-flexible barrier fit into the contingency funds, they might be able to install it under the same project. Mr. McHargue agreed but said that they did not know if there were any funds left over yet.

Mayor Fullmer asked about the installation of pedestrian fencing on the south side of the overpass. Mr. McHargue explained that staff had discussed the issue with the contractor, who was willing to address it. Mr. Wilson said that they were working on the fencing now.

Councilmember Earnest reported that if anyone had COVI-19 in the last 90 days, they did not need a vaccine. He said that on January 18, people who were 70 and older would be eligible for the vaccine. Mayor Fullmer added that they would post, on social media, when people can get the vaccines. Another 1.5 million vaccines were approved for distribution to people who could not go in person to get them.

4. STAFF, COMMISSION, AND COMMITTEE REPORTS

4.1 City Manager Jacob McHargue

Mr. McHargue turned the time over to Public Works Director Don Overson.

Mr. Overson explained that the permitting process with Union Pacific Railroad and Utah Transit Authority had pushed the completion date of the overpass into the winter months, so they did everything they needed to do to get the overpass open, but it was not finished. He said that he knew that people were concerned with the curve and sliding off the edge, but the overpass met all of the National, Federal, and State standards for design. He said that if people were not driving the speed limit or were texting and driving, they could go off the road. He explained that the curve allowed them to get from Center Street to Mill Road. He said that they would be looking at a semi- or flexible barrier along the edges that people were worried about. He said that other things that needed to be done were parapet walls, fences, coating the steel, and an asphalt overlay in the spring. They would also be doing the landscaping in the spring. He said that they would not know how much money was left from the project until they get those things done. He explained that this project was completely funded and constructed by the city. He said that the groups that worked on it were fantastic to work with and did their best to keep the project on task.

Mayor Fullmer felt it would be critical to keep timelines posted so people could be a part of the process. Mr. Overson said that once they determined the type of barrier to be installed, they would post the timelines.

Mr. McHargue thanked the engineering group for their work on the project. He also thanked Mr. Overson for getting the project done on time and under budget. He mentioned that there were six other projects they were working on.

5. CONSENT ITEMS

5.1 Approval of the December 9, 2020 City Council Meeting Minutes

Mayor Fullmer called for a motion.

Motion: COUNCILMEMBER JUDD MOVED TO APPROVE THE CONSENT ITEM. COUNCILMEMBER FLAKE SECONDED THE MOTION. MAYOR FULLMER, COUNCILMEMBERS EARNEST, FLAKE, JUDD, AND WELSH VOTED AYE. THE MOTION CARRIED UNANIMOUSLY.

6. MAYOR'S APPOINTMENTS

No names were submitted.

7. DISCUSSION/PRESENTATIONS

No items were submitted.

8 BUSINESS ITEMS

8.1 DISCUSSION AND ACTION – <u>Vineyard Grove Park Design Proposal</u>

City Manager Jacob McHargue will present the Vineyard Grove Park Concept Design proposal. The mayor and City Council will take appropriate action.

Mayor Fullmer turned the time over to City Manager Jacob McHargue.

Mr. McHargue explained that the hill at Vineyard Grove Park had not been constructed as planned and needed to be redesigned to make it more manageable. He said that he had met onsite with Lars Anderson with Project Engineering Consultants (PEC), Councilmember Welsh, Park Manager Preston Jensen, and Recreation Coordinator Brian Vawdrey to discuss the potential options. He said that what the council had before them was just the design cost from PEC.

Mayor Fullmer asked if this was only a design cost for the elements listed in the proposal. She also asked if now was the time to offer design concepts. Mr. McHargue replied that they had discussed adding slides to one side of the hill, terracing the hill, adding seating to watch the games, but they did not get into any specifics. Mr. Anderson explained that he had included in the proposal that they would be doing a preliminary design, then bring it to the council for comments and then bring back a final concept design. Mayor Fullmer asked if it would change the concept design costs if someone suggested significant changes to the proposal. Mr. Anderson replied that now would be a great time to bring up any different design proposals. He said that the things included in the current proposal were from the people he met on site.

Mayor Fullmer asked the council if they had any design elements. Councilmember Judd said that he was comfortable with the current proposal.

Mayor Fullmer read a public comment from resident David Lauret who requested that they keep the sledding hill. Mr. Anderson explained that they would be cutting the hill to a 30-degree slope, which would help with the hill's maintenance. Councilmember Welsh explained that they would be extending the hill slightly, making it longer. Councilmember Flake requested that it extend further to the north for seating. Mr. McHargue said that they discussed the having a platform at the hill's crown so that the attention was not focused on one spot on the top of the hill.

Mayor Fullmer asked about the treescape on the south side of the hill. Mr. Anderson replied that it would help buffer the homes and provide vertical structure to the hill.

Councilmember Judd asked if they wanted to allow sledding and biking on the hill and what would be implemented if the hill eroded. Councilmember Welsh replied that the city had talked about getting rid of the hill, but the community did not want it removed. It was a daily attraction to residents, so they had discussed how to enhance it and make it easier to maintain. She felt that they needed to use good design and planning to show people how to use the hill. There was a discussion about the design of the hill.

Councilmember Welsh thanked the Public Works Department for the amazing job they did cleaning up the hill today. She said she had read a book where it gave an example of a town in Florida that had repaired a large fountain in the center of the town and how the fountain's repair had increased the overall community satisfaction of the town. She that the author of the book had pointed out the importance of "fixing the holes in the fabric of your community." Fixing the fountain had repaired the overall belief in the city. She felt that fixing the park and the hill would be a win for the city.

Motion: COUNCILMEMBER WELSH MOVED TO APPROVE THE PROPOSAL AND ALLOW PEC TO MOVE AHEAD WITH THE DESIGN OF THE HILL AT GROVE PARK. COUNCILMEMBER JUDD SECONDED THE MOTION.

Mayor Fullmer opened up for public comments. She read Mr. Lauret's comment stating that he felt it was one of the park's best features.

Resident Aubrey Bills asked why the city was paying to fix the hill. Mr. McHargue replied the park was a Redevelopment Agency (RDA) project. The developer initially paid the funding and was reimbursed by the RDA. He said that rather than have the developer fix it, the city was taking care of it so they could get it done. Mayor Fullmer added that the reason they built it the way they did was to make sure the developer added amenities for the residents who would be moving in. The developer had now turned the park over to the city, and the city would take over future park projects. Mr. McHargue explained that the city considered multiple ways they could have built the park but choose to have the developer include it in their development. Councilmember Welsh added that they were using grant money from Utah County to help fund the project.

Mayor Fullmer called for further public comments. Hearing none, she called for a vote from the council.

MAYOR FULLMER, COUNCILMEMBERS EARNEST, FLAKE, JUDD, AND WELSH VOTED AYE. THE MOTION CARRIED UNANIMOUSLY.

8.2 DISCUSSION AND ACTION – <u>Amended Interlocal Agreement with the Utah County Sheriff's Office (Resolution 2021-01)</u>

City Manager Jacob McHargue will present an amended Interlocal Agreement with the Utah County Sheriff's Office. The mayor and City Council will act to adopt (or deny) this request by resolution.

Mayor Fullmer turned the time over to City Manager Jacob McHargue.

Mr. McHargue explained that until now the county had made a new agreement annually. He said that Sergeant Rockwell had worked with officers who were assigned to other contract cities to come up with an agreement that would apply to all of the contract cities. This was a four-year contract with a four-year extension, so the contract could go until 2029. He explained that the past contracts required the city to pay for the depreciation on the vehicles and all costs associated with providing law enforcement services. He said that at the end of the depreciation schedules for computers, vehicles, etc., the county was selling them and keeping the money. This contract brings that money back to the city. He felt that this was a more equitable agreement than they had in the past. The one new financial component was a four percent annual increase. There were currently 10 sworn deputies assigned to the city: seven patrol deputies, one school resource officer, one detective, and one sergeant. He added that they also had a part-time administrative assistant. He mentioned that the Utah County Commission had already approved and signed the contract.

Councilmember Welsh asked about the four percent annual increase in the contract. Mr. McHargue replied that the four percent was a cost-of-living increase. Councilmember Welsh asked about adding a new deputy. Mr. McHargue explained that anytime they needed to add a new deputy, he would work with Sergeant Rockwell and make that request part of the new budget.

Councilmember Judd asked if the four percent was standard in all of the other cities' contracts. Mr. McHargue replied that it was standard. Sergeant Rockwell said that this was the same contract as Eagle Mountain's but did not apply to smaller cities and towns. He explained how the cost-of-living increase worked. Councilmember Judd asked where the funds would go if a deputy did not qualify for an increase. Sergeant Rockwell replied that the city's cost towards the contract would stay within their budget.

Mayor Fullmer called for further questions.

Councilmember Judd thanked the Sheriff's Office for all of the work they did for the city. The council agreed with his sentiments.

Motion: COUNCILMEMBER JUDD MOVED TO ADOPT 2021-01 AND APPROVE THE INTERLOCAL AGREEMENT WITH UTAH COUNTY. COUNCILMEMBER FLAKE SECONDED THE MOTION. ROLL CALL WENT AS FOLLOWS: MAYOR FULLMER, COUNCILMEMBERS EARNEST, FLAKE, JUDD, AND WELSH VOTED AYE. THE MOTION CARRIED UNANIMOUSLY.

8.3 DISCUSSION AND ACTION – <u>Amending the Municipal Code Chapter 5.10 Intoxicants Ordinance 2021-01</u>

Business Licensing Administrator Kelly Kloepfer will present recommended amendments to the intoxicants chapter of the business licensing code. The mayor and City Council will act to adopt (or deny) this request by ordinance.

Mayor Fullmer turned the time over to Business Licensing Administrator Kelly Kloepfer.

Ms. Kloepfer explained that Maverik had informed the city that the state was no longer mandating the hours that stores were allowed to sell beer for off-premises consumption, so the recorder's office decided to make the change in the municipal code. She said that they chose to have the hours go from 6:00 AM to 1:00 AM to reflect the hours the Maverik was currently selling beer. She said that they also added hours for the other license types. She mentioned that the other change was updating the retail section's language changing "Private Club" to "Bar."

Mayor Fullmer asked if setting the hours would make the code more stringent than the state's code. Ms. Kloepfer replied that the state had left it up to the city to regulate the hours. She said that the Utah Department of Alcohol Beverage Control's (DABC) website only listed mandated hours for other license types and nothing for off-premises sales. Mayor Fullmer asked if the 6:00 AM to 1:00 AM was for all license types. Ms. Kloepfer replied that it was just for the sale of beer for off-premises consumption. Mayor Fullmer asked if the city would have to amend the code if the Maverik decided to change their hours. Ms. Kloepfer replied that it was up to the city to set the hours. There was a discussion about the hours allowed to sell beer. Mayor Fullmer asked what the protocol would be to amend the code if Maverik wanted the change the hours they sold beer. Councilmember Judd felt that having the Maverik be a part of this process and how they understood the industry, he was comfortable with how the code change was proposed. He asked if the Maverik had requested different hours. Ms. Kloepfer replied that the Maverik was fine keeping the same hours. She mentioned that other cities had the cutoff at 1:00 am as well. The discussion continued.

Mayor Fullmer called for a motion.

Motion: COUNCILMEMBER JUDD MOVED TO ADOPT 2021-01 AMENDING THE MUNICIPAL CODE CHAPTER 5.10 INTOXICANTS, AS PRESENTED. COUNCILMEMBER WELSH SECONDED THE MOTION. ROLL CALL WENT AS FOLLOWS: MAYOR FULLMER, COUNCILMEMBERS EARNEST, FLAKE, JUDD, AND WELSH VOTED AYE. THE MOTION CARRIED UNANIMOUSLY.

9. CLOSED SESSION

No closed session was held.

10. ADJOURNMENT

Mayor Fullmer called for a motion to adjourn the meeting.

Motion: COUNCILMEMBER FLAKE MOVED TO ADJOURN THE MEETING AT 7:23 PM. COUNCILMEMBER WELSH SECONDED THE MOTION. MAYOR FULLMER, COUNCILMEMBERS EARNEST, FLAKE, JUDD, AND WELSH VOTED AYE. THE MOTION CARRIED UNANIMOUSLY.

The next regularly scheduled meeting is January 27, 2021.

MINUTES APPROVED ON: ____

CERTIFIED CORRECT BY: /s/ Pamela Spencer ______________________
PAMELA SPENCER, CITY RECORDER

VINEYARD
STAY CONNECTED

VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: 01-27-2021

Agenda Item: 6.2 Executech Contract

Department: Finance

Presenter: Jacob McHargue

Background/Discussion: As the city has grown, the need for a contract 24/7 I.T. Service has become more necessary. We created an RFP to replace our current I.T. contract and distributed that out late last year. We conducted interviews with the companies that responded. After conducting the interviews, we have selected Executech as our proposed provider. They operate on a month-to-month contract, so we can exit the contract at anytime if we are unhappy with the services being provided.

Fiscal Impact: the cost for this agreement is $2,580 per month. This cost is based on existing workstations and will be adjusted as the city staff continues to grow.

Recommendation: We recommend that the council approve the proposal from Executech and allow the mayor to sign the agreement.

Sample Motion: I make a motion to approve the consent items as presented.

Attachments:
Executech Proposal

VINEYARD

STAY CONNECTED

Request for Proposal
Information Technology
Support Services

Submitted by:

Lee Weech
Director of Sales
lee.weech@executech.com
385-315-2132

December 14, 2020

executech

December 14, 2020

City of Vineyard
125 South Main Street
Vineyard, UT 85059

To Patricia Abdullah and the Selection Committee:

Executech is pleased to submit a proposal in response to the Information Technology Services RFP for the City of Vineyard. We hope to be the provider recommended and selected.

Founded in 1999, Executech provides enterprise-quality IT to dozens of municipalities and hundreds of small and medium businesses. Executech is a seven-time Best of State Award winner in IT Services, a Work/Life Award winner as a Best Places to Work, and an Inc. 5000 company.

Headquartered just outside Salt Lake City, UT with offices in Seattle, WA, Sacrament, CA, Spokane, WA, Coos Bay, OR, Las Vegas, NV, and St. George, UT, Executech provides IT services to over 950 total clients , with 60 municipalities in Utah, Washington, Oregon, Idaho, California, Nevada, Colorado, New Mexico, Arizona and Ohio.

This proposal is to maintain and improve information technology effectiveness, enhance quality of services, minimize down time and support costs, ensure security of data, and maximize return on investment in IT. Executech will work in conjunction with The City of Vineyard vendor liaison as the main point of contact for the general agency infrastructure, equipment, security, monitoring, employee needs, and all related equipment, backup and other needed IT requirements.

The information following is intended to show that Executech's comprehensive, flexible, and economical service offering is qualified to meet the RFP requirements required by the City of Vineyard.

We affirm our commitment to perform the services outlined herein as per the fee schedule notated, valid and binding for 90 days from proposal due date and will become part of the contract that is negotiated with the City.

We are pleased to offer this proposal.

Sincerely,

Lee Weech
Director of Sales
lee.weech@executech.com
385-315-2132

Name, title, email address, and telephone number of the person(s) to contact and who are authorized to represent the firm and to whom correspondence should be directed.

Lee Weech
Director of Sales
1314 West 11400 South
South Jordan, UT 84095
lee.weech@executech.com
385-315-2132

Federal and State taxpayer identification numbers of the firm.

Fed Tax ID: 87-0679653
UT State Tax ID: 12051302-002-STC

A brief statement of your understanding of the services to be performed and make a positive commitment to provide services as specified.

Executech understands the information technology services described is this RFP and make a complete commitment to provide these and additional services not included in the RFP.

A statement indicating that the proposal and cost schedule will be valid and binding for ninety (90) days following the proposal due date, and will become part of the contract negotiated with the City.

Executech's RFP to the City of Vineyard shall be valid and binding for ninety (90) days following proposal due date and will become part of the agreement that is negotiated with the City.

Profile:

1. Provide a short profile of the firm including at a minimum:

   Founded in 1999 in Smithfield, UT, Executech had grown to be the trusted IT provider for 950+ clients in every state in the Western United States giving use a tremendous about of IT knowledge throughout our organization.

a. Length of time in business:

21 years, founded in 1999

b. Length of time in providing proposed services:

21 years

c. Number of clients:

950+

d. Number of clients in public sector:

60+

e. Number of full-time employees and area of involvement:
Technical Support: 160
Programming: 10
Consulting: 60
Sales Support: 18
Administrative Support: 16

f. Location of office to service the account
1314 West 11400 South
South Jordan, UT 84095

Proposal:

1. Description of the approach the firm will use in providing the services requested. Description of how the firm is positions to provide the services requested, with a history of experience on providing similar services.

- Executech is highly qualified to manage the network for the City of Vineyard due our experience working with hundreds of cities over the last 21 years. We provide complete network management and support from Help Desk to Network Administrator to Chief Technical Officer (CTO), all tailored to your needs and budget. We focus on understanding your objectives, strategy, and needs, and help them establish economical IT systems and practices to facilitate your objectives. Our expert technologists are very reliable and available 24 hours a day, 7 days a week, 365 days a year. We will assign a small, dedicated team to servicing the City of Vineyard. Though the city will have access to the skills, experience, and knowledge of all 165+ of Executech's IT professionals, with dedicated Help Desk professionals and Senior Engineers assigned to servicing the city.

2. Name, title, address, and telephone number of three references for clients, whom similar services have been provided, including information referencing the actual services performed, number of users, and length of tenure. References of other Public Sector clients would be beneficial.

City of Eagle Mountain, UT
POC: Aaron Sanborn (Economic Development Director)
1650 Stagecoach Run, Eagle Mountain, UT 84005
asanborn@emcity.org
Phone 801-789-6621
# of users: 75
Length of tenure: 2 years
Services: Network Maintenance including free remote monitoring, Springbrook, SCADA, SonicWALL firewall, HP SAN's, servers, switches, anti-virus, cloud backups, O365

City of Lindon, UT
POC: Adam Cowie (City Administrator)
100 N State St, Lindon, UT 84042
Phone 801-785-5043
# of users: 80
Length of tenure: 6 years
Services: Network Maintenance including free remote monitoring, Caselle, SCADA, Multiple SonicWALL firewalls, Hyper-V & ESXI, Windows Servers, switches, anti-virus, cloud backups, O365, Spillman, Unifi wireless, on-premise VoIP phone server, AXON body camera support, HikVision security cameras.

City of Payson, UT
POC: Dale Shaw (Information Technology Director)
439 W Utah Ave, Payson, UT 84651
Phone 801-465-5229
# of users: 120
Length of tenure: 6 years
Services: Network Maintenance including free remote monitoring, Caselle, SCADA, Multiple SonicWALL firewalls, Automate, Hyper-V, Windows Servers, switches, anti-virus, Cisco wireless, Firehouse Web, SQL Server, cloud backups, O365, Spillman, GRA, Metercat, Unifi Air Fiber technology.

Caselle
Scott Cook
President
Email skc@caselie.com
800-243-8275

Provo River Water Users Association
Jeff Budge
Operations & Engineering Manager
jdb@prwua.org
(801) 922-4367

*Additional public reference available upon request

3. Naming of staff resources, with identification of principals and key personnel,

Chris Nokes – Chief Technical Officer
Executech Availability: 24/7/365
Cell: 801.512.6644 Email: chris@executech.com
Qualifications: 20 years in IT, Bachelor's Degree in Computer Science, A+, Linux, Hyper-V, VMware, Windows Server 2000-2019, Active Directory, Microsoft Azure, AWS, Microsoft SQL, MySQL, PostGreSQL, Oracle, Apache, Office 365, Caselle, Ubiquiti, SonicWALL, Cisco, Development –[C/C++/C#, Python, Perl, Java], personally redid Spillman Technologies' Active Directory, overseeing 100+ Advanced Technicians managing 500+ networks, etc

Jason Gesullo – Director of Technical Operations South
Executech Availability: 24/7/365
Cell: 801.664-5034
Email: jason@executech.com
Qualifications: Over 20 years in IT, Degree in Computer Science with a Minor in Programming, Microsoft SQL, Hyper-V, Windows Server 2000-2019, Active Directory, VLAN and Routing, Office 365, Ubiquiti, SonicWALL, Cisco, Development in VB.net, overseeing 18 Advanced Technicians managing 75+ networks.

Kody Ogden – Service Desk Team Lead & Previous Senior Consultant

- 6+ years of industry experience and management experience.
- Currently oversee the Utah Service Desk Department with a total of 8 employees; 2 of which are overseas. Responsible for over 80+ client's success with about 2,000+ end-users. Responsible for all Tier level item requests.
- Project Manager for any possible Project Executech handles.
- Lead over our internal Backup Solution (Acronis).
- Lead over our internal Anti-Virus/Ransomware Protection Solution (Sophos).
- Proficient in:
    - Networking technology, infrastructure, and architecture
    - Windows Server technology, infrastructure, and architecture
    - Firewall technology, infrastructure, and architecture
    - Wireless technology, infrastructure, and architecture
    - Cyber-Security
    - Microsoft Office Applications and Office 365 Cloud Services
    - Microsoft Azure Cloud Services and deployment
    - Windows & Mac workstations
    - Cloud File Storage technology
    - Anti-Virus/Malware/Spyware/Ransomware Protection
    - Onsite & Offsite Cloud Backup Solutions
    - Printer and copier maintenance and deployment
    - Remote Management Solutions
    - VoIP Deployment

Chase Wright- Associate Team Lead for Executech's service desk.

- Previous onsite tech support for Lumen Scholar Institute. Very familiar with their environment.
- 6+ years as system administrator and senior technician in IT.
- Studied CCNA, currently in progress for certification.
- Experienced in Windows and Mac platforms to support both infrastructures.

- Proficient in:
  - google suite
    O365 environment and applications
    -Meraki
    -Mac server
    -windows server
    -unify
    -Sophos
    -Acronis backup solutions
    -azure cloud services
    -network infrastructure
    + many more...

Casey Strange – IT Consultant | Executech

- 8+ years of IT Industry experience as a Systems Administrator for multiple organizations
- Years of experience as a Microsoft Systems Administrator
- Proficiency in:
  - Windows Server technology and architecture
  - Active Directory
  - Office 365 Administration
  - Network Administration
  - Windows Desktop Operating System Administration
  - Gsuite Administration
  - JumpCloud Administration
  - VMware Virtualization Administration
  - SonicWall administration
  - MAC OS support
  - Direct customer support and help desk
- Additional Experience in:
  - Linux operating systems
  - cPanel
  - Wordpress
  - Shoretel Phone systems
  - Veeam Backup and Replication
  - Workstation Imaging

Who are available to provide the services:

Executech will assign one primary contact for service/help desk and senior engineer

Experience and expertise of staff:

Microsoft

- Implementing Microsoft Azure Infrastructure Solutions
- Architecting Microsoft Azure Solutions
- MCSA: Office 365
- MCSA: Microsoft Certified Professional
- MCSA: Cloud Platform
- MCT: Microsoft Certified Trainer
- Authorized Education Partner
- Microsoft Gold Partner

Competency:

Cloud Platform

Cloud Productivity

Software Vendor

Small and Midmarket Cloud Solutions

CompTIA (

- A+
- Network
- Security
- Cloud+
- Linux+
- Project+

VMWare:

- Ce
- Ce Pr

Apple Cert

AAS Inforn

AS Compu

BS Compu

Local availability of staff is an important consideration:

The staff assigned to the City of Vineyard will live in Utah County

Role and responsibilities that each staff member will have:

Service Desk: ticketing, front line communication, overall support

Senior Engineer: high level maintenance IT, server situations, significantly network changes, consult and implement compliance protocols, attend quarterly meetings,

4. Support services questions to be addressed:

a) Help Desk Description

Executech has 12 help desk technicians who are Tier II and Tier III located in Salt Lake and Utah Counties with several living within 15 minutes of the City of Vineyard.

b) Support availability

24/7/365

c) Expected response times

Our service desk strives to respond within 30 minutes to issues that are reported either by phone, email, or through the Automate agent. Over the past 90 days, the average response time was 22 minutes. The average time to complete a ticket was 18 minutes, so the total average time to resolution was 40 minutes. These statistics do not include issues that were held until a next scheduled onsite visit or when Executech was waiting to hear back from an employee with needed additional information.

d) Toll free number

1-800-400-7554

e) Structure of charges for support

Unlimited Service Desk (help desk) support

10 hours of Senior Engineering support

a) All on site visits will be billed a minimum of one hour. After the initial hour, billing occurs in 15-minute increments. Senior Engineer phone support is billed in 15-minute increments.

f) Steps for resolving problem escalation

1. Unlimited Service Desk
2. Senior Engineer
3. Executech Team Lead
4. Director of Technical Operations – South
5. CTO

*Any employee at the City of Vineyard can bypass this escalation process at anytime and call any employee at Executech

** A client success manager will be assigned to the City of Vineyard

g) Final authority regarding conflicts

Chris Nokes – Chief Technology Officer

h) Response time and goal for resolving problems

The Executech service desk strives to respond within 30 minutes to issues that are reported either by phone, email, or through the Automate agent. Over the past 90 days, the average response time was 22 minutes. The average time to complete a ticket was 18 minutes, so the total average time to resolution was 40 minutes. These statistics do not include issues that were held until a next scheduled onsite visit or when Executech was waiting to hear back from an employee with needed additional information.

5. Explanation of any contract termination for default or other incident in the past five years.

Throughout Executech 21 years of service, clients have opted to terminate the relationship based on the level of service from the assigned Executech technical resource. Executech strives to have open communication between the City of Vineyard which allows for reassignment of the Executech employees should a situation arise. Executech will schedule quarterly reviews to address any issues that arise.

6. Scope of services beyond the RFP that the firm provides which may be of interest to the City.

a. Compliance Services: handles the compliance needs of our clients
b. Professional Services: handles all project requests
c. Security Division: handles all related additional services including dark web scan & ransomware
d. Cloud Division: handles all migrations to the cloud and assigned cloud maintenance hours

e. Training department for our clients who provide the following additional trainings at an additional cost:
   1. **Office 365 Overview** – What can Office 365 do for you? We will go over what programs are included in Office 365 and how it can make you more productive and connected in the workplace.
   2. **Microsoft Teams** – Teams is the ideal way to communicate. It has built in chat functionality along with SharePoint integration. It gives you all the collaboration power your team needs to be productive.
   3. **Microsoft Outlook** – Outlook provides a place for all your email, appointments, contacts and tasks. Stay organized and efficient with your communication.
   4. **Basic Troubleshooting** – Have you turned it off and back on again? This course will help end users do basic troubleshooting to fix day to day issues.
   5. **Soft Skills Training** – Need a refresher on communication, organization, ownership or effectiveness? We have some great tips and tricks that will get your soft skills on point.
   6. **High Level Technical Training** – How does a network really work? What does a server do? This course will go over basic functionality of how the network runs and how it interacts with PC's and servers.
   7. **Phishing Training** – Did the CFO just ask me to send $50k to Nigeria? We will teach end users on what phishing is, and how to spot in their email messages.
   8. **Cybersecurity Training** – Help us keep the bad guys out. We will go over the latest cyber security threats and how to protect your data and end users.

7. Proposal summary, including why the firm is pursuing the work and how it is uniquely qualified to perform the services.

Executech feels we are in the best position to be the IT service partner for the City of Vineyard due our years of experience working with hundreds of cities, municipalities, and water/sewer districts. We propose our manage service offering with unlimited service/help desk and 10 senior engineering hours.

Executech is uniquely qualified to perform the services in this RFP for the following reasons.

a) Over 21 years managing the IT networks for private and public entities.
b) Currently perform IT services for over 60 Cities/Municipalities/Water Districts.
c) 165 IT professionals on staff.
d) Leading experts with Caselle who provides accounting software solutions for government, municipalities, and special districts.
e) No Contracts
f) Executech has separate security and projects divisions

SERVICES REQUIRED

All services listed in this section fall under Executech's managed services agreement with no additional charges except "Migration from Microsoft Office programs to Google Workspace" which will be billed as a separate project.

A. Initial Assessment

- Upon becoming a client of Executech we immediately engage our onboarding team. Their role is to ensure that the transition from your current service provider to Executech goes smoothly including conducting a complete initial assessment. Our onboarding team will thoroughly research and document your systems while assisting in your day-to-day support. A detailed document showing the onboarding process is available upon request.
- Executech will also create a road map to be reviewed during quarterly review meetings starting 60-90 days after taking over the network for the City of Vineyard.
- Assessments will be conducted annually or as requested

B. Migration from Microsoft Office programs to Google Workspace

- Executech will work with the City of Vineyard to verify that the Google Workspace selected meets Red Flag and CJIS compliances. If approved, Executech will complete the transition of workstations and users like the 10 migrations to all platforms we complete.

C. Desktop Application Support

- Executech recommends created an "image" for each department within the city to significantly decrease time to install new equipment when purchased. Additionally, the ticketing system creates reports to show which machines with the environment need to be replaced to keep the City of Vineyard within compliance standards.
- Additional recommendation would be to install Microsoft InTune or another mobile device management tool control how the City of Vineyard's devices are used including mobile phones, tablets, and laptops.
- Basic end user support; IT inventory management; IT procurement; IT policies and procedures; and all other tasks relevant to supporting desktop applications.

D. Server and Workstation Administrative Services

- System management and proactive maintenance; end user administration; server maintenance and reporting; support of Adobe Suite, City Inspect, Blue States, ARC GIS, Utili-Sync, Laserfiche, Civic Plus software and other software tools; associated repairs; and all other tasks relevant to supporting the administration of servers

E. Network Administration Services

- Maintenance of network equipment, including switches, firewalls, routers, and relevant security devices; installation and maintenance of printers, copiers and scanners; patch management; proactive monitoring, alert monitoring and communication; management of network performance, procedures, and associated documentation; and all other tasks relevant to supporting the network

F. Email, Security and Backup Efforts

- All of the services described in the section will be covered under the proposed managed IT services with a disaster recovery plan will be created and implemented with in the first 60-90 days. Executech will discuss with the City of Vineyard upon becoming the managed IT provider the availability of a managed security agreement which includes the following:
  - Network Security Monitoring
  - Network Risk Scoring
  - Dark Web Monitoring
  - Creation of Breach Policy (updated annually)
  - Creation of Internet Use Policy (updated annually)
  - Quarterly Security Assessments (external scan)
  - Bi-Annual Phishing Simulations
  - Annual Network Vulnerability Scan (internal scan)
  - Annual Security Training for Employees

G. Planning

- With input from the city, during our quarterly visits a road map of action items will be discussed to create a priority list based on for IT infrastructure stability, security, timing and available city funds to keep the network up-to-date, secure, user-friendly and compliant including"
  a) Drive system enhancements including installations and upgrades to software
  b) Provide proactive consulting and leadership for IT issues and goals;
  c) Provide insights and recommendations concerning budgets, planning, procurement, and the entire technology stack; execute such plans; and all other tasks relevant to strategic planning that seek to align IT priorities with the priorities of the city.

H. Training

- Executech's offboarding team will be happy to work with any City of Vineyard employee to explain the security, IT architect, security and anything else related to the transition.

I. Summary of Services

- All of services listed within this section of the RFP will be provided with the pricing schedule listed in the following section.

Cost of Services

- Executech proposes our Managed IT service fixed rate offering with major projects negotiated as needed.

	Price per month
Year 1:	$2,580
Year 2:	$2,992
Year 3	$3,142
Year 4:	$3,299
Year 5:	$3,464

a) No annual required by Executech
b) Assumes 30 workstations and 1 server
c) Onboarding fee of $1,200 applies
d) No increase in rates or additional charges for after-hour work
e) Included in the pricing:

Unlimited Service Desk (help desk) support
Sophos Endpoint Protection (anti-virus)
Sophos Intercept X (anti-ransomware)
Email spam filter
ConnectWise Remote Management Tool
10 Senior Engineering hours

Vendors must list, specifically, any services which would not be covered in the proposal price.

Email migration
Cloud migration and maintenance
Complete IT infrastructure re-design
Cabling

The vendor shall indicate the impact, if any, of changes in the City's IT infrastructure (number of servers and PC's) on the fixed fee.

Each additional workstation or server will add $95 per month

Identify the following for those services not under the fixed fee:

A. A fee schedule containing the vendor hourly rates

$140 per hour

B. A description of how services will be billed

Additional services are billed as a project with a down payment as follows:

Project Quote	% of down payment
$0 - $4,999	0%
$5,000 - $20,000	50%
Above $20,000	75%

C. A description of additional charges, as in out-of-pocket expenses for travel, subsistence, etc.

Executech does not charge for travel to the City of Vineyard

Municipal Wastewater Planning Program (MWPP)
Annual Report
for the year ending 2020
VINEYARD CITY

Thank you for filling out the reqested information. Please let DWQ know when it is approved by the Council.

Please download a copy of your form by clicking "Download PDF" below.

Below is a summary of your responses

Download PDF

SUBMIT BY APRIL 15, 2021

Are you the person responsible for completing this report for your organization?

- (●) **Yes**
- ( ) No

This is the current information recorded for your facility:

Facility Name:	VINEYARD CITY
Contact - First Name:	Eric
Contact - Last Name:	Christensen
Contact - Title	Wastewater Operator

Contact - Phone:	801-404-3596
Contact - Email:	ericc@vineyardutah.org

Is this information above complete and correct?

- (•) **Yes**
- ( ) No

Your wastewater system is described as Collection & Financial:

Classification: COLLECTION
Grade: II

(if applicable)

Classification: -
Grade: -

Is this correct?
WARNING: If you select 'no', you will no longer have access to this form upon clicking Save & Continue. DWQ will update the information and contact you again.

- (•) **Yes**
- ( ) No

Click on a link below to view examples of sections in the survey:
(Your wastewater system is described as Collection & Financial)

MWPP Collection System.pdf
MWPP Discharging Lagoon.pdf
MWPP Financial Evaluation.pdf
MWPP Mechanical Plant.pdf
MWPP Non-Discharging Lagoon.pdf

Will multiple people be required to fill out this form?

- ○ Yes
- ◉ **No**

Financial Evaluation Section

Form completed by:

Jacob McHargue

Part I: GENERAL QUESTIONS

	Yes	No
Are sewer revenues maintained in a dedicated purpose enterprise/district account?	◉	○

	Yes	No
Are you collecting 95% or more of your anticipated sewer revenue?	◉	○
Are Debt Service Reserve Fund[6] requirements being met?	◉	○

What was the annual average User Charge[16] for 2020?

17.25

Do you have a water and/or sewer customer assistance program * (CAP)?

- ○ Yes
- ◉ No

◉ **No**

Part II: OPERATING REVENUES AND RESERVES

	Yes	No
Are property taxes or other assessments applied to the sewer systems[15]?	○	◉

	Yes	No
Are sewer revenues[14] sufficient to cover operations & maintenance costs[9], and repair & replacement costs[12] (OM&R) at this time?	◉	○
Are projected sewer revenues sufficient to cover OM&R costs for the ***next five years***?	◉	○
Does the sewer system have sufficient staff to provide proper OM&R?	◉	○
Has a repair and replacement sinking fund[13] been established for the sewer system?	◉	○
Is the repair & replacement sinking fund sufficient to meet anticipated needs?	◉	○

Part III: CAPITAL IMPROVEMENTS REVENUES AND RESERVES

	Yes	No
Are sewer revenues sufficient to cover all costs of current capital improvements[3] projects?	◉	○
Has a Capital Improvements Reserve Fund[4] been established to provide for anticipated capital improvement projects?	◉	○

	Yes	No
Are projected Capital Improvements Reserve Funds sufficient for the ***next five years***?	◉	○
Are projected Capital Improvements Reserve Funds sufficient for the ***next ten years***?	◉	○
Are projected Capital Improvements Reserve Funds sufficient for the ***next twenty years***?	◉	○

Part IV: FISCAL SUSTAINABILITY REVIEW

	Yes	No
Have you completed a Rate Study[11] within the last five years?	◉	○
Do you charge Impact fees[8]?	◉	○

2020 Impact Fee (if not a flat fee, use average of all collected fees) =

2391

	Yes	No
Have you completed an Impact Fee Study in accordance with UCA 11-36a-3 within the last five years?	○	◉
Do you maintain a Plan of Operations[10]?	◉	○
Have you updated your Capital Facility Plan[2] within the last five years?	○	◉

In what year was the Capital Facility Plan last updated?

	Yes	No
Do you use an Asset Management[1] system for your sewer systems?	◉	○

Describe the Asset Management System (check all that apply)

- ☐ Spreadsheet
- ☑ **GIS**
- ☐ Accounting Software
- ☐ Specialized Software
- ☐ Other

	Yes	No
Do you know the total replacement cost of your sewer system capital assets?	○	◉

	Yes	No
Do you fund sewer system capital improvements annually with sewer revenues at 2% or more of the total replacement cost?	◉	○
What is the sewer/treatment system annual asset renewal* cost as a percentage of its total replacement cost?	◉	○

What is the sewer/treatment system annual asset renewal* cost as a percentage of its total replacement cost?

.05

Part V: PROJECTED CAPITAL INVESTMENT COSTS

Cost of projected capital improvements

	Cost	Purpose of Improvements		
	Please enter a valid numerical value	Replace/Restore	New Technology	Increase Capacity
2021	6000	☑	☐	☐
2021 thru 2025	30000	☑	☐	☐
2026 thru 2030	1000000	☐	☐	☑
2031 thru 2035	30000	☑	☐	☐
2036 thru 2040	30000	☑	☐	☐

This is the end of the Financial questions

To the best of my knowledge, the Financial section is completed and accurate.

☑ **Yes**

Collections System Section

Form completed by:

May Receive Continuing Education /units (CEUs)

Eric T Christensen

Part I: SYSTEM DESCRIPTION

What is the largest diameter pipe in the collection system (diameter in inches)?

36

What is the average depth of the collection system (in feet)?

11.5

What is the total length of sewer pipe in the system (length in miles)?

33.3

How many lift/pump stations are in the collection system?

3

What is the largest capacity lift/pump station in the collection system (design capacity in gallons per minute)?

1200

Do seasonal daily peak flows exceed the average peak daily flow by 100 percent or more?

- ○ Yes
- ◉ **No**

What year was your collection system first constructed (approximately)?

[illegible]

2007

In what year was the largest diameter sewer pipe in the collection system constructed, replaced or renewed? (If more than one, cite the oldest)

2007

PART II: DISCHARGES

How many days last year was there a sewage bypass, overflow or basement flooding in the system due to rain or snowmelt?

0

How many days last year was there a sewage bypass, overflow or basement flooding due to equipment failure (except plugged laterals)?

0

The Utah Sewer Management Program defines two classes of sanitary sewer overflows (SSOs):

Class 1- a Significant SSO means a SSO or backup that is not caused by a private lateral obstruction or problem that:

(a) affects more than five private structures;
(b) affects one or more public, commercial or industrial structure(s);
(c) may result in a public health risk to the general public;
(d) has a spill volume that exceeds 5,000 gallons, excluding those in single private structures; or
(e) discharges to Waters of the state.

Class 2 - a Non-Significant SSO means a SSO or backup that is not caused by a private lateral obstruction or problem that does not meet the Class 1 SSO criteria.

Below include the number of SSOs that occurred in year: 2020

	Number
Number of Class 1 SSOs in Calendar year	0
Number of Class 2 SSOs in Calendar year	0

Please indicate what caused the SSO(s) in the previous question.

Please specify whether the SSOs were caused by contract or tributary community, etc.

Part III: NEW DEVELOPMENT

Did an industry or other development enter the community or expand production in the past two years, such that flow or wastewater loadings to the sewerage system increased by 10% or more?

- ○ Yes
- ◉ **No**

Are new developments (industrial, commercial, or residential) anticipated in the next 2 - 3 years that will increase flow or BOD5 loadings to the sewerage system by 25% or more?

- ○ Yes
- ◉ **No**

Number of new commercial/industrial connections in the last year

7

Number of new residential sewer connections added in the last year

308

Equivalent residential connections[7] served

517

Part IV: OPERATOR CERTIFICATION

How many collection system operators do you employ?

4

Approximate population served

15,000

State of Utah Administrative Rules requires all public system operators considered to be in Direct Responsible Charge (DRC) to be appropriately certified at least at the Facility's Grade.

List the designated Chief Operator/DRC for the Collection System below:

	Name First and Last Name	Grade	Email Please enter full email address
Chief Operator/DRC	Eric T Christensen	II	ericc@vineyardutah.org

Name	Grade	Email

List all other Collection System operators with DRC responsibilities in the field, by certification grade, separate names by commas:

	Name separate by comma
SLS[17] Grade I:	
Collection Grade I:	
Collection Grade II:	Sullivan Love
Collection Grade III:	
Collection Grade IV:	Christopher Thomas

List all other Collection System operators by certification grade, separate names by commas:

	Name separate by comma
SLS[17] Grade I:	
Collection Grade I:	
Collection Grade II:	
Collection Grade III:	
Collection Grade IV:	
No Current Collection Certification:	

Is/are your collection DRC operator(s) currently certified at the appropriate grade for this facility?

- (●) **Yes**
- ( ) No

Part V: FACILITY MAINTENANCE

	Yes	No
Have you implemented a preventative maintenance program for your collection system?	◉	○
Have you updated the collection system operations and maintenance manual within the past 5 years?	◉	○
Do you have a written emergency response plan for sewer systems?	○	◉
Do you have a written safety plan for sewer systems?	○	◉
Is the entire collections system TV inspected at least every 5 years?	◉	○
Is at least 85% of the collections system mapped in GIS?	◉	○

Part VI: SSMP EVALUATION

	Yes	No
Has your system completed a Sewer System Management Plan (SSMP)?	◉	○
Has the SSMP been adopted by the permittee's governing body at a public meeting?	◉	○
Has the completed SSMP been public noticed?	◉	○
During the annual assessment of the SSMP, were any adjustments needed based on the performance of the plan?	○	◉

Date of Public Notice

01/27/2021

During 2020, was any part of the SSMP audited as part of the five year audit?

- ○ Yes
- ◉ **No**

Have you completed a System Evaluation and Capacity Assurance Plan (SECAP) as defined by the Utah Sewer Management Program?

- ◉ **Yes**
- ○ No

Part VII: NARRATIVE EVALUATION

This section should be completed with the system operators.

Describe the physical condition of the sewerage system: (lift stations, etc. included)

We have sections of the system that is ten years old, rest of the system has been put in from, 2012 to 2019. Lift Stations are inspected and maintained regularly. They are also monitored with a SCADA system.

What sewerage system capital improvements[3] does the utility need to implement in the next 10 years?

Anticipated increase of capacity to the main Lift Station that pumps to TSSD. As this happens, we will install additional main line, and any upgrades needed for the Lift Station.

What sewerage system problems, other than plugging, have you had over the last year?

H2S corrosion in some manholes.

Is your utility currently preparing or updating its capital facilities plan[2]?

- (selected) **Yes**
- No

Does the municipality/district pay for the continuing education expenses of operators?

- (selected) **100% Covered**
- Partially cover
- Does not pay

Is there a written policy regarding continuing education and training for wastewater operators?

- (selected) **Yes**
- No

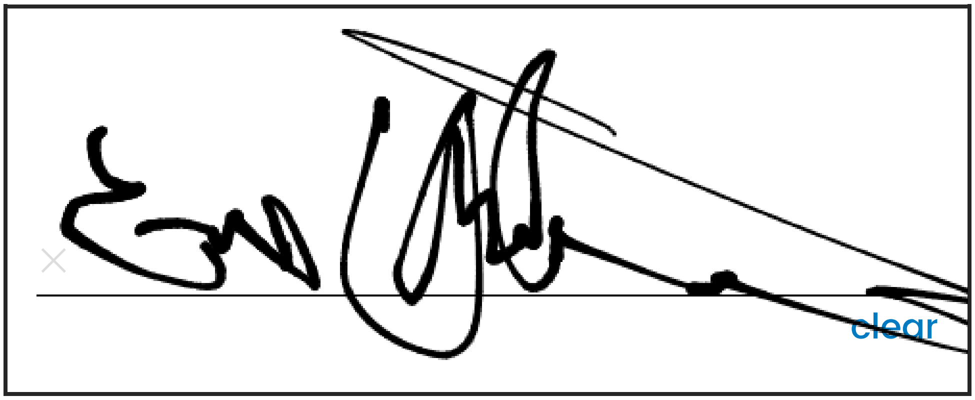
Any additional comments?

This is the end of the Collections System questions

To the best of my knowledge, the Collections System section is completed and accurate.

- [x] **Yes**

I have reviewed this report and to the best of my knowledge the information provided in this report is correct.



Has this been adopted by the council? If no, what date will it be presented to the council?

- ○ Yes
- ◉ **No**

What date will it be presented to the council?

Date format ex. mm/dd/yyyy

01/27/2021

Please log in.

Email	ericc@vineyardutah.org
PIN	••••

NOTE: This questionnaire has been compiled for your benefit to assist you in evaluating the technical and financial needs of your wastewater systems. If you received financial assistance from the Water Quality Board, annual submittal of this report is a condition of that assistance. Please answer questions as accurately as possible to give you the best evaluation of your facility. If you need assistance, please send an email to wqinfodata@utah.gov and we will contact you as soon as possible. You may also visit our Frequently Asked Questions page.

VINEYARD CITY

COMMUNICATION WITH THOSE
CHARGED WITH GOVERNANCE

JUNE 30, 2020

GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEATON, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

January 19, 2021

Honorable Mayor and City Council
Vineyard City
Vineyard, UT

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information Vineyard City for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards,* 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 November 1, 2020. Professional standards also require that we communicate to you the following information related to our audit.

<u>Significant Audit Findings</u>

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Vineyard City are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit 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 capital assets' useful life is based on the historical life of similar assets. We evaluated the key factors and assumptions used to develop the capital assets' useful life 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 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.

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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 January 19, 2021.

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 Vineyard 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 the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and certain budgetary comparison information, 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 the combining and individual fund financial statements and certain budgetary comparison schedules, 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.

We were not engaged to report on the introductory section, and statistical section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Utah State Legal Compliance Findings – Current Year

20-1 General Compliance – Fraud Risk Assessment

Finding: Beginning this year, the Utah State Auditor Office requires all government entities to complete an annual fraud risk assessment by the end of their fiscal year, present it to the governing board, and submit it to the State Auditor Office by December 31st. The City was not aware of this new requirement and therefore did not complete the fraud risk assessment by the end of their fiscal year.

Recommendation: We recommend the City complete the fraud risk assessment, get approval from the CAO and CFO, present it in a board meeting, and submit it to the State Auditor Office.

City's Response: We concur with the finding and will complete the fraud risk assessment, present it in a board meeting, and submit it to the State Auditor Office.

Utah State Legal Compliance Findings – Prior Year

19-1 General Compliance – Budgetary Compliance

Finding: State law requires the City not to exceed amounts appropriated the final adopted budget. We noted that the City exceeded budgeted amounts in the following departments:

General Fund-General Government	$155,539
General Fund-Public Safety	10,424

Recommendation: It is recommended that the City budgets expenditures appropriately.

City's Response: The finding has been resolved in the current year.

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

Very truly yours,

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants

Town of Vineyard
Utah County, Utah

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2020

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Town of Vineyard

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June 30, 2020

GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEATON, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable City Council
Vineyard City
Vineyard, Utah

January 19, 2021

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 Vineyard City, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 Vineyard City, as of June 30, 2020, 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.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the required supplementary information regarding pensions as listed in the table of contents be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Vineyard City's basic financial statements. The combining and individual non-major fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual non-major fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2021 on our consideration of Vineyard 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 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 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 Vineyard City's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Certified Public Accountants

MANAGEMENT'S DISCUSSION AND ANALYSIS

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As management of Vineyard City (the City), we offer readers of the Town's financial statements this narrative overview and analysis of financial activities of the Town for the fiscal year ended June 30, 2020

FINANCIAL HIGHLIGHTS

*Total net position for the City as a whole increased by $4,312,966

*Total unrestricted net position for the City as a whole increased by $1,216,241

*Total net position for governmental activities decreased by $573,495

*Total net position for business-type activities increased by $4,886,460

BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements of Vineyard City. The basic financial statements comprise three components: (1) government wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

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

The statement of net position presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, 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 the City is improving or deteriorating.

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 revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the 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 statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the City available to cover any remaining costs of the functions or programs.

Fund financial statements. 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. The City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town 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. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the government fund balance sheet and the government fund statement of the revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains three major governmental funds, the general fund, redevelopment agency fund, and capital projects fund.

The City adopts an annual appropriated budget for all its funds. Budgetary comparison schedules have been provided to demonstrate legal compliance with the adopted budget for the general fund and redevelopment agency fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

Proprietary funds . The Town maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses four enterprise fund to account for the operations of the water, sewer, storm water, and transportation activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise funds are considered major funds of the City.

The proprietary fund financial statements can be found later in this report; see Table of Contents.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City.

FINANCIAL ANALYSIS

Vineyard City's Net Position

	Governmental Activities		Business-type Activities			
	Current Year	Previous Year	Current Year	Previous Year	Total Current Year	Total Previous Year
Current and other assets	$ 10,557,668	7,584,338	7,214,984	3,466,274	17,772,652	11,050,612
Non-current assets	119,359,148	124,327,389	14,102,643	11,011,866	133,461,792	135,339,255
Deferred outflows of resources	306,086	487,335	-	-	306,086	487,335
Total assets and deferred outflows	**$ 130,222,902**	**132,399,062**	**21,317,628**	**14,478,140**	**151,540,530**	**146,877,202**
Long-term debt outstanding	$ 57,099,753	60,986,388	4,273,344	5,142,694	61,373,097	66,129,082
Other liabilities	3,469,809	1,615,562	3,572,415	750,038	7,042,224	2,365,600
Deferred inflows of resources	2,659,864	2,230,141	-	-	2,659,864	2,230,141
Total liabilities and deferred inflows	**63,229,426**	**64,832,091**	**7,845,759**	**5,892,732**	**71,075,185**	**70,724,823**
Net position:						
Net investment in capital assets	58,132,267	60,155,852	9,829,300	5,869,173	67,961,566	66,025,025
Restricted	4,111,684	3,719,965	2,519,745	1,751,281	6,631,430	5,471,246
Unrestricted	4,749,526	3,691,154	1,122,824	964,955	5,872,350	4,656,109
Total net position	**$ 66,993,476**	**67,566,971**	**13,471,869**	**8,585,409**	**80,465,345**	**76,152,379**

As noted earlier, net position may serve over time as a useful indicator of financial position. Total assets and deferred outflows of resources exceeded total liabilities and deferred inflow of resources at the close of the year by $80,465,345, an increase of $4,312,966 from the previous year after a prior period restatement of $7,147,964. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year is $5,872,350, which represents an increase of $1,216,241 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

The amount of current and other assets represent the amounts of cash and receivables on hand at the end of each year. Other liabilities are the amounts of current and other liabilities due, at year end, for goods and services acquired.

Changes in capital assets are the result of the difference, in the current year, of the cost of acquisition of capital assets and any depreciation charges on capital assets. Change in long-term debt is the difference in the amount of debt issued and that which has been paid during the year.

FINANCIAL ANALYSIS (continued)

Vineyard City's Change in Net Position

	Governmental Activities		Business-type Activities			
	Current Year	Previous Year	Current Year	Previous Year	Total Current Year	Total Previous Year
Program revenues:						
Charges for services	$ 2,144,964	1,817,797	3,408,089	2,672,573	5,553,053	4,490,370
Operating grants	375,034	311,046	-	-	375,034	311,046
Capital grants	2,573,003	810,450	4,346,259	1,465,970	6,919,261	2,276,420
General revenues:						
Property taxes	11,096,816	10,343,515	-	-	11,096,816	10,343,515
Sales tax	1,735,260	1,108,008	-	-	1,735,260	1,108,008
Other taxes	610,272	421,859	-	-	610,272	421,859
Other revenues	1,412,640	1,815,139	6,139	8,625	1,418,779	1,823,764
Total revenues	**19,947,989**	**16,627,814**	**7,760,487**	**4,147,168**	**27,708,475**	**18,613,562**
Expenses:						
General government	14,563,175	13,363,054	-	-	14,563,175	13,363,054
Public safety	2,416,589	1,783,092	-	-	2,416,589	1,783,092
Highways and public works	1,197,214	1,404,866	-	-	1,197,214	1,404,866
Parks and recreation	665,307	514,633	-	-	665,307	514,633
Interest on long-term debt	1,407,499	1,556,034	-	-	1,407,499	1,556,034
Water	-	-	1,585,229	1,464,921	1,585,229	1,464,921
Sewer	-	-	1,253,704	985,881	1,253,704	985,881
Storm water	-	-	137,277	113,019	137,277	113,019
Transportation	-	-	169,516	227,781	169,516	227,781
Total expenses	**20,249,783**	**18,621,679**	**3,145,726**	**2,791,602**	**23,395,509**	**11,527,461**
Transfers in (out)	(271,700)	-	271,700	-	-	-
Change in net position	**$ (573,494)**	**(1,993,865)**	**4,886,460**	**1,355,566**	**4,312,966**	**7,086,100**

For the City as a whole, total revenues increased by $9,094,913 compared to the previous year, while total expenses increased by $11,868,048. The total net change of $4,312,966 is, in private sector terms, the net income for the year which is $2,773,134 less than the previous year.

Governmental activities revenues of $19,947,989 is an increase of $3,320,175 from the previous year. This is primarily due to increases in capital grants and contributions during the year. Governmental activities expenses of $20,249,783 is an increase of $1,628,104 from the previous year. While highways and public works expenses decreased during the year, expenses across all other departments increased during the year..

Business-type activities revenue of $7,760,487 is an increase of $3,613,319 from the previous year. Service revenues increased by $735,516 and capital grants increased by $2,880,289. Business-type activities expenses of $3,145,726 is an increase of $354,124 from the previous year. This is due to an overall increase in operation expenses.

BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS

Some of the more significant changes in fund balances and fund net position, and any restrictions on those amounts, is described below:

General Fund
The fund balance of $2,086,557 reflects in increase of $935,996 from the previous year. Revenues increased by $1,261,312. Taxes increased by $916,645, making up the bulk of the increase. Other other revenues increased by a net of $344,667.

Total expenditures, excluding transfers out, increased by $340,729. Current expenditure changes by department were as follows: general government decreased by $177,341; public safety increased by $633,497; highways and public works decreased by $267,069, and parks and recreation increased by $151,640.

Redevelopment Agency Fund
The fund balance of $38,910,662 reflects a decrease of $10,667,138. Total revenues, excluding transfers, increased by $287,041, while total expenditures increased by $5,620,721.

Water Fund
Net operating income was $404,612 compared to the previous year net operating income of $107,782. The change in net position was $1,860,944, compared to the previous year's net change of $696,913.

The amount restricted for construction is $2,200,259. The unrestricted net position is $476,176.

Sewer Fund
Net operating loss was $111,399 compared to the previous year net operating loss of $139,833. The change in net position was $1,438,157, compared to the previous year's net change of $456,442.

The amount restricted for construction is $319,486. The unrestricted net position is $147,552.

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues for the current year, exclusive of transfers and fund balance appropriations, were originally budgeted in the amount of $5,977,000. The final budget was $6,670,000. Actual revenues, excluding transfers, amounted to $7,516,370, which was $846,370 more than budgeted.

Expenditures for the current year, excluding transfers, were originally budgeted in the amount of $5,246,800. The final budget was $5,446,100. Actual expenditures amounted to $5,268,874, which was $177,226 less than budgeted.

Transfers out for the year were originally budgeted in the amount of $730,200. The final budget for transfers out was for the amount of $1,223,900. Actual transfers out were made in the amount of $1,311,500.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Vineyard City's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities			
	Current Year	Previous Year	Current Year	Previous Year	Total Current Year	Total Previous Year
Net Capital Assets:						
Land and water rights	$ 15,328,207	15,328,207	531,575	531,575	15,859,782	15,859,782
Buildings	2,411,272	2,411,272	-	-	2,411,272	2,411,272
Improvements other than buildings	203,959	203,959	-	-	203,959	203,959
Machinery and equipment	893,325	813,944	46,728	46,728	940,053	860,672
Infrastructure	52,548,086	50,739,351	-	-	52,548,086	50,739,351
Water system	-	-	3,894,871	2,733,539	3,894,871	2,733,539
Sewer system	-	-	10,959,813	9,738,960	10,959,813	9,738,960
Storm water	-	-	1,521,677	288,667	1,521,677	288,667
Construction in progress	12,077,358	7,361,704	-	-	12,077,358	7,361,704
Total	83,462,207	76,858,437	16,954,664	13,339,469	100,416,871	90,197,906
Less accumulated depreciation	(7,495,900)	(5,931,258)	(2,852,021)	(2,430,727)	(10,347,920)	(8,361,985)
Net Capital Assets	**$ 75,966,307**	**70,927,179**	**14,102,643**	**10,908,741**	**90,068,950**	**81,835,920**

The total amount of capital assets, net of depreciation, of $90,068,950 is an increase of $8,233,030 from the previous year.

Governmental activities capital assets, net of depreciation, of $75,966,307 is an increase of $5,039,128 from the previous year.

Business-type activities capital assets, net of depreciation, of $14,102,643 is an increase of $3,193,902 from the previous year.

Additional information regarding capital assets may be found in the notes to financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Vineyard City's Outstanding Debt - Revenue Bonds

	Current Year	Previous Year
Governmental activities:		
2016 Tax Increment Revenue Bond	$ 10,604,000	11,952,000
2016 RDA Refunding Bond	11,821,000	12,748,000
2017 RDA Bond	28,088,000	28,782,000
Note Payable - Developer	6,231,702	6,867,127
Total governmental	**$ 56,744,702**	**60,349,127**
Business-type activities:		
Note Payable - Developer	4,273,344	5,347,023
Total business-type	**$ 4,273,344**	**5,347,023**
Total outstanding debt	**$ 61,018,046**	**65,696,150**

Additional information regarding the long-term liabilities may be found in the notes to financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

No significant economic changes that would affect the City are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Vineyard City's finances for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the City Finance Director, Vineyard City, 240 E. Grammond Rd., Vineyard, UT 84058.

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BASIC FINANCIAL STATEMENTS

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Vineyard City

STATEMENT OF NET POSITION

June 30, 2020

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Assets:			
Current assets:			
Cash and cash equivalents	$ 7,335,863	6,809,513	14,145,377
Accounts receivable, net	3,221,805	405,471	3,627,276
Total current assets	10,557,668	7,214,984	17,772,652
Non-current assets:			
Restricted cash and cash equivalents	43,392,841	-	43,392,841
Capital assets:			
Not being depreciated	27,405,565	531,575	27,937,140
Net of accumulated depreciation	48,560,742	13,571,068	62,131,810
Other non-current assets	-	-	-
Total non-current assets	119,359,148	14,102,643	133,461,792
Total assets	129,916,816	21,317,628	151,234,444
Deferred outflows of resources - pensions	306,086	-	306,086
Total assets and deferred outflows of resources	**$ 130,222,902**	**21,317,628**	**151,540,530**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	$ 3,246,601	3,572,415	6,819,016
Accrued interest payable	223,208	-	223,208
Revenue bonds due within one year	3,423,000	-	3,423,000
Total current liabilities	6,892,809	3,572,415	10,465,224
Non-current liabilities:			
Notes payable	6,231,702	4,273,344	10,505,046
Revenue bonds due after one year	47,090,000	-	47,090,000
Net pension liability	355,051	-	355,051
Total non-current liabilities	53,676,753	4,273,344	57,950,097
Total liabilities	60,569,562	7,845,759	68,415,321
Deferred inflows of resources - property taxes	2,467,108	-	2,467,108
Deferred inflows of resources - pensions	192,756	-	192,756
Total liabilities and deferred inflows of resources	**63,229,426**	**7,845,759**	**71,075,185**
NET POSITION:			
Net investment in capital assets	58,132,267	9,829,300	67,961,566
Restricted for:			
Class C roads	344,028	-	344,028
Construction	3,767,656	2,519,745	6,287,402
Unrestricted	4,749,526	1,122,824	5,872,350
Total net position	**66,993,476**	**13,471,869**	**80,465,345**
Total liabilities, deferred inflows of resources and net position	**$ 130,222,902**	**21,317,628**	**151,540,530**

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

Vineyard City

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue (To Next Page)
FUNCTIONS/PROGRAMS:					
Primary government:					
Governmental activities:					
General government	$ 14,563,175	1,097,007	-	-	(13,466,168)
Public safety	2,416,589	1,984	-	-	(2,414,605)
Highways and public works	1,197,214	1,045,974	375,034	2,573,003	2,796,796
Parks and recreation	665,307	-	-	-	(665,307)
Interest on long-term debt	1,407,499	-	-	-	(1,407,499)
Total governmental activities	**20,249,783**	**2,144,964**	**375,034**	**2,573,003**	**(15,156,782)**
Business-type activities:					
Water	1,585,229	1,989,841	-	1,494,193	1,898,805
Sewer	1,253,704	1,142,306	-	1,619,055	1,507,657
Storm water	137,277	186,213	-	1,233,011	1,281,947
Transporation utility	169,516	89,729	-	-	(79,787)
Total business-type activities	**3,145,726**	**3,408,089**	**-**	**4,346,259**	**4,608,621**
Total primary government	**$ 23,395,509**	**5,553,053**	**375,034**	**6,919,261**	**(10,548,161)**

(continued on next page)

Vineyard City

STATEMENT OF ACTIVITIES (continued)

For the Year Ended June 30, 2020

	Governmental Activities	Business-type Activities	Total
CHANGES IN NET POSITION:			
Net (expense) revenue (from previous page)	**$ (15,156,782)**	**4,608,621**	**(10,548,161)**
General revenues:			
Property taxes	11,096,816	-	11,096,816
Sales tax	1,735,260	-	1,735,260
Other taxes	610,272	-	610,272
Unrestricted investment earnings	1,364,226	6,139	1,370,365
Miscellaneous	48,414	-	48,414
Total general revenues	**14,854,988**	**6,139**	**14,861,127**
Transfers in (out)	(271,700)	271,700	-
Change in net position	**(573,494)**	**4,886,460**	**4,312,966**
Net position - beginning	60,419,007	8,585,409	69,004,415
Prior period restatement	7,147,964	-	7,147,964
Net position - ending	**$ 66,993,476**	**13,471,869**	**80,465,345**

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

Vineyard City
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2020

	General Fund	Special Revenue RDA Fund	Nonmajor Capital Projects Fund	Nonmajor Special Revenue Impact Fee Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 3,947,512	-	3,294,066	-	7,241,578
Accounts receivable, net of allowances	3,170,962	50,843	-	-	3,221,805
Restricted cash and cash equivalents	-	39,587,204	-	3,805,637	43,392,841
TOTAL ASSETS	**$ 7,118,474**	**39,638,047**	**3,294,066**	**3,805,637**	**53,856,224**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Liabilities:					
Accounts payable	$ 476,578	727,385	562	37,981	1,242,506
Accrued liabilities	2,001,604	-	-	-	2,001,604
Total liabilities	2,478,181	727,385	562	37,981	3,244,109
Deferred inflows of resources - property taxes	2,553,735	-	-	-	2,553,735
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**5,031,917**	**727,385**	**562**	**37,981**	**5,797,845**
FUND BALANCES:					
Restricted for:					
Impact fees	-	-	-	3,767,656	3,767,656
Redevelopment Agency	-	38,910,662	-	-	38,910,662
Class C roads	344,028	-	-	-	344,028
Assigned for:					
Capital projects	-	-	3,293,504	-	3,293,504
Unassigned	1,742,529	-	-	-	1,742,529
TOTAL FUND BALANCES	**2,086,557**	**38,910,662**	**3,293,504**	**3,767,656**	**48,058,380**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 7,118,474**	**39,638,047**	**3,294,066**	**3,805,637**	**53,856,224**

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

Vineyard City

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

			Nonmajor		
	General Fund	Special Revenue RDA Fund	Capital Projects Fund	Special Revenue Impact Fee Fund	Total Governmental Funds
Revenues:					
Taxes:					
Property	$ 2,485,579	8,575,560	-	-	11,061,139
Sales	1,735,260	-	-	-	1,735,260
Other taxes	610,272	-	-	-	610,272
License and permits	1,097,007	-	-	-	1,097,007
Intergovernmental revenues	360,034	15,000	-	-	375,034
Charges for services	1,045,974	-	-	-	1,045,974
Fines and forfeitures	1,984	-	-	-	1,984
Interest	144,359	1,148,546	-	71,320	1,364,226
Miscellaneous revenue	35,902	12,513	-	-	48,414
Total revenues	**7,516,370**	**9,751,619**	**-**	**71,320**	**17,339,310**
Expenditures:					
Current:					
General government	1,944,798	16,002,687	297,443	-	18,244,928
Public safety	2,372,521	-	-	-	2,372,521
Highways and public works	403,070	-	-	-	403,070
Parks and recreation	548,484	-	-	-	548,484
Debt service:					
Principal	-	2,969,000	-	-	2,969,000
Interest	-	1,422,071	-	-	1,422,071
Total expenditures	**5,268,874**	**20,393,757**	**297,443**	**-**	**25,960,074**
Excess (deficiency) of revenues over (under) expenditures	**2,247,496**	**(10,642,138)**	**(297,443)**	**71,320**	**(8,620,765)**
Other financing sources and (uses):					
Impact fees	-	-	-	764,268	764,268
Developer reimbursements	-	-	-	(687,513)	(687,513)
Transfers in	-	-	557,000	-	557,000
Transfers (out)	(1,311,500)	(25,000)	-	-	(1,336,500)
Total other financing sources and (uses)	**(1,311,500)**	**(25,000)**	**557,000**	**76,756**	**(702,744)**
Net change in fund balances	**935,996**	**(10,667,138)**	**259,557**	**148,076**	**(9,323,509)**
Fund balances - beginning of year	1,150,561	49,577,800	3,033,947	3,619,580	57,381,889
Fund balance - end of year	**$ 2,086,557**	**38,910,662**	**3,293,504**	**3,767,656**	**48,058,380**

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

Vineyard City

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2020

Total Fund Balance for Governmental Funds	**$ 48,058,380**
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds:	
Capital assets, at cost	83,462,207
Less accumulated depreciation	(7,495,900)
Net capital assets	75,966,307
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	306,086
Long-term liabilities, for funds other than enterprise funds, are recorded in the government-wide statements but not in the fund statements.	
General long-term debt and notes	(56,744,702)
Interest accrued but not yet paid on long-term debt	(223,208)
Net pension liability	(355,051)
Certain revenue is deferred in governmental funds but not in the statement of net position because it qualifies for recognition under the economic resources measurement focus.	
Deferred inflows of resources - delinquent property tax	86,627
Deferred inflows of resources - pensions	(192,756)
One internal service fund is used by management to charge the cost of vehicle replacement to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities of the statement of net position.	
Internal service fund	91,794
Total Net Position of Governmental Activities	**$ 66,993,476**
	66993476

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

Vineyard City

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

Net Change in Fund Balances - Total Governmental Funds	**$ (9,323,509)**
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expenses.	
Capital outlays	4,715,654
Developer contributions	1,808,734
Depreciation expense	(1,564,642)
Net	4,959,747
The Statement of Activities show pension benefits, pension expenses, and non-employer contributions related GASB 68 that are not shown in the fund statements.	(75,104)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Long-term debt principal repayments	2,969,000
Accrued interest for long-term debt is not reported as expenditure for the current period, while it is recorded in the statement of activities.	
Change in accrued interest	14,572
Governmental funds do not report certain revenues because these revenues are not available for current period expenses.	
Change in deferred inflows of resources - delinquent property tax	35,677
The Town has entered into an agreement to pay back a developer for cost incurred developing a part of the Town. The Town is responsible to pay back a portion of each impact fee collected in that area. Governmental funds report the payments as expenditures. However, in the statement of activities, it used to pay down the long-term liability to the developer.	635,425
An internal service fund is used by management to charge the cost of fleet management to individual funds. The net expense of the internal service is reported within the governmental activities.	
Change in internal service fund	210,698
Change in Net Position of Governmental Activities	**$ (573,494)**

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

Vineyard City
STATEMENT OF NET POSITION - PROPRIETARY FUND
June 30, 2020

	Water Fund	Sewer Fund	Storm Water Fund	Transportation Utility Fund	Total Utility Funds	Governmental Internal Service Fund
ASSETS:						
Current assets:						
Cash and cash equivalents	$ 5,743,822	567,915	54,970	442,806	6,809,513	94,285
Accounts receivable, net	242,198	142,309	20,079	884	405,471	-
Total current assets	5,986,020	710,225	75,049	443,691	7,214,984	94,285
Non-current assets:						
Capital assets:						
Not being depreciated	531,575	-	-	-	531,575	-
Net of accumulated depreciation	3,233,194	8,821,520	1,516,354	-	13,571,068	68,136
Total non-current assets	3,764,769	8,821,520	1,516,354	-	14,102,643	68,136
Total assets	**$ 9,750,789**	**9,531,745**	**1,591,403**	**443,691**	**21,317,628**	**162,421**
LIABILITIES:						
Current liabilities:						
Accounts payable	$ 260,059	227,004	3,395	15,034	505,493	2,491
Accrued liabilities	3,049,526	16,183	761	452	3,066,922	-
Total current liabilities	3,309,585	243,187	4,157	15,486	3,572,415	2,491
Non-current liabilities:						
Notes payable	437,605	3,835,739	-	-	4,273,344	-
Total non-current liabilities	437,605	3,835,739	-	-	4,273,344	-
Total liabilities	**3,747,190**	**4,078,926**	**4,157**	**15,486**	**7,845,759**	**2,491**
NET POSITION:						
Net investment in capital assets	3,327,164	4,985,781	1,516,354	-	9,829,300	68,136
Restricted for:						
Capital projects	2,200,259	319,486	-	-	2,519,745	-
Unrestricted	476,176	147,552	70,892	428,204	1,122,824	91,794
Total net position	**6,003,599**	**5,452,819**	**1,587,246**	**428,204**	**13,471,869**	**159,929**
Total liabilities and net position	**$ 9,750,789**	**9,531,745**	**1,591,403**	**443,691**	**21,317,628**	**162,421**

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

Vineyard City

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUND

For the Year Ended June 30, 2020

	Water Fund	Sewer Fund	Storm Water Fund	Transportation Utility Fund	Total Utility Funds	Governmental Internal Service Fund
Operating income:						
Charges for sales and service	$ 1,849,132	1,142,306	186,213	89,729	3,267,380	-
Connection fees	140,709	-	-	-	140,709	-
Total operating income	**1,989,841**	**1,142,306**	**186,213**	**89,729**	**3,408,089**	**-**
Operating expenses:						
Personnel services	335,427	227,946	113,060	35,856	712,289	8,078
Utilities	75,194	28,448	-	-	103,642	56,330
Repair and maintenance	1,072,409	668,500	12,687	20,055	1,773,651	196,645
Professional and technical	17,452	-	-	113,605	131,057	-
Other supplies and expenses	3,314	-	480	-	3,794	36,048
Depreciation expense	81,433	328,810	11,050	-	421,293	11,246
Total operating expense	**1,585,229**	**1,253,704**	**137,277**	**169,516**	**3,145,726**	**308,347**
Net operating income (loss)	**404,612**	**(111,399)**	**48,936**	**(79,787)**	**262,362**	**(308,347)**
Non-operating income (expense):						
Impact fees	332,861	398,202	-	-	731,063	-
Interest income	6,139	-	-	-	6,139	-
Total non-operating income (expense)	**339,000**	**398,202**	**-**	**-**	**737,203**	**-**
Income (loss) before capital contributions and transfers	**743,612**	**286,804**	**48,936**	**(79,787)**	**999,565**	**(308,347)**
Developer contributions	1,161,332	1,220,853	1,233,011	-	3,615,195	-
Transfers in	-	-	-	475,000	475,000	507,800
Transfers out	(44,000)	(69,500)	(38,500)	(51,300)	(203,300)	-
Change in net position	**1,860,944**	**1,438,157**	**1,243,447**	**343,913**	**4,886,460**	**199,453**
Net position - beginning	4,142,655	4,014,663	343,799	84,291	8,585,409	(39,523)
Net position - ending	**$ 6,003,599**	**5,452,819**	**1,587,246**	**428,204**	**13,471,869**	**159,929**

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

Vineyard City

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2020

	Water Fund	Sewer Fund	Storm Water Fund	Transportation Utility Fund	Total Utility Funds	Governmental Internal Service Fund
Cash flows from operating activities:						
Cash received from customers - service	$ 1,928,186	1,099,387	180,134	103,727	3,311,434	-
Cash paid to suppliers	1,591,415	(465,931)	(9,772)	(199,217)	916,495	(326,055)
Cash paid to employees	(339,511)	(228,212)	(112,298)	(35,404)	(715,426)	(8,078)
Net cash provided (used) in operating activities	**3,180,090**	**405,244**	**58,063**	**(130,895)**	**3,512,502**	**(334,133)**
Cash flows from noncapital financing activities:						
Net interfund activity	(44,000)	(69,500)	(38,500)	423,700	271,700	507,800
Net cash provided (used) in noncapital financing activities	**(44,000)**	**(69,500)**	**(38,500)**	**423,700**	**271,700**	**507,800**
Cash flows from capital and related financing activities:						
Cash received from impact fees	332,861	398,202	-	-	731,063	-
Cash payments for capital assets	-	-	-	-	-	(79,381)
Cash payments for notes payable	(301,655)	(567,695)	-	-	(869,350)	-
Net cash provided (used) in capital and related financing activities	**31,207**	**(169,493)**	**-**	**-**	**(138,286)**	**(79,381)**
Cash flows from investing activities:						
Cash received from interest earned	6,139	-	-	-	6,139	-
Net cash provided (used) in investing activities	**6,139**	**-**	**-**	**-**	**6,139**	**-**
Net increase (decrease) in cash	**3,173,436**	**166,251**	**19,563**	**292,805**	**3,652,055**	**94,285**
Cash balance, beginning	2,570,386	401,665	35,407	150,001	3,157,458	-
Cash balance, ending	**$ 5,743,822**	**567,915**	**54,970**	**442,806**	**6,809,513**	**94,285**
Cash reported on the statement of net position:						
Cash and cash equivalents	$ 5,743,822	567,915	54,970	442,806	6,809,513	94,285
Non-current restricted cash	-	-	-	-	-	-
Total cash and cash equivalents	**$ 5,743,822**	**567,915**	**54,970**	**442,806**	**6,809,513**	**94,285**

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

Vineyard City
STATEMENT OF CASH FLOWS (continued)
For the Year Ended June 30, 2020

Reconciliation of Operating Income to Net Cash Provided (Used) in Operating Activities:	Water Fund	Sewer Fund	Storm Water Fund	Transportation Utility Fund	Total Utility Funds	Governmental Internal Service Fund
Net operating income (expense)	**$ 404,612**	**(111,399)**	**48,936**	**(79,787)**	**262,362**	**(308,347)**
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:						
Depreciation and amortization	81,433	328,810	11,050	-	421,293	11,246
Changes in assets and liabilities:						
(Increase) decrease in receivables	(61,655)	(42,919)	(6,079)	13,998	(96,655)	-
Increase (decrease) in payables	2,755,699	230,751	4,157	(65,105)	2,925,502	(37,032)
Net cash provided (used) in operating activities	**$ 3,180,090**	**405,244**	**58,063**	**(130,895)**	**3,512,502**	**(334,133)**
Noncash financing and investing activities:						
Developer Contributions	$ 1,161,332	1,220,853	1,233,011	-	3,615,195	-

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting entity

Vineyard City (the City) a municipal corporation located in Utah County, Utah, operates under a Mayor Council form of government. The City was incorporated on May 11, 1989. The accompanying financial statements present their City and its component units, entities for which the City is considered to be financially accountable.

The City includes the financial statements of the Redevelopment Agency as a blended component unit and is reported in the Redevelopment Agency special revenue fund. This fund has substantively the same governing board as the primary government.

1-B. Government-wide and fund financial statements

Government-wide Financial Statements

The government-wide financial statements, consisting of the statement of net assets and the statement of changes in net assets report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund 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.

The statement of net position reports the financial position of the governmental and business-type activities of the City and its discretely presented component units at year-end.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement.

1-C. Measurement focus, basis of accounting and financial statement presentation

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

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. The City 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.

Property taxes, sales taxes, intergovernmental revenues, 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. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

Policy regarding use of restricted resources

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities. Restricted assets, non-current reports assets restricted for acquisition or construction of non-current assets, or are restricted for liquidation of long-term debt.

1-D. Fund types and major funds

Governmental funds

The City reports the following major governmental fund:

The *general fund* is the government'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 *redevelopment agency special revenue fund* accounts for the funds to finance the acquisition for land, construct culinary water projects and sanitary sewer projects, placement of dry utilities and other infrastructures, and construct roads.

The City reports the following nonmajor governmental funds:

The *capital projects fund* accounts for financial resources used for the acquisition or construction of the capital facilities of the City (other than those of the enterprise funds).

The *impact fees special revenue fund* is used to account for the activity collection and use of impact fees.

Proprietary funds

The City reports the following major proprietary funds:

The *water fund* is used to account for the activities regarding culinary water distribution.

The *sewer fund* is used to account for the activities regarding the operations of the sewer system collection and disposal system.

The *storm water fund* is used to account for the activities regarding the operations of the storm water system.

The *transportation utility fund* is used to account for the operations of the transportation activity.

1-E. Assets, Liabilities, and Net Position or Equity

1-E-*1. Deposit and Investments*

Investments are reported at fair value. Deposits are reported at cost, which approximates fair value. Investments of the City are accounts at the Utah Public Treasurers Investments Fund. Additional information is contained in Note 3.

1-E-*2. Cash and Cash Equivalents*

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.

1-E-*3. Receivables and Payables*

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Customer accounts are reported net of an allowance for uncollectible accounts. The allowance amount is estimated using accounts receivable past due more than 90 days.

During the course of operations, there may be transactions occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either due to or due from other funds.

Property taxes are assessed and collected for the City by Utah County and remitted to the City shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

1-E-*4. Restricted Assets*

In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified as restricted. The limited use resources described above involve a reported restriction of both cash and net assets.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

1-E-*5. Inventories and Prepaid items*

Inventories in governmental funds are not reported. These consist of immaterial amounts of expendable supplies for consumption. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis.

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

1-E-*6. Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of net position will sometimes include 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 period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources related to pensions as required by GASB 68.

1-E-*6. Deferred Outflows/Inflows of Resources (continued)*

In addition to liabilities, the statement of net position will sometimes include 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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. Property taxes to be collected in November were unavailable in the current fiscal year. Accordingly, these property taxes are deferred and will be recognized as an inflow of resources in the period that the amounts become available. Additionally, the City reports deferred inflows of resources related to pensions as required by GASB 68.

1-E-*7. 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.

1-E-*8. Capital Assets*

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental 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 $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	30-50
Utility systems	20-40
Infrastructure	15-40
Vehicles and equipment	5-10

1-E-*9. Long-term Obligations*

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond issuance costs, bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt are deferred and amortized over the terms of the respective bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

1-E-*10. Net position flow assumption*

Sometimes the City 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 City's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

1-E-*11. Fund balance flow assumptions*

Sometimes the City 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 reports 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 City's policy to consider restricted fund balance to have been depleted before using 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.

1-E-*12. Fund balance policies*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the Town that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes, but do not meet the criteria to be classified as committed. The Council may also assign fund balance, as it does when appropriating fund balance, to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily.

1-E-*12. Fund balance policies (continued)*

In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

1-F. Estimates

The preparation of financial statements, in accordance with generally accepted accounting principles (GAAP), requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

1-G. Prior period restatement of net position

The prior year net position for governmental activities has been restated to include $7,147,964 capital assets that were not properly reported in the prior year.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2-A. Budgetary data

Annual budgets are prepared and adopted by ordinance by total for each department, in accordance with

State law, by the Mayor and City Council on or before June 22 for the following fiscal year beginning

July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the City's budgetary control (the level at which the City's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal year end.

Utah State law prohibits the appropriation of unassigned General Fund balance to an amount less than 5% of the General Fund revenues. The 5% reserve that cannot be budgeted is used to provide working capital until tax revenue is received to meet emergency expenditures, and to cover unanticipated deficits. Any unassigned General Fund balance greater that 25% of the current year's revenues must be appropriated within the following years.

Once adopted, the budget may be amended by the City Council without a hearing, provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance. A public hearing must be held if the budgeted expenditures will exceed budgeted revenues and any fund balance which is available for budgeting. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General are prepared on the modified accrual basis of accounting. Encumbrances are not used.

2-B. Deficit fund net assets

None of the City's funds have deficit balances.

NOTE 3 - DETAILED NOTES

3-A. Deposits and investments

Cash and investments as of June 30, 2020 consist of the following:

	Fair Value
Demand deposits	$ 17,992,154
Investments - PTIF	39,546,064
Total cash	**$ 57,538,218**

Cash and investments listed above are classified in the accompanying government-wide statement of net assets as follows:

Cash and cash equivalents (current)	$ 14,145,377
Restricted cash and cash equivalents (non-current)	43,392,841
Total cash and cash equivalents	**$ 57,538,218**

Cash equivalents and investments are carried at fair value in accordance with GASB Statement No. 72.

The Utah Money Management Act (UMMA) establishes specific requirements regarding deposits of public funds by public treasurers. UMMA requires that City funds be deposited with a qualified depository which includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements specified in UMMA Section 51, Chapter 7. UMMA provides the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and also defines capital requirements which an Institution must maintain to be eligible to accept public funds. UMMA lists the criteria for investments and specifies the assets which are eligible to be invested in, and for some investments, the amount of time to maturity.

UMMA enables the State Treasurer to operate the Public Treasurer's Investment Pool (PTIF). PTIF is managed by the Utah State Treasurer's investment staff and comes under the regulatory authority of the Utah Money Management Council. This council is comprised of a select group of financial professionals from units of local and state government and financial institutions doing business in the state. PTIF operations and portfolio composition is monitored at least semi-annually by the Utah Money Management Council. PTIF is unrated by any nationally recognized statistical rating organizations. Deposits in PTIF are not insured or otherwise guaranteed by the State of Utah. Participants share proportionally in any realized gains or losses on investments which are recorded on an amortized cost basis. The balance available for withdrawal is based on the accounting records maintained by PTIF. The fair value of the investment pool is approximately equal to the value of the pool shares. The City maintains monies not immediately needed for expenditure in PTIF accounts.

3-A. Deposits and investments (continued)

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. At June 30, 2020, the City's investments in PTIF had an approximate fair value of $39,546,064. The PTIF uses a Level 2 fair value measurement.

Deposit and Investment Risk
The City maintains no investment policy containing any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk other than that imposed by UMMA. The City's compliance with the provisions of UMMA addresses each of these risks.

Interest rate risk
Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. All deposits and investments of the City are available immediately.

Credit risk
Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits. At June 30, 2020, all of the City's demand deposits are covered by FDIC insurance.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. This risk is addressed through the policy of investing excess monies only in PTIF.

Concentration of credit risk
Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

3-B. Receivables

The allowance policy is described in Note 1-E-3. Receivables as of year-end for the City's funds are shown below:

	General Fund	RDA Fund	Water Fund	Sewer Fund	Storm Water Fund	Transp-ortation Fund	Total
Customers, current	$ 83,320	50,843	242,198	142,309	20,079	884	539,634
Property tax	3,087,642	-	-	-	-	-	3,087,642
Total receivables	**$ 3,170,962**	**50,843**	**242,198**	**142,309**	**20,079**	**884**	**3,627,276**

3-C. Capital Assets

Capital asset activity for the governmental activities for the year ended June 30, 2020 was as follows:

Governmental activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land and land rights	$ 15,328,207	-	-	15,328,207
Construction in progress	7,361,704	4,715,654	-	12,077,358
Total capital assets, not being depreciated	**22,689,911**	**4,715,654**	**-**	**27,405,565**
Capital assets, being depreciated:				
Buildings	2,411,272	-	-	2,411,272
Improvements other than buildings	203,959	-	-	203,959
Machinery and equipment	813,944	79,381	-	893,325
Town Infrastructure	31,931,767	1,808,734	-	33,740,502
RDA Infrastructure	18,807,584	-	-	18,807,584
Total capital assets, being depreciated	**54,168,526**	**1,888,116**	**-**	**56,056,642**
Less accumulated depreciation for:				
Buildings	459,397	63,936	-	523,333
Improvements other than buildings	48,983	8,575	-	57,558
Machinery and equipment	228,623	166,474	-	395,097
Town Infrastructure	4,253,875	855,467	-	5,109,343
RDA Infrastructure	940,379	470,190	-	1,410,569
Total accumulated depreciation	**5,931,258**	**1,564,642**	**-**	**7,495,900**
Total capital assets being depreciated, net	**48,237,268**	**323,474**	**-**	**48,560,742**
Governmental activities capital assets, net	**$ 70,927,179**	**5,039,128**	**-**	**75,966,307**

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

Governmental activities:	
General government	$ 139,418
Public safety	44,068
Highways and public improvements	1,264,333
Parks, recreation and public property	116,823
Total	**$ 1,564,642**

3-C. Capital Assets (continued)

Capital asset activity for the business-type activities for the year ended June 30, 2020 was as follows:

Business-type activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land and water shares	$ 531,575	-	-	531,575
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	**531,575**	**-**	**-**	**531,575**
Capital assets, being depreciated:				
Water system	2,733,539	1,161,332	-	3,894,871
Sewer system	9,738,960	1,220,853	-	10,959,813
Storm water	288,667	1,233,011	-	1,521,677
Equipment	46,728	-	-	46,728
Total capital assets, being depreciated	**12,807,894**	**3,615,195**	**-**	**16,423,089**
Less accumulated depreciation for:				
Water system	586,371	80,006	-	666,376
Sewer system	1,837,336	322,320	-	2,159,656
Storm water	401	9,622	-	10,023
Equipment	6,620	9,345	-	15,965
Total accumulated depreciation	**2,430,727**	**421,293**	**-**	**2,852,021**
Total capital assets being depreciated, net	**10,377,166**	**3,193,902**	**-**	**13,571,068**
Business-type activities capital assets, net	**$ 10,908,741**	**3,193,902**	**-**	**14,102,643**

Depreciation expense was charged to functions/programs of the primary government business-type activities was follows:

Business-type activities:	
Water	$ 81,433
Sewer	328,810
Storm Water	11,050
Total	**$ 421,293**

3-D. Long-term debt

Long-term liability activity for the year ended June 30, 2020 was as follows:

Governmental activities:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2016 Tax Increment Revenue Bond							
Matures 2025	16,150,000	3.00	11,952,000	-	1,348,000	10,604,000	1,388,000
2016 RDA Refunding Bond							
Matures 2031	15,576,000	2.45	12,748,000	-	927,000	11,821,000	949,000
2017 RDA Bond							
Matures 2036	30,624,000	2.97	28,782,000	-	694,000	28,088,000	1,086,000
Total bonds payable			**53,482,000**	**-**	**2,969,000**	**50,513,000**	**3,423,000**
Note Payable - Developer							
	8,110,267	-	6,867,127	-	635,425	6,231,702	-
Total governmental activity long-term liabilities			**$60,349,127**	**-**	**3,604,425**	**56,744,702**	**3,423,000**

Business-type activities:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Note Payable - Developer							
	$ 8,731,111	-	$ 5,347,023	-	1,073,679	4,273,344	-
Total business-type activity long-term liabilities			**$ 5,347,023**	**-**	**1,073,679**	**4,273,344**	**-**

Notes Payable - During the 2013 fiscal year, the City entered into an agreement to reimburse The Homestead, a developer, for work performed. The developer placed culinary water and sanitary sewer pipes, constructed roads, and storm drains. The City has agreed to reimburse the developer with a percentage of impact fees that are collected for the area the work was performed. Because reimbursement is contingent upon impact fees collected, there is no amortization schedule for this note.

Tax Increment Revenue Bond - During 2018, the City refinanced the bond to lower the interest rate and increase the principal balance to the originally financed amount. The bond was originally issued to finance the removal and relocation of the UPRR rail spur that currently fronts Geneva road. This project will clean up the Geneva Road corridor and allow more access off Geneva Road. The additional principal will finance infrastructure projects as approved projects for the funding. Principal and interest payments are to be made annually on May 1st.

2017 RDA Bond – During 2018, the City issued a bond to finance environmental remediation and infrastructure construction. The City plans to expend the money over 3 to 5 years to allow the development north of 800 North to move forward.

3-D. Long-term debt (continued)

Debt service requirements to maturity for governmental activities are as follows:

	Principal	Interest	Total
2021	$ 3,423,000	1,343,606	4,766,606
2022	3,519,000	1,247,168	4,766,168
2023	3,618,000	1,148,011	4,766,011
2024	3,718,000	1,046,043	4,764,043
2025	3,822,000	941,243	4,763,243
2026 - 2030	15,525,000	3,198,890	18,723,890
2031 - 2035	13,897,000	1,432,671	15,329,671
2036	2,991,000	74,775	3,065,775
Total	**$ 50,513,000**	**10,357,631**	**60,945,406**

3-E. Redevelopment Agency disclosures

In accordance with Section 17A-2-1217(3), the following information is provided for the Redevelopment Agency Fund:

a) The tax increment collected by the Development Agency was as follows:

Geneva Urban Renewal Project	$ 8,575,560

b) The outstanding principal amount of bonds issued to finance the costs associated with the project areas are as follows:

Tax Increment Revenue Bonds	$ 39,909,000

c) The following amounts were expended during the year ended June 30, 2020:

Site improvements	$ 12,407,241
Bond payments	4,391,071
Administrative costs	3,595,446
Total	$ 20,393,757

3-F. Interfund receivable, payables, and transfers

Interfund transfers:

	Transfers In	Transfers Out
General Fund	$ -	1,311,500
Special Revenue RDA Fund	-	25,000
Capital Projects Fund	557,000	-
Water Fund	-	44,000
Sewer Fund	-	69,500
Storm Water Fund	-	38,500
Trasportation Utility Fund	475,000	51,300
Governmental Internal Service Fund	507,800	-
Total	**$1,539,800**	**1,539,800**

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) move unrestricted revenues collected in the general fund to finance various programs accounted for in the other funds in accordance with budgetary authorizations.

NOTE 4 - OTHER INFORMATION

4-A. Risk management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City participates in the Utah Local Government Trust, a public agency insurance mutual, which provides coverage for property damage and general liability. The Town is subject to a minimal deductible for claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

4-B. 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 item or total. 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. The maximum difference between any displayed number or total and its actual value will not be more than $1.

4-C. Subsequent Events

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through the date of the audit report, which is the date the financial statements were available to be issued. In the spring of 2020, the world economy was significantly affected by a global pandemic called COVID 19. The economic and financial impact of this pandemic is currently unknown. Subsequent to year end the City received CARES Act funding in three tranches totaling $405,233. This money was provided by the Federal Government to help mitigate the coronavirus disease(COVID 19) and help local businesses.

4-D. 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:

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 employer 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.

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.

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

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	Cola **
Noncontributory System	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%

* with actuarial reductions
** All past-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.

4-D. Pension Plans (continued)

Contributions:
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 are as follows:

Utah Retirement Systems	Employee	Employer	Employer 401(k) Plan
Contributory System			
111 - Local Government Div - Tier 2	N/A	15.66	1.03
Noncontributory System			
15 - Local Government Div - 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 the fiscal year ended June 30, 2020, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 116,854	N/A
Tier 2 Public Employees System	134,591	223
Tier 2 DC Only System	1,186	N/A
Total Contributions	**$ 252,632**	**223**

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.

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

At June 30, 2020, we reported a net pension asset of $0 and a net pension liability of $355,051.

	(Measurement Date): December 31, 2019			Proportionate	
	Net Pension Asset	Net Pension Liability	Proportionate Share	Shre 12/31/2018	Increase (Decrease)
Noncontributory System	$ -	$ 341,992	0.0907414%	0.0833720%	0.0073694%
Tier 2 Public Employees System	-	13,059	0.0580627%	0.0544800%	0.0035827%
Total	**$ -**	**$ 355,051**			

4-D. Pension Plans (continued)

The net pension asset and liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2019 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, 2020, we recognize pension expense of $327,958.

At June 30, 2020, 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
Difference between expected and actual experience	$ 34,761	$ 9,394
Changes in assumptions	41,797	375
Net difference between projected and actual earnings on pension plan investments	-	182,987
Changes in proportion and difference between contributions	98,203	-
Contributions subsequent to the measurement date	131,325	-
Total	**$ 306,086**	**$ 192,756**

$131,325 was 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, 2019. 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,	Net Deferred Outflows (Inflows) of Resources
2020	$ 48,087
2021	(17,506)
2022	10,296
2023	(68,403)
2024	1,365
Thereafter	8,165

4-D. Pension Plans (continued)

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

For the year ended June 30, 2020, we recognize pension expense of $254,493.

At June 30, 2020, 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
Difference between expected and actual experience	$ 31,108	$ 4,912
Changes in assumptions	36,221	-
Net difference between projected and actual earnings on	-	172,949
Changes in proportion and difference between contributions	87,581	-
Contributions subsequent to the measurement date	60,709	-
Total	**$ 215,619**	**$ 177,861**

$60,709 was 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, 2019. 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,	Net Deferred Outflows (Inflows) of Resources
2020	$ 49,431
2021	(16,358)
2022	9,729
2023	(65,752)
2024	-
Thereafter	-

4-D. Pension Plans (continued)

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

For the year ended June 30, 2020, we recognize pension expense of $73,465.

At June 30, 2020, 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
Difference between expected and actual experience	$ 3,653	$ 4,482
Changes in assumptions	5,576	375
Net difference between projected and actual earnings on	-	10,038
Changes in proportion and difference between contributions	10,621	-
Contributions subsequent to the measurement date	70,616	-
Total	**$ 90,466**	**$ 14,895**

$70,616 was 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, 2019. 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,	Net Deferred Outflows (Inflows) of Resources
2020	$ (1,344)
2021	(1,148)
2022	567
2023	(2,651)
2024	1,365
Thereafter	8,165

Actuarial assumptions:
The total pension liability in the December 31, 2019, 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 - 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

4-D. Pension Plans (continued)

The actuarial assumptions used in the January 1, 2019, valuation were based on the results of an actuarial experience study for the five-year period ending December, 31, 2016.

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. 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:

	Expected Return Arithmetic Basis		
Assets class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	**100.00%**		**4.75%**
Inflation			2.50%
Expected arithmetic nominal return			7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount rate:
The discount rate used to measure the total pension liability was 6.95 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 remained unchanged at 6.95 percent.

4-D. 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 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	$ 1,068,161	341,992	(263,625)
Tier 2 Public Employees System	112,611	13,059	(63,877)
Total	**$ 1,180,772**	**355,051**	**(327,502)**

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.

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

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

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

	2020	2019	2018
401(k) Plan			
Employer Contributions	$ 110,217	$ 106,018	$ 89,891
Employee Contributions	20,388	16,261	14,736
457 Plan			
Employer Contributions	$ -	$ -	$ -
Employee Contributions	10,563	6,750	750
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	2,250	-	-

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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Budgetary Comparison Schedules

The Budgetary Comparison Schedules presented in this section of the report are for the City's General Fund and Redevelopment Agency Fund.

Budgeting and Budgetary Control

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to fund balance at the end of each year.

Current Year Excess of Expenditures over Appropriations

For the year ended June 30, 2020, actual expenditures were under budgeted amounts.

Changes in Assumptions Related to Pensions

The assumptions and methods used to calculate the total pension liability remain unchanged from the prior year.

Vineyard City

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended June 30, 2020

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	$ 4,009,000	4,497,000	4,831,111	334,111
Licenses and permits	785,000	785,000	1,097,007	312,007
Intergovernmental revenues	245,000	348,000	360,034	12,034
Charges for services	787,000	887,000	1,045,974	158,974
Fines and forfeitures	-	2,000	1,984	(16)
Interest	125,000	125,000	144,359	19,359
Miscellaneous revenue	26,000	26,000	35,902	9,902
Total revenues	**5,977,000**	**6,670,000**	**7,516,370**	**846,370**
Expenditures				
General government	1,618,500	2,076,500	1,944,798	131,702
Public safety	2,416,300	2,416,300	2,372,521	43,779
Streets and public works	717,900	403,800	403,070	730
Parks and recreation	494,100	549,500	548,484	1,016
Total expenditures	**5,246,800**	**5,446,100**	**5,268,874**	**177,226**
Excess (deficiency) of revenues over (under) expenditures	**730,200**	**1,223,900**	**2,247,496**	**1,023,596**
Other financing sources and (uses)				
Transfers out	(730,200)	(1,223,900)	(1,311,500)	(87,600)
Total other financing sources and (uses)	**(730,200)**	**(1,223,900)**	**(1,311,500)**	**87,600**
Net change in fund balances	**-**	**-**	**935,996**	**935,996**
Fund balances - beginning of year	1,150,561	1,150,561	1,150,561	-
Fund balances - end of year	**$ 1,150,561**	**1,150,561**	**2,086,557**	**935,996**

Vineyard City

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - REDEVELOPMENT AGENCY FUND

For the Year Ended June 30, 2020

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	$ 8,416,100	8,416,100	8,575,560	159,460
Intergovernmental	-	-	15,000	15,000
Interest	500,000	500,000	1,148,546	648,546
Miscellaneous	-	-	12,513	12,513
Total revenues	**8,916,100**	**8,916,100**	**9,751,619**	**835,519**
Expenditures				
General government	24,888,900	24,614,000	16,002,687	8,611,313
Debt service	4,395,700	4,395,700	4,391,071	4,629
Total expenditures	**29,284,600**	**29,009,700**	**20,393,757**	**8,615,943**
Excess (deficiency) of revenues over (under) expenditures	**(20,368,500)**	**(20,093,600)**	**(10,642,138)**	**9,451,462**
Other financing sources and (uses):				
Transfers (out)	(7,300)	(25,500)	(25,000)	500
Total other financing sources and (uses)	**(7,300)**	**(25,500)**	**(25,000)**	**500**
Net change in fund balances	**(20,375,800)**	**(20,119,100)**	**(10,667,138)**	**9,451,962**
Fund balances - beginning of year	49,577,800	49,577,800	49,577,800	-
Fund balances - end of year	**$ 29,202,000**	**29,458,700**	**38,910,662**	**9,451,962**

Vineyard City

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

June 30, 2020

Last 10 Fiscal Years*

	Measurement Date of December 31,					
	2019	2018	2017	2016	2015	2014
Noncontributory Retirement System						
Proportion of the net pension liability (asset)	0.0907414%	0.0833720%	0.0716065%	0.0428454%	0.0267916%	0.0164841%
Proportionate share of the net pension liability (asset)	$ 341,992	$ 613,928	$ 313,730	$ 275,120	$ 151,600	$ 71,578
Covered employee payroll	$ 609,211	$ 559,233	$ 455,983	$ 327,325	$ 200,661	$ 121,762
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	56.14%	109.78%	68.80%	84.05%	75.55%	58.80%
Plan fiduciary net position as a percentage of the total pension liability (asset)	93.70%	87.00%	91.90%	87.30%	87.80%	90.20%
Tier 2 Public Employee System						
Proportion of the net pension liability (asset)	0.0580627%	0.0544800%	0.0573468%	0.0291848%	0.0164267%	0.0131259%
Proportionate share of the net pension liability (asset)	$ 13,059	$ 23,333	$ 5,056	$ 3,256	$ (36)	$ (398)
Covered employee payroll	$ 807,055	$ 634,430	$ 561,104	$ 239,338	$ 106,132	$ 64,352
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	1.62%	3.68%	0.90%	1.36%	-0.03%	-0.60%
Plan fiduciary net position as a percentage of the total pension liability (asset)	96.50%	90.80%	97.40%	95.10%	100.20%	103.50%

* 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.

Vineyard City

SCHEDULE OF CONTRIBUTIONS

June 30, 2020

Last 10 Fiscal Years*

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory Retirement System	2014	$ 13,468	$ 13,468	$ -	$ 77,896	17.29%
	2015	31,458	31,458	-	171,009	18.40%
	2016	47,587	47,587	-	248,853	19.12%
	2017	62,955	62,955	-	396,016	15.90%
	2018	88,415	88,415	-	487,369	18.14%
	2019	109,613	109,613	-	608,988	18.00%
	2020	116,854	116,854	-	649,171	18.00%
Tier 2 Public Emplyoees System*	2014	$ 7,498	$ 7,498	$ -	$ 54,092	13.86%
	2015	11,989	11,989	-	90,991	13.18%
	2016	21,683	21,683	-	145,428	14.91%
	2017	60,708	60,708	-	407,162	14.91%
	2018	86,450	86,450	-	572,416	15.10%
	2019	117,498	117,498	-	756,751	15.53%
	2020	134,591	134,591	-	859,459	15.66%
Tier 2 Public Employees DC Only System**	2014	$ -	$ -	$ -	$ -	0.00%
	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	617	617	-	9,225	6.69%
	2018	3,302	3,302	-	49,355	6.69%
	2019	1,568	1,568	-	23,432	6.69%
	2020	1,186	1,186	-	17,733	6.69%

* Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. The 10-year schedule will need to be built prospectively.

Contributions in Tier 2 inclue an amortization rate to help fund the unfunded liabilities in the Tier 2 systems. Tier 2 systems were created effective July 1, 2011.

Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues.

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OTHER INFORMATION

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JAMES E. STEWART, CPA

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*

Honorable Mayor and City Council
Vineyard City
Vineyard, UT

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, each major fund, and the aggregate remaining fund information of Vineyard City, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Vineyard City's basic financial statements, and have issued our report thereon dated December 31, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Vineyard City's internal control over financial reporting (internal control) to determine the 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 Vineyard City's internal control. Accordingly, we do not express an opinion on the effectiveness of Vineyard 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 that 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Vineyard City's financial statements are free from material misstatement, we preformed 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 determination of financial statement amounts. However, providing an opinion on compliance

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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 in 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.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
January 19, 2021

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

Honorable Mayor and City Council
Vineyard City
Vineyard, UT

Report On Compliance

We have audited Vineyard City's ("the City") compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2020.

State compliance requirements were tested for the year ended June 30, 2020 in the following areas:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Restricted Taxes and Related Revenues
Open and Public Meetings Act
Treasurer's Bond
Cash Management

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 the City's compliance based on our audit of the 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 the City 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 requirements. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Compliance

In our opinion, Vineyard City, complied, in all material respects, with the compliance requirements identified above for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in our letter to management dated December 31, 2020 as items 2020-1. Our opinion on compliance is not modified with respect to these matters.

Vineyard City's response to the noncompliance findings identified in our audit is described in the accompanying letter to management dated December 31, 2020 as items 2020-1. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Financial Reporting

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the compliance requirements that could have a direct and material effect on the City to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance on 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 the 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 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.

Gilbert & Stewart

January 19, 2021

VINEYARD
STAY CONNECTED

VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: 01-27-2021

Agenda Item: 9.2 Republic Service Contract Renewal

Department: Finance

Presenter: Jacob McHargue

Background/Discussion: The city signed an extension with republic services that began in 2017 and extends to 2022. That agreement contemplated a city with 750 accounts and that republic services would continue to pay the disposal costs to the transfer station directly. There are cost savings available to the city by paying our disposal costs directly to north point. Republic services is proposing an extension to the current contract to extend to 2027 and is proposing a decrease in pricing to begin March 1st 2021 and then an additional decrease again in January 2022. There is typically a CPI increase each year, this new pricing would not see a CPI increase until 2023.

Fiscal Impact: I have done an analysis by looking at the current number of cans being collected in the city right now as well as the amount of trash that was delivered to North Point from Vineyard in 2020. The analysis shows a cost savings to the city of $14,000 for 2021 and $51,000 for 2022.

Cost Analysis

Annual Republic Services cost at current rates	$434,404
Annual Republic Services cost at 2021 rates	$299,000
Annual Republic Services cost at 2021 rates	$299,000
North Point Disposal Fees (2670 tons in 2020)	$81,435
2021 Cost savings	$14,213
2022 Cost savings	$51,404

Recommendation: We recommend that the council approve the proposal from Republic Services and allow the mayor to sign the extension.

Sample Motion: I make a motion to proposal from Republic Services and allow the mayor to sign the addendum to the Republic Services Contract.

Attachments:
Republic Services Addendum#2

Addendum #2

FOR RESIDENTIAL CURBSIDE SOLID WASTE AND RECYCLING COLLECTION AND DISPOSAL

THIS ADDENDUM (the "Addendum #2") is made and entered into this the _____ of _______, 2021, by and between Vineyard City, a Utah Corporation (hereinafter called the "City"), and Allied Waste Services of North America, LLC, d/b/a Republic Services of Utah, (hereinafter called, "Contractor").

WHEREAS, the City and Contractor are parties to that certain agreement for services dated 1st day of January 1999 ("Contract") to provide services as stipulated in the Contract; and

WHEREAS, the City and Contractor are parties to that certain addendum for services dated 14th day of January 2015 ("Addendum #1") to provide services as stipulated in Addendum #1; and

WHEREAS, Contractor has previously provided curbside residential automated solid waste and recycling collection and disposal services within the boundaries of the City and to perform such work as may be incidental thereto; and

WHEREAS, the City desires to have Contractor continue to perform curbside residential automated solid waste and recycling collection and disposal services in accordance with the terms of the Contract and Addendum #1 that are currently in place; and

WHEREAS, the City desires now to extend the services with Contractor for a period of 5 years; and the City desires to start paying for its own MSW disposal.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

1) Contract Extension

Contract for curbside municipal solid waste (MSW) AND recycling collection will be extended for the period of five (5) years beginning July 1, 2022 and concluding June 30, 2027.

2) Pricing

Starting March 1, 2021, MSW pricing will be decreased to **$7.18** for 1st containers, **$4.10** for additional containers, and **$5.66** for recycling containers.

Starting January 1, 2022, MSW pricing will be decrease to **$5.75** for 1st containers, **$3.55** for additional containers, and **$5.66** for recycling containers.

The annual pricing adjustment for MSW 1st and Additional containers will be equal to the Garbage & Trash Services Index from the Bureau of Labor Statistics report from the most recent 12-month time period.

The annual pricing adjustment for recycling containers, starting with July 1, 2023, will be equal to the Garbage & Trash Services Index from the Bureau of Labor Statistics report from the most recent 12-month time period AND an increase/decrease equal to $.01 for every $1.00 increase/decrease of the average calendar year's recycling tipping fee, using $ 110.00 as the baseline.

(Example. If the recycling tipping fee baseline is $110 and the per container rate is $5.55 and the average tipping fee rate for the prior year is $118, $.08 would be added to the $5.55 container rate. A decrease of $.08 would apply if the prior rate dropped by $8.00 to $102.)

3) Disposal

On March 1, 2021, City will start paying North Point Transfer Station directly for MSW disposal tipping fees.

MSW will go to the North Point Transfer Station or another disposal location mutually agreed upon by both parties.

Drop-off of recyclables will be at a mutually agreed upon location.

4) Additional Contract Extensions

City may choose to extend the contract, with the agreement of the Contractor, at any time. Extensions will be negotiated with Contractor in good faith and as they may be in the best interest of the City.

All terms of this Addendum #2 are subject to the original Contract and the prior addendum terms and specifications except as modified herein.

Signature on Next Page

Vineyard City

BY: ____ Date: _______________
(Authorized Representative)

Print: ______________________________________ _ Title: _____________________

Allied Waste Services of North America, LLC d/b/a Republic Services of Utah

BY: ____ Date: _______________
(Authorized Representative)

Print: _______________________________________ Title: _____________________

RESOLUTION NO. 2021-02

A RESOLUTION AMENDING THE VINEYARD CITY BUDGET FOR THE 2020-2021 FISCAL YEAR.

WHEREAS, the city of Vineyard has previously adopted a budget for the 2020-2021 fiscal year in accordance with the Utah Fiscal Procedures Act for cities; and

WHEREAS, the city needs to now amend that adopted budget; and

NOW THEREFORE BE IT RESOLVED BY THE VINEYARD CITY COUNCIL AS FOLLOWS:

1. The attached exhibit A hereby adopted as the amended 2020-2021 fiscal year budget for the city of Vineyard.

2. This resolution shall take effect upon passing.

Passed and dated this 27th day of January, 2021.

____
Mayor Julie Fullmer

Attest:

____
Pamela Spencer, City Recorder

Vineyard City
Budgeting Worksheet
10 General Fund - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 PROPERTY TAXES	1,881,821	2,384,599	2,485,579	2,430,000	2,605,118	2,410,000	2,590,000	
3130 SALES TAXES	753,751	1,108,008	1,735,260	1,510,000	1,237,151	1,510,000	2,010,000	
3131 TRANSPORTATION TAX	0	0	127,717	135,000	114,812	136,000	188,000	
3132 RAP TAXES	0	0	30,876	0	80,213	80,000	131,000	
3138 FRANCHISE TAX	313,777	421,859	451,679	422,000	237,823	428,000	428,000	
Total Taxes	**2,949,349**	**3,914,466**	**4,831,111**	**4,497,000**	**4,275,117**	**4,564,000**	**5,347,000**	
Licenses and permits								
3210 BUSINESS LICENSES AND PERMITS	11,813	20,681	21,088	20,000	14,901	20,000	20,000	
3221 BUILDING PERMITS	1,559,100	909,973	1,058,300	750,000	753,251	775,000	850,000	
3710 FIRE INSPECTIONS & PLAN REVIEW FEES	0	0	17,620	15,000	14,712	15,000	15,000	
Total Licenses and permits	**1,570,913**	**930,654**	**1,097,008**	**785,000**	**782,864**	**810,000**	**885,000**	
Intergovernmental revenue								
3356 CLASS "C" ROAD FUND ALLOTMENT	157,673	269,816	352,236	340,000	255,684	340,000	340,000	
3360 GRANTS	42,904	41,230	7,798	8,000	777,143	775,000	396,300	
Total Intergovernmental revenue	**200,577**	**311,046**	**360,034**	**348,000**	**1,032,827**	**1,115,000**	**736,300**	
Charges for services								
3410 DEVELOPMENT FEES	449,236	319,747	350,588	275,000	206,175	275,000	350,600	
3510 SANITATION FEES	222,029	314,746	383,832	334,000	223,609	426,400	466,000	
3520 INSPECTION FEES	144,943	203,729	246,462	200,000	192,714	200,000	250,000	
3530 RECREATION FEES	0	47,220	65,091	78,000	35,097	79,500	79,500	
Total Charges for services	**816,208**	**885,442**	**1,045,973**	**887,000**	**657,595**	**980,900**	**1,146,100**	
Fines and forfeitures								
3531 FINES AND FORFEITURES	0	1,700	1,984	2,000	0	2,000	2,000	
Total Fines and forfeitures	**0**	**1,700**	**1,984**	**2,000**	**0**	**2,000**	**2,000**	
Interest								
3660 INTEREST EARNINGS	135,934	170,569	144,359	125,000	18,633	125,000	50,000	
Total Interest	**135,934**	**170,569**	**144,359**	**125,000**	**18,633**	**125,000**	**50,000**	
Miscellaneous revenue								
3620 RENTS AND CONCESSIONS	1,445	9,070	6,394	1,000	1,099	1,000	1,000	
3640 HISTORY BOOK	30	60	0	0	0	0	0	
3681 DONATIONS FROM PRIVATE SOURCES	4,088	24,373	28,801	25,000	1,750	25,000	25,000	
3690 SUNDRY REVENUES	14,808	7,676	706	0	43	0	0	
Total Miscellaneous revenue	**20,371**	**41,179**	**35,901**	**26,000**	**2,892**	**26,000**	**26,000**	
Contributions and transfers								
3826 TRANSFER FROM CAPITAL PROJECTS FUND	1,400,000	0	0	0	0	0	0	
Total Contributions and transfers	**1,400,000**	**0**	**0**	**0**	**0**	**0**	**0**	
Total Revenue:	**7,093,352**	**6,255,056**	**7,516,370**	**6,670,000**	**6,769,928**	**7,622,900**	**8,192,400**	
Expenditures:								
General government								
Administrative								

Vineyard City

Budgeting Worksheet
10 General Fund - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
4311 Admin SALARIES AND WAGES	365,029	471,977	499,697	480,000	266,851	479,000	480,000	
4313 Admin EMPLOYEE BENEFITS	79,112	91,544	88,689	123,000	48,373	87,000	89,000	
4321 Admin BOOKS/SUBSCRIPTIONS/MEMBERSHP	10,797	10,401	10,230	11,500	5,763	11,500	11,700	
4322 Admin PUBLIC NOTICES	2,887	2,115	2,713	2,000	833	2,000	2,000	
4323 Admin TRAVEL	13,739	18,052	11,879	20,700	2,322	16,800	16,800	
4324 Admin OFFICE SUPPLIES AND EXPENSE	14,855	24,582	8,633	21,500	4,523	17,500	17,500	
4325 Admin EQUIPMENT-SUPPLIES & MAINT	41,164	226	0	0	0	0	0	
4326 Admin INFORMATION SYSTEMS	51,802	63,307	36,274	30,800	29,858	0	30,000	
4327 Admin UTILITIES	62,958	272,209	60,938	37,400	12,172	0	25,000	
4328 Admin ADMINISTRATIVE COSTS	26,983	19,282	24,824	29,800	37,454	29,800	57,300	
4333 Admin EDUCATION & TRAINING	11,136	10,215	5,716	11,400	3,677	9,200	9,900	
4342 Admin BANK CHARGES	13,218	14,090	14,264	15,300	7,110	15,300	15,300	
4349 Admin ELECTIONS	5,412	0	5,068	6,000	0	0	0	
4351 Admin INSURANCE AND SURETY BONDS	45,239	46,986	27,510	30,400	0	0	0	
4374 Admin Capital Outlay	2,750,197	0	0	0	0	0	0	
Total Administrative	**3,494,528**	**1,044,986**	**796,435**	**819,800**	**418,936**	**668,100**	**754,500**	
Non-Departmental								
5031 Prof & Tech Services GENERAL	0	0	5,000	6,000	3,000	6,000	15,000	
5031.1 Prof & Tech Services PLANNER	24,089	43,804	2,520	3,000	0	0	0	
5031.2 Prof & Tech Services ENGINEER	131,404	66,894	194,583	200,000	37,551	75,000	75,000	
5031.3 Prof & Tech Services FIN PLAN	0	0	8,475	35,000	6,250	0	6,300	
5031.4 Prof & Tech Services AUDITOR	8,000	8,000	8,000	15,000	0	15,000	15,000	
5032.0 Prof & Tech Services LEGAL	13,200	14,400	14,400	15,000	8,046	39,000	39,000	
5051.0 Prof & Tech Services LIBRARY REIM FEES	17,177	21,532	18,982	23,500	13,198	23,500	23,500	
Total Non-Departmental	**193,870**	**154,630**	**251,960**	**297,500**	**68,045**	**158,500**	**173,800**	
Buildings and grounds								
5125.0 Buildings & Grounds EQUIPMENT MAINT	14,562	13,121	0	0	0	0	0	
5126.0 Buildings & Grounds SUPPLIES & MAINT	15,614	34,653	0	0	0	0	0	
51740 Public Works Capital Outlay	42,134	44,213	0	0	0	0	0	
Total Buildings and grounds	**72,310**	**91,987**	**0**	**0**	**0**	**0**	**0**	
Inspections								
5311 Building SALARIES & WAGES	556,837	484,151	456,904	466,600	229,672	454,600	454,400	
5313 Building EMPLOYEE BENEFITS	128,942	90,512	94,084	135,400	47,984	126,000	125,200	
5321 Building BOOKS & MEMBERSHIPS	2,205	3,825	754	2,300	1,174	2,300	2,300	
5323 Building TRAVEL	5,670	7,459	9,052	7,200	1,200	7,200	7,200	
5324 Building EDUCATION & TRAINING	14,497	10,669	6,331	9,700	2,378	8,600	8,600	
5325 Building OFFICE SUPPLIES	7,567	5,418	559	9,900	228	4,900	4,900	
5326 Building EQUIPMENT & MAINT	1,245	3,373	418	2,000	1,331	2,000	2,000	
5327 Building CONTRACT LABOR	119,179	9,657	5,532	25,000	0	50,000	50,000	
Total Inspections	**836,142**	**615,064**	**573,634**	**658,100**	**283,967**	**655,600**	**654,600**	
Total General government	**4,596,850**	**1,906,667**	**1,622,029**	**1,775,400**	**770,948**	**1,482,200**	**1,582,900**	
Public safety								
Police								
5431.0 Police LAW ENFORCEMENT	533,113	870,820	1,171,822	1,227,600	597,055	1,511,600	1,511,600	
5431.1 Police FIRE SERVICES	626,966	846,403	1,151,909	1,141,200	634,931	1,269,900	1,269,900	

Vineyard City
Budgeting Worksheet
10 General Fund - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
5431.2 Police DISPATCH	19,849	21,801	48,790	47,500	34,297	75,200	75,200	
Total Police	**1,179,928**	**1,739,024**	**2,372,521**	**2,416,300**	**1,266,283**	**2,856,700**	**2,856,700**	
Total Public safety	**1,179,928**	**1,739,024**	**2,372,521**	**2,416,300**	**1,266,283**	**2,856,700**	**2,856,700**	
Highways and public improvements								
Highways								
6011.0 Public Works SALARIES AND WAGES	139,337	138,543	129,258	131,000	78,918	161,000	175,000	
6013.0 Public Works EMPLOYEE BENEFITS	31,751	31,000	29,457	35,000	19,136	35,000	37,000	
6023.0 Public Works TRAVEL	3,054	2,525	3,620	3,000	2,600	3,000	7,800	
6024.0 Public Works EDUCATION & TRAINING	2,534	5,537	7,220	9,700	2,761	9,700	9,700	
6025.0 Public Works EQUIPMENT-SUPPLIES & MAIN	48,653	193,283	16,930	22,000	4,318	20,000	59,500	
6031.0 Streets PROF & TECHNICAL SERVICES	64,505	109,025	154,487	142,100	32,795	49,000	51,000	
6032.0 Public Works REPAIRS & MAINTENANCE	25,683	72,674	62,098	40,000	23,044	93,100	93,100	
Total Highways	**315,517**	**552,587**	**403,070**	**382,800**	**163,572**	**370,800**	**433,100**	
Sanitation								
5235.0 Santitation SERVICES	167,768	259,683	322,770	322,100	161,159	412,900	442,500	
Total Sanitation	**167,768**	**259,683**	**322,770**	**322,100**	**161,159**	**412,900**	**442,500**	
Total Highways and public improvements	**483,285**	**812,270**	**725,840**	**704,900**	**324,731**	**783,700**	**875,600**	
Parks, recreation, and public property								
Recreation								
7211 Parks SALARIES AND WAGES	20,659	69,228	128,602	106,600	77,963	130,900	165,200	
7213 Parks EMPLOYEE BENEFITS	1,173	3,800	20,577	22,000	13,724	25,000	32,900	
7248.0 Parks DEPT SUPPLIES	8,938	73,339	17,859	18,000	11,216	13,000	31,000	
7260.0 Parks PROGRAM COSTS	11,036	25,722	34,002	29,800	15,577	56,300	56,300	
7270.0 Parks MAINTENANCE	88,826	257,577	294,429	264,500	165,301	309,500	354,500	
7276.0 YOUTH COUNCIL	19,591	40,517	17,816	26,500	4,948	31,500	31,500	
8211 Recreation SALARIES AND WAGES	0	0	30,051	65,900	34,285	67,300	69,400	
8213 Recreation EMPLOYEE BENEFITS	0	0	5,149	16,200	5,488	13,600	14,000	
Total Recreation	**150,223**	**470,183**	**548,485**	**549,500**	**328,502**	**647,100**	**754,800**	
Total Parks, recreation, and public property	**150,223**	**470,183**	**548,485**	**549,500**	**328,502**	**647,100**	**754,800**	
Transfers								
9505.0 TRANSFER TO CAPITAL PROJ FUND	256,211	1,882,732	1,032,000	944,400	0	1,602,900	1,762,200	
9515.0 TRANSFER TO INTERNAL SERVICE FUND	0	0	279,500	279,500	0	250,300	360,200	
Total Transfers	**256,211**	**1,882,732**	**1,311,500**	**1,223,900**	**0**	**1,853,200**	**2,122,400**	
Total Expenditures:	**6,666,497**	**6,810,876**	**6,580,375**	**6,670,000**	**2,690,464**	**7,622,900**	**8,192,400**	
Total Change In Net Position	**426,855**	**(555,820)**	**935,995**	**0**	**4,079,464**	**0**	**0**	

Vineyard City

Budgeting Worksheet
23 Impact Fees - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Interest								
3810.0 INTEREST EARNINGS - PUBLIC SAF	0	0	0	0	0	0	0	
3820.0 INTEREST EARNINGS - ROADWAY	38,363	88,108	71,320	6,000	4,393	6,000	6,000	
3840.0 INTEREST EARNINGS - STORM SYST	10	3	0	0	0	0	0	
Total Interest	**38,373**	**88,111**	**71,320**	**6,000**	**4,393**	**6,000**	**6,000**	
Miscellaneous revenue								
3110.0 PUBLIC SAFETY FACILITIES	0	3,586	0	0	0	0	0	
3120.0 ROADWAY FACILITIES	1,414,361	771,085	719,717	1,200,000	342,523	1,200,000	1,200,000	
3150.0 STORM & GROUND WATER FACILTIES	90,284	35,779	44,551	50,000	59,523	50,000	50,000	
3890 EXCESS BEG. FUND APPROPRIATION	0	0	0	2,461,400	0	2,461,400	2,461,400	
Total Miscellaneous revenue	**1,504,645**	**810,450**	**764,268**	**3,711,400**	**402,046**	**3,711,400**	**3,711,400**	
Total Revenue:	**1,543,018**	**898,561**	**835,588**	**3,717,400**	**406,439**	**3,717,400**	**3,717,400**	
Expenditures:								
Miscellaneous								
4061.0 ROADWAY FACILITIES	1,712,186	112,908	666,282	3,661,400	268,841	3,667,400	3,667,400	
4064.0 STORM & GROUND WATER FACILITIE	91,632	26,286	21,231	50,000	8,088	50,000	50,000	
Total Miscellaneous	**1,803,818**	**139,194**	**687,513**	**3,711,400**	**276,929**	**3,717,400**	**3,717,400**	
Total Expenditures:	**1,803,818**	**139,194**	**687,513**	**3,711,400**	**276,929**	**3,717,400**	**3,717,400**	
Total Change In Net Position	**(260,800)**	**759,367**	**148,075**	**6,000**	**129,510**	**0**	**0**	

Vineyard City

Budgeting Worksheet
25 Redvelopment Agency - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 PROPERTY TAX INCREMENT	6,786,593	7,949,296	8,232,538	8,092,400	9,046,828	8,643,000	8,643,000	
3113 PROPERTY TAX ADMIN	357,189	0	343,022	323,700	376,951	360,000	360,000	
Total Taxes	**7,143,782**	**7,949,296**	**8,575,560**	**8,416,100**	**9,423,779**	**9,003,000**	**9,003,000**	
Interest								
3660 INTEREST INCOME	954,156	1,515,281	1,148,546	500,000	138,447	600,000	600,000	
Total Interest	**954,156**	**1,515,281**	**1,148,546**	**500,000**	**138,447**	**600,000**	**600,000**	
Miscellaneous revenue								
3690 MISCELLENEOUS REVENUE	0	0	12,513	0	69,462	0	0	
3820 BOND PROCEEDS	32,292,580	0	0	0	0	0	0	
Total Miscellaneous revenue	**32,292,580**	**0**	**12,513**	**0**	**69,462**	**0**	**0**	
Contributions and transfers								
3810 GRANT REVENUE	0	0	15,000	0	0	3,000,000	3,000,000	
3815 DEVELOPER CONTRIBUTIONS	508,248	0	0	0	0	0	0	
3960 EXCESS BEG. FUND APPROPRIATION	0	0	0	20,375,800	0	15,614,000	15,614,000	
Total Contributions and transfers	**508,248**	**0**	**15,000**	**20,375,800**	**0**	**18,614,000**	**18,614,000**	
Total Revenue:	**40,898,766**	**9,464,577**	**9,751,619**	**29,291,900**	**9,631,688**	**28,217,000**	**28,217,000**	
Expenditures:								
Miscellaneous								
5500 RDA Salaries & Wages	171,179	189,755	197,099	237,300	134,233	302,200	302,200	
5510 Employee Benefits	37,805	41,874	44,402	68,100	30,292	68,800	68,800	
5520 PUBLIC NOTICES	0	0	0	2,000	0	2,000	2,000	
5531 PROF & TECH - GENERAL	72,256	70,217	81,353	27,600	51,900	27,600	27,600	
5532 PROF & TECH - PLANNER	0	50,000	0	57,500	0	0	0	
5533 PROF & TECH - ENGINEER	138,577	252,770	0	0	0	100,000	100,000	
5534 PROF & TECH - FIN PLAN	33,150	15,800	24,125	30,000	6,250	30,000	30,000	
5535 PROF & TECH - AUDITOR	4,000	4,000	4,000	4,000	0	4,000	4,000	
5540 HOUSING FUND	255,728	129,435	0	0	0	0	0	
5542 TIFF PAYMENTS	1,024,712	2,348,512	3,244,467	3,387,500	0	4,176,100	4,176,100	
5561 MISCELLENEOUS EXPENSES	0	50	0	0	0	0	0	
5600 Bond issuance costs	178,616	0	0	0	0	0	0	
8010 DEBT PRINCIPAL PAYMENTS	3,429,580	2,972,000	2,969,265	2,969,000	0	3,423,000	3,423,000	
8020 DEBT INTEREST PAYMENT	1,258,540	1,504,731	1,421,806	1,426,700	515,440	1,343,700	1,343,700	
9070 CAPITAL PROJECTS	4,294,885	7,193,892	12,407,241	20,800,000	4,584,293	18,701,200	18,701,200	
Total Miscellaneous	**10,899,028**	**14,773,036**	**20,393,758**	**29,009,700**	**5,322,408**	**28,178,600**	**28,178,600**	
Transfers								
9515 TRANSFER TO INTERNAL SERVICE FUND	0	0	25,000	25,500	0	38,400	38,400	
Total Transfers	**0**	**0**	**25,000**	**25,500**	**0**	**38,400**	**38,400**	
Total Expenditures:	**10,899,028**	**14,773,036**	**20,418,758**	**29,035,200**	**5,322,408**	**28,217,000**	**28,217,000**	
Total Change In Net Position	**29,999,738**	**(5,308,459)**	**(10,667,139)**	**256,700**	**4,309,280**	**0**	**0**	

Vineyard City

Budgeting Worksheet
49 Capital Projects - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Contributions and transfers								
3010.0 TRANSFER FROM GENERAL FUND	256,211	1,882,732	557,000	250,000	0	1,602,900	1,762,200	
3890 EXCESS BEG. FUND APPROPRIATION	0	0	0	606,000	0	61,600	324,800	
Total Contributions and transfers	**256,211**	**1,882,732**	**557,000**	**856,000**	**0**	**1,664,500**	**2,087,000**	
Total Revenue:	**256,211**	**1,882,732**	**557,000**	**856,000**	**0**	**1,664,500**	**2,087,000**	
Expenditures:								
Miscellaneous								
4031.0 PROF & TECHINAL SERVICES	486	0	0	0	0	0	13,500	
4032.0 CONSTRUCTION	593,136	1,882,732	297,443	856,000	469,482	500,500	1,545,500	
4033.0 MATERIALS	0	0	0	0	0	671,600	0	
Total Miscellaneous	**593,622**	**1,882,732**	**297,443**	**856,000**	**469,482**	**1,172,100**	**1,559,000**	
Transfers								
4094.0 TRANSFER TO GENERAL FUND	1,400,000	0	0	0	0	0	0	
4097.0 TRANSFER TO SEWER FUND	15,911	0	0	0	0	0	0	
4098.0 TRANSFER TO STORM WATER FUND	0	0	0	0	0	16,400	0	
4099.0 TRANSFER TO TRANSPORATION FUND	240,300	0	0	0	0	476,000	528,000	
Total Transfers	**1,656,211**	**0**	**0**	**0**	**0**	**492,400**	**528,000**	
Total Expenditures:	**2,249,833**	**1,882,732**	**297,443**	**856,000**	**469,482**	**1,664,500**	**2,087,000**	
Total Change In Net Position	**(1,993,622)**	**0**	**259,557**	**0**	**(469,482)**	**0**	**0**	

Vineyard City
Budgeting Worksheet
51 Water Fund - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
3710.0 WATER FEES	981,117	1,454,883	1,849,132	1,620,800	1,278,215	1,753,600	2,535,000	
3720.0 CONNECTION FEES	203,377	117,298	140,709	73,600	91,026	73,600	101,000	
3730.0 RECONNECTION FEES	0	0	0	500	0	0	0	
Total Operating income	**1,184,494**	**1,572,181**	**1,989,841**	**1,694,900**	**1,369,241**	**1,827,200**	**2,636,000**	
Operating expense								
4011.0 SALARIES AND WAGES	171,993	255,320	278,214	307,800	163,061	332,200	328,600	
4013.0 EMPLOYEE BENEFITS	30,428	51,666	57,213	109,100	34,088	112,400	106,500	
4021.0 BOOKS/SUBSCRIPTIONS/MEMBERSHPS	680	86	314	2,100	314	2,100	2,100	
4023.0 TRAVEL	1,500	3,000	3,000	2,700	1,750	2,700	2,700	
4025.0 EQUIPMENT-SUPPLIES & MAINT	190,273	186,584	126,101	89,100	71,768	102,600	142,600	
4027.0 UTILITIES	13,069	53,592	75,194	30,500	21,230	30,500	48,000	
4031.0 PROF & TECHNICAL SERVICES	9,187	11,322	17,452	23,800	5,454	19,800	19,800	
4031.2 CUWD PROJECT WATER ALLOT FEE	5,323	5,323	5,323	30,000	0	10,000	10,000	
4031.3 OREM - FISCAL YEAR -WATER BILL	310,928	426,787	520,718	470,800	510,356	470,800	586,000	
4031.5 LINDON - WATER BILL	22,535	7,132	8,129	0	3,786	0	0	
4031.6 CUWCD - WATER BILL	365,949	393,568	412,138	357,000	254,274	387,100	527,400	
4035.0 EQUIPMENT LEASE	0	522	0	0	0	0	0	
4061.0 MISCELLANEOUS	0	0	0	100,000	0	100,000	100,000	
4067.0 DEPRECIATION	68,530	70,020	81,433	0	0	228,100	228,100	
Total Operating expense	**1,190,395**	**1,464,922**	**1,585,229**	**1,522,900**	**1,066,081**	**1,798,300**	**2,101,800**	
Total Income From Operations:	**(5,901)**	**107,259**	**404,612**	**172,000**	**303,160**	**28,900**	**534,200**	
Non-Operating Items:								
Non-operating income								
3760.0 IMPACT FEE-CULNARY & IRRIGATIO	422,904	236,765	332,861	122,200	218,409	122,200	122,200	
3770 ADMINISTRATIVE COSTS	250	0	0	0	0	0	0	
3810.0 INTEREST EARNINGS	4,695	8,625	6,139	5,000	0	5,000	5,000	
3820 BOND PROCEEDS	0	0	0	3,252,000	0	3,252,000	3,252,000	
3835 Developer Contributions	0	344,263	1,161,332	0	0	0	0	
3960.0 EXCESS BEG. FUND APPROPRIATION	0	0	0	1,721,385	0	1,721,385	1,721,385	
Total Non-operating income	**427,849**	**589,653**	**1,500,332**	**5,100,585**	**218,409**	**5,100,585**	**5,100,585**	
Non-operating expense								
4066.0 IMPACT FEE-CULINARY & IRRIGATI	0	0	0	4,973,700	0	4,973,700	4,973,700	
9515 TRANSFER TO INTERNAL SERVICE FUND	0	0	44,000	44,000	0	61,000	65,700	
Total Non-operating expense	**0**	**0**	**44,000**	**5,017,700**	**0**	**5,034,700**	**5,039,400**	
Total Non-Operating Items:	**427,849**	**589,653**	**1,456,332**	**82,885**	**218,409**	**65,885**	**61,185**	
Total Income or Expense	**421,948**	**696,912**	**1,860,944**	**254,885**	**521,569**	**94,785**	**595,385**	

Vineyard City
Budgeting Worksheet
52 Sewer Fund - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
3710.0 SEWER FEES	559,477	846,048	1,142,306	1,024,772	754,863	1,212,000	1,506,703	
Total Operating income	**559,477**	**846,048**	**1,142,306**	**1,024,772**	**754,863**	**1,212,000**	**1,506,703**	
Operating expense								
4011.0 SALARIES AND WAGES	91,841	146,181	189,693	200,100	111,759	240,400	233,400	
4013.0 EMPLOYEE BENEFITS	17,759	29,098	38,253	57,100	23,534	51,400	50,000	
4023.0 TRAVEL	0	61	0	900	0	2,900	2,900	
4025.0 EQUIPMENT-SUPPLIES & MAINT	64,924	58,523	25,818	39,300	4,922	39,300	49,300	
4027.0 UTILITIES	19,928	19,775	28,448	25,000	10,229	25,000	25,000	
4031.0 PROF & TECHNICAL SERVICES	0	0	0	10,000	0	5,000	2,500	
4031.1 LINDON - SEWER BILL	3,304	2,506	165,057	5,000	458	5,000	2,500	
4031.2 OREM - SEWER BILL	32,858	40,622	38,499	42,500	12,318	37,500	37,500	
4031.3 TSSD- SEWER BILL	285,069	371,491	439,126	420,000	279,467	480,000	480,000	
4067.0 DEPRECIATION	262,774	317,624	328,810	262,800	0	549,800	549,800	
Total Operating expense	**778,457**	**985,881**	**1,253,704**	**1,062,700**	**442,687**	**1,436,300**	**1,432,900**	
Total Income From Operations:	**(218,980)**	**(139,833)**	**(111,398)**	**(37,928)**	**312,176**	**(224,300)**	**73,803**	
Non-Operating Items:								
Non-operating income								
3760.0 IMPACT FEE-SEWER	529,206	373,343	398,202	334,700	79,795	334,700	334,700	
3769.0 TSSD IMPACT FEE	1,879	0	0	0	0	0	0	
3835 Developer Contributions	0	222,932	1,220,853	0	0	0	0	
3910 Transfer from general fund	15,911	0	0	0	0	0	0	
Total Non-operating income	**546,996**	**596,275**	**1,619,055**	**334,700**	**79,795**	**334,700**	**334,700**	
Non-operating expense								
9515 TRANSFER TO INTERNAL SERVICE FUND	0	0	69,500	69,500	0	84,400	88,700	
Total Non-operating expense	**0**	**0**	**69,500**	**69,500**	**0**	**84,400**	**88,700**	
Total Non-Operating Items:	**546,996**	**596,275**	**1,549,555**	**265,200**	**79,795**	**250,300**	**246,000**	
Total Income or Expense	**328,016**	**456,442**	**1,438,157**	**227,272**	**391,971**	**26,000**	**319,803**	

Vineyard City

Budgeting Worksheet
53 Storm Water Fund - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
3710 STORM WATER FEES	95,725	132,124	186,213	186,800	102,413	200,500	209,200	
3760 IMPACT FEE-STORM WATER	337	0	0	0	0	0	0	
Total Operating income	**96,062**	**132,124**	**186,213**	**186,800**	**102,413**	**200,500**	**209,200**	
Operating expense								
4011 SALARIES AND WAGES	65,880	79,325	94,367	107,500	53,697	118,100	115,700	
4013 EMPLOYEE BENEFITS	13,432	13,611	18,692	34,700	10,810	45,500	40,500	
4021 BOOKS/SUBSCRIPTIONS/MEMBERSHPS	430	430	480	0	480	0	0	
4023 TRAVEL	0	0	0	2,000	0	1,500	1,500	
4025 EQUIPMENT-SUPPLIES & MAINT	3,441	18,240	12,687	16,500	3,706	10,000	10,000	
4067 DEPRECIATION	0	1,412	11,050	0	0	0	0	
Total Operating expense	**83,183**	**113,018**	**137,276**	**160,700**	**68,693**	**175,100**	**167,700**	
Total Income From Operations:	**12,879**	**19,106**	**48,937**	**26,100**	**33,720**	**25,400**	**41,500**	
Non-Operating Items:								
Non-operating income								
3835 Developer Contributions	0	288,667	1,233,011	0	0	0	0	
3910 Transfer from general fund	0	0	0	0	0	16,400	0	
Total Non-operating income	**0**	**288,667**	**1,233,011**	**0**	**0**	**16,400**	**0**	
Non-operating expense								
9515 TRANSFER TO INTERNAL SERVICE FUND	0	0	38,500	38,500	0	41,800	44,100	
Total Non-operating expense	**0**	**0**	**38,500**	**38,500**	**0**	**41,800**	**44,100**	
Total Non-Operating Items:	**0**	**288,667**	**1,194,511**	**38,500**	**0**	**(25,400)**	**44,100**	
Total Income or Expense	**12,879**	**307,773**	**1,243,448**	**(12,400)**	**33,720**	**0**	**(2,600)**	

Vineyard City

Budgeting Worksheet
54 Tansportation Utility Fund - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Contributions and transfers								
3960.0 EXCESS BEG. FUND APPROPRIATION	0	0	0	0	0	71,300	17,800	
Total Contributions and transfers	**0**	**0**	**0**	**0**	**0**	**71,300**	**17,800**	
Total Revenue:	**0**	**0**	**0**	**0**	**0**	**71,300**	**17,800**	
Total Change In Net Position	**0**	**0**	**0**	**0**	**0**	**71,300**	**17,800**	
Income or Expense								
Income From Operations:								
Operating income								
3710 TRANSPORTATION UTILITY FEES	56,389	122,220	89,729	154,000	0	0	0	
Total Operating income	**56,389**	**122,220**	**89,729**	**154,000**	**0**	**0**	**0**	
Operating expense								
4011 SALARIES AND WAGES	4,997	16,143	29,582	68,900	31,583	74,400	71,800	
4013 EMPLOYEE BENEFITS	1,275	3,516	6,275	21,500	7,069	18,200	17,600	
4025 EQUIPMENT-SUPPLIES & MAINT	0	0	8,156	8,200	0	0	0	
4026 ROAD PROJECTS	0	0	11,899	0	0	0	0	
4027 UTILITIES	0	417	0	0	0	0	0	
4031 PROF & TECHNICAL SERVICES	144,385	207,705	113,605	330,000	213,545	385,000	385,000	
Total Operating expense	**150,657**	**227,781**	**169,517**	**428,600**	**252,197**	**477,600**	**474,400**	
Total Income From Operations:	**(94,268)**	**(105,561)**	**(79,788)**	**(274,600)**	**252,197**	**477,600**	**474,400**	
Non-Operating Items:								
Non-operating income								
3910 Transfer from general fund	240,300	0	475,000	475,000	0	476,000	528,000	
Total Non-operating income	**240,300**	**0**	**475,000**	**475,000**	**0**	**476,000**	**528,000**	
Non-operating expense								
9515 TRANSFER TO INTERNAL SERVICE FUND	0	0	51,300	51,300	0	69,700	71,400	
Total Non-operating expense	**0**	**0**	**51,300**	**51,300**	**0**	**69,700**	**71,400**	
Total Non-Operating Items:	**240,300**	**0**	**423,700**	**423,700**	**0**	**406,300**	**456,600**	
Total Income or Expense	**146,032**	**(105,561)**	**343,912**	**149,100**	**252,197**	**(71,300)**	**(17,800)**	

Vineyard City

Budgeting Worksheet
61 Internal Service Fund - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Contributions and transfers								
3810 TRANSFER FROM GENERAL FUND	0	0	279,500	279,500	0	250,300	360,200	
3811 TRANSFER FROM WATER FUND	0	0	44,000	44,000	0	61,000	65,700	
3812 TRANSFER FROM SEWER FUND	0	0	69,500	69,500	0	84,400	88,700	
3813 TRANSFER FROM STORM WATER FUND	0	0	38,500	38,500	0	41,800	44,100	
3814 TRANSFER FROM TRANSPORTATION FUND	0	0	51,300	51,300	0	69,700	71,400	
3815 TRANSFER FROM RDA FUND	0	0	25,000	25,000	0	38,400	40,100	
Total Contributions and transfers	**0**	**0**	**507,800**	**507,800**	**0**	**545,600**	**670,200**	
Total Revenue:	**0**	**0**	**507,800**	**507,800**	**0**	**545,600**	**670,200**	
Expenditures:								
Internal Service								
Fleet								
4725 VEHICLE MAINTENANCE	0	0	5,667	4,700	6,614	4,700	8,700	
4726 VEHICLE REPAIR	0	0	5,285	6,600	735	6,600	3,000	
4727 FUEL	0	0	26,203	24,000	16,025	24,000	32,000	
4761 FLEET MISCELLANEOUS	0	0	2,736	5,500	2,294	2,500	2,500	
4774 FLEET CAPITAL OUTLAY	0	0	0	90,000	29,889	30,000	99,000	
4781 FLEET LEASE PAYMENTS	0	38,313	86,682	124,100	119,369	158,900	171,900	
Total Fleet	**0**	**38,313**	**126,573**	**254,900**	**174,926**	**226,700**	**317,100**	
Facilities Maintenance								
4625 JANITORIAL SERVICE AND SUPPLIES	0	0	9,479	8,800	5,529	8,800	8,800	
4626 FACILITIES SUPPLIES & MAINTENANCE	0	1,210	3,093	5,000	4,501	12,500	12,500	
4627.0 FACILITIES UTILITIES	0	0	56,330	28,000	19,544	29,000	39,500	
4661 FACLITIES INFORMATION SYSTEMS	0	0	66,978	97,200	40,078	83,400	88,400	
Total Facilities Maintenance	**0**	**1,210**	**135,880**	**139,000**	**69,652**	**133,700**	**149,200**	
Total Internal Service	**0**	**39,523**	**262,453**	**393,900**	**244,578**	**360,400**	**466,300**	
Miscellaneous								
4011.0 SALARIES AND WAGES	0	0	6,733	47,100	43,847	83,300	83,500	
4013 EMPLOYEE BENEFITS	0	0	1,346	2,700	9,260	2,300	20,900	
4351 INSURANCE	0	0	26,569	24,300	9,869	59,700	59,700	
4867 DEPRECIATION	0	0	11,246	39,800	0	39,800	39,800	
Total Miscellaneous	**0**	**0**	**45,894**	**113,900**	**62,976**	**185,100**	**203,900**	
Total Expenditures:	**0**	**39,523**	**308,347**	**507,800**	**307,554**	**545,500**	**670,200**	
Total Change In Net Position	**0**	**(39,523)**	**199,453**	**0**	**(307,554)**	**100**	**0**	

Vineyard City
Budgeting Worksheet
91 General Fixed Assets - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Expenditures:								
Miscellaneous								
4100 Depn exp general government	537,658	0	0	0	0	0	0	
4400 Depn exp highway and public works	732,906	0	0	0	0	0	0	
4500 Depn exp parks and recreation	20,557	0	0	0	0	0	0	
Total Miscellaneous	**1,291,121**	**0**	**0**	**0**	**0**	**0**	**0**	
Total Expenditures:	**1,291,121**	**0**	**0**	**0**	**0**	**0**	**0**	
Total Change In Net Position	**(1,291,121)**	**0**	**0**	**0**	**0**	**0**	**0**	

Vineyard City

Budgeting Worksheet

95 Governmental Long-term Liabilities - 07/01/2020 to 01/22/2021

58.33% of the fiscal year has expired

	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Expenditures:								
Miscellaneous								
4101 Pension expense	43,087	76,127	75,104	0	0	0	0	
Total Miscellaneous	**43,087**	**76,127**	**75,104**	**0**	**0**	**0**	**0**	
Total Expenditures:	**43,087**	**76,127**	**75,104**	**0**	**0**	**0**	**0**	
Total Change In Net Position	**(43,087)**	**(76,127)**	**(75,104)**	**0**	**0**	**0**	**0**	