NOTICE OF A REGULAR
CITY COUNCIL MEETING
March 27, 2024, at 6:00 PM

PUBLIC NOTICE is hereby given that the Vineyard City Council will hold a regularly scheduled City Council meeting on Wednesday, March 27, 2024, at 6:00 PM, in the City Council Chambers at City Hall, 125 South Main Street, Vineyard, UT. This meeting can also be viewed on our live stream page.

AGENDA

Presiding Mayor Julie Fullmer

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

2. **PRESENTATIONS/RECOGNITIONS/AWARDS/PROCLAMATIONS**
   - **2.1. Fiscal Year 2022-2023 Audit Report**
     Spencer Hintze, CPA - Gilbert & Stewart CPAs will present the FY23 Audited Financial Statements
     The mayor and City Council will move to accept the audit report.
   - **2.2. Government Consultant Legislative Wrap up**

3. **WORK SESSION**
   - **3.1. Fire Station Discussion**
   - **3.2. Water Masterplan and Wastewater Masterplan**
   - **3.3. City-wide Parking Study Discussion**
   - **3.4. Municipal Code Amendment Title 3 Municipal Procedures**

4. **PUBLIC COMMENTS**
   "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 two 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.*

5. MAYOR AND COUNCILMEMBERS' REPORTS/DISCLOSURES/RECUSALS

6. STAFF, COMMISSION, AND COMMITTEE REPORTS

6.1. City Manager Eric Ellis

7. CONSENT ITEMS

7.1. Approval of the March 13, 2024, City Council Meeting Minutes

7.2. Award of Landscaping Maintenance Contract

7.3. Award of Parks and Recreation Masterplan and Impact Fee Analysis Task Order

7.4. 2024 Town Hall Schedule

8. APPOINTMENTS

9. BUSINESS ITEMS

9.1. No items were submitted

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 meeting is on April 10, 2024

This meeting may be held in a way that will allow a councilmember to participate electronically. 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 staff and to each member of the Governing Body.

AGENDA NOTICING COMPLETED ON: March 26, 2024

CERTIFIED (NOTICED) BY: /s/Pamela Spencer

PAMELA SPENCER, CITY RECORDER

Vineyard City

Utah County, Utah

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2023

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Vineyard City

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June 30, 2023

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GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

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

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

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of City Council
Vineyard, Utah

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Vineyard City, Utah (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Vineyard City, as of June 30, 2023 and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, rating of City's roads, and the required supplementary information regarding pensions, as noted 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining statements, budgetary comparisons, as listed as supplemental information in the table of contents 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 statements, and budgetary comparisons are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2024, on our consideration of the 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 the City's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, Utah
February 8, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

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As management of Vineyard City (the City), we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City for the fiscal year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

*Total net position for the City as a whole increased by $11,622,759

*Total unrestricted net position for the City as a whole increased by $118,122

*Total net position for governmental activities increased by $4,930,744

*Total net position for business-type activities increased by $6,692,016

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	$ 12,142,672	12,340,626	5,592,559	7,639,572	17,735,231	19,980,198
Non-current assets	134,898,631	133,929,173	30,243,438	19,966,776	165,142,069	153,895,949
Deferred outflows	495,015	417,880	-	-	495,015	417,880
Total assets and deferred outflows	**$ 147,536,318**	**146,687,679**	**35,835,997**	**27,606,348**	**183,372,315**	**174,294,027**
Long-term debt outstanding	$ 79,604,228	84,039,564	3,355,726	3,477,242	82,959,954	87,516,806
Other liabilities	3,497,467	2,212,630	2,920,730	1,716,639	6,418,197	3,929,269
Deferred inflows	3,140,212	4,071,817	-	-	3,140,212	4,071,817
Total liabilities and deferred inflows	**86,241,906**	**90,324,011**	**6,276,456**	**5,193,882**	**92,518,363**	**95,517,892**
Net position:						
Net investment in capital assets	51,351,167	47,538,830	26,887,712	16,489,534	78,238,879	64,028,364
Restricted	1,430,369	1,616,501	-	2,519,745	1,430,369	4,136,246
Unrestricted	8,512,876	7,208,337	2,216,770	3,403,187	10,729,646	10,611,524
Total net position	**$ 61,294,412**	**56,363,668**	**29,104,482**	**22,412,467**	**90,398,894**	**78,776,135**

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 $90,398,894, an increase of $11,622,759 from the previous year. 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 $10,729,646, which represents an increase of $118,122 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	$ 1,350,683	1,965,243	4,338,634	3,816,701	5,689,317	5,781,944
Operating grants	525,952	465,162	-	-	525,952	465,162
Capital grants	1,757,535	2,386,386	7,108,187	4,953,936	8,865,722	7,340,322
General revenues:						
Property taxes	11,526,805	13,125,383	-	-	11,526,805	13,125,383
Sales tax	3,150,801	2,914,591	-	-	3,150,801	2,914,591
Other taxes	1,398,593	1,115,382	-	-	1,398,593	1,115,382
Other revenues	2,086,710	362,901	-	12,817	2,086,710	375,718
Total revenues	**21,797,080**	**22,335,049**	**11,446,821**	**8,783,453**	**33,243,900**	**31,118,502**
Expenses:						
General government	6,163,826	31,939,540	-	-	6,163,826	31,939,540
Public safety	4,413,471	3,487,242	-	-	4,413,471	3,487,242
Highways and public works	2,487,122	1,288,901	-	-	2,487,122	1,288,901
Parks and recreation	1,247,580	1,451,018	-	-	1,247,580	1,451,018
Interest on long-term debt	2,410,492	2,627,122	-	-	2,410,492	2,627,122
Water	-	-	2,307,451	2,084,977	2,307,451	2,084,977
Sewer	-	-	1,752,292	1,611,433	1,752,292	1,611,433
Storm water	-	-	243,429	226,457	243,429	226,457
Transportation	-	-	595,479	554,379	595,479	554,379
Total expenses	**16,722,491**	**40,793,823**	**4,898,651**	**4,477,247**	**21,621,142**	**45,271,070**
Transfers in (out)	(143,846)	(448,379)	143,846	448,379	-	-
Change in net position	**$ 4,930,743**	**(18,907,153)**	**6,692,016**	**4,754,585**	**11,622,759**	**(14,152,568)**

For the City as a whole, total revenues increased by $2,125,398 compared to the previous year, while total expenses decreased by $23,649,928. The total net change of $11,622,759 is, in private sector terms, the net income for the year which is $25,775,327 more than the previous year.

Governmental activities revenues of $21,797,080 is a decrease of $537,969 from the previous year. This is primarily due to decreases in charges for services during the year. Governmental activities expenses of $16,722,491 is a decrease of $24,071,332 from the previous year. While public safety and highways and public works expenses increased during the year, expenses across all other departments decreased during the year.

Business-type activities revenue of $11,446,821 is an increase of $2,663,368 from the previous year. Service revenues increased by $521,933 and capital grants increased by $2,154,251. Business-type activities expenses of $4,898,651 is an increase of $421,404 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 $3,943,298 reflects in increase of $239,255 from the previous year. Revenues increased by $413,979. Taxes increased by $807,928. Intergovernmental revenues increased by $60,790. License and permits revenue decreased by $322,085. All other revenues decreased by a net of $132,654.

Total expenditures, excluding transfers out, increased by $1,194,783. Current expenditure changes by department were as follows: general government decreased by $569,299; public safety increased by $926,229; highways and public works increased by $1,038,401; and parks and recreation decreased by $200,548.

Redevelopment Agency Fund
The fund balance of $25,639,824 reflects a decrease of $18,574,625. Total revenues, excluding transfers, decreased by $348,198, while total expenditures decreased by $26,918,863.

Water Fund
Net operating income was $23,258 compared to the previous year net operating loss of $51,517. The change in net position was $2,997,050, compared to the previous year's net change of $1,951,256.

The unrestricted net position is $366,545.

Sewer Fund
Net operating loss was $72,717 compared to the previous year net operating loss of $86,700. The change in net position was $1,481,087, compared to the previous year's net change of $1,233,928.

The unrestricted net position is $841,186.

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues for the current year, exclusive of transfers and fund balance appropriations, were originally budgeted in the amount of $9,892,577. The final budget was $10,490,933. Actual revenues, excluding transfers, amounted to $9,940,351, which was $550,582 less than budgeted.

Expenditures for the current year, excluding transfers, were originally budgeted in the amount of $8,838,503. The final budget was $9,436,859. Actual expenditures amounted to $8,384,685, which was $1,052,174 less than budgeted.

Transfers out for the year were originally budgeted in the amount of $1,538,001. The final budget for transfers out was for the amount of $1,538,001. Actual transfers out were made in the amount of $1,646,549.

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	671,575	531,575	15,999,782	15,859,782
Buildings	2,563,181	2,550,395	-	-	2,563,181	2,550,395
Improvements other than buildings	224,141	224,141	-	-	224,141	224,141
Machinery and equipment	2,146,610	2,016,697	46,728	46,728	2,193,338	2,063,425
Infrastructure	59,242,933	57,129,687	-	-	59,242,933	57,129,687
Water system	-	-	7,686,608	6,227,340	7,686,608	6,227,340
Sewer system	-	-	15,050,251	13,481,401	15,050,251	13,481,401
Storm water	-	-	5,935,369	3,717,669	5,935,369	3,717,669
Construction in progress	39,093,413	21,477,950	5,667,645	-	44,761,059	21,477,950
Total	118,598,485	98,727,076	35,058,176	24,004,713	153,656,661	122,731,789
Less accum. depreciation	(13,282,915)	(11,363,132)	(4,814,738)	(4,037,937)	(18,097,653)	(15,401,068)
Net Capital Assets	**$ 105,315,570**	**87,363,945**	**30,243,438**	**19,966,776**	**135,559,008**	**107,330,721**

The total amount of capital assets, net of depreciation, of $135,559,008 is an increase of $28,228,287 from the previous year.

Governmental activities capital assets, net of depreciation, of $105,315,570 is an increase of $17,951,625 from the previous year.

Business-type activities capital assets, net of depreciation, of $30,243,438 is an increase of $10,276,662 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 Long-term Liabilities

	Current Year	Previous Year
Governmental activities:		
2016 Tax Increment Revenue Bond	$ 6,318,697	7,788,124
2017 RDA Bond	19,776,000	19,776,000
2021 RDA Tax Increment Rev and Refund	38,650,000	41,240,000
Premiums	8,523,399	8,893,982
Leases payable	227,539	392,312
Notes Payable - Developers	6,108,592	5,949,146
Total governmental	**$ 79,604,228**	**84,039,564**
Business-type activities:		
Note Payable - Developer	3,355,726	3,477,242
Total business-type	**$ 3,355,726**	**3,477,242**
Total outstanding debt	**$ 82,959,954**	**87,516,806**

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, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Assets:			
Current assets:			
Cash and cash equivalents	$ 7,778,702	5,067,417	12,846,119
Accounts receivable, net	4,363,970	525,142	4,889,112
Total current assets	12,142,672	5,592,559	17,735,231
Non-current assets:			
Restricted cash and cash equivalents	29,583,061	-	29,583,061
Capital assets:			
Not being depreciated	54,421,620	6,339,220	60,760,841
Net of accumulated depreciation	50,893,950	23,904,218	74,798,168
Net pension asset	-	-	-
Total non-current assets	134,898,631	30,243,438	165,142,069
Total assets	147,041,303	35,835,997	182,877,300
Deferred outflows of resources - pensions	495,015	-	495,015
Total assets and deferred outflows of resources	**$ 147,536,318**	**35,835,997**	**183,372,315**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	$ 3,065,372	2,920,730	5,986,102
Accrued interest payable	432,095	-	432,095
Leases payable due within one year	114,251	-	114,251
Revenue bonds due within one year	4,232,187	-	4,232,187
Total current liabilities	7,843,905	2,920,730	10,764,635
Non-current liabilities:			
Notes payable	6,108,592	3,355,726	9,464,319
Leases payable due after one year	113,288	-	113,288
Revenue bonds due after one year	69,035,909	-	69,035,909
Total non-current liabilities	75,257,790	3,355,726	78,613,516
Total liabilities	83,101,694	6,276,456	89,378,151
Deferred inflows of resources - property taxes	3,133,910	-	3,133,910
Deferred inflows of resources - pensions	6,302	-	6,302
Total liabilities and deferred inflows of resources	**86,241,906**	**6,276,456**	**92,518,363**
NET POSITION:			
Net investment in capital assets	51,351,167	26,887,712	78,238,879
Restricted for:			
Class C roads	28,396	-	28,396
Construction	1,401,973	-	1,401,973
Unrestricted	8,512,876	2,216,770	10,729,646
Total net position	**61,294,412**	**29,104,482**	**90,398,894**
Total liabilities, deferred inflows of resources and net position	**$ 147,536,318**	**35,380,938**	**182,917,256**

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

Vineyard City

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2023

FUNCTIONS/PROGRAMS:	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue (To Next Page)
Primary government:					
Governmental activities:					
General government	$ 6,163,826	281,135	-	-	(5,882,691)
Public safety	4,413,471	-	-	-	(4,413,471)
Highways and public works	2,487,122	1,069,549	525,952	1,757,535	865,914
Parks and recreation	1,247,580	-	-	-	(1,247,580)
Interest on long-term debt	2,410,492	-	-	-	(2,410,492)
Total governmental activities	**16,722,491**	**1,350,683**	**525,952**	**1,757,535**	**(13,088,320)**
Business-type activities:					
Water	2,307,451	2,330,709	-	3,211,633	3,234,891
Sewer	1,752,292	1,679,575	-	1,678,854	1,606,137
Storm water	243,429	328,334	-	2,217,700	2,302,605
Transporation utility	595,479	16	-	-	(595,463)
Total business-type activities	**4,898,651**	**4,338,634**	**-**	**7,108,187**	**6,548,170**
Total primary government	**$ 21,621,142**	**5,689,317**	**525,952**	**8,865,722**	**(6,540,151)**

(continued on next page)

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

Vineyard City
STATEMENT OF ACTIVITIES (continued)
For the Year Ended June 30, 2023

	Governmental Activities	Business-type Activities	Total
CHANGES IN NET POSITION:			
Net (expense) revenue (from previous page)	**$ (13,088,320)**	**6,548,170**	**(6,540,151)**
General revenues:			
Property taxes	11,526,805	-	11,526,805
Sales tax	3,150,801	-	3,150,801
Other taxes	1,398,593	-	1,398,593
Unrestricted investment earnings	1,999,607	-	1,999,607
Miscellaneous	87,102	-	87,102
Total general revenues	**18,162,909**	**-**	**18,162,909**
Transfers in (out)	(143,846)	143,846	-
Change in net position	**4,930,743**	**6,692,016**	**11,622,759**
Net position - beginning	56,363,668	22,412,467	78,776,135
Net position - ending	**$ 61,294,412**	**29,104,482**	**90,398,894**

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

Vineyard City

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2023

	General Fund	Special Revenue RDA Fund	Nonmajor Capital Projects Fund	Nonmajor Special Revenue Impact Fee Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 3,264,646	-	4,173,767	-	7,438,413
Accounts receivable, net of allowances	4,313,127	50,843	-	-	4,363,970
Restricted cash and cash equivalents	28,396	28,152,692	-	1,401,973	29,583,061
TOTAL ASSETS	**$ 7,606,169**	**28,203,535**	**4,173,767**	**1,401,973**	**41,385,444**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Liabilities:					
Accounts payable	$ 456,245	2,136,706	51,546	-	2,644,498
Accrued liabilities	(14,428)	427,005	-	-	412,577
Total liabilities	441,818	2,563,711	51,546	-	3,057,074
Deferred inflows of resources - property taxes	3,221,054	-	-	-	3,221,054
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**3,662,872**	**2,563,711**	**51,546**	**-**	**6,278,129**
FUND BALANCES:					
Restricted for:					
Impact fees	-	-	-	1,401,973	1,401,973
Redevelopment Agency	-	25,639,824	-	-	25,639,824
Class C roads	28,396	-	-	-	28,396
Assigned for:					
Capital projects	-	-	4,122,221	-	4,122,221
Unassigned	3,914,901	-	-	-	3,914,901
TOTAL FUND BALANCES	**3,943,298**	**25,639,824**	**4,122,221**	**1,401,973**	**35,107,316**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 7,606,169**	**28,203,535**	**4,173,767**	**1,401,973**	**41,385,444**

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, 2023

	General Fund	Special Revenue RDA Fund	Nonmajor Capital Projects Fund	Nonmajor Special Revenue Impact Fee Fund	Total Governmental Funds
Revenues:					
Taxes:					
Property	$ 3,261,171	8,253,457	-	-	11,514,628
Sales	3,150,801	-	-	-	3,150,801
Other taxes	1,398,593	-	-	-	1,398,593
License and permits	281,135	-	-	-	281,135
Intergovernmental revenues	525,952	-	-	-	525,952
Charges for services	1,069,549	-	-	-	1,069,549
Fines and forfeitures	-	-	-	-	-
Interest	166,048	1,805,905	-	27,654	1,999,607
Miscellaneous revenue	87,102	-	-	-	87,102
Total revenues	**9,940,351**	**10,059,362**	**-**	**27,654**	**20,027,368**
Expenditures:					
Current:					
General government	1,493,723	21,369,227	281,063	-	23,144,013
Public safety	4,369,403	-	-	-	4,369,403
Highways and public works	1,390,878	-	-	96,096	1,486,974
Parks and recreation	1,130,681	-	-	-	1,130,681
Debt service:					
Principal	-	4,059,427	-	-	4,059,427
Interest	-	2,818,775	-	-	2,818,775
Total expenditures	**8,384,685**	**28,247,429**	**281,063**	**96,096**	**37,009,274**
Excess (deficiency) of revenues over (under) expenditures	**1,555,665**	**(18,188,067)**	**(281,063)**	**(68,441)**	**(16,981,906)**
Other financing sources and (uses):					
Impact fees	-	-	-	206,502	206,502
Bond proceeds	-	-	-	-	-
Developer refunds	-	-	-	-	-
Transfers in	330,138	-	523,953	-	854,091
Transfers out	(1,646,549)	(386,558)	-	-	(2,033,107)
Total other financing sources and (uses)	**(1,316,410)**	**(386,558)**	**523,953**	**206,502**	**(972,514)**
Net change in fund balances	**239,255**	**(18,574,625)**	**242,889**	**138,061**	**(17,954,420)**
Fund balances - beginning of year	3,704,042	44,214,449	3,879,332	1,263,912	53,061,736
Fund balance - end of year	**$ 3,943,298**	**25,639,824**	**4,122,221**	**1,401,973**	**35,107,316**

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, 2023

Total Fund Balance for Governmental Funds	**$ 35,107,316**
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	117,365,149
Less accumulated depreciation	(12,543,395)
Net capital assets	104,821,754
Net pension asset	-
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	495,015
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	(79,376,689)
Interest accrued but not yet paid on long-term debt	(432,095)
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	87,144
Deferred inflows of resources - pensions	(6,302)
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	598,269
Total Net Position of Governmental Activities	**$ 61,294,412**

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, 2023

Net Change in Fund Balances - Total Governmental Funds	**$ (17,954,420)**
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	18,190,462
Developer contributions	1,551,033
Depreciation expense	(1,760,538)
Net	17,980,957
The Statement of Activities show pension benefits, pension expenses, and non-employer contributions related GASB 68 that are not shown in the fund statements.	95,453
Long-term debt proceeds	-
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	4,059,427
Premium amortization	370,583
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	37,701
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	12,177
The City has entered into an agreement to pay back a developer for cost incurred developing a part of the City. The City 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.	92,419
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	236,447
Change in Net Position of Governmental Activities	**$ 4,930,743**

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

Vineyard City

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

June 30, 2023

	Water Fund	Sewer Fund	Storm Water Fund	Transportation Utility Fund	Total Utility Funds	Governmental Internal Service Fund
ASSETS:						
Current assets:						
Cash and cash equivalents	$ 3,209,523	761,390	300,468	796,036	5,067,417	340,289
Accounts receivable, net	281,353	203,729	41,189	(1,129)	525,142	-
Total current assets	3,490,876	965,119	341,658	794,907	5,592,559	340,289
Non-current assets:						
Capital assets:						
Not being depreciated	6,339,220	-	-	-	6,339,220	-
Net of accumulated depreciation	6,552,493	11,678,554	5,673,171	-	23,904,218	493,816
Total non-current assets	12,891,714	11,678,554	5,673,171	-	30,243,438	493,816
Total assets	**$ 16,382,589**	**12,643,673**	**6,014,828**	**794,907**	**35,835,997**	**834,105**
LIABILITIES:						
Current liabilities:						
Accounts payable	$ 1,231,173	153,040	-	41,688	1,425,901	7,357
Accrued liabilities	1,438,099	(29,107)	1,004	84,833	1,494,829	940
Retainage payable	455,059	-	-	-	455,059	-
Total current liabilities	3,124,331	123,933	1,004	126,521	3,375,789	8,297
Non-current liabilities:						
Notes payable	382,028	2,973,698	-	-	3,355,726	227,539
Total non-current liabilities	382,028	2,973,698	-	-	3,355,726	227,539
Total liabilities	**3,506,358**	**3,097,631**	**1,004**	**126,521**	**6,731,515**	**235,836**
NET POSITION:						
Net investment in capital assets	12,509,686	8,704,855	5,673,171	-	26,887,712	266,277
Unrestricted	366,545	841,186	340,654	668,386	2,216,770	331,991
Total net position	**12,876,231**	**9,546,041**	**6,013,825**	**668,386**	**29,104,482**	**598,269**
Total liabilities and net position	**$ 16,382,589**	**12,643,673**	**6,014,828**	**794,907**	**35,835,997**	**834,105**

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 FUNDS

For the Year Ended June 30, 2023

	Water Fund	Sewer Fund	Storm Water Fund	Transportation Utility Fund	Total Utility Funds	Governmental Internal Service Fund
Operating income:						
Charges for sales and service	$ 2,307,409	1,679,575	328,334	16	4,315,333	-
Connection fees	23,300	-	-	-	23,300	-
Total operating income	**2,330,709**	**1,679,575**	**328,334**	**16**	**4,338,634**	**-**
Operating expenses:						
Personnel services	526,428	319,633	103,267	228,489	1,177,818	58,544
Utilities	9,290	17,353	-	-	26,643	62,669
Repair and maintenance	194,105	45,333	-	91,112	330,551	29,365
Professional and technical	1,344,098	908,832	6,490	272,118	2,531,538	339,201
Other supplies and expenses	21,187	4,896	7,952	1,872	35,906	149,699
Bad debt expense	14,449	2,687	370	1,888	19,394	-
Depreciation expense	197,893	453,558	125,350	-	776,802	159,245
Total operating expense	**2,307,451**	**1,752,292**	**243,429**	**595,479**	**4,898,651**	**798,723**
Net operating income (loss)	**23,258**	**(72,717)**	**84,905**	**(595,463)**	**(560,017)**	**(798,723)**
Non-operating income (expense):						
Impact fees	50,191	110,004	-	-	160,195	-
Total non-operating income (expense)	**50,191**	**110,004**	**-**	**-**	**160,195**	**-**
Income (loss) before capital contributions and transfers	**73,449**	**37,287**	**84,905**	**(595,463)**	**(399,822)**	**(798,723)**
Developer contributions	1,459,268	1,568,850	2,217,700	-	5,245,818	-
Capital grants	1,702,174	-	-	-	1,702,174	-
Transfers in	-	-	-	689,595	689,595	1,035,170
Transfers out	(237,841)	(125,050)	(59,605)	(123,253)	(545,749)	-
Change in net position	**2,997,050**	**1,481,087**	**2,243,000**	**(29,121)**	**6,692,016**	**236,447**
Net position - beginning	9,879,181	8,064,954	3,770,825	697,506	22,412,467	361,822
Net position - ending	**$ 12,876,231**	**9,546,041**	**6,013,825**	**668,386**	**29,104,482**	**598,269**

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, 2023

	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	$ 2,270,099	1,653,245	323,974	93	4,247,411	-
Cash paid to suppliers	(525,783)	(946,922)	(14,442)	(241,845)	(1,728,992)	(658,134)
Cash paid to employees	(525,382)	(319,309)	(103,922)	(227,678)	(1,176,290)	(57,852)
Net cash provided (used) in operating activities	**1,218,935**	**387,014**	**205,610**	**(469,430)**	**1,342,129**	**(715,986)**
Cash flows from noncapital financing activities:						
Security deposits	5,775	-	-	-	5,775	-
Net interfund activity	(237,841)	(125,050)	(59,605)	566,342	143,846	1,035,170
Net cash provided (used) in noncapital financing activities	**(232,066)**	**(125,050)**	**(59,605)**	**566,342**	**149,621**	**1,035,170**
Cash flows from capital and related financing activities:						
Cash received from impact fees	50,191	110,004	-	-	160,195	-
Cash received from capital grants	1,702,174	-	-	-	1,702,174	-
Cash payments for capital assets	(5,352,587)	-	-	-	(5,352,587)	(129,913)
Cash payments for notes payable	(10,770)	(110,746)	-	-	(121,516)	(164,773)
Net cash provided (used) in capital and related financing activities	**(3,610,992)**	**(742)**	**-**	**-**	**(3,611,734)**	**(294,687)**
Cash flows from investing activities:						
Cash received from interest earned	-	-	-	-	-	-
Net cash provided (used) in investing activities	**-**	**-**	**-**	**-**	**-**	**-**
Net increase (decrease) in cash	**(2,624,123)**	**261,222**	**146,005**	**96,912**	**(2,119,984)**	**24,497**
Cash balance, beginning	5,833,646	500,168	154,463	699,124	7,187,401	315,791
Cash balance, ending	**$ 3,209,523**	**761,390**	**300,468**	**796,036**	**5,067,417**	**340,289**
Cash reported on the statement of net position:						
Cash and cash equivalents	$ 3,209,523	761,390	300,468	796,036	5,067,417	340,289
Non-current restricted cash	-	-	-	-	-	-
Total cash and cash equivalents	**$ 3,209,523**	**761,390**	**300,468**	**796,036**	**5,067,417**	**340,289**

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, 2023

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)	**$ 23,258**	**(72,717)**	**84,905**	**(595,463)**	**(560,017)**	**(798,723)**
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:						
Depreciation and amortization	197,893	453,558	125,350	-	776,802	159,245
Changes in assets and liabilities:						
(Increase) decrease in receivables	(46,161)	(23,643)	(3,990)	1,965	(71,829)	-
Increase (decrease) in payables	1,042,897	29,492	-	123,257	1,195,646	(77,200)
Increase (decrease) in payroll liabilities	1,047	324	(654)	811	1,527	692
Net cash provided (used) in operating activities	**$ 1,218,935**	**387,014**	**205,610**	**(469,430)**	**1,342,129**	**(715,986)**
Noncash financing and investing activities:						
Developer Contributions	$ 1,459,268	1,568,850	2,217,700	-	5,245,818	-

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.

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 35% 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, 2023, consist of the following:

	Fair Value
Demand deposits	$ 7,965,461
Investments - PTIF	34,463,718
Total cash	**$ 42,429,180**

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

Cash and cash equivalents (current)	$ 12,846,119
Restricted cash and cash equivalents (non-current)	29,583,061
Total cash and cash equivalents	**$ 42,429,180**

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, 2023, the City's investments in PTIF had an approximate fair value of $34,463,718. 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, 2023, 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	$ 95,010	50,843	281,353	203,729	41,189	(1,129)	670,994
Property tax	4,218,118	-	-	-	-	-	4,218,118
Total receivables	**$ 4,313,127**	**50,843**	**281,353**	**203,729**	**41,189**	**(1,129)**	**4,889,112**

3-C. Capital Assets

Capital asset activity for the governmental activities for the year ended June 30, 2023, 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	21,477,950	17,615,463	-	39,093,413
Total capital assets, not being depreciated	**36,806,157**	**17,615,463**	**-**	**54,421,620**
Capital assets, being depreciated:				
Buildings	2,550,395	12,786	-	2,563,181
Improvements other than buildings	224,141	-	-	224,141
Machinery and equipment	2,016,697	129,913	-	2,146,610
City Infrastructure	38,322,103	2,113,246	-	40,435,349
RDA Infrastructure	18,807,584	-	-	18,807,584
Total capital assets, being depreciated	**61,920,920**	**2,255,946**	**-**	**64,176,865**
Less accumulated depreciation for:				
Buildings	650,330	72,754	-	723,084
Improvements other than buildings	73,442	8,907	-	82,349
Machinery and equipment	1,266,400	299,454	-	1,565,854
City Infrastructure	7,022,011	1,068,478	-	8,090,489
RDA Infrastructure	2,350,948	470,190	-	2,821,138
Total accumulated depreciation	**11,363,132**	**1,919,783**	**-**	**13,282,915**
Total capital assets being depreciated, net	**50,557,788**	**336,162**	**-**	**50,893,950**
Governmental activities capital assets, net	**$ 87,363,945**	**17,951,625**	**-**	**105,315,570**

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

Governmental activities:	
General government	$ 288,479
Public safety	44,068
Highways and public improvements	1,470,337
Parks, recreation and public property	116,899
Total	**$ 1,919,783**

3-C. Capital Assets (continued)

Capital asset activity for the business-type activities for the year ended June 30, 2023, was as follows:

Business-type activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land and water shares	$ 531,575	140,000	-	671,575
Construction in progress	-	5,667,645	-	5,667,645
Total capital assets, not being depreciated	**531,575**	**5,807,645**	**-**	**6,339,220**
Capital assets, being depreciated:				
Water system	6,227,340	1,459,268	-	7,686,608
Sewer system	13,481,401	1,568,850	-	15,050,251
Storm water	3,717,669	2,217,700	-	5,935,369
Equipment	46,728	-	-	46,728
Total capital assets, being depreciated	**23,473,138**	**5,245,818**	**-**	**28,718,956**
Less accumulated depreciation for:				
Water system	938,066	196,466	-	1,134,531
Sewer system	2,926,522	447,068	-	3,373,590
Storm water	138,693	123,922	-	262,615
Equipment	34,656	9,345	-	44,002
Total accumulated depreciation	**4,037,937**	**776,802**	**-**	**4,814,738**
Total capital assets being depreciated, net	**19,435,201**	**4,469,016**	**-**	**23,904,218**
Business-type activities capital assets, net	**$ 19,966,776**	**10,276,662**	**-**	**30,243,438**

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

Business-type activities:	
Water	$ 197,893
Sewer	453,558
Storm Water	125,350
Total	**$ 776,802**

3-D. Long-term debt

Long-term liability activity for the year ended June 30, 2023, 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	$ 7,788,124	-	1,469,427	6,318,697	1,512,187
2017 RDA Bond							
Matures 2036	30,624,000	2.97	19,776,000	-	-	19,776,000	-
2021 RDA Tax Increment Rev and Refund							
Matures 2046	44,065,000	5.00	41,240,000	-	2,590,000	38,650,000	2,720,000
Premiums			8,893,982	-	370,583	8,523,399	-
Total bonds payable			**77,698,106**	**-**	**4,430,010**	**73,268,096**	**4,232,187**
Leases payable			392,312	-	164,773	227,539	114,251
Notes Payable - Developers							
	8,110,267	-	5,949,146	159,447	-	6,108,592	-
Total governmental activity long-term liabilities			**$ 84,039,564**	**159,447**	**4,594,783**	**79,604,228**	**4,346,438**

Business-type activities:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes Payable - Developers							
	$ 8,731,111	-	$ 3,477,242	-	121,516	3,355,726	-
Total business-type activity long-term liabilities			**$ 3,477,242**	**-**	**121,516**	**3,355,726**	**-**

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:

	Bonds			Leases			
	Principal	Interest	Total		Principal	Interest	Total
2024	$ 4,232,187	2,646,515	6,878,702	2024	$ 114,251	9,133	123,384
2025	4,411,192	2,466,510	6,877,702	2025	101,168	4,779	105,947
2026	4,591,477	2,278,475	6,869,952	2026	12,120	411	12,531
2027	4,793,840	2,082,372	6,876,213	**Total**	**$ 227,539**	**14,323**	**241,862**
2028	3,372,000	1,877,336	5,249,336				
2029 - 2033	19,068,000	7,036,444	26,104,444				
2034 - 2038	16,336,000	3,863,640	20,199,640				
2039 - 2043	7,390,000	1,234,200	8,624,200				
2044 - 2046	550,000	37,000	587,000				
Total	**$ 64,744,697**	**22,251,293**	**88,267,190**				

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	$ 8,253,457

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

Tax Increment Revenue Bonds	$ 19,776,000

c) The following amounts were expended during the year ended June 30, 2023:

Site improvements	$ 21,357,118
Bond payments	6,878,202
Administrative costs	12,109
Total	$ 28,247,429

3-F. Interfund receivable, payables, and transfers

Interfund transfers:

	Transfers In	Transfers Out
General Fund	$ 330,138	1,646,549
Special Revenue RDA Fund	-	386,558
Capital Projects Fund	523,953	-
Water Fund	-	237,841
Sewer Fund	-	125,050
Storm Water Fund	-	59,605
Trasportation Utility Fund	689,595	123,253
Governmental Internal Service Fund	1,035,170	-
Total	**$2,578,856**	**2,578,856**

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.

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/general/publications.

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	-	16.01	0.18
Noncontributory System			
15 - Local Government Div - Tier 1	-	17.97	-
Tier 2 DC Only			
211 - Local Government	-	6.19	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, 2023, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 119,654	-
Tier 2 Public Employees System	175,756	-
Tier 2 DC Only System	39,399	-
Total Contributions	**$ 334,808**	-

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, 2024, we reported a net pension asset of $0 and a net pension liability of $251,866.

	(Measurement Date): December 31, 2022			Proportionate	
	Net Pension Asset	Net Pension Liability	Proportionate Share	Shre 12/31/2021	Increase (Decrease)
Noncontributory System	$ -	$ 200,143	0.1168548%	0.1170992%	-0.0002444%
Tier 2 Public Employees System	-	51,723	0.0475008%	0.0585431%	-0.0110423%
Total	**$ -**	**$ 251,866**			

4-D. Pension Plan (continued)

The net pension asset and liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022 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, 2023, we recognize pension expense of $233,634.

At June 30, 2023, 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	$ 85,356	$ 2,052
Changes in assumptions	49,593	931
Net difference between projected and actual earnings on pension plan investments	152,869	-
Changes in proportion and difference between contributions	36,018	3,319
Contributions subsequent to the measurement date	171,178	-
Total	**$ 495,014**	**$ 6,302**

$171,178 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, 2022. 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
2023	$ (5,146)
2024	14,184
2025	63,326
2026	221,952
2027	4,918
Thereafter	18,300

4-D. Pension Plans (continued)

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

For the year ended June 30, 2023, we recognize pension expense of $134,112.

At June 30, 2023, 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	$ 67,886	$ -
Changes in assumptions	32,801	799
Net difference between projected and actual earnings on	132,016	-
Changes in proportion and difference between	22,949	-
Contributions subsequent to the measurement date	61,058	-
Total	**$ 316,711**	**$ 799**

$61,058 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, 2022. 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
2023	$ (8,477)
2024	7,566
2025	53,026
2026	202,738
2027	-
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, 2023, we recognize pension expense of $99,523.

At June 30, 2023, 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	$ 17,470	$ 2,052
Changes in assumptions	16,792	132
Net difference between projected and actual earnings on	20,853	-
Changes in proportion and difference between	13,070	3,319
Contributions subsequent to the measurement date	110,120	-
Total	**$ 178,305**	**$ 5,503**

$110,120 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, 2022. 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
2023	$ 3,332
2024	6,618
2025	10,300
2026	19,214
2027	4,918
Thereafter	18,300

Actuarial assumptions:
The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

4-D. Pension Plans (continued)

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

The actuarial assumptions used in the January 1, 2022, valuation were based on an experience study of the demographic assumptions as of January 1, 2020, and a review of economic assumptions as of January 1, 2021.

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	35%	6.58%	2.30%
Debt securities	20%	1.08%	0.22%
Real assets	18%	5.72%	1.03%
Private equity	12%	9.80%	1.18%
Absolute return	15%	2.91%	0.44%
Cash and cash equivalents	0%	-0.11%	0.00%
Totals	**100.00%**		**5.17%**
Inflation			2.50%
Expected arithmetic nominal return			7.67%

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

Discount rate:
The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 6.85 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 (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	$ 1,261,368	200,143	(686,566)
Tier 2 Public Employees System	226,003	51,723	(82,537)
Total	**$ 1,487,371**	**251,866**	**(769,103)**

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:

	2023	2022	2021
401(k) Plan			
Employer Contributions	$ 218,464	$ 175,638	$ 136,419
Employee Contributions	86,388	35,218	30,034
457 Plan			
Employer Contributions	$ -	$ -	$ -
Employee Contributions	33,325	31,795	20,619
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	$ 1,710	$ 4,050	$ 6,300

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, 2023, actual expenditures were under budgeted amounts.

Changes in Assumptions Related to Pensions

No changes were made in actuarial assumptions from the prior year's valuation.

Vineyard City

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

For the Year Ended June 30, 2023

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	$ 7,124,914	7,579,570	7,810,565	230,995
Licenses and permits	715,000	715,000	281,135	(433,865)
Intergovernmental revenues	500,000	512,700	525,952	13,252
Charges for services	1,466,000	1,466,000	1,069,549	(396,451)
Fines and forfeitures	1,000	1,000	-	(1,000)
Interest	20,000	150,000	166,048	16,048
Miscellaneous revenue	65,663	66,663	87,102	20,439
Total revenues	**9,892,577**	**10,490,933**	**9,940,351**	**(550,582)**
Expenditures				
General government	1,511,817	1,729,034	1,493,723	235,311
Public safety	4,642,451	4,772,417	4,369,403	403,014
Streets and public works	1,295,088	1,647,958	1,390,878	257,080
Parks and recreation	1,389,147	1,287,450	1,130,681	156,769
Total expenditures	**8,838,503**	**9,436,859**	**8,384,685**	**1,052,174**
Excess (deficiency) of revenues over (under) expenditures	**1,054,074**	**1,054,074**	**1,555,665**	**501,591**
Other financing sources and (uses)				
Transfers in	427,920	427,920	330,138	(97,782)
Transfers out	(1,538,001)	(1,538,001)	(1,646,549)	(108,548)
Total other financing sources and (uses)	**(1,110,081)**	**(1,110,081)**	**(1,316,410)**	**(206,329)**
Net change in fund balances	**(56,007)**	**(56,007)**	**239,255**	**295,262**
Fund balances - beginning of year	3,704,042	3,704,042	3,704,042	-
Fund balances - end of year	**$ 3,648,035**	**3,648,035**	**3,943,298**	**295,262**

Vineyard City

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

For the Year Ended June 30, 2023

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	$ 10,697,989	10,697,989	8,253,457	(2,444,532)
Intergovernmental	3,000,000	3,000,000	-	(3,000,000)
Interest	300,000	300,000	1,805,905	1,505,905
Miscellaneous	-	-	-	-
Total revenues	**13,997,989**	**13,997,989**	**10,059,362**	**(3,938,627)**
Expenditures				
General government	31,116,854	31,344,781	21,369,227	9,975,554
Debt service	6,664,478	6,664,478	6,878,202	(213,724)
Total expenditures	**37,781,332**	**38,009,259**	**28,247,429**	**9,761,830**
Excess (deficiency) of revenues over (under) expenditures	**(23,783,343)**	**(24,011,270)**	**(18,188,067)**	**5,823,203**
Other financing sources and (uses):				
Transfers out	(484,340)	(484,340)	(386,558)	97,782
Total other financing sources and (uses)	**(484,340)**	**(484,340)**	**(386,558)**	**97,782**
Net change in fund balances	**(24,267,683)**	**(24,495,610)**	**(18,574,625)**	**5,920,985**
Fund balances - beginning of year	44,214,449	44,214,449	44,214,449	-
Fund balances - end of year	**$ 19,946,766**	**19,718,839**	**25,639,824**	**5,920,985**

Vineyard City

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

June 30, 2023

Last 10 Fiscal Years*

	Measurement Date of December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Noncontributory Retirement System									
Proportion of the net pension liability (asset)	0.1168548%	0.1170992%	0.1029930%	0.0907414%	0.0833720%	0.0716065%	0.0428454%	0.0267916%	0.0164841%
Proportionate share of the net pension liability (asset)	$ 200,143	$ (670,640)	$ 52,830	$ 341,992	$ 613,928	$ 313,730	$ 275,120	$ 151,600	$ 71,578
Covered employee payroll	$ 721,882	$ 759,009	$ 693,618	$ 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	27.73%	-88.36%	7.62%	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)	97.50%	108.70%	99.20%	93.70%	87.00%	91.90%	87.30%	87.80%	90.20%
Tier 2 Public Employee System									
Proportion of the net pension liability (asset)	0.0475008%	0.0585431%	0.0578405%	0.0580627%	0.0544800%	0.0573468%	0.0291848%	0.0164267%	0.0131259%
Proportionate share of the net pension liability (asset)	$ 51,723	$ (24,778)	$ 8,319	$ 13,059	$ 23,333	$ 5,056	$ 3,256	$ (36)	$ (398)
Covered employee payroll	$1,037,245	$1,086,632	$ 924,766	$ 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	4.99%	-2.28%	0.90%	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)	92.30%	103.80%	98.30%	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, 2023

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%
	2021	131,112	131,112	-	726,363	18.05%
	2022	142,005	142,005	-	781,217	18.18%
	2023	119,654	119,654	-	666,158	17.96%
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%
	2021	157,921	157,921	-	999,502	15.80%
	2022	182,495	182,495	-	1,137,489	16.04%
	2023	175,756	175,756	-	1,097,785	16.01%
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%
	2021	5,192	5,192	-	77,608	6.69%
	2022	18,033	18,033	-	269,547	6.69%
	2023	39,399	39,399	-	633,450	6.22%

* 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 practices.

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OTHER INFORMATION

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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, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of American 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, business type activities, each major fund, and the aggregate remaining fund information of Vineyard City, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Vineyard City's basic financial statements, and have issued our report thereon dated February 8, 2024.

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 which might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

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

Purpose of this Report

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

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
February 8, 2024

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INDEPENDENT AUDITORS' 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, 2023.

State compliance requirements were tested for the year ended June 30, 2023 in the following areas:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Restricted Taxes and Related Revenues
Government Fees
Open and Public Meetings Act

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, 2023.

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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 February 8, 2024 as items 2023-1. 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 February 8, 2024 as items 2023-1. 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

GILBERT & STEWART
Certified Public Accountants
February 8, 2024

VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: March 27, 2024
Agenda Item: **Water Masterplan and Wastewater Masterplan**
Department: Public Works
Presenter: Naseem Ghandor

Background/Discussion:
Introduction: Hansen Allen Luce (HAL) will present the draft Water and Wastewater Masterplans for discussion and direction towards finalization and subsequent public hearings. The masterplans serve as comprehensive frameworks for managing and developing water and wastewater systems within the city, addressing current status, future needs, and strategic directions for improvement.

Importance of Water and Wastewater Masterplans: Water and wastewater masterplans are essential tools for municipalities to ensure efficient, reliable, and sustainable water and wastewater services to residents and businesses. Developed in partnership with HAL, these masterplans:

1. Guide Infrastructure Development: By outlining current infrastructure conditions and projecting future demands, masterplans provide a roadmap for infrastructure investments and expansions to meet the community's growing needs.
2. Ensure Regulatory Compliance: Masterplans ensure that water and wastewater systems comply with applicable regulations and standards, safeguarding public health and environmental quality.
3. Support Financial Planning: By identifying capital improvement projects and associated costs, master plans assist in budgetary planning and secure funding for infrastructure upgrades and maintenance.
4. Promote Environmental Stewardship: Masterplans integrate sustainable practices and technologies to help minimize environmental impacts associated with water supply, treatment, and wastewater disposal.

Presentation of Water and Wastewater Masterplans: The Water and Wastewater Masterplans, developed in partnership with HAL, provide comprehensive assessments of existing infrastructure, water supply sources, treatment capacities, distribution networks, wastewater collection systems, and treatment facilities. Additionally, the masterplans include projections of future population growth, water demand, wastewater generation, and recommendations for infrastructure improvements to meet anticipated needs.

Discussion and Direction: The City Council's feedback and direction are sought to finalize the Water and Wastewater Masterplans, developed in collaboration with HAL, and proceed with scheduling public hearings for community input and approval. Any revisions or additional considerations identified by the Council will be incorporated into the final masterplans before initiating the public review process.

Conclusion: The Water and Wastewater Masterplans, developed in collaboration with HAL, are critical documents that provide a strategic framework for the sustainable management and development of essential municipal services. By guiding infrastructure investments, ensuring regulatory compliance, supporting financial planning, and promoting environmental stewardship, these masterplans play a vital role in enhancing residents' quality of life and fostering the community's long-term prosperity.

Fiscal Impact:
NONE

Recommendation:
Staff recommend proceeding with finalizing the Water Masterplan and Wastewater Masterplan, developed in collaboration with Hansen Allen Luce (HAL), to advance toward scheduling public hearings for community input and City Council approval.

Sample Motion:
"I move to proceed with finalizing the Water Masterplan and Wastewater Masterplan, and schedule public hearings for community input and approval."

Attachments:
None

MINUTES OF A REGULAR
CITY COUNCIL MEETING
City Council Chamber
125 South Main Street, Vineyard, Utah
March 13, 2024, at 6:00 PM

_____

Present	**Absent**
Mayor Julie Fullmer	
Councilmember Sara Cameron	
Councilmember Jacob Holdaway	
Councilmember Amber Rasmussen	
Councilmember Mardi Sifuentes	

Staff Present: City Manager Eric Ellis, City Attorney Jayme Blakesley, Lieutenant Holden Rockwell with the Utah County Sheriff's Office, Community Development Director Morgan Brim, Finance Director Kristie Bayles, Neighborhood Specialist and Utility Billing Clerk Maria Arteaga, Public Works Director Naseem Ghandour, Staff Engineer Partrick James, Environmental Utilities Manager Sullivan Love, and City Recorder Pamela Spencer

Others Speaking: Paige Walton and Jasin Olsen with Utah Department of Environmental Quality; Utah Transit Authority Trustee Jeff Acerson; Jason Gibbons and Ryan Hales with Hales Engineering; Residents Darlene Price, Keith Holdaway, Chip Price, Daria Evans, Kim and Karen Cornelius, Claudia Lauret, Adam Tuescher, and Elizabeth Holdaway

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

Mayor Fullmer opened the meeting at 6:00 pm. Councilmember Holdaway led the pledge of allegiance and gave the invocation.

2. PRESENTATIONS/RECOGNITIONS/AWARDS/PROCLAMATIONS

2.1. Utah Department of Environmental Quality, Division of Waste Management and Radiation Control Presentation

Paige Walton and Jasin Olsen, Program Managers from the Utah Department of Environmental Quality (DEQ), Division of Waste Management and Radiation Control will provide an overview of the remediation processes for the old Geneva Steel Cooling Pond areas designated as SI-5A & SI-5B and the criteria and procedures leading to a No Further Action (NFA) designation.

Paige Walton with the Utah Department of Environmental Quality presented on radiation control. She then explained the investigation process and corrective action that was used on the Geneva site.

Mayor Fullmer called for questions from the council.

Councilmember Rasmussen asked about the long-term plan for the contaminated materials. Ms. Walton replied that they will be evaluated depending on the ultimate use.

Councilmember Sifuentes asked how deep they could dig down. Ms. Walton replied that it had been cleaned with no restrictions on vertical (down).

Councilmember Cameron mentioned the issues that they had in the Daybreak community and asked how it had been cleared and then had issues. Ms. Walton explained the difference between the two sites. There was a discussion about the vertical samples which went down to groundwater level.

Councilmember Holdaway expressed concern with the contamination from the wind in the 1970s pilings and asked about remediation. Ms. Walton said that she did not have an answer now but would research it. Councilmember Holdaway asked about the measurements they used. Ms. Walton replied that they had adopted the federal standards. Councilmember Holdaway asked if the city would be taking the risk if something happened on Utah City's property. Ms. Walton replied no because Utah City had a clean closure. A discussion ensued.

Councilmember Holdaway asked about removal of the fences around the settling ponds on the west side of the road and people having access to it. Ms. Walton replied that someone needed to submit a comment addressing his concern about the area and then they could address it.

Councilmember Rasmussen asked if there was a timeline when the area would be complete. Ms. Walton replied that she did not have one. A discussion ensued about the cleanup.

Utah Transit Authority (UTA) Trustee Jeff Acerson introduced himself. He mentioned that UTA had passed their 2050 Long-range Transit Plan and that it was open for public comment.

3. WORK SESSION

3.1. Transportation Master Plan Update. Hales Engineering will provide an update to the Transportation Masterplan (TMP)

Josh Gibbons with Hales Engineering gave a brief background on and reviewed the Transportation Masterplan.

Ryan Hales with Hales Engineering reviewed some of the long-range planning, access points, and the next steps.

Councilmember Cameron asked about the portion of the Vineyard Connector that had already been funded. Mr. Hales replied that the Vineyard Connector in the Vineyard area had been funded. Public Works Director Ghandour added that it was in Utah Department of Transportation's (UDOT) long-range plant to connect to Pioneer Crossing.

Councilmember Holdaway asked about the proposed road across Utah Lake. Mr. Hales replied that it was on the Mountainland Association of Governments' Regional Transportation Plan. There was a discussion about where the road could connect.

A short break was taken at 6:56 PM. The meeting resumed at 7:04 PM.

3.2. Municipal Code Amendment Title 3 Calling of Special Meetings (Ordinance 2024-05)

3.3. Municipal Code Amendment Title 3 Establishing Rules of Order and Procedures (Ordinance 2024-06)

3.4. Document Training

City Attorney Jayme Blakesley will train the council and staff on document procedures.

City Attorney Jayme Blakesley gave a brief background on the reason for the recommended code changes and then explained that he had combined the two ordinances. He then reviewed the recommended code changes.

Councilmember Sifuentes asked for clarification on the staff interactions. Mr. Blakesley replied that Department Heads was included.

Mr. Blakesley presented a document procedure training. Councilmember Sifuentes suggested that staff add to an email, etc., if it was confidential. A discussion ensued.

Councilmember Holdaway expressed concern with a lot of the language in the code changes. And the oversite of the mayor and City Manager. A discussion ensued.

Councilmember Sifuentes explained that she helped to create these changes. She felt that staff was overwhelmed with other requests, and she was not getting her requests answered because they were bombarded with other requests. A discussion ensued about staff time.

Councilmember Holdaway expressed concern with changes to the Public Comment period. A discussion ensued. Councilmember Holdaway expressed concerns about other changes to the code.

Councilmember Sifuentes stated that she was willing to talk about the public comment section. She said that discussions and councilmember reports needed to be concise and ensure they have efficient meetings. The discussion about the code changes continued.

Councilmember Rasmussen felt that these were standard procedures.

Mr. Blakesley explained that the context was to clarify what was appropriate and felt they needed to create a set of rules. He said that he looked at what other cities had in their codes and went from there. He also felt that it would be helpful to look at each section. A discussion ensued.

Councilmember Rasmussen stated that this was a response to comments made in the last council meeting where they were seeking way to hold meetings, and this was good opportunity to work with counsel.

Councilmember Holdaway asked about Section 3.04.070 (E) and the annual report. Mr. Blakesley replied that this was to help the council understand staff time commitments. A discussion ensued about staff contact and use of time.

4. PUBLIC COMMENTS

Mayor Fullmer opened for public comments.

Resident Darlene Price, living in The Villas subdivision, asked who was "we" that formed the document code changes. She expressed concerns about was items that the mayor directed in the code changes.

Resident Keith Holdaway, living on Holdaway Road, asked about getting the response to his tax questions on the Megaplex and Topgolf. He explained that he had all the financial records as soon as he was elected and the council.

Resident Chip Price living in the Providence subdivision, reminded the council as elected officials they work for the citizens and it was their job was to listen to them. He when the survey results would be made public.

Resident Daria Evans, living in the Villas subdivision, asked about the TAG grant that was awarded to the city and where the Geneva Loop was. She also asked when the sunshades would be installed. She noted that the picture on the March 4th Vineyard City page for the community garden was of the Orem Community Garden and should be credited to them. She also asked about receiving a report on the tax incentives, and for an update on the rail spur realignment. She added that she would like to read the mayor's "State of the City" address.

Resident Kim Cornelius, living in the Villas subdivision, asked for a status update on the fire station.

Resident Claudia Lauret, living on Holdaway Road, suggested that the city address an overflow area to accommodate the citizens who attend council meetings.

Resident Karen Cornelius, living in the Villas subdivision, expressed her concerns about public comments during council meetings. She read a statement that was said a reporter after the December council meeting. She also wanted to know, in a public meeting, about the tax incentives. She also expressed concern about the bridge planned in the Utah City development and finishing the FrontRunner station.

Resident Adam Teuscher, living in the Windsor subdivision, asked about two of the suggested code changes: what was the definition of a "procedurally inappropriate agenda item" and who makes the determination and what was the definition of "strong support from the community." He mentioned that he had attended one of the special meetings that do not fall under the OPMA. He asked about the outdated trail map on the vineyard website.

Resident Elizabeth Holdaway asked if they had a tally system when people raised their hand that could go into the minutes. She talked about freedom of speech and suggested they move some of the agenda items around and if the meeting went long, they could move some of the items to another meeting.

Mayor Fullmer addressed the public comments.

- Who was the "we" was counsel. Mr. Blakesley explained the process he went through for the code changes.
- Councilmember Sifuentes asked Mr. Blakesley to explain the mayor's role. Mr. Blakesley explained that under state law the mayor roles were defined and that one of those roles was the chair of the council. He noted that when it states, in the code changes, Mayor/Council/City Manager, it was to be expansive not restrictive.
- Keith Holdaway mentioned that the mayor would email him. Mayor Fullmer explained that Mr. Ellis or the RDA Director would contact him. Mr. Eliss further explained that he had been working he had been working with Councilmember Holdaway and was waiting for a GRAMA request from members of the public. A discussion ensued. Mr. Blakesley suggested that he speak with Councilmember Holdaway and Keith Holdaway. He also suggested that they could review their RDA obligations in an RDA meeting in two weeks.
- Public Comments, comments. Mayor Fullmer explained the process to enhance the public comment period and allow the council to add their comments.
- TAG grant amount. Mayor Fullmer suggested that Ms. Evans contact Mr. Brim for the numbers.
- Orem Community Garden photo. They will have the social media team correct it.
- Sunshade installation. Mayor Fullmer suggested she reach out staff for the timeline. Councilmember Sifuentes mentioned that they were waiting until spring to install them.
- Geneva Loop Road. Mr. Brim explained that they had received $120,000 for the TAG grant (Technical Assistance Grant) for planning funds to make corridors safer.
- Fire Station. Mayor Fullmer explained that the plans for the fire station were still in process and would be coming for review and revision by council and then to public.
- Tally for raised hands and for accommodations for when they need overflow seating. Mayor Fullmer explained that they could not always predict how many of the public would be in attendance and they would try to anticipate it.
- Rail spur. Mayor Fullmer explained the process that they had gone through to date with Union Pacific Railroad, UDOT, and UTA.
- Special Session minutes. Mayor Fullmer clarified that because there were only two councilmembers in attendance, under the Open and Public Meetings Act (OPMA) it was not a council meeting, and minutes were not required. She noted that residents could request a copy of the recording.

- Procedural and public definitions for the ordinances and the updating the trail map. Mayor Fullmer noted that they were looking at them.
- A discussion ensued.

5. MAYOR AND COUNCILMEMBERS' REPORTS/DISCLOSURES/RECUSALS

Councilmember Holdaway asked for a one-pager on Topgolf tax incentives. Councilmember Holdaway felt that they needed a better relationship with staff. He noted that he had read the survey results and felt that it was shocking to see the citizens anger. He felt that the Community Garden Committee should elect their own Director. He commented on the special meetings he held. He stated that he and Councilmember Cameron would like to meet with the fire department, about the rail spur and Huntsman. He commented on opening Facebook comments. He stated that he did not know about the 12th North bridge. He reported that they held two separate meetings with Utah City. He felt that he and Councilmember Cameron should be able to meet together with developers. He added that they had met with consultants on the parking plan. Councilmember Sifuentes explained that they had to meet with the consultants separately before bringing it to the public. A discussion ensued. Mr. Blakesley responded to the characteristics of separate meetings and that Councilmember Holdaway had stated that he wanted more training. The discussion continued. Mayor Fullmer also explained that staff held implementation meetings and why they held separate meetings before bringing it to the public. Councilmember Cameron asked why they did the identical meetings back-to-back. Mr. Blakesley explained that public meetings had an expense associated with them and that the meeting about finance was requested to have the mayor included and that accommodate time, staff arranged to have Utah City at the end of one meeting and the beginning of the other meeting. The discussion continued. Councilmember Sifuentes felt that the council wanted to make public meetings worth the public's time. Mayor Fullmer suggested that Councilmember Holdaway write up his suggestions and the procedures he was interested in, and they could bring them to the council. The discussion continued.

Councilmember Rasmussen reported on a few of the bills from the 2024 legislative session. She will email a wrap up of the session to council. He reported that the Bicycle Advisory Commission would be updating their priorities and that their next meeting would be held on April 23rd. She reported that the Community Garden was accepting applications for garden plots and that they would be hiring a new director.

Councilmember Cameron thanked Mr. Ghandour for the new flag.

Mayor Fullmer reported that the survey results would be posted soon and that they were in discussions on the 12th North Bridge and the parking lot for UTA. She noted that they were working several projects simultaneously, such as the bridge, the station, widening 800 North.

Councilmember Rasmussen mentioned that their government consultants would attend the next meeting.

Councilmember Cameron asked about posting the comments from the special sessions on the city's social media page or website. She felt that citizens' frustrations were that their concerns are not being addressed.

6. CONSENT ITEMS

6.1. Approval of the February 20, 2024, City Council Planning Retreat Minutes
6.2. Approval of the February 21, 2024, City Council Meeting Minutes
6.3. Display of the Utah Historic State Flag

Motion: Councilmember Rasmussen moved approve the consent items as presented. Councilmember Holdaway asked to discuss item 6.3.

Amended motion: Councilmember Rasmussen moved to approve consent items 6.1 and 6.2. Councilmember Sifuentes seconded the motion. Mayor Fullmer, Councilmembers Cameron, Holdaway, Rasmussen, and Sifuentes voted yes. The motion carried unanimously.

6.3 Display of the Utah Historic State Flag. Councilmember Holdaway wanted it to be on the record for which flag they were voting. Councilmember Cameron explained that she had asked for the historic flag to being flown. Mr. Blakesley explained the state code for flying the historical flag. Mr. Ellis added that the historical flag could only be flown on state holidays. A discussion ensued.

Motion: Councilmember Sifuentes moved to approve 6.3 with the clarification that they would follow mandated state law. Councilmember Rasmussen seconded the motion. Mayor Fullmer, Councilmembers Cameron, Holdaway, Rasmussen, and Sifuentes voted yes. The motion carried unanimously.

7. APPOINTMENTS

No appointments were made.

8. BUSINESS ITEMS

8.1. PUBLIC HEARING – Budget Amendment Resolution 2024-01

(This item was continued from the January 10, January 24, and February 21, 2024, City Council Meetings.)
Finance Director, Kristie Bayles, will present proposed amendments to the Fiscal Year 2023-2024 Budget. The mayor and city council will act to adopt (or deny) this request by resolution. *(A public hearing was held on this item during the January 10, 2024, City Council Meeting.*)

Finance Director, Kristie Bayles explained that when do a budget they project revenue that would be coming in and that funds had come in more. Staff was requesting the tax the excess funds and put them towards a senior planner position. She mentioned that a ULA grant received by the city would be going to sand volleyball pits on the lake front.

Motion: COUNCILMEMBER SIFUENTES MOVED TO OPEN THE PUBLIC HEARING AT 8:54 PM. COUNCILMEMBER HOLDAWAY SECONDED THE MOTION. MAYOR FULLMER, COUNCILMEMBERS CAMERON, HOLDAWAY, RASMUSSEN, AND SIFUENTES VOTED YES. THE MOTION CARRIED UNANIMOUSLY.

DRAFT

Ms. Evans asked about the sand volleyball pits. Mr. Brim replied that the Parks and Recreation Director was looking a few locations.

Ms. Price asked about the budget process and asked to see a detailed breakdown of items.

Motion: COUNCILMEMBER RASMUSSEN MOVED TO CLOSE THE PUBLIC HEARING AT 8:57 PM. COUNCILMEMBER CAMERON SECONDED THE MOTION. MAYOR FULLMER, COUNCILMEMBERS CAMERON, HOLDAWAY, RASMUSSEN, AND SIFUENTES VOTED YES. THE MOTION CARRIED UNANIMOUSLY.

Mayor Fullmer called for council discussion.

Councilmember Holdaway said that they had pushed this item back because they were waiting for numbers and that he wanted to do a complete sister city study before they hire someone. Mayor Fullmer responded to Councilmember Holdaway's comments and stated that she was ready to move forward with the budget amendment.

Councilmember Cameron agreed that she wanted to see more details in the budget and that she was ready to move forward.

Motion: COUNCILMEMBER RASMUSSEN MOVED ADOPT RESOLUTION 2024-01, PROPOSED 2024 BUDGET AMENDMENT #3 AS PRESENTED BY STAFF. COUNCILMEMBER CAMERON SECONDED THE MOTION. ROLL CALL WENT AS FOLLOWS: MAYOR FULLMER, COUNCILMEMBERS CAMERON, RASMUSSEN, AND SIFUENTES VOTED YES. COUNCILMEMBER HOLDAWAY VOTED NO. THE MOTION CARRIED 4 TO 1.

8.2. PUBLIC HEARING - General Plan Update - Goal 2 Technology Element
Economic Development Director Morgan Brim will present the Technology Element of the General Plan to provide guidance in safeguarding privacy and protection of sensitive information in technology implementation. The City Council will act to adopt (or deny) this request by Ordinance.

Motion: COUNCILMEMBER SIFUENTES MOVED TO OPEN THE PUBLIC HEARING AT 9:00 PM. COUNCILMEMBER RASMUSSEN SECONDED THE MOTION. MAYOR FULLMER, COUNCILMEMBERS CAMERON, HOLDAWAY, RASMUSSEN, AND SIFUENTES VOTED YES. THE MOTION CARRIED UNANIMOUSLY.

Mr. Brim reviewed the recommended General Code Changes.

Mayor Fullmer called for public comments. Hearing none, she called for a motion to close the public hearing.

Motion: COUNCILMEMBER RASMUSSEN MOVED TO CLOSE THE PUBLIC HEARING AT 9:03 PM. COUNCILMEMBER SIFUENTES SECONDED THE MOTION. MAYOR FULLMER, COUNCILMEMBERS CAMERON, HOLDAWAY, RASMUSSEN, AND SIFUENTES VOTED YES. THE MOTION CARRIED UNANIMOUSLY.

Councilmember Rasmussen explained the process they were currently working on to get all of this put together.

Councilmember Holdaway stated that he wanted to make a similar amendment with records.

Mayor Fullmer thanked staff and Chris Bramwell for all their hard work on putting this together. She then called for a motion.

Motion: COUNCILMEMBER SIFUENTES MOVED TO ADOPT ORDINANCE 2024-04 TO AMEND THE TECHNOLOGY ELEMENT OF THE VINEYARD GENERAL PLAN TO SAFEGUARD PRIVACY AND THE PROTECTION OF SENSITIVE INFORMATION IN THE IMPLEMENTATION OF TECHNOLOGY AS PRESENTED. COUNCILMEMBER CAMERON SECONDED THE MOTION. ROLL CALL WENT AS FOLLOWS: MAYOR FULLMER, COUNCILMEMBERS CAMERON, HOLDAWAY, RASMUSSEN, AND SIFUENTES VOTED YES. THE MOTION CARRIED UNANIMOUSLY.

8.3. DISCUSSION AND ACTION – Vineyard Day's Celebration - Fireworks or Drone Show

Mr. Ellis reviewed the options for Fireworks and drone shows.

Councilmember Sifuentes wished that the budget allowed for drones for every 9/11 event. She suggested that they trade off the drones and fireworks every other year. Mayor Fullmer felt that rotating them was fine. A discussion ensued.

Councilmember Holdaway felt that they should move Vineyard Days out the council's control and have a committee run it. A discussion ensued.

Councilmember Rasmussen asked them to consider people with PTSD and pets. Councilmember Sifuentes suggested that they have the event publicly noticed.

Mayor Fullmer recapped the discussion and then called for a motion.

Motion: COUNCILMEMBER SIFUENTES MOVED TO APPROVE UP TO $22,000 TO COVER THE POSSIBILITY OF DOING 200 DRONES BUT LEAVE IT UP TO THE COMMITTEE TO MAKE THE FINAL DECISION WITH THE RECOMMENDATION OF POSSIBLY GOING ON A ROTATING SCHEDULE. AND THE NOTIFICATION FOR VETERANS AND PTSD. COUNCILMEMBER RASMUSSEN SECONDED THE MOTION. MAYOR FULLMER, COUNCILMEMBERS CAMERON, HOLDAWAY, RASMUSSEN, AND SIFUENTES VOTED YES. THE MOTION CARRIED UNANIMOUSLY.

9. CLOSED SESSION

No closed session was held.

10. ADJOURNMENT

Mayor Fullmer adjourned the meeting at 9:15 PM.

MINUTES APPROVED ON: _____

CERTIFIED CORRECT BY: _____

PAMELA SPENCER, CITY RECORDER

VINEYARD SEAL UTAH

DRAFT

VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: March 27, 2024
Agenda Item: Award of Landscaping Maintenance Contract
Department: Public Works
Presenter: Naseem Ghandor

Background/Discussion:

Introduction: This staff report presents the recommendation for awarding the landscaping maintenance contract for public parks and grounds within the City of Vineyard to Reelcut Lawncare, LLC. The Request for Proposals (RFP) was issued to procure maintenance services for various parks, facilities, detention basins, trails, and park strips within the city. Four (4) proposals were received and reviewed by City Staff.

1. **Scope of Work:** The scope of work, as outlined in the attached LANDSCAPING AND GROUNDS MAINTENANCE AGREEMENT encompasses maintaining approximately 70 acres of landscaping, including turf and mulch, across various sites within Vineyard City. Table 1 and Figure 1 of the RFP provide a detailed breakdown of sites and acreages.

1. **Objectives and Tasks:** The objectives and tasks to be performed align with the requirements specified in the Landscaping and Grounds Maintenance Agreement, covering activities such as mowing, trimming, fertilizing, and general landscape upkeep.

1. **Term of Agreement:** The term of the agreement for the landscaping and grounds maintenance contract is initially set for five (5) years, commencing in 2024 and ending in 2029. The contract is awarded for one (1) year with four (4) option years available for extension, subject to the City's and the Contractor's written agreement.

1. **Qualifications of Respondents:** Respondents to the RFP were required to meet specific qualifications, including relevant experience, personnel capabilities, drug testing programs, employment verification, waste disposal procedures, and employee background checks.

1. **Evaluation Procedure/Criteria for Selecting Contractor:** Proposals were evaluated based on various factors, including qualifications and direct experience, responses from references, the cost of the contract, and compliance with RFP requirements. The selection process involved a panel comprising City Staff members, with 100 possible points assigned to each proposal.

Conclusion: After thorough evaluation and consideration of the four (4) proposals, it is recommended that the landscaping maintenance contract be awarded to Reelcut Lawcare, LLC based on their demonstrated qualifications, experience, competitive pricing, and alignment with the City's requirements.

Fiscal Impact:
$274,000 per annual
FY23-24 Approved Funds Account 1501-4101
FY24-25 Proposed Funded

Recommendation:
Staff recommend awarding the landscaping maintenance contract to Reelcut Lawncare on their demonstrated qualifications, extensive experience, competitive pricing, and alignment with the RFP criteria.

Sample Motion:
"I move to adopt the Resolution authorizing the City Manager to enter into a contract awarding the landscaping maintenance contract to Reelcut Lawncare, LLC for one (1) year and the ability to extend annually for up to four (4) additional years."

Attachments:
1. Resolution - DRAFT
2. NOTICE OF AWARD - DRAFT
3. Vineyard City Landscaping RFP - 03052024 Rev 1

LANDSCAPING AND GROUNDS MAINTENANCE AGREEMENT CITY OF VINEYARD CITY

This Landscaping and Grounds Maintenance Agreement ("**Agreement**") is entered into as of the _____ day of _____, 2024 ("**Effective Date**"), by and between the City of Vineyard, a municipal corporation ("**City**") and _____ a Utah Corporation, ("**Contractor**").

RECITALS:

WHEREAS, The City, desires to enter this Agreement with an independent contractor for certain landscape maintenance work; and

WHEREAS, The Contractor wants to perform landscape maintenance work for the City; and

WHEREAS, The City has issued its requests for proposal for grounds keeping and land maintenance; and

WHEREAS, the Contractor has been determined by the City to have submitted the most responsible, responsive proposal; and

NOW THEREFORE, in consideration of the mutual promises, covenants, terms and conditions herein the parties hereby agree as follows:

AGREEMENT:

1. **Services.** Contractor shall perform in a competent manner to the satisfaction of the City, the following described services for maintenance of landscape areas in the City, to-wit:

   A. Mow all lawn areas once a week as needed. Collect all grass clippings. All lawns are to be left in a "clean and neat manner". This will require some lawn grass clippings to be collected where "puddles" of grass accumulate but allows grass mulching most of the time.
      a. To meet the requirements described in **Attachment 2** labeled, "Height of Cut and Mowing Frequency".
      b. Grove Soccer field mowed twice (2) a week or as needed to maintain playable height.
      c. Trim and edge all mow areas adjacent to curbs and fences at the time of mowing.
      d. Optional Overseeding, priced at square feet (sq ft)
      e. Optional Top-dress Sand plus 10% Organics, priced at sq ft.

   B. The Contractor shall collect, remove, and dispose all grass clippings, trimmings, and other yard waste material. The Contractor is responsible for proper disposal of these wastes and their associated fees.

   C. Provide at least on (1) application of an effective Herbicide to all lawn areas each growing season and additional applications as needed and agreed upon by the City and Contractor.

The Contractor is to use Pesticides and Herbicides judiciously. Proper licensing is required. The Contractor is to maintain a log of the type, quantities, dates, location, and cost as needed of Pesticide and Herbicide applications. The Contractor must also apply warning markers to sprayed locations.

D. Replace, at the Contractors expense, any trees or shrubs that are significantly damaged or killed, by the Contractors actions.

E. Fertilize all lawn areas three (3) times a year, as described below. and as necessary during the season, with a slow-release Fertilizer. Application rate shall be a minimum of one (1) pound of nitrogen/1000 square foot/application and shall include potassium concentrations sufficient to maintain plants under drought conditions. The Contractor shall provide Fertilizer information to the Maintenace Manager for approval prior to any application. The Contractor is to maintain a log of the type, quantities, dates, and location of Fertilizer applications.
   a. Spring application will contain Pre-Emergent Weed Control.
   b. Summer application will contain 50% Slow-Release Blend.
   c. Fall application will contain a Fall Blend.
   d. Broadleaf Weed Control in the Spring and Fall season.

F. All work must meet the approval of the Maintenance Manager.

G. Work with the Maintenance Manager to prepare/repair affected park areas as needed and be flexible with scheduled events.

H. Remove trash from lawns and parking areas, including leaf removal.

I. Special beautification:
   1. Clear grass clippings from sidewalks, curbs, and parking lot areas.
   2. Treat for noxious weeds. Apply effective herbicide along sidewalks and parking lot/curb edges as needed.
   3. Treat for Johnson grass, crabgrass, etc.

2. **Licensure**. That Contractor represents and warrants that has a valid state license for landscape and yard maintenance as required by the State of Utah, a pesticides license/certification, and is in good stand with the Utah Division of Occupational and Professional Licensing.

3. **Insurance**. The Contractor has and shall maintain a comprehensive general property and general liability insurance policy of at least $1,000,000.00 to insure, indemnify, defend, and hold the City harmless from and against all liability in connection with the Contractor's performance of the services required in this contract to provide maintenance and repair work for the City. Proof of said insurance shall be provided to the City before the effective date, and the City shall be named as an additional insured on each type of insurance required under this section. In addition, hereto, the Contractor shall provide all insurance in the types and amounts required by "Exhibit A" which is attached hereto and incorporated herein by this reference.

4. **Workers Compensation.** The Contractor shall also maintain Worker Compensation insurance, and unemployment insurance for his employees in accordance with State Law. The Contractor shall

submit a certified letter annually stating that all his employees have proper legal status, including current green card/immigration status, and that Utah Bureau of Criminal Identification (BCI) background checks have been conducted for his employees working within the City.

5. **Term**. The initial term of this Agreement is for a period of five (5) years awarded in one (1) year and four (4) option years, commencing 2024 and ending 2029. At the end of this period, this Agreement may be extended for up to three (3) years upon the written agreement of the City and Contractor.

6. **Compensation**. The amount of this Agreement for landscaping maintenance during shall be monthly at a rate of total annual cost divided by 12 equal months, plus any fees for additional services agreed upon the parties and executed during the billing month. The Agreement amount shall automatically increase each year by the positive percent difference in the December General Sector Consumer Price Index (CPI) for the Denver Region and each year extension thereafter. Negative percent CPI amounts will not be included. As the City's budget year begins on July 1 of each year, agreement payments will be spread through the calendar year beginning in July of that year **with a payment schedule agreed upon each July**. Payments shall be paid within 30 days after receipt of the invoice, not to exceed the fixed price amount for each year as set forth above.

7. **Work Season**. The work season shall span the growing season and fall cleanup, commencing no later than the time to be prepared for the April 15th water startup and ending as late as the end of November. Sprinkler systems are to be winterized and blown out after the water shutoff date. The Contractor shall also be available for consultation with Public Works personnel throughout the year, as requested by the Maintenance Manager.

8. **Termination**. This Agreement may be terminated by either party for any or no reason upon ninety (90) days' written notice to the other party for just cause, i.e., work performance. However, each party shall be responsible for performing their respective duties under this contract during the said ninety (90) day period.

9. **Unimproved Land**. Landscape maintenance of improvements to unimproved or additional open space areas will be negotiated between the City and Contractor as needed, modifying the amount set forth in Paragraph 6.

10. **Independent Contractor**. The Contractor is to provide all tools, equipment, and materials necessary to perform this Agreement, together with all necessary personnel and manpower to satisfactorily provide maintenance services.

11. **Compliance with Laws and Regulations**. The Contractor agrees to comply, at the Contractors expense, with all State or Federal Laws in effect relating to withholdings for employees and agrees to provide workman's compensation for all contracted employees through duration of this Agreement.

12. **Indemnification.** The Contractor agrees to indemnify, defend and hold harmless the City from any and all liability, claims, suits, damages, fees, fines, costs, and attorneys or causes of action, of every kind or nature, which arise from, or are in anyway related to Contractors performance and

completion of this Agreement, or the Contractors failure of the same, by Contractor or by its agents and employees.

13. All work to be completed to the satisfaction of the City in a safe and workmanlike manner. The Contractor shall provide proper supervision of all contracted employees.

14. **Work Hours**. All work required to be performed by this Agreement shall be completed between 7:00 am and 7:00 pm, Monday through Saturday. Extraordinary circumstances may require after-hours and/or Sunday work when authorized by the City.

15. **Attorney's Fees.** If either party defaults in any of the covenants or agreements contained herein, the defaulting party shall pay all costs and expenses, including reasonable attorney fees and costs, incurred by the non-defaulting party to protect its rights hereunder, regardless of whether an action is commenced or prosecuted to judgment.

16. **Enforceability.** If any term or provision of the Agreement shall, to any extent, be determined by a court of competent jurisdiction to be void, voidable or unenforceable, such void, voidable or unenforceable term or provision shall not affect any other term or provision of this Agreement.

17. **Miscellaneous.**

A. **Binding Effect**: This Agreement shall be binding upon and shall endure to the benefit of the parties and their respective successors and assigns.

B. **Compliance**. Either party may at any time insist upon strict compliance with these terms and conditions, notwithstanding previous custom, practice, or course of dealing to the contrary.

C. **Construction**. The language in all parts of this Agreement shall in all cases be construed simply, as a whole and in accordance with its fair meaning and not strictly for or against any party. The parties hereto acknowledge and agree that this Agreement has been negotiated by the parties and has been the subject of arm's length and careful negotiation, that each party has been given the opportunity to independently review this Agreement with legal counsel, and that each party has the requisite experience and sophistication to understand, interpret and agree to the particular language of the provisions hereof.

Accordingly, in the event of an ambiguity in or dispute regarding the interpretation of the Agreement, this Agreement shall not be interpreted or construed against the party preparing it.

D. **Enforceability**. If any term or provision of this Agreement shall, to any extent, be determined by a court of competent jurisdiction to be void, voidable or unenforceable, such void, voidable or unenforceable term or provision shall not affect any other term or provision of this Agreement.

E. **Severability**. If any term or provision of the Restated Royalty Agreement shall, to any extent be determined by a court of competent jurisdiction to be void, voidable or

unenforceable, such void, voidable or unenforceable term or provision shall not affect any other term or provision of this Restated Royalty Agreement.

F. **Entire Agreement**. This Agreement shall constitute the entire agreement and understanding of the Parties with respect to the subject matter hereof, and shall supersede all offers, negotiations and other agreements with respect thereto. Any amendment to this Agreement must be in writing and executed by the authorized representatives of each Party. This Agreement may be executed in any number of counterparts and by each of the Parties hereto on separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute but one and the same instrument. Any signature page of the Agreement may be detached from any counterpart and reattached to any other counterpart hereof. The facsimile transmission of a signed original of this Agreement or any counterpart hereof and the retransmission of any signed facsimile transmission hereof shall be the same as delivery of an original.

G. **Governing Law**. This Agreement shall be governed by and construed in accordance with the laws of the State of Utah, including its statute of limitations on contract claims, without regard to its conflicts of law rules.

H. **Interpretation**. Whenever the context shall require, the plural shall include the singular, the whole shall include any part thereof, any gender shall include both other genders, and the terms "and" and "or" shall be interchangeable. The article, section and paragraph headings contained in this Agreement are for purposes of reference only and shall not limit, expand or otherwise affect the construction of any provisions hereof. All references in this Agreement to articles, sections and paragraphs, unless expressly noted otherwise, are to articles, sections and paragraphs contained in this Agreement. Unless the context requires otherwise, references in the Agreement to "party" shall be either party, as applicable, and references to "parties" shall be to both parties.

I. **Jurisdiction and Venue**. For all litigation which may arise with respect to this Agreement, the parties irrevocably and unconditionally submit to the exclusive jurisdiction and venue (and waive and claim of *forum nonconveniens*) of the courts in Salt Lake County, Utah.

J. **Rights to Inventions Made Under a Contract or Agreement**. Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the Contractor in any resulting invention in accordance with 37 CFR part 401, Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements, and any implementing regulations issued by the awarding agency.

K. **Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended.** Contractor shall comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the DoC operating unit and the Regional Office of the Environmental Protection Agency (EPA).

L. **Notices**. All notices provided for herein shall be affected either by hand-delivery or by recognized express courier, postage pre-paid, to the addresses listed below or to such other addresses that the parties may provide in accordance with this Section. Notices provided hereunder shall be deemed to have been given upon personal delivery or on the third Business Day following tender to said courier. Notices will be sent to the parties as follows:

If to Owner:

City Clerk
City of Vineyard
125 South Main Street
Vineyard, Utah 84059

With a copy to (which copy shall not constitute notice):

Hayes Godfrey Bell, P.C.
2118 East 3900 South, Suite 300
Holladay, Utah 84124
Telephone: (801) 272-8998

If to Contractor:

Name:
Company:
Address:

M. **Waivers**. The failure by either party at any time or times hereafter to require strict performance by the other of any of the undertakings, agreements, or covenants contained in this Agreement shall not waive, affect, or diminish any right of such party to demand strict compliance and performance therewith. None of the undertakings, agreements or covenants of the parties under this Agreement shall be deemed to have been waived unless such waiver is evidenced by an instrument in writing signed by the party to be charged specifying such waiver.

DATED this ____ day of _____, _____

_____ _____

VINEYARD CITY, Mayor CONTRACTOR SIGNATURE

ATTEST:

_____

City Recorder

NOTICE OF AWARD

TO: _____

_____

_____

PROJECT DESCRIPTION:

VINEYARD CITY LANDSCAPING AND GROUNDS MAINTENANCE CONTRACT

The Owner has considered the proposal submitted by you for the above – described work in response to its Request for Proposals dated _____.

You are hereby notified that your bid has been accepted for materials and services in the amount of:

$ _____

You are required under the terms of the Request for Proposals to execute the Contract Agreement and furnish the required bonds, certificates of insurance, and licenses within 10 calendar days from the date of this Notice. If you fail to execute said Agreement or to furnish bonds, certificates of insurance, and/or licenses within 10 days from the date of this Notice, said Owner will be entitled to consider all your rights arising out of the Owners acceptance to your proposal to be abandoned. The Owner will be entitled to such rights as may be granted by law.

You are required to return an acknowledged copy of this Notice of Award to the Owner. Dated this

_____ day of _____

BY: _____

TITLE: _____

ACCEPTANCE OF NOTICE

Receipt of the foregoing Notice of Award is hereby acknowledged

BY: _____

This _____ day of _____

BY: _____

TITLE: _____

THE CITY OF VINEYARD, UTAH

REQUEST FOR PROPOSALS

INSTRUCTIONS

THE CITY OF VINEYARD

LANDSCAPING AND GROUNDS MAINTENANCE CONTRACT

MARCH 6, 2024

MARCH 20, 2024 (Revision 1)

Please provide One (1) copy to:

The City of Vineyard

Attn: George Schramm

Maintenance Manager

125 South Main Street

Vineyard, Utah 84059

Phone: 801-226-1929

OR EMAIL

GeorgeS@vineyardutah.org

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THE CITY OF VINEYARD

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PART 1 - INFORMATION

REQUEST FOR PROPOSALS

LANDSCAPING AND GROUNDS MAINTENANCE CONTRACT

THE CITY OF VINEYARD

RECEIPT OF PROPOSALS: Proposals will be received at
the Vineyard City Offices, 125 S Main Street, Vineyard, Utah,
OR
via email at GeorgeS@vineyardutah.org
UNTIL **March 21, 2024, at 4:00 pm MST**

DESCRIPTION OF WORK: To provide landscape maintenance services by a licensed professional for the City parks and grounds owned by Vineyard City. Work to include, but not limited to:

Mowing, trimming, planting, cleaning, weeding, ~~spraying herbicide~~, fertilizing, etc.

A five-(5) year contract, to be executed as a one (1)-year with four (4) option years, with the successful party, will be negotiated as a result of this request.

DEADLINE FOR PROPOSALS: The proposal will be received **March 21, 2024, at 4:00pm MST**, at the above-mentioned City of Vineyard City Offices, 125 S Main Street, Vineyard UT or via email at GeorgeS@vineyardutah.org.

WAITING PERIOD BEFORE AWARD: A waiting period of 30 calendar days from the opening of proposals to the award of a contract may be required.

PROJECT ADMINISTRATION: Before the opening of proposals, all questions relating to this project shall be directed to the Maintenance Manager, George Schramm. All questions must be submitted in writing and will be answered and forwarded to Contract Document holders as an addendum to the Request for Proposals. Each proposer is responsible for ensuring it is on the list of contract document holders.

OWNERS RIGHTS RESERVED: The Owner reserves the right to reject any or all proposals, waive any informality in a proposal, and make awards in the Owner's interest.

REQUEST FOR PROPOSALS THE CITY OF VINEYARD CITY LANDSCAPING AND GROUNDS MAINTENANCE CONTRACT

SUMMARY SHEET

1. Project Sponsor: The City of Vineyard

2. Location: The City of Vineyard Parks and Grounds

3. Requested Services: A qualified and licensed Landscape Contractor to maintain the City parks and grounds in Vineyard City. Work to be in accordance with the contract, a copy of which is included.

4. Contract Representative:

George Schramm, Maintenance Manager
The City of Vineyard
125 South Main Street,
Vineyard, Utah 84059
E-Mail: GeorgeS@vineyardutah.org
Phone: (801) 226-1929

5. Advertisement Dates: March 6, 2024

6. Proposal Due Date: **March 21, 2024 at 4:00 pm MST**

7. Proposal Format: One (1) written or one (1) electronic copy of the proposal is required. Responses to this request will be made in accordance with the guidelines and information provided herein. The City reserves the right to interview respondents, request product demonstrations as part of the proposal evaluation process and reject any or all proposals.

8. To request a Site Visit of the area(s), please contact George Schramm, Maintenance Manager, no less than 4 days prior to the proposal deadline. A site visit is not required to submit a proposal.

9. Submit proposals to:

George Schramm
Maintenance Manager
125 South Main Street
Vineyard, Utah 84059
E-Mail: GeorgeS@vineyardutah.org
Phone: (801) 226-1929

REQUEST FOR PROPOSALS
THE CITY OF VINEYARD
LANDSCAPING AND GROUNDS MAINTENANCE CONTRACT

I. INTRODUCTION:

This Request for Proposals is intended to provide maintenance services for parks and grounds in The City of Vineyard.

II. SCOPE OF WORK:

The scope of work shall be as stipulated in the attached LANDSCAPING AND GROUNDS MAINTENANCE AGREEMENT. The parks and properties included, with gross acreage (to include sidewalks, playgrounds, structures, etc.), are listed below in **Table 1** and **Figure 1.**
No Snow Plowing is included in the scope of work for this contract.

To request a Site Visit of the area(s), please contact George Schramm, Maintenance Manager, no less than four (4) days before the proposal deadline. A site visit is **not required** to submit a proposal.

GIS Map of the Green Space can be accessed by following:

Link: https://tinyurl.com/mr3uwff3 or QR Code:

Table 1 provides an approximate acreage of maintained landscaping, including turf, mulch, and plants.

Figure 1 provides an aerial view of the approximate locations of each site.

2024 LANDSCAPE AREA	
SITE	**ACRE (+/-)**
PARKS & FACILITIES	
Grove Park	16.31
Gammon Park	6.52
Sunset Beach Park	3.10
Penny Springs Park	5.24
LeCheminant Park	0.64
Bridgeport Park	0.88
City Hall	1.45
DETENTION BASINS	
Springs Basin	0.70
Maples Basin	1.05
Cottonwoods Basin	0.53
Sycamores Basin	0.25
Sycamores 300 West Basin	0.50
Garden's Basin	0.57
Orchards Basin	0.86
LeCheminant Basin	1.34
Shores Basin	0.45
TRAILS	
Railroad Trail	6.10
Grove Park Open Space Trails	2.75
PARK STRIP	
650 North	0.36
Main Street	3.32
Vineyard Road (400 North)	4.67
300 West	5.33
170 South	1.56
Center Street	2.25
Loop Road (600 North)	2.61
400 South	0.15
TOTAL ACRES	**69.49**

TABLE 1: Landscape Area Tabulation



Figure 1: Layout of Maintenance Areas

III. OBJECTIVES AND TASKS:

The Objectives and tasks shall be as stipulated in the attached Landscaping and Grounds Maintenance Agreement.

IV. QUALIFICATIONS OF RESPONDENTS:

Respondents to this request shall be able to demonstrate their capability to comply with the following minimum requirements:

A. ~~Must be licensed with the Utah Department of Professional Licensing as a Landscaping Qualified Contractor (S330) and be in good standing.~~

B. ~~Hold current certifications/licensing for commercial handling of Pesticides and be in good standing.~~

C. Must be able to provide a summary of work performed on similar projects with similar complexity within the past five years.

D. Provide references from current and/or previous landscaping contracts of similar or greater size and complexity.

E. Describe the capabilities and background of qualified personnel.

F. Provide resumes of owners and key personnel (Foremen) who will be working in the City, including that of consultants of other disciplines.

G. Subscribe to a drug testing program in accordance with the State of Utah to all its employees. Drug testing program verification record must be provided to the City upon request.

H. Subscribe to a United States employment verification in accordance to federal and state laws, and verified by E-Verify to all its employees. Federal work authorization status records must be provided to the City upon request.

I. Provide legal, off-site disposal of all waste generated from fulfilling the contract.

J. Provide up-to-date police record background checks on all contractor employees working in the City. Records of police background checks of employees must be provided to the City upon request.

V. REQUIREMENTS FOR PROPOSAL SUBMITTAL

Proposals should be limited to 12 single-sided pages of single or double-spaced written text, in addition to appropriate brochures, equipment lists, etc. All proposals shall contain the following information:

A. A Letter of Introduction.

B. The name, address, telephone number, and current licenses of the contractor.

C. A written description of all components of the Scope of Work according to the understanding of the submitter.

D. A statement of the Contractors expertise, experience, or attributes that will provide an indication of the submitter's ability to fulfill the Contract. Include a description of related experience for clients similar to Vineyard City during the previous five years.

E. List key personnel from the company assigned to the City, their expertise/experience, and their anticipated involvement (by percentage or hours) in the contract.

F. A listing of equipment and total number of employees available and employed by the Contractor.

G. A list of past projects of similar size, scope, etc. and the name, telephone number, and position of a contact person from each entity who is familiar enough with the Contractors' performance to provide a reference.

H. Costs of Services as outlined in **Attachment 1**, 2024 GROUNDS MAINTENANCE COSTS PROPOSAL.

VI. EVALUATION PROCEDURE/CRITERIA FOR SELECTING CONTRACTOR

Selection of the successful proposal will be based on several factors such as past experience, capability, references, cost, and proposal presentation. A panel consisting of the City Staff that may include the Public Works Director, Parks and Recreation Director, Maintenance Manager, Parks Manager and other staff identified by the City will evaluate and assign points to each submitted proposal. The respondent with the proposal scoring the highest number of points may be awarded the contract upon approval of Vineyard City's City Council. A total of 100 possible points will be assigned as follows:

CATEGORY		POSSIBLE POINTS
A.	Qualifications and direct experience- Includes experience for similar type & size contracts.	30
B.	Responses from References.	20
C.	Cost of the Contract.	40
D.	Compliance with the requirements of this Request for Proposals.	10
	TOTAL POINTS	**100**

Note: The Proposal should be clear, concise, and avoid extensive narrative. It must show the Contractor's clear capability and understanding to satisfactorily fulfill the requirements of a total grounds maintenance program for the City of Vineyard.

VII. AUTHORIZATION TO BEGIN WORK:

The selected provider of these services will be given a written Notice of Award within thirty (30) days following the final proposal review. A contract (copy attached) for providing the LANDSCAPING AND GROUNDS MAINTENANCE will accompany that notice. The Contractor shall sign two original copies and return the Agreement to Vineyard City within ten (10) days of receiving the Notice of Award, along with required licensing, bonding, and insurance verification and requested documentation listed under Paragraph IV - within ten (10) calendar days following receipt of the signed Agreement to the Contractor. The Contractor shall commence execution of the contract for the 2024 growing season in accordance with the dates listed in the Agreement.

COST SCHEDULE
THE CITY OF VINEYARD
LANDSCAPING AND GROUNDS MAINTENANCE CONTRACT

The undersigned Contractor, having examined and determined the scope of the Request for Proposals, hereby proposes to perform the work described herein for the following unit prices or lump sum amount:

LUMP SUM ANNUAL CONTRACT AMOUNT: _____

Please submit a breakdown of cost information on **Attachment 1,** attach separate sheet(s) as needed.

Note: 1. Proposal amounts shall include sales taxes and all other applicable taxes, fees, licenses, bonds, insurance, disposal fees, etc.

2. All proposals shall be checked for errors. If errors are made, unit prices shall govern, and corrections shall be made according to the unit price. Totals will be revised to reflect the corrections.

The undersigned Proposer certifies that this proposal is made in good faith, without collusion or connection with any other person or persons proposing to complete the work.

Seal (if the proposal is by Corporation)

Respectfully Submitted:

_____
Proposer

_____
Signature

_____
Title

_____
License No.

_____
Address

_____
Date

ATTACHMENT 1

2024 GROUNDS MAINTENANCE COSTS PROPOSAL		
SITE	**ACRE (+/-)**	**ANNUAL COST**
PARKS & FACILITIES		
Grove Park	16.31	
Gammon Park	6.52	
Sunset Beach Park	3.10	
Penny Springs Park	5.24	
LeCheminant Park	0.64	
Bridgeport Park	0.88	
City Hall	1.45	
DETENTION BASINS		
Springs Basin	0.70	
Maples Basin	1.05	
Cottonwoods Basin	0.53	
Sycamores Basin	0.25	
Sycamores 300 West Basin	0.50	
Garden's Basin	0.57	
Orchards Basin	0.86	
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Shores Basin	0.45	
TRAILS		
Railroad Trail	6.10	
Grove Park Open Space Trails	2.75	
PARK STRIP		
650 North	0.36	
Main Street	3.32	
Vineyard Road (400 North)	4.67	
300 West	5.33	
170 South	1.56	
Center Street	2.25	
Loop Road (600 North)	2.61	
400 South	0.15	

OPTIONAL AND ADDITIONAL SERVICES (Add Additional Service as Needed)		
ITEM	**UNIT**	**COST**
FERTILIZER	**Square Foot**	
WEEDING	**Square Foot**	
EDGE TRIMMING	**Linear Foot**	

PART 2 – CONTRACT DOCUMENTS

LANDSCAPING AND GROUNDS MAINTENANCE AGREEMENT CITY OF VINEYARD CITY

This Landscaping and Grounds Maintenance Agreement ("**Agreement**") is entered into as of the _____ day of _____, 2024 ("**Effective Date**"), by and between the City of Vineyard, a municipal corporation ("**City**") and _____ a Utah Corporation, ("**Contractor**").

RECITALS:

WHEREAS, The City, desires to enter this Agreement with an independent contractor for certain landscape maintenance work; and

WHEREAS, The Contractor wants to perform landscape maintenance work for the City; and

WHEREAS, The City has issued its requests for proposal for grounds keeping and land maintenance; and

WHEREAS, the Contractor has been determined by the City to have submitted the most responsible, responsive proposal; and

NOW THEREFORE, in consideration of the mutual promises, covenants, terms and conditions herein the parties hereby agree as follows:

AGREEMENT:

1. **Services.** Contractor shall perform in a competent manner to the satisfaction of the City, the following described services for maintenance of landscape areas in the City, to-wit:

   A. Mow all lawn areas once a week as needed. Collect all grass clippings. All lawns are to be left in a "clean and neat manner". This will require some lawn grass clippings to be collected where "puddles" of grass accumulate but allows grass mulching most of the time.

      a. To meet the requirements described in **Attachment 2** labeled, "Height of Cut and Mowing Frequency".

      b. Grove Soccer field mowed twice (2) a week or as needed to maintain playable height.

      c. Trim and edge all mow areas adjacent to curbs and fences at the time of mowing.

      d. Optional Overseeding, priced at square feet (sq ft)

      e. Optional Top-dress Sand plus 10% Organics, priced at sq ft.

B. The Contractor shall collect, remove, and dispose all grass clippings, trimmings, and other yard waste material. The Contractor is responsible for proper disposal of these wastes and their associated fees.

C. ~~Spray/Weed all shrubs, flower beds, and rock landscape, as needed or at least two (2) times per month, during growing season.~~

G. Provide at least on (1) application of an effective Herbicide to all lawn areas each growing season and additional applications as needed and agreed upon by the City and Contractor. The Contractor is to use Pesticides and Herbicides judiciously. Proper licensing is required. The Contractor is to maintain a log of the type, quantities, dates, location, and cost as needed of Pesticide and Herbicide applications. The Contractor must also apply warning markers to sprayed locations.

H. Replace, at the Contractors expense, any trees or shrubs that are significantly damaged or killed, by the Contractors actions.

I. Fertilize all lawn areas three (3) times a year, as described below. and as necessary during the season, with a slow-release Fertilizer. Application rate shall be a minimum of one (1) pound of nitrogen/1000 square foot/application and shall include potassium concentrations sufficient to maintain plants under drought conditions. The Contractor shall provide Fertilizer information to the Maintenace Manager for approval prior to any application. The Contractor is to maintain a log of the type, quantities, dates, and location of Fertilizer applications.

   a. Spring application will contain Pre-Emergent Weed Control.

   b. Summer application will contain 50% Slow-Release Blend.

   c. Fall application will contain a Fall Blend.

   d. Broadleaf Weed Control in the Spring and Fall season.

J. All work must meet the approval of the Maintenance Manager.

K. ~~Arrange and weed all soft-fall areas weekly.~~

L. Work with the Maintenance Manager to prepare/repair affected park areas as needed and be flexible with scheduled events.

M. Remove trash from lawns and parking areas, including leaf removal.

N. Special beautification:

1. Clear grass clippings from sidewalks, curbs, and parking lot areas.
2. Treat for noxious weeds. Apply effective herbicide along sidewalks and parking lot/curb edges as needed.
3. Treat for Johnson grass, crabgrass, etc.

O. ~~Trim shrubs, hedges, and brush along fence lines one (1) time per year.~~

P. ~~Aerate lawn areas as needed. Aerate all parks at least one (1) time per year.~~

2. **Licensure**. That Contractor represents and warrants that has a valid state license for landscape and yard maintenance as required by the State of Utah, a pesticides license/certification, and is in good stand with the Utah Division of Occupational and Professional Licensing.

3. **Insurance**. The Contractor has and shall maintain a comprehensive general property and general liability insurance policy of at least $1,000,000.00 to insure, indemnify, defend, and hold the City harmless from and against all liability in connection with the Contractor's performance of the services required in this contract to provide maintenance and repair work for the City. Proof of said insurance shall be provided to the City before the effective date, and the City shall be named as an additional insured on each type of insurance required under this section. In addition, hereto, the Contractor shall provide all insurance in the types and amounts required by "Exhibit A" which is attached hereto and incorporated herein by this reference.

4. **Workers Compensation.** The Contractor shall also maintain Worker Compensation insurance, and unemployment insurance for his employees in accordance with State Law. The Contractor shall submit a certified letter annually stating that all his employees have proper legal status, including current green card/immigration status, and that Utah Bureau of Criminal Identification (BCI) background checks have been conducted for his employees working within the City.

5. **Term**. The initial term of this Agreement is for a period of five (5) years awarded in one (1) year and four (4) option years, commencing 2024 and ending 2029. At the end of this period, this Agreement may be extended for up to three (3) years upon the written agreement of the City and Contractor.

6. **Compensation**. The amount of this Agreement for landscaping maintenance during shall be monthly at a rate of total annual cost divided by 12 equal months, plus any fees for additional services agreed upon the parties and executed during the billing month. The Agreement amount shall automatically increase each year by the positive percent difference in the December General Sector Consumer Price Index (CPI) for the Denver Region and each year extension thereafter. Negative percent CPI amounts will not be included. As the City's budget year begins on July 1 of each year, agreement payments will be spread through the calendar year beginning in July of that year **with a payment schedule agreed upon each July**. Payments shall be paid within 30 days after receipt of the invoice, not to exceed the fixed price amount for each year as set forth above.

7. **Work Season**. The work season shall span the growing season and fall cleanup, commencing no later than the time to be prepared for the April 15th water startup and ending as late as the end of November. Sprinkler systems are to be winterized and blown out after the water shutoff date. The Contractor shall also be available for consultation with Public Works personnel throughout the year, as requested by the Maintenance Manager.

8. **Termination**. This Agreement may be terminated by either party for any or no reason upon ninety (90) days' written notice to the other party for just cause, i.e., work performance. However, each

party shall be responsible for performing their respective duties under this contract during the said ninety (90) day period.

9. **Unimproved Land**. Landscape maintenance of improvements to unimproved or additional open space areas will be negotiated between the City and Contractor as needed, modifying the amount set forth in Paragraph 6.

10. **Independent Contractor**. The Contractor is to provide all tools, equipment, and materials necessary to perform this Agreement, together with all necessary personnel and manpower to satisfactorily provide maintenance services.

11. **Compliance with Laws and Regulations**. The Contractor agrees to comply, at the Contractors expense, with all State or Federal Laws in effect relating to withholdings for employees and agrees to provide workman's compensation for all contracted employees through duration of this Agreement.

12. **Indemnification.** The Contractor agrees to indemnify, defend and hold harmless the City from any and all liability, claims, suits, damages, fees, fines, costs, and attorneys or causes of action, of every kind or nature, which arise from, or are in anyway related to Contractors performance and completion of this Agreement, or the Contractors failure of the same, by Contractor or by its agents and employees.

13. All work to be completed to the satisfaction of the City in a safe and workmanlike manner. The Contractor shall provide proper supervision of all contracted employees.

14. **Work Hours**. All work required to be performed by this Agreement shall be completed between 7:00 am and 7:00 pm, Monday through Saturday. Extraordinary circumstances may require after-hours and/or Sunday work when authorized by the City.

15. **Attorney's Fees.** If either party defaults in any of the covenants or agreements contained herein, the defaulting party shall pay all costs and expenses, including reasonable attorney fees and costs, incurred by the non-defaulting party to protect its rights hereunder, regardless of whether an action is commenced or prosecuted to judgment.

16. **Enforceability.** If any term or provision of the Agreement shall, to any extent, be determined by a court of competent jurisdiction to be void, voidable or unenforceable, such void, voidable or unenforceable term or provision shall not affect any other term or provision of this Agreement.

17. **Miscellaneous.**

A. **Binding Effect**: This Agreement shall be binding upon and shall endure to the benefit of the parties and their respective successors and assigns.

B. **Compliance**. Either party may at any time insist upon strict compliance with these terms and conditions, notwithstanding previous custom, practice, or course of dealing to the contrary.

C. **Construction**. The language in all parts of this Agreement shall in all cases be construed simply, as a whole and in accordance with its fair meaning and not strictly for or against any party. The parties hereto acknowledge and agree that this Agreement has been negotiated by the parties and has been the subject of arm's length and careful negotiation, that each party has been given the opportunity to independently review this Agreement with legal counsel, and that each party has the requisite experience and sophistication to understand, interpret and agree to the particular language of the provisions hereof.

Accordingly, in the event of an ambiguity in or dispute regarding the interpretation of the Agreement, this Agreement shall not be interpreted or construed against the party preparing it.

D. **Enforceability**. If any term or provision of this Agreement shall, to any extent, be determined by a court of competent jurisdiction to be void, voidable or unenforceable, such void, voidable or unenforceable term or provision shall not affect any other term or provision of this Agreement.

E. **Severability**. If any term or provision of the Restated Royalty Agreement shall, to any extent be determined by a court of competent jurisdiction to be void, voidable or unenforceable, such void, voidable or unenforceable term or provision shall not affect any other term or provision of this Restated Royalty Agreement.

F. **Entire Agreement**. This Agreement shall constitute the entire agreement and understanding of the Parties with respect to the subject matter hereof, and shall supersede all offers, negotiations and other agreements with respect thereto. Any amendment to this Agreement must be in writing and executed by the authorized representatives of each Party. This Agreement may be executed in any number of counterparts and by each of the Parties hereto on separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute but one and the same instrument. Any signature page of the Agreement may be detached from any counterpart and reattached to any other counterpart hereof. The facsimile transmission of a signed original of this Agreement or any counterpart hereof and the retransmission of any signed facsimile transmission hereof shall be the same as delivery of an original.

G. **Governing Law**. This Agreement shall be governed by and construed in accordance with the laws of the State of Utah, including its statute of limitations on contract claims, without regard to its conflicts of law rules.

H. **Interpretation**. Whenever the context shall require, the plural shall include the singular, the whole shall include any part thereof, any gender shall include both other genders, and the terms "and" and "or" shall be interchangeable. The article, section and paragraph headings contained in this Agreement are for purposes of reference only and shall not limit, expand or otherwise affect the construction of any provisions hereof. All references in this Agreement to articles, sections and paragraphs, unless expressly noted otherwise, are to articles, sections and paragraphs contained in this Agreement. Unless the context requires otherwise, references in the Agreement to "party" shall be either party, as applicable, and references to "parties" shall be to both parties.

I. **Jurisdiction and Venue**. For all litigation which may arise with respect to this Agreement, the parties irrevocably and unconditionally submit to the exclusive jurisdiction and venue (and waive and claim of *forum nonconveniens*) of the courts in Salt Lake County, Utah.

J. **Rights to Inventions Made Under a Contract or Agreement**. Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the Contractor in any resulting invention in accordance with 37 CFR part 401, Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements, and any implementing regulations issued by the awarding agency.

K. **Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended.** Contractor shall comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the DoC operating unit and the Regional Office of the Environmental Protection Agency (EPA).

L. **Notices**. All notices provided for herein shall be affected either by hand-delivery or by recognized express courier, postage pre-paid, to the addresses listed below or to such other addresses that the parties may provide in accordance with this Section. Notices provided hereunder shall be deemed to have been given upon personal delivery or on the third Business Day following tender to said courier. Notices will be sent to the parties as follows:

If to Owner:

City Clerk
City of Vineyard
125 South Main Street
Vineyard, Utah 84059

With a copy to (which copy shall not constitute notice):

Hayes Godfrey Bell, P.C.
2118 East 3900 South, Suite 300
Holladay, Utah 84124
Telephone: (801) 272-8998

If to Contractor:

Name:
Company:
Address:

M. **Waivers**. The failure by either party at any time or times hereafter to require strict performance by the other of any of the undertakings, agreements, or covenants contained in this Agreement shall not waive, affect, or diminish any right of such party to demand strict compliance and performance therewith. None of the undertakings, agreements or covenants of the parties under this Agreement shall be deemed to have been waived unless such waiver is evidenced by an instrument in writing signed by the party to be charged specifying such waiver.

DATED this ____ day of _____, _____

_____ _____

VINEYARD CITY, Mayor CONTRACTOR SIGNATURE

ATTEST:

_____

City Recorder

ATTACHMENT 2

Landscape Maintenance Procedures Turf Care

A healthy, well-maintained lawn area requires less maintenance. Healthy, well-maintained turf promote deeper root systems. Deeper root systems have better access to nutrients and water in the soil. Additionally, healthy, well-maintained turf provides shade to the soil which prevents weeds from germinating, thereby reducing the need for weed control measures.

HEIGHT OF CUT AND MOWING FREQUENCY

- Turfgrass will be cut at a height consistent with its type, use and environment.
- Use mulching blades to return the clippings and their nutrients to the soil.
- Areas should be cut at least once every (5) working days or as needed to maintain height.
- Exceptions may be made if turfgrass is under stress due to lack of soil moisture, conditions are too wet to cut, or turfgrass and soils have been treated with chemical control products and are not able to be cut for a certain amount of time.
- String trimming and trim mowing will be conducted within 24 hours of mowing.
  - Scalping of the lawn should be avoided.
  - No string trimming around the base of tree trunks.
- Clippings will be removed from sidewalks, walkways, and roadways.
- Clumps of clipping in turf will be raked and removed or blown to spread across the lawn.
- Late winter/Early Spring, excess anti-skid material will be removed from turf along walkway and road edges.

AERIFICATION

- Most turfgrass areas should be aerified at least (1) time per year.
- Some areas may require more frequent aerification to help minimize or reduce thatch, maintain and/or rebuild soil structure, maintain areas that are more prestigious and visual lawn areas of campus, and maintain areas that are more prone to compaction.
- All aerification should be done either in the late spring/early summer and/or late summer/early fall. These times may vary depending on the weather and situation.

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"EXHIBIT A"
INSURANCE AGREEMENTS FOR PARTIES CONTRACTING
WITH THE CITY OF VINEYARD CITY

For: Contractor Services

The Contractor shall procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damage to property that may arise from or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees or subcontractors. The cost of such insurance shall be included in the Contractor's proposal.

I. MINIMUM LIMITS OF INSURANCE

The Contractor shall maintain limits as SET FORTH IN THE Agreement, but in no event less than:

General Liability: $1,000,000 combined single limit per occurrence, personal injury and property damage. $2,000,000 aggregate for Commercial General Liability is required. (ISO 1993 or better) "Limits apply to this project individually".

Automobile Liability: $2,000,000 per occurrence. "Any Auto" coverage is required.

Works Compensation and Employers Liability: Workers compensation statutory limits as required by the Workers Compensation Act of the State of Utah and Employers Liability limits at a minimum of $100,000 per occurrence.

Professional Liability Coverage: $1,000,000 combined single limit per claim, $2,000,000 aggregate.

II. DEDUCTIBLES AND SELF-INSURED RETENTIONS

Any deductibles or self-insured retention, exceeding 5% limit of policy, must be declared to and approved by the City, either; the insurer may be required to reduce or eliminate such deductibles or self-insured retention as respects the City, its officers, official and employees; or the Contractor may be required to procure a bond guaranteeing payment of losses and related investigations, claims distribution and defense expenses.

III. NOTICE OF INCIDENT OR ACCIDENT

The Contractor shall agree to disclose to the City all incidents or occurrences of accident, injury, and/or property damage that occur as a result of fulfilling the provisions of this contract.

IV. OTHER INSURANCE PROVISIONS

The policies are to contain, or be endorsed to contain, the following provisions:

General Liability and Automotive Liability Coverages

A. City of Vineyard, its officers, officials, employees and volunteers are to be covered as an additional insured as respects: liability arising out of activities performed by or on behalf of the Contractor; products and completed operations of the Contractor; premises owned, leased, hired, or borrowed by the Contractor. The coverage shall contain no special limitation on the scope of protection afforded to the City, its officers, officials, employees or volunteers.

B. The Contractor's insurance coverage shall be a primary insurance as respects to the City, its officials, employees and volunteers. Any insurance or self-insurance maintained by the City, its officials, employees or volunteers shall be in excess of the Contractor's insurance and shall not contribute with it.

C. Any failure to comply with these reporting provisions of the policies shall not affect coverage provided to the City, its officers, employees or volunteers.

D. The Contractor's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respects to the limits of the insurer's liability.

Workers Compensation and Employers Liability Coverage

The insurer shall agree to waive all rights of subrogation against the City, its officers, officials, employees and volunteers for losses arising from work performed by the contracting party for the City.

All Coverages

Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the City.

V. ACCEPTABILITY OF INSURERS

Insurance is to be placed with insurers with a Best rating of no less than A-, VIII, and in the limits as listed in this document, unless otherwise approved by the City Manager.

VI. VERIFICATION OF COVERAGE

Contractor shall furnish the City with acceptable certificates of insurance and with original endorsements effecting coverage required by this clause. The certificates and endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. The City reserves the right to require complete, certified copies of all required insurance policies, with all endorsements, at any time.

VII. SUBCONTRACTORS

Contractors shall include all subcontractors as an insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated herein.

NOTICE OF AWARD

TO: _____

_____

_____

PROJECT DESCRIPTION:
VINEYARD CITY LANDSCAPING AND GROUNDS MAINTENANCE CONTRACT

The Owner has considered the proposal submitted by you for the above – described work in response to its Request for Proposals dated _____.

You are hereby notified that your bid has been accepted for materials and services in the amount of:

$ _____

You are required under the terms of the Request for Proposals to execute the Contract Agreement and furnish the required bonds, certificates of insurance, and licenses within 10 calendar days from the date of this Notice. If you fail to execute said Agreement or to furnish bonds, certificates of insurance, and/or licenses within 10 days from the date of this Notice, said Owner will be entitled to consider all your rights arising out of the Owners acceptance to your proposal to be abandoned. The Owner will be entitled to such rights as may be granted by law.

You are required to return an acknowledged copy of this Notice of Award to the Owner. Dated this

_____ day of _____

BY: _____

TITLE: _____

ACCEPTANCE OF NOTICE

Receipt of the foregoing Notice of Award is hereby acknowledged

BY: _____

This _____ day of _____

BY: _____

TITLE: _____

VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: March 27, 2024
Agenda Item: Award of Parks and Recreation Masterplan and Impact Fee Analysis Task Order
Department: Parks and Recreation Department
Presenter: Brian Vawdrey

Background/Discussion:
Introduction: The City of Vineyard ("City") is developing a comprehensive Parks and Recreation Masterplan (PRMP) and Parks Impact Fee Study and Analysis (IFSA). This plan will serve as a guiding document for the city's future development and enhancement of public spaces and recreational opportunities.

Background: The City wants to issue a "Task Order Scope of Work" to CRSA (Consultant) to develop the PRMP and Parks Impact Fee Study and Analysis. The City posted a Request for Proposal (RFP) to its prequalified pool of consultants and received two (2) bids. CRSA was selected based on factors such as applicable experience, quality of past work, project fee, and proposed timeline.

Scope of Work: The Consultant will be responsible for various tasks outlined in the scope of work, including:

- Establishing a mission statement, vision, goals, and objectives for parks, recreation, and related facilities.
- Reviewing existing plans and conducting an inventory and assessment of current parks, trails, and open spaces.
- Assessing future needs and recommending priorities for implementation.
- Engaging in a public participation process to gather input from residents and stakeholders.
- Conducting an Impact Fee Study and Analysis to determine the financial requirements for future development.
- Developing strategies for adding parks, open spaces, and trails and determining facility needs.

Conclusion: Developing a comprehensive Parks and Recreation Master Plan is essential for guiding Vineyard City's growth and development. By awarding this task order to CRSA, the City can ensure the successful completion of this vital planning initiative.

Fiscal Impact:
$64,000, Approved Budget FY23-24 Account 4901-4651

Recommendation:
Staff recommend awarding the Parks and Recreation Masterplan Task Order to CRSA. Their proposed approach aligns with the City's objectives, and their experience makes them well-suited

for the project.

Sample Motion:
"I move to authorize the City Manager to enter into a contract to award the Parks and Recreation Masterplan task order to CRSA."

Attachments:
1. Resolution - DRAFT
2. Task Order Scope of Work
3. 20240229 Vineyard - Proposal_Final

Resolution 2024-07

A RESOLUTION OF THE VINEYARD CITY COUNCIL TO PROVIDE APPROVING A TASK ORDER FOR PARKS AND RECREATION MASTERPLAN AWARDING THE BID TO CRSA

Whereas, the City of Vineyard ("City") recognizes the importance of developing a comprehensive Parks and Recreation Master Plan (PRMP) and Parks Impact Fee Study and Analysis to guide future development and enhancement of public spaces and recreational opportunities; and

Whereas, the City has solicited proposals from qualified consultants for the development of the PRMP and Parks Impact Fee Study and Analysis through a "Task Order Scope of Work" process; and

Whereas, after careful evaluation of the proposals received, CRSA has been identified as the most qualified consultant to undertake the task;

Now, therefore, be it resolved by the City Council of Vineyard:

Section 1: Award of Task Order The City Council hereby awards the Task Order for the Parks and Recreation Masterplan to CRSA.

Section 2: Authorization of Expenditure The City Council authorizes the expenditure of $64,000 for the completion of the Task Order with CRSA.

Section 3: Implementation The City Manager is directed to take all necessary actions to implement this resolution, including executing any necessary documents and agreements with CRSA.

Section 4: Effective Date This resolution shall take effect immediately upon passage.

Passed and adopted by the City Council of Vineyard on this March 27, 2024.

_____
VINEYARD CITY, Mayor

ATTEST:

_____
City Recorder

DRAFT

TASK ORDER SCOPE OF WORK

The City of Vineyard ("City") hereby issues this "Task Order Scope of Work" to Vineyard Planning Services consultants for the purposes of submitting proposals regarding a future Parks and Recreation Master Plan (PRMP) and Parks Impact Fee Study and Analysis. Following a complete submission addressing the items listed in this scope of work, city staff will review submissions and conduct interviews. The selection of the consultant will be decided based upon applicable experience, quality of past work, project fee, and proposed timeline. The consultants shall provide at least three similar projects they have completed. If chosen for this project, the city will issue an official task order for signature and to initiate consulting services.

Consultants shall submit a complete proposal by 5pm on Thursday, February 29th, 2024. Proposals shall be submitted digitally to Brian Vawdrey at brianv@vineyardutah.org

1. **Project Title:** Parks and Recreation Master Plan (PRMP) and Parks Impact Fee Study and Analysis

2. **Project Description:** The purpose of this project is to create a Parks and Recreation Master Plan for Vineyard City and perform a Parks Impact Fee Study and Analysis. These plans will be a guide to the city to properly plan, budget, maintain public space, and develop recreational programming for the community.

3. **City Project Lead:** Brian Vawdrey, brianv@vineyardutah.org, 385-240-6096, Vineyard City Parks & Rec Director

4. **Description of Services to be Performed by Consultant under this Task Order:**

   Consultant will perform the following services:

   A) Objectives and Inventory
      I. Establish a mission statement, vision, core values, goals, and objectives for the following categories: Parks, Recreation, Events, Trails, Open Spaces, and Parks & Rec Facilities.
      II. Review existing plans related to a Parks and Recreation Master Plan including the Central Corridor Plan, Waterfront Master Plan, Downtown Plan, The Forge Plan, General Plan, Zoning Map, and Active Transportation Plan.
      III. Collect an inventory and assessment of the existing parks, trails, open space, sports fields, facilities, nearby recreation resources, City-owned land designated for Parks, and City-owned land that could potentially be designated for Parks. Data available from the city includes existing land use/ zoning, general plan, and active transportation plan.
      IV. Assess the future needs and level of services for parks, trails, open space, sports fields, and facilities. The analysis will require the consideration of the location, size, and number of facilities by type and use. The analysis should

also include the need for land acquisition, parking, equipment, storage space, office space, and rec development and programming.

V. Recommend priorities for implementation and a timeline (short, medium, and long-range goals). Develop schedules, guidelines, and proactive plans that focus on preserving and/or improving assets.

VI. Provide cost estimates for future projects.

VII. Identify possible funding sources for identified projects.

VIII. Meet with a steering committee at key points throughout the project. The steering committee shall include staff, various members of City Commissions and City Council, key residents, and other stakeholders. A minimum of 2 in-person steering committee meetings shall be held. The consultant will be required to meet monthly with the steering committee. Most of these meetings may be held electronically.

IX. Public Participation Process: Lead and organize activities regarding public outreach including:
    i. 1 in-person public open house
    ii. 1 virtual public open house
    iii. 1 Planning Commission meeting
    iv. 1 City Council meeting
    v. Meetings with stakeholders including major landowners/developers, UVU, Utah Lake Authority and others as needed.
    vi. Outline the cost of attending additional public meetings, in-person and virtually.
    vii. Consultant will prepare multiple alternatives for the public to rank and comment regarding programming priorities, park and trail amenities, recreation facilities, and funding options.

X. Deliver a digital copy to Vineyard City Staff in a PDF format of the final report. Provide applicable information in GIS format.

XI. Deliver other plans and other files in a modifiable format to Vineyard City Staff and allow for the city to modify plans.

XII. OPTIONAL: GIS maps of Parks and Recreation assets and locations.

B) Impact Fee Study and Analysis

I. Perform an impact fee study and analysis. Obtain financial data from Vineyard City including existing bond payments, existing parks and recreation impact fee account balances, asset list, and current fee schedules. Analyze IFFP projects to identify what proportion of each project is impact fee eligible. Identify which projects will be paid for with cash and which will be financed. Calculate the required impact fee necessary to meet future development infrastructure needs.

II. Create a Parks and Recreation Impact Fee. Identify and prioritize parks and recreation projects that are projected to be constructed within the next 10 years that are eligible for impact fee funding. Create a map illustrating the IFFP projects as well as projects needed to cure existing deficiencies. Prepare and certify the IFFP as required by Chapter 11-36a of the Utah Code.

C) Facilities Plan
    I. Create strategies for adding more parks, open space, and trails on the east side of the railroad in Vineyard City.
    II. Identify future transportation and parking needs for parks and recreational uses.
    III. Determine the size of facility needed for a potential Rec/Community Center at Vineyard City full buildout.

D) Demographic Study
    I. Determine the projected number of rec program registrants at Vineyard City full buildout.

E) Staffing Plan
    I. Determine level of service to acreage in parks per full-time parks employee.
    II. Identify office space and equipment storage needs for the Parks & Rec Department at Vineyard City full buildout.

F) Materials
    I. Upon project completion, all materials for the final document and supporting information shall be submitted to Brian Vawdrey at brianv@vineyardutah.org in an editable document. The format shall be determined during the course of the project.
    II. The consultant shall authorize Vineyard City to make changes and to post all information in the completed document.

5. Time for Completion of Services to be Performed under this Task Order:
The consultant shall propose a timeline for the service to be performed and completed. The City would like a finalized master plan on or about December 2024.

6. Compensation for Services Completed under this Task Order:
The consultant shall propose a budget for this task order. The budget shall include line items and hourly charges for the project team.





CRSA MGB+A STUDIO

RESPONSE TO REQUEST FOR TASK ORDER SCOPE OF WORK FOR

VINEYARD
STAY CONNECTED

PARKS & RECREATION MASTER PLAN & PARKS IMPACT FEE STUDY & ANALYSIS

THURSDAY, FEBRUARY 29TH, 2024





CRSA
ARCHITECTURE · PLANNING · INTERIORS
175 S MAIN STREET, STE 300 · SLC, UTAH 84111 · 801-355-5915 · www.crsa-us.com

Proposal for Professional Design Services

Vineyard Parks & Recreation Master Plan

Vineyard City
125 South Main Street
Vineyard, Utah, 84059
08/15/2023

EXHIBIT A - SCOPE

SECTION 1 INTRODUCTION

1.0 PROJECT OVERVIEW & UNDERSTANDING

Dear Brian,

CRSA is pleased to submit a proposal for a partnering opportunity with Vineyard to support in the generation of a Parks and Recreation master plan.

CRSA & MGB+A are experienced in successfully designing and creating dynamic spaces, robust programming documentation, master planning, and generating scoping and financial analysis. We look forward to creating a lasting relationship with the city of Vineyard. Our Project Approach delineates how the project is proposed to be carried out with a detailed step-by-step process. Throughout this analysis we will provide a week-by-week schedule - which is updated as the project progresses. This schedule will ensure all parties time is respected and accounted for and guide us to a well-developed goal.

2.0 DEFINITIONS

Additional Services are professional services rendered other than the base services including, but not limited to, extra submittals and instruments of Service and meetings and presentations.

Authority Having Jurisdiction (AHJ)

1) Design Services: Are those authorities that have control over permitting an architectural design, landscape design, or engineering design.
2) Planning Services: Are those authorities, including Planning Director (or similar position), Planning Commission, or City Council that have control over permitting a proposed project by a 3rd party Owner within a Client's Municipal Limits

The terms **Owne**r & **Client** are defined in the Overview.

The term **Concept Design** means a general idea or understanding of the potential of a structure, building, or landscape given its opportunities and constraints. Concepts are conveyed in narratives, diagrams, and renderings to show sources of inspiration, physical and social connections, and define goals and value propositions.

Design Sketch (DSK) is a sketch issued to clarify the Work often accompanying a RFI response.

Design Process is the logical execution of Professional Design Services beginning with Pre-Design (where selected) and continuing through Schematic Design, Design Development, Construction Documents (collectively Design Services), Bidding, through to Project Closeout.

1) The Term **Pre-Design** means the information gathering phase and development of a Concept Design that will be the foundation for the design phases to follow. The main goal during this phase is to learn everything possible about the project and develop a program, which describes all components for the project, their approximate sizes and any specific qualities or unique features. The other part of Pre-design phase is observing and documenting the existing conditions at the project site. This may entail a survey of the land to determine the property line locations and/or measurements of any existing structures.

The term **Limits of Work (LOW)** means the boundary of the Professional Services and limits of Contract Work.

- LLOW means the Landscape Limit of Work which may be different than the overall Limits of Work.
- PLOW means the geographic area within which planning services will be provided to the Client or Owner

Leadership in Energy and Environmental Design (LEED) certification is an environmental sustainability rating system for building created and operated by the United States Green Building Institute.

The **term General Conditions of the Contract for Construction** means a document with general conditions articles that are a part of the contract for construction between the Client and the General Contractor. These articles define responsibilities, time, payments and completion, insurance, and bond requirements.

The **term General Contractor (GC)** is the person or entity identified as such in the contract for construction and is responsible for performing the Work in accordance with the Contract Documents.

The term **Inspect** means to examine carefully and critically, especially for defects. This term is usually associated with a site visit to determine if the Work is substantially complete.

The **term Notice to Proceed (NTP**) is the written indication by the Client to CRSA to act and provide Services. The date of commencement is established by the notice to proceed.

The term **Observe** means perceive, notice, see and associate through periodic site visits to Observe Contract Work.

Planning Process is the logical execution of Professional Planning Services that are described in Section 2 of Exhibit A, Scope of Services.

The term **Professional Services (Design and/or Planning)** means the Basic Professional Services, or the components of the Process, and any Supplemental or Additional Services delivered by CRSA.

Supplemental Services means those Services known at the time that the project is scoped and proposed but are not a part of the Base Services or Fees. These Services may be authorized after the base Services begin as a Modification to the Professional Services Contract.

The term **Work** means the construction and services required by the Construction Documents to be fulfilled by the GC.

3.0 MEETINGS

- As Outlined in the Section 02 & Exhibit D.

SECTION 2 INCLUDED SERVICES

INITIAL PROJECT ORGANIZATION:

DEFINING ROLES AND RESPONSIBILITIES

- Identify key personnel, agencies, and individuals to develop communication and correspondence networks. Representative groups include Parks and Recreation staff, sports leagues, etc.
- Set up a Project Team with CRSA/MGB+A and Vineyard City representatives who are responsible for executing the work according to contract.
- Establish an Advisory Committee with the City that will help guide the Parks, Recreation and Trails Master Plan to its fruition. Committee members could include members of the City Council, Planning Commission, Mayor, parks, recreation, and trail enthusiasts, with interest in the Parks, Recreation, and Trails Master Plan.

PROJECT MANAGEMENT

- Patricia Beckert will be the project manager for the MGB+A team, coordinating the efforts of the consultant with the City, Vineyard Parks and Recreation Director and others as required throughout the progression of the project. The balance of our team will assist in the development and production of the master plan, including cost estimates, diagrams, and related information.
- Bi-weekly meetings with the Parks and Recreation Director will take place for a total of six meetings to complete this project.
    - Review timetable and milestones.
    - Assign roles and responsibilities.
    - Refine master plan approach and direction.
    - Review mission statement, goals, and objectives of the City relating to Leisure Services Comprehensive Parks, Recreation and Trails Master Plan activities.

Vineyard City tasks:

- Set up Advisory Committee by selecting and contacting members and convening the first meeting.
- Contact members to schedule and attend all Project Team meetings.
- Contact members to schedule and attend all Advisory Committee meetings.
- Act as liaison between City and Advisory Committee.

CRSA/MGB+A tasks:

- Advise on selection of Advisory Committee.
- Write meeting minutes and all materials establishing the committee, its goals, tasks, and schedule.

- Prepare agenda and take minutes for all Project Team meetings.
- Prepare agenda and take minutes for all Advisory Committee meetings.
- Act as Project Team leader.

TASK 1: COMMUNITY PARTICIPATION

During our first meeting with the Advisory Committee (AC) we will discuss and brainstorm important parks, recreation, and trails facilities and programs that exist, are needed in the community, or exist in other communities that would benefit the residents of Vineyard City.

- We will prioritize this list of parks and recreation elements according to the greatest need and develop a community needs and preference survey questionnaire (20 questions max) relating to the prioritized list to receive input from the community.
- We will draft the questionnaire and send it to the Advisory Committee for input. We will update the questionnaire then provide it to the City to post on their website. The questionnaire could also be included in the City's utility bill envelop, inviting the community to come to the public input workshop, or send it to the City Offices.

We will assist the Advisory Committee to conduct public input meetings. We will propose two public meetings to receive input and one open house to present results. Below is an example agenda:

- Meeting #1: Gather input from the neighbours, interest groups and other community members desiring to be part of the process to develop the Parks, Recreation, Community Arts and Trails Master Plan.
    - Prior to Meeting #1 we will meet with the AC to invite the appropriate staff and elected officials to the public input meetings.
    - We will also coordinate with the AC to advertise on the City's website, City email lists and utility bills.
- Meeting #2: Present and get feedback on proposed park locations, recreation programs, community arts and the trails master plan.
    - We recommend holding meetings at City Hall (or other venue as determined) so it is easy for neighbours to attend.

We will keep meetings concise and direct to ensure we are respectful of participants time. The CRSA/MGB+A team's experience in facilitating meetings and communicating with public will be an asset to the process. Sample agenda for each meeting below - this can be revised to meet project needs, as necessary.

Sample Public Input Meeting #1 – Brainstorming – Agenda:

7:00 PM *Welcome – Introduce AC & consultant team. Explain the listening/brainstorming process.*

7:15 PM *Introduce attendees to each other, the AC, and the consulting team.*

- *Explain brainstorming and objectives for the meeting.*
- *Discuss and brainstorm a mission statement, vision, core values, goals, and objectives for the following categories: Parks, Recreation, Events, Trails, Open Spaces, and Parks & Rec Facilities.*
- *Review all needs, wants and desires of the master plan with the group.*
- *Encourage participants who haven't completed the community needs and preference survey questionnaires to complete it.*
- *Other general issues as discovered during the general session.*

7:30 PM *Breakout Groups (10-15 each) to receive individual input.*

- *Document needs, wants, and desires on a visible tablet of projector for everyone to view.*
- *Display AC committee prioritized facility needs.*
- *Review comments and brainstorm possibilities.*
- *Create a prioritized list of parks, recreation, community art and trails need, wants and desires.*

8:00 PM *Each group presents prioritised list to the overall group and receives input.*
8:30 PM *Each participant marks elements they deem most important with stickers.*

8:45 PM *Wrap up and announce next meetings. Adjourn.*

During the first meeting, we will gather input on what parks, recreation, and trails facilities that the community needs and wants.

- After the brainstorming meeting, we will review the documentation, and related information as it pertains to the development of the master plan.

From the information gathered in Meeting #1, we will produce a list of the highest priority elements needed for the community. We will review this list with the AC and refine and/or add elements for social media input (Survey Monkey). Social media input will allow our team to share the prioritised list, community needs and survey questionnaire online to gather further input from the community. *We typically receive ten times more input online than people who attend the public input meeting.*

- After accumulating information, for two weeks, we will review the social media and workshop results as well as existing documents, plans, programs, policies, and related information with the AC.

- Discuss findings with AC (meeting two).

Once a preliminary master plan draft (see Task 7 – Plan Adoption) we will assist the AC in hosting the second town hall meeting. Review the preliminary master plan and associated sketches, graphics, and cost estimates.

Sample Public Input Open House Meeting # 3 Agenda:

7:00 PM *Welcome – Introduction to the Master Plan Process – Statement of Goals and Objectives for Meeting.*

7:15 PM *Display and explain the maps, graphs, matrices, graphics, and costs.*

7:30 PM *Obtain input from the participants. This could be an informal open house setting or other as requested by the AC.*

8:30 PM *Wrap Up/Summary of input received and the City's master plan adoption process.*

8:45 PM *Adjourn.*

Next Steps:
Summarize comments from public input meeting #2 and review with the AC. We will use this information to refine the master plan and cost estimate as directed by the AC. This draft will also be posted on social media for two weeks. Once all input is received, we will review with the AC, incorporate the relevant input, and finalize the master plan (see Task 7 – Plan Adoption). Present final master plan and cost estimate to the AC for approval for Planning Commission and City Council for adoption.

Product(s)

- Site analysis plan showing existing and potential recreation sites.
- Create base maps with aerial photos and other layers of information as requested by CRSA/MGB+A
- Public input workshop and input summary.
- Social media input summary.
- Two Advisory Committee meetings.

Vineyard City tasks:

- Collect all applicable materials from City staff and coordinating agencies. Deliver to CRSA/MGB+A.
- Provide list and map of all existing recreational sites.
- Invite people to public workshop as advised by CRSA/MGB+A.
- Compile database of workshop invitees and attendees for future notification and/or involvement.
- Disseminate questionnaire (if a full public survey is desired) and use social media to distribute questionnaire.
- Compile and summarize questionnaire results (from workshop and/or public survey).

CRSA/MGB+A tasks:

- Advise on materials to collect.
- Prepare inventory and analysis of existing conditions.
- Develop questionnaire.
- Send out questionnaire via City's email list using social media (Survey Monkey or equal).
- Set agenda for public workshop, recruit facilitators, and conduct workshop.
- Summarize workshop results.
- Prepare recommendations for Conceptual Master Plan.

TASK 2 – INVENTORY AND EVALUATION OF EXISTING AND PROPOSED FACILITIES

- Collect information from Vineyard City, related agencies, individuals, and others to assemble base data.
    - Mapping including existing parks, proposed parks, undeveloped park land, recreation facilities, trails (by type and surface material) and related structures and facilities including bridges, underpasses, parking lots, trailheads, shared/joint use of facilities with other communities, evaluation of level of usage, open space, public school grounds, private facilities, public facilities, and recreation programs within the planning area.
- Vineyard City to compile and synthesize all relevant reports, studies, and other background data.
- After collecting the data from the City, the CRSA/MGB+A team will conduct an on-site inventory and analysis of existing recreational site and facilities to determine their condition and significance, particularly regaring phasing and life-cycle cost estimating. This will include:
    - Existing school facilities that are used for community recreation activities.
    - Existing City park and recreational facilities.
    - Road rights-of-way widths on major and collector roads (for trail use).
    - Canal rights-of-ways.
    - Vacant parcels accessible to the public.
    - Vacant parcels adjacent to recreational activities.
    - Vineyard City, Utah County, and surrounding cities regional trail system master plans.
    - Proposed sites as recommended by the City and Advisory Committee.
- Analyze information to determine constraints, opportunities, and needs.
- Gather population, characteristics, density, and demographic trends from the City.
- Brainstorming session with Advisory Committee about existing and potential parcels and their possible uses (meeting three).
- Prepare an analysis map and existing conditions plan for Vineyard.
    - Examine the existing uses and conditions of proposed and undeveloped parks, recreation, and trails facilities in the designated parks and trails area.
        - Define desired level of service, assuming build-out conditions for each regional, community, neighborhood, and mini park.
        - Define developed park land vs. unimproved park land (open space) and determine methods of achieving desired level of service.

- Compare (generally) existing Vineyard City recreational activities to the National Recreation and Park Association (NRPA) standards.
- Determine how Vineyard City population demographics compare to the NRPA standard demographics and adjust comparison ratios.
- Review National Sporting Goods Association (NSGA) to identify the latest parks, recreation, and trail use trends to determine what elements are most needed in the City.

- Assess the adequacy of all existing facilities to meet current and projected needs.
- To ensure uniformity and consistency in the data collection process, a standardized definition should be given for each type of recreational facility including public school grounds and private facilities.
- Recreational facilities and uses shall be identified and classified into distinct areas.

Product(s):

- Base map showing all existing parks, recreation, trails, and schools
- Roads plan and ROW width for roadside trails
- Drainages that can accommodate trails
- Proposed parcels that can accommodate parks, trails, etc.

Vineyard City tasks:

- Gather population characteristics

CRSA/MGB+A tasks:

- Analysis of existing facilities map
- Identify desired level of service
- NRPA standard comparison adjusted to Vineyard City
- NSGA data comparison to identify recreation trends
- Existing facility assessment
- GIS Mapping

TASK 3: NEEDS ASSESSMENT AND ANALYSIS

Information Synthesis

Synthesize information collected from the workshop, and the community needs and preference survey to identify City resident attitudes and opinions in regard to parks, trails, recreation facilities and programs.

- Tabulate and prepare relevant maps, charts, and matricies showing resident's attitudes and opinions.
- Project the necessary space and facility requirements for each class and type of park.
    - Determine deficiencies or excesses.

- Map other potential parks contiguous to neighborhood planning areas, which might offset deficiencies. School open space figures will be listed separately and not factored into the needs assessment.

Product(s):

- Synthesize community needs and preference survey

Vineyard City tasks:

- Gather community surveys mailed through utility billing and deliver to CRSA/MGB+A
- Assist in mapping of potential parks and facilities
- Identify existing deficiencies in parks and recreation programs

CRSA/MGB+A tasks:

- Community needs and preference survey synthesis.
- Mapping of potential parks and facilities – schools to be listed separately

TASK 4: TRAIL SYSTEM ANALYSIS

Analyze existing and proposed trails and how they may connect to other trails, jurisdictions, and various public recreational areas.

- Determine the most appropriate types of use for both the existing and proposed trails.
  - Categorize trails by safety, access to open space and parks, logistics (right of way, established facilities, construction concerns, future development, connectivity, etc.), circulation and opportunities for loop trails and likelihood of use.
  - Consider the natural pathways (creeks, irrigation canals and rights of way located throughout the City), and the role they may play in the trails master plan.

Product(s):

- Existing and proposed trail mapping categorized by safety, access, logistics, etc.
- Natural corridors consideration

Vineyard City tasks:

- Assist in existing and potential trail identification

CRSA/MGB+A tasks:

- Mapping and categorization of existing and proposed trails

TASK 5: PARK ACQUISITION, CONSTRUCTION AND MAINTENANCE COST

Prepare cost estimates for potential park acquisitions, construction, and maintenance.

Provide cost estimates for possible updates or remodels of existing parks and trails facilities.

Product(s):

- Park land acquisition, construction, and maintenance cost estimating
- Existing park and trails facilities updates/remodel cost estimating

Vineyard City tasks:

- Assist in providing typical acquisition land cost data
- Assist in identifying existing park facilities needing updating

CRSA/MGB+A tasks:

- Prepare cost estimating for land acquisition, construction, maintenance, existing facility updates and remodels

TASK 6: GOALS, OBJECTIVES AND POLICIES DEVELOPMENT

ACTION PLAN

- Prepare action plan for parks, recreation, community arts and trails components, including:
    - Trail corridors
        - Close current trail gaps and propose new trails.
    - Future parks
        - Acquisition of land and improvement implementation
    - Open space connections
    - Recreation programs
        - Existing program effectiveness
        - Other missing program creation as needed.
    - Cost estimates for parcel acquisition and facility construction.
        - Prioritize to acquire land in growth areas.
        - Recommend zoning changes for targeted properties
    - Phasing plan for recreation elements.
        - Acquisition and implementation timing with priority in growth areas.
    - Alternatives and recommendations for plan implementation.
        - Identify potential funding sources for construction, operation, and maintenance
- Review with Advisory Committee (meeting four) for comments and direction.

CONCEPT DESIGN

- Prepare schematic drawings, text, and charts in the form of a draft outline and Concept Master Plan.
- Review the Concept with the Advisory Committee, City, and others (meeting five)

Product(s):

- Draft Project Action Plan
- Conceptual Parks, Recreation, and Trails Master Plan
- Three Advisory Committee meetings

Vineyard City tasks:

- Collect demographic data. Deliver to CRSA/MGB+A.
- Prioritize and weigh factors to determine planning strategy.

CRSA/MGB+A tasks:

- Prepare comparisons of current City recreational opportunities to recommended standards.
- Prepare illustrations of existing recreation services.
- Prepare action plan.
- Prepare concept Master Plan with text, maps, and graphics.

TASK 7: PLAN ADOPTION

PRELIMINARY MASTER PLAN

CRSA/MGB+A will integrate comments received from the Concept Design review and refine the document into a Preliminary Master Plan for review. The Preliminary Master Plan gives greater definition to the Master Plan in the form of physical facilities, programs, phasing, costs, and items as determined in the data research and analysis phase of the project.

- Establish cost guidelines for park/trail construction.
- Review preliminary Master Plan in a joint City Council and Planning Commission work session for comments and input.
- Review preliminary Master Plan with Advisory Committee (meeting six).

Once complete we will conduct town hall meeting #2 (see Task 1 – Community Participation)

Product(s):

- Preliminary comprehensive Master Plan
- Advisory Committee meeting
- City Council/Planning Commission review meeting

Vineyard City tasks:

- Invite workshop participants to City review meeting.

CRSA/MGB+A tasks:

- Print and distribute draft plan.
- Submit plans, prepare materials for, and attend City review meeting
- Prepare cost estimate for Master Plan elements as needed.
- Write final Master Plan and prepare related graphics and maps.
- Provide standard cost guidelines on parks/trails elements.
- Summarize comments from City review meetings.
- Provide digital copies of all Master Plan materials.
- Provide materials for City review meetings, as needed.

FINAL AND APPROVED MASTER PLAN

Refine the Preliminary Comprehensive Master Plan from corrections, suggestions and input received into a final comprehensive Master Plan.

- Prepare a rough cost estimate for improvements.
- Prioritize projects for funding and possible phasing.
- Submit for Planning Commission and City Council approval.
- Prepare documents in final format (digital and printed) and deliver to City.

Product(s):

- Final comprehensive Master Plan
- Completed City approvals

Vineyard City tasks:

- Invite public and previous workshop participants to City approval hearings.

CRSA/MGB+A tasks:

- Prepare maps for Master Plan.
- Print and distribute final Master Plans.
- Write final Master Plan text and provide related graphics as needed.
- Summarize comments from City approval hearing and include as addendum to final plan.
- Submit plans, prepare materials for, and attend City approval hearings.
- Provide digital copies of all Master Plan materials.
- Provide materials for City approval hearings, as needed.

SECTION 3 ADDITIONAL SERVICES

Phase: EXP-R

Expenses may include travel labor and expenses for site visits noted. Travel Terms are outlined in Exhibit C of the Proposal.

Additional Services (AS-99)

CRSA and the Owner agree that the following services associated with this project are Additional Services and are not part of the Basic Design Services. CRSA will complete these services only upon written approval by the Owner and after amendment to the contract.

- Execution of services beyond the general schedule by phase noted in Section 2 that results in additional labor beyond what is anticipated to complete the scope of work.
- Non-Site Related Travel
- Planning Services
    - Transportation Planning
- Building and Facility Design and Planning beyond basic Element Identification

- This includes floor plan generation, building programming in excess of what is included in the scope referred to in Section 2.

- 3rd party sustainable certifications
- Federal Funding Acquisition - Planning Services
- Federal Funding Acquisition – Pursuit

SECTION 4 SCHEDULE

Detailed Schedule and Cost break down provided in Exhibit B.

Month	March				April					May				June				July				
Week	4	11	18	25	1	8	15	22	29	6	13	20	27	3	10	17	24	1	8	15	22	29
Task 1 - Community Participation																						
Task 2 – Inventory and Evaluation of Existing and Proposed Facilities																						
Task 3 - Needs Assessment and Analysis																						
Task 4 - Trail System Analysis																						
Task 5 - Park Acquisition, Construction and Maintenance Cost																						
Task 6 - Goals, Objectives and Policies Development																						
Task 7 - Plan Adoption																						

SECTION 5 COMPENSATION TERMS

1.0 CONTRACT TERMS

Fixed Fee compensation terms are defined by AIA Agreement or other contract format agreed upon.

2.0 TRAVEL ASSUMPTIONS:

Travel Labor & Expenses:

Travel labor to the site is included in the overall fee proposal based on travel starting from a local office of CRSA (or equivalent). Each visit includes advance preparation, travel time, field time, and post site visit reports and documentation.

Expenses for travel to the Site are included in the Fixed Fee, up to the cap outlined. All travel expenses are included as part of the Expenses phase for tracking, rather than by project phase.

A site visit event is estimated at (4) hours in duration each. Estimated travel costs include the following: (Where possible, expenses will be shared with others travelling from CRSA):

- Roundtrip Drive from SLC to Vineyard City
- Meals

Travel to other locations is considered Supplemental Services.

Reimbursable Travel Expenses:

$1,760

3.0 FEE SCHEDULE

PROPOSED FEES: Vineyard Parks & Rec Master Plan				
Task	*Consultant*	*Scope*	*Fees*	
Programming	**CRSA**	Architecture	$ 17,850*	
Cost Estimating	**MGB+A**	Landscape	$ 30,390	
Proposed Fee			**$ 48,240**	
Expenses (EXP-R)	The following expenses will be billed to the Owner in addition to the Fixed Fee Contract:			
	$1,760			
			Grand Total Base Fee:	**$ 50,000**
Supplemental Services (SS-99)	The following services will be billed to the owner upon written request.			
	Items outlined in Exhibit C.			
	Task	*Consultant*	*Scope*	*Fee*
	IFFP	*Zions Public Finance*	*Impact Fee Facility Plan*	*$7,500*
	IFA	*Zions Public Finance*	*Impact Fee Analysis*	*$6,500*
			Total SS -	***$14,000***

The Proposed Fee schedule is a summary of all services required to complete the work.

- Where applicable under additional services, current hourly rates may be apply for the completion of agreed upon tasks, available upon request.
- Work which extends the timeline of this schedule is subject to additional fee at the hourly rates provided below.

4.0 ASSUMPTIONS/EXCLUSIONS

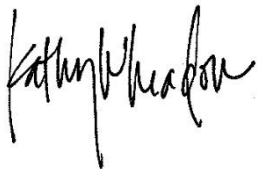
- Additional consultant exclusions are outlined in their respective proposals - **Exhibit C**.
- The schedule outlined in Exhibit B is subject to change based on approval. Timeline provided is preliminary in nature and will be reassessed upon acquisition of NTP.

5.0 LIMITATION AND LIABILITY:

- CRSA and Vineyard City agree that CRSA will not be liable for changes in the construction cost due to unknown or undiscovered conditions or other concealed conditions discovered after delivery of the work product, which require additional work or changes in the work. The form of agreement will be AIA B212 Standard Form of Architect's Services: Regional or Urban Planning.
- We welcome the opportunity to discuss the proposal and underlying assumptions with you in detail. We look forward to our continued successful partnership with Vineyard City and thank you for the opportunity to do so. Feel free to contact us if you have any questions.

6.0 SIGNATURES

Upon approval of this proposal, CRSA will contract with the Owner using the AIA (or other as agreed upon) Standard Contract.



Kathy Wheadon

Senior Principal, CRSA

Signature, Vineyard City

Title, Vineyard City

EXHIBIT B – DETAILED SCHEDULE & FEE BREAKDOWN

VINEYARD CITY PARKS, RECREATION, AND TRAILS MASTER PLAN

Project Schedule and Cost

29-Feb-24

CRSA & MGB+A The Grassli Group

Task	Deliverable	Total Fee	March				April					May				June				July					CRSA	LS	PK	MGB+A	JB	PB	SB	SA	Total Fee
Project Management Plan	**Mondays**		4	11	18	25	1	8	15	22	29	6	13	20	27	3	10	17	24	1	8	15	22	29									
Schedule monthly meetings	Meetings scheduled and reviewed	$ 840																							$ 350	1	1	$ 490	2	2			$ 840
Set up, review and update schedule	Refined project schedule adjusted monthly as needed.	$ 505																							$ 175	1		$ 330	2				$ 505
Review and refine detailed work plan	Final detailed work plan, adjusted as needed	$ 505																							$ 175	1		$ 330	2				$ 505
- Establish an Advisory Committee	Advisory Committee formed	$ 505																							$ 175	1		$ 330	2				$ 505
Meet with Advisory Committee monthly (3 meetings in Vineyard & 2 via conf call)	Minutes and project updates	$ 6,265																							$ 3,150	8	10	$ 3,115	15	8			$ 6,265
Subtotal		**$ 8,620**																							**$ 4,025**	**12**	**11**	**$ 4,595**	**23**	**10**	**0**		**$ 8,620**
Task 1 - Community Participation																																	
Meet and coordinate with Advisory Committee for Public Input	Advisory Committee meeting to coordinate public input	$ 1,680																							$ 700	2	2	$ 980	4	4			$ 1,680
- List parks and recreation elements according to greatest need	Prioritized parks and recreation elements list	$ 840																							$ 350	1	1	$ 490	2	2			$ 840
- Develop a community needs and preference survey	Community needs and preference survey	$ 840																							$ 350	1	1	$ 490	2	2			$ 840
Public Input Meeting #1	Public Input Meeting #1	$ 1,360																							$ 700	4		$ 660	4				$ 1,360
- Gather input from the community on needs, wants and desires	Input gathered from public	$ 505																							$ 175	1		$ 330	2				$ 505
- Break out groups to prioritize needs, wants and desires		$ 505																							$ 175	1		$ 330	2				$ 505
- Finalize and present final needs, wants and desires prioritized list		$ 505																							$ 175	1		$ 330	2				$ 505
- Encourage participant to fill out preference survey		$ 505																							$ 175	1		$ 330	2				$ 505
- Post meeting #1 results on line for 2 week period		$ 665																							$ 175	1		$ 490	2	2			$ 665
Public Input Meeting #2	Public Input Meeting #2	$ 1,360																							$ 700	4		$ 660	4				$ 1,360
- Review preliminary master plan and receive input	Input gathered from public	$ 675																							$ 350	1	1	$ 325	1	2			$ 675
- Post preliminary master plan on line to receive input		$ 675																							$ 350	1	1	$ 325	1	2			$ 675
- Synthesis input received		$ 675																							$ 350	1	1	$ 325	1	2			$ 675
Discuss findings with Advisory Committee	Data reviewed with Advisory Committee	$ 595																							$ 350	1	1	$ 245	1	1			$ 595
Subtotal		**$ 11,385**																							**$ 5,075**	**21**	**8**	**$ 6,310**	**30**	**17**	**0**		**$ 11,385**
Task 2 – Inventory and Evaluation of Existing and Proposed Facilities																																	
Collect base data/existing documents from Vineyard City and related agencies	Base information collected	$ 505																							$ 175	1		$ 330	2				$ 505
- Collect GIS mapping from City with all pertinent layers	GIS mapping collected	$ 650																							$ -			$ 650	2			4	$ 650
- Collect existing master plans related to parks, recreation and trails	Documentation collected	$ 330																							$ -			$ 330	2				$ 330
Conduct on site inventory and analysis of existing parks and open space	Walking audit/photographic reconnaissance	$ 2,310																							$ 350	2		$ 1,960	8	8			$ 2,310
Identify potential parcels for future parks and open space (City assist)	Potential parcels identified	$ 985																							$ 175	1		$ 810	2	2		4	$ 985
Analyze information to determining constraints, opportunities and needs	Constraints, opportunities and needs determined	$ 745																							$ 175	1		$ 570	2	3			$ 745
Identify existing park level of service and compare to NRPA standards	Parks level of service compared to NRPA standards	$ 665																							$ 175	1		$ 490	2	2			$ 665
Compare City demographics to NRPA standards and adjust comparison ratios	City Demographics compared to NRPA and ratios adjusted	$ 665																							$ 175	1		$ 490	2	2			$ 665
Prepare service area analysis	Service area analysis mapped	$ 665																							$ 175	1		$ 490	2	2			$ 665
- Vacant parcels according to size (regional, neighborhood, mini park)		$ 325																							$ -			$ 325	1			2	$ 325
- Trial corridors connecting trails and parks to the community		$ 325																							$ -			$ 325	1			2	$ 325
Assess adequacy of existing facilities (data from City)	Existing facility adequacy assessment	$ 665																							$ 175		1	$ 490	2	2			$ 665
Identify gaps in level of service compare to demand analysis	Level of service gaps identified and compared to demand	$ 665																							$ 175		1	$ 490	2	2			$ 665
Recommend facility upgrades	Facility upgrades and amenity guidelines recommendations	$ 840																							$ 350	1	1	$ 490	2	2			$ 840
Review with Advisory Committee and brainstorm proposed parcels	Advisory Committee meeting with minutes	$ 680																							$ 350	2		$ 330	2				$ 680
Subtotal		**$ 11,020**																							**$ 2,450**	**11**	**3**	**$ 8,570**	**34**	**25**	**0**		**$ 11,020**
Task 3 - Needs Assessment and Analysis																																	
Synthesis data gathered from workshop and social media site(s)	Data synthesized	$ 335																							$ 175		1	$ 160		2			$ 335
Prepare mapping, charts, matrixes and graphics showing attitudes and opinions	Mapping and documentation prepared	$ 1,135																							$ 175		1	$ 960		2		10	$ 1,135
Project necessary space needed to accommodate growth	Expansion area determined	$ 840																							$ 350	1	1	$ 490	2	2			$ 840
Map potential park space contiguous to neighborhoods	Park space adjacent to neighborhood identified	$ 400																							$ -			$ 400				5	$ 400
Map potential connecting trails and proposed trails	Connecting trails and proposed trails identified	$ 400																							$ -			$ 400				5	$ 400
Subtotal		**$ 3,110**																							**$ 700**	**1**	**3**	**$ 2,410**	**2**	**6**	**0**		**$ 3,110**
Task 4 - Trail System Analysis																																	
Analyze existing and proposed trails	Existing and proposed trails determined	$ 840																							$ 350	1	1	$ 490	2	2			$ 840
- Identify types and use	Trail type and use determined	$ 505																							$ 175	1		$ 330	2				$ 505
- Consider natural pathways (Coal Creek, irrigation canals, etc.)	Natural pathways for trails determined	$ 505																							$ 175	1		$ 330	2				$ 505
Review with Advisory Committee	Advisory Committee meeting with minutes	$ 505																							$ 175	1		$ 330	2				$ 505
Subtotal		**$ 2,355**																							**$ 875**	**4**	**1**	**$ 1,480**	**8**	**2**	**0**		**$ 2,355**
Task 5 - Park Acquisition, Construction and Maintenance Cost																																	
Acquisition, construction and maintenance cost estimate	Cost estimates and operational costs	$ 850																							$ 525	1	2	$ 325	1	2			$ 850
Existing facilities update/remodel cost estimate		$ 1,015																							$ 525	1	2	$ 490	2	2			$ 1,015
Review with Advisory Committee	Advisory Committee meeting with minutes	$ 505																							$ 175	1		$ 330	2				$ 505
Subtotal		**$ 2,370**																							**$ 1,225**	**3**	**4**	**$ 1,145**	**5**	**4**	**0**		**$ 2,370**
Task 6 - Goals, Objectives and Policies Development																																	
Develop draft report/action plan	Draft goals, objects and policies	$ 505																							$ 175	1		$ 330	2				$ 505
- Trail corridors		$ 320																							$ -			$ 320		2		2	$ 320
- Future parks		$ 320																							$ -			$ 320		2		2	$ 320
- Open space connections		$ 165																							$ -			$ 165	1				$ 165
- Recreation programs		$ 165																							$ -			$ 165	1				$ 165
- Cost estimates		$ 340																							$ 175		1	$ 165	1				$ 340
- Phasing plan		$ 515																							$ 350	1	1	$ 165	1				$ 515
- Plan implementation		$ 340																							$ 175	1		$ 165	1				$ 340
- Identify potential funding sources		$ 500																							$ 175	1		$ 325	1		2		$ 500
- Other information as needed		$ 335																							$ 175	1		$ 160		2			$ 335
Update draft and produce a preliminary master plan for Public Input #2	Final draft for review with public	$ 660																							$ 175	1		$ 485	1	2		2	$ 660
Review with Advisory Committee	Advisory Committee meeting with minutes	$ 340																							$ 175	1		$ 165	1				$ 340
Subtotal		**$ 4,505**																							**$ 1,575**	**7**	**2**	**$ 2,930**	**10**	**8**	**2**		**$ 4,505**
Task 7 - Plan Adoption																																	
Incorporate revisions from public and Advisory Committee	Preliminary plan prepared	$ 665																							$ 175		1	$ 490	2	2			$ 665
- Review preliminary master plan with PC/CC in working session	PC/CC input received	$ 680																							$ 350	2		$ 330	2				$ 680
- Update draft master plan to final master plan	Preliminary plan updated	$ 825																							$ 175	1		$ 650	2	2	2		$ 825
Review draft with Advisory Committee	Advisory Committee meeting with minutes	$ 505																							$ 175	1		$ 330	2				$ 505
Final and Approved Master Plan	Final master plan prepared	$ 340																							$ 175	1		$ 165	1				$ 340
- Incorporate final changes	Final master plan updated	$ 340																							$ 175	1		$ 165	1				$ 340
- Prepare final document for approval	Final document prepared	$ 505																							$ 175	1		$ 330	2				$ 505
Send review draft to Advisory Committee	Advisory Committee meeting with minutes	$ 505																							$ 175	1		$ 330	2				$ 505
- Update plan and submit for City Council Approval	Final plan delivered to Vineyard City (original and 20 copies)	$ 510																							$ 350		2	$ 160		2			$ 510
Subtotal		**$ 4,875**																							**$ 1,925**	**8**	**3**	**$ 2,950**	**14**	**6**	**2**		**$ 4,875**
Expenses	Travel and reproduction	**$ 1,760**																							$ 880			$ 880					**$ 1,760**
Grand Total		**$ 48,240**																							**$ 17,850**	**67**	**35**	**30,390**	**126**	**78**	**4**		**$ 48,240**

EXHIBIT C - ZPFI SCOPE

SECTION 1 SCOPE & HISTORY

Zions First National Bank was founded in Salt Lake City in 1873 and continues its legacy of strength and stability as one of the oldest financial institutions in the Intermountain West. To bring value to individuals, small-to middle-market businesses, nonprofits, corporations, and institutions, Zions Bank provides a wide range of traditional banking and innovative services. Zions Bank is a division of ZB, N.A., which operates in nearly 500 local financial centers across 11 Western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, Washington, and Wyoming. ZB, N.A.'s parent company is Zions Bancorporation, which is included in the S&P 500 and NASDAQ Financial 100 indices (NASDAQ: ZION).

Our department, ZPFI, is comprised of a team of 23 professionals committed to providing unparalleled service to municipal entities, local districts, government agencies and private clients throughout Utah and the Intermountain West. We have two primary service areas: (1) financial advisory to assist governmental entities in the bonding and disclosure/ reporting process; and (2) municipal consulting services focusing on economic development, planning, real estate development advisory, and fee-related services.

Our Municipal Consulting Group, an integral part of ZPFI, is well known and respected throughout the Intermountain Region for its leadership in economic development, redevelopment, market analysis, real estate development advisory, capital facility finance planning, feasibility studies, and fiscal/economic impacts analysis.

EXECUTIVE SUMMARY

The consultants will draft a Parks, Trails and Recreation Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA) that meets all legal requirements of Utah Code 11-36a and that also reflects the unique characteristics and goals of Vineyard. We believe we can offer you superior service for the following reasons:

- ZPFI stays current on the issues surrounding impact fees in Utah, has been asked to testify before the Utah Legislature on impact fees, and can ensure that Vineyard's impact fees are defensible and in line with today's standards and the requirements of Utah Code 11-36a;
- Our experience with impact fees and rates ranges from small towns like Centerfield, to mid-size cities like Clearfield, to larger cities like Provo and Orem, to rapidly-growing cities like Saratoga Springs and Herriman, and to special service districts like the Snyderville Basin Special Recreation District. We understand that each community is unique, have seen a vast range of concerns over the years, and are prepared to work closely with you to meet your specific needs;
- We have worked closely with the Utah Valley Homebuilder's Association over the years and have established good relationships there as we have drafted impact fees for many cities in Utah County including: Saratoga Springs, Lindon, American Fork, Alpine, Highland, Provo, Orem, Springville, Cedar Hills and Payson.
- Our financial models are highly interactive. As part of the process, we sit down with our clients and show impacts to the calculations from varying assumptions, such as timing of capital projects, inflation, growth, etc.

RELEVANT PROJECTS – 2-3

Santaquin City Parks IFFP and IFA
Nibley City Parks IFFP and IFA
Saratoga Springs Parks IFFP and IFA

SCOPE OF WORK

The Impact Fee Facility Plan will provide the following information, as required by Utah Code 11-36a. This information will form the foundation of the Impact Fee Analysis.

- Identify the existing level of service (LOS) – i.e., park acres, trail miles
- A proposed level of service
- Identify any excess capacity to accommodate future growth
- Identify demands placed on existing public facilities by new development activity
- Identify the means by which the local political subdivision will meet those growth demands
- A general consideration of all potential revenue sources to finance the impacts on the system improvements.

Working from the IFFP, Zions will draft an Impact Fee Analysis (IFA) that includes the following components:

- *Incorporate Assumptions from the IFFP* – The IFA will be consistent with the IFFP in every way. The same growth projections, level of service, future capital projects, and other key assumptions used in the IFFP will be incorporated into the IFA.
- *Proportionate Share* – ZPFI will allocate the costs among the demand units, including costs for any existing capacity, as well as the proportionate share of new construction costs attributable to new development within the next 6-10 years.
- *Credits* **–** Credits must be made against the gross impact fee for outstanding bonds, as well as the portion of new facilities, if any, that will benefit existing development (i.e., cure existing deficiencies).

ZPFI will certify the IFFP and IFA as required by law.

We will present the IFA as a Word document, as well as in a PowerPoint format to staff, City Council, etc., as requested by the City and will be available to answer any questions at a public hearing.

BUDGET AND PRICING

Proposed fees are as follows:	IFFP	$7,500
	IFA	$6,500
	TOTAL Proposed	$14,000

DELIVERABLES

IFFP
IFA
PowerPoint for presentation to City staff and Council as requested

SCHEDULE AND TIMELINE

The proposed schedule is approximately 6 weeks for completion of the IFFP and IFA after the basic elements of the Master Plan are complete (i.e., inventory, service levels – existing and proposed, growth projections). Some work can be done simultaneously with the Master Plan, order to move the project forward more quickly, but the basic elements listed above need to be in place so that the IFFP and IFA are consistent with the Master Plan.

SECTION 2 IMPACT FEE EXPERIENCE

SAMPLE IMPACT FEE EXPERIENCE Entity	Water	PI	Storm	Sewer	Parks	Roads	Power	Police	Fire
Alpine	x	x							
American Fork	x	x	x	x	x	x		x	x
Ash Creek SSD				x					
Ash Creek SSD 2018				x					
Bear River Water	x								
Brian Head	x			x		x		x	
Brigham City	x		x	x	x	x	x		
Cedar Hills	x	x		x	x	x		x	x
City of Chubbuck, Idaho					x			x	x
Clearfield	x		x	x					
Clinton	x		x	x	x	x		x	x
Coalville	x	x	x	x	x	x			
Cottonwood Heights			x			x			
Eagle Mountain	x		x	x	x	x	x		
Enoch	x	x	x	x	x	x		x	x
Farmington City 2015			x		x	x			
Farmington City 2018			x			x			
Farmington City 2019	x		x			x			
Granger-Hunter Improvement District	x			x					
Grand County					x	x		x	x
Harrisville					x	x		x	
Heber Valley Sewer				x					
Herriman	x	x	x		x	x		x	x
Hi-Country Estates	x								
Highland	x	x		x	x	x		x	x
Hyrum	x	x		x	x	x			

SAMPLE IMPACT FEE EXPERIENCE Entity	Water	PI	Storm	Sewer	Parks	Roads	Power	Police	Fire
Jordanelle SSD 2015	x			x					
Jordanelle SSD 2018	x			x					
Ivins								x	x
Koosharem	x								
Layton	x				x	x			
Lehi City 2015	x		x	x	x	x		x	x
Lehi City 2018	x	x	x	x	x	x	x	x	x
Lindon	x			x	x	x			
Marriott-Slaterville		x		x	x	x		x	
Manila	x			x					
Millcreek City					x				
Moab	x								
Morgan City				x			x		
Mountain Green Fire									x
Mountain Regional 2015	x								
Mountain Regional 2019	x								
North Davis Fire District									x
North Fork SSD	x								
North Summit Fire District									x
No. Tooele County Fire									x
North View Fire									x
North View Fire 2018									x
North Village SSD 2015	x			x					
North Village SSD 2018	x								
Orem	x		x	x	x	x		x	x
Park City	x								
Park City Fire District									x
Park City Fire District 2018									x
Payson								x	x
Perry City (Pointe Perry)	x	x	x		x			x	x
Plain City					x			x	
Pleasant Grove			x		x				
Pleasant View	x				x				
Powder Mountain 2016	x			x					
Powder Mountain 2018	x			x					
Providence						x			
Provo	x		x	x	x	x		x	x
Provo 2021				x					
Rexburg, ID					x	x		x	x
Riverton	x	x	x		x	x			x
Rockville Springdale Fire									x
Roy	x		x		x				

SAMPLE IMPACT FEE EXPERIENCE Entity	Water	PI	Storm	Sewer	Parks	Roads	Power	Police	Fire
Santaquin City	x	x		x		x		x	x
Saratoga Springs	x	x	x	x	x	x		x	x
Snyderville Basin Rec District					x				
South Davis Sewer District				x					
South Jordan	x		x		x	x		x	x
South Valley Sewer District 2013				x					
South Valley Sewer District 2015				x					
South Weber	x			x	x	x		x	x
Springville		x	x		x	x			
St. George	x	x	x	x	x	x	x	x	x
Stansbury Park Improvement District	x			x					
Summit County						x			
Syracuse		x	x			x		x	x
Taylorsville			x		x				x
Taylorsville-Bennion 2013	x		x						
Taylorsville-Bennion 2014	x		x						
Timpanogos SSD				x					
Timber Lakes Water SSD	x								
Tremonton City	x		x	x	x			x	x
Unified Fire Service Area									x
Unified Fire Service Area 2019									x
Washington Co. Water	x	x							
Washington Terrace	x		x	x	x				x
Wasatch County					x	x		x	x
Weber County			x	x	x	x			

EXHIBIT D – RESUMES

CRSA

Kathy Wheadon, AIA, NCARB, LEED®AP

Principal in Charge, CRSA



Education

Master of Architecture, North Carolina State University, 2001

Bachelor of Architectural Studies, University of Washington, 1989

Licenses & Certifications

Architect: Utah, #12287819-0301

LEED® Accreditation, 2003

NCARB Certificate #107724

Professional Affiliations

Capitol Improvement Program Board, Salt Lake City, Mayoral Appointment, 2002–2005

American Institute of Architects (AIA), Associate

AIA Utah Fellowship and Honors Committee

Kathy has focused her career on creating innovative built environments for educational and civic clients. Her design leadership is strengthened by her ability as a keen listener, as well as her strong project management, verbal and graphic communication skills. She works regionally on civic and academic projects, all with the same attention to design, and high performing sustainable buildings and landscapes. She is a skilled facilitator, designer, and programmer, with over 25 years of professional experience. She is a member of the Lac Courte Oreilles Band of the Lake Superior Chippewa Indians.

- American Fork City Hall Feasibility Study, American Fork, UT
- Bridal Veil Falls Feasibility Study, Provo, UT
- Clearfield Health Department/Senior Center, Clearfield, UT
- Davis County Civic Campus Master Plan, Farmington, UT
- Davis County Memorial Courthouse, Farmington, UT
- Garfield County Courthouse, Panguitch, Utah
- Granite School District Earthquake Mitigation, Salt Lake City, UT
- Idaho Falls Event Center, Idaho Falls, ID
- Kaysville City Municipal Operations Center, Kaysville, UT
- Kaysville Public Works Campus Master Plan, Kaysville, UT
- Magna Library, Magna, UT
- Moab City Hall & City Center, Moab, UT
- Murray Theater Renovation, Murray, UT
- North Logan Community Center, North Logan, UT
- Rio Grande Depot Seismic Upgrade, Salt Lake City, UT
- Santaquin Cultural Center, Santaquin, UT
- Saratoga Public Works Master Plan, Saratoga Springs, UT
- Springville City Hall, Springville, UT
- Springville Library, Springville, UT
- State Division of Emergency Management, Salt Lake City, UT
- State of Utah Statewide Space Utilization Study
- Taylorsville State Office Building, Taylorsville, UT
- University of Utah, Kennecott Mechanical Engineering Building Phase 3, Salt Lake City, UT
- University of Utah, Mobility Hub, Salt Lake City, UT
- University of Utah Public Safety Building Design, SLC, UT
- Utah Valley University, Athletics Feasibility Study, Orem, UT
- Utah Valley University, Pope Science Building Infill, Orem, UT
- Utah Valley University Master Plan, Orem, UT
- West Bountiful Public Works Facility, West Bountiful, UT
- West Jordan Cultural Arts Center, West Jordan, UT

CRSA

Paul Kenney, NCARB

Project Manager, CRSA



Education

Bachelor of Architecture, Louisiana State University, 2016

Licenses & Certifications

Architect: Texas & Utah #13802861-0301

NCARB Certificate #107028

Paul's experience has been primarily in the construction administration and project management portion of the practice. Prior to living in Utah, his focus was on K-12, District Master Planning, and industrial/manufacturing facilities. He has a keen eye for detail, and a strong desire to ensure client and team member resources are used effectively

Relevant Experience

- Vineyard Fire Station, Vineyard, UT
- Vineyard FS Site Analysis, Vineyard, UT
- Print Center Building, Salt Lake City, UT
- Austin Independent School District 2019 Facilities Master Plan, Austin, TX
- Soundwell Night Club & Bar Tenant Improvement, Salt Lake City, UT
- The OSLO Remodel, Santa Fe, NM
- The OSLO Remodel, Orlando, FL
- Higher Ground Montessori Remodel, Dublin, OH
- NBISD Security Upgrades, New Braunfels, TX
- Frito Lay, Jonesboro, AR
- Flex, FDA Medical Device Manufacturer Renovation, Austin, TX
- Travis Middle School Addition & Remodel, Temple, TX
- Lamar Middle School, Administration, Cafeteria and Library Addition & Interior Remodel, Temple, TX
- Hays High School, New Band Hall, Hays, TX

CRSA

Laura Smith, AIA, LEED®AP, BD+C, WELL AP

Architect, CRSA



Laura Smith is an architect and urban designer who brings insight and passion into the way the built-world shapes our communities. She is highly experienced in reaching design solutions that improve health and well-being while also identifying ways to reduce energy use and impacys on natural resources. Through her work, Laura strives to address environmental issues as well as long-term social, and evonomic vitality. Her expertise lies in the intersetionality of urban design and architecture. This allows her to identify and implement best-practice principles of accessibility, diversity, compatability, adaptability, and identify items which are critical to thriving environments.

Education

Master of Architecture, Urban Planning Certificate, University of Utah, 2009

Bachelor of Arts in Architecture, Clemson University, 2005

Licenses & Certifications

Architect: Utah, 2015, #9605511-0301

LEED: 10566856-AP-BD+C

WELL-AP-0000063795

Professional Affiliations

Co-Chair, Urban Design Utah

AIA Committee on the Environment

Urban Land Institute

APA Utah

Relevant Experience

- Vineyard Commuter Rail Platform and Station Area Master Plan, Vineyard, UT
- Vineyard Fire Station, Vineyard, UT
- Vineyard FS Site Analysis, Vineyard, UT
- UTA 650 South Main TRAX Station, Salt Lake City, UT
- Pickle Co. Building Adaptive Reuse Community Event Center, Salt Lake City, UT
- Hides Building Adaptive Reuse Co-Working Space, Salt Lake City, UT
- Safe Harbor Lifeline Crisis Prevention Center, Layton, UT
- North Logan Community Center, North Logan, UT
- Parallel on State, Salt Lake City, UT
- Mountain American Massing/Daylighting/Site Selection Analysis, Salt Lake City, UT
- Salt Lake County District Attorney's Office Concept Design, (Living Building Challenge), Salt Lake City, UT
- Ogden Exchange Building Adaptive Reuse Sustainability Manager (LEED v4/WELL), Ogden, UT
- City Center Plaza + Intermodal Hub, (LEED Silver), Boise, ID
- Santaquin Cultural Center, Santaquin, UT
- Utah Film + Media Arts Center Conceptual Design, Salt Lake City, UT
- Liberty Crest Urban Infill Housing, Salt Lake City, UT
- BYU Intramural Fields, Hawaii
- Folsom Corridor Daylighting Master Plan

MGB+A STUDIO

JAY BOLLWINKEL, ASLA, PLA, AICP, LEED ND

Principal

Landscape Architecture License 108570-5301



Mr. Bollwinkel frequently leads planning processes for specific planning projects as well as proposed community developments for public and private sector clients throughout the western United States. He is an effective group facilitator in public workshops, neighborhood groups, and with community leaders. He has helped lead complicated, often controversial projects through to implementation. Among his areas of expertise are parks and Recreation Master Plans, brownfield redevelopment, open space conservation, transit-oriented development, and economic development.

PROFESSIONAL AFFILIATION

- American Planning Association
- American Society of Landscape Architects
- Utah State University Landscape Architecture Advancement Board Co-Chair
- Murray MCCD Design Review Committee
- Exchange Club of Murray

AWARDS

- Distinguished Alumni Award, Utah State University: College of Landscape Architecture and Environmental Planning

EDUCATION

Bachelor of Landscape Architecture and Environmental Planning

Utah State University | Logan, Utah 1987

Associates of Arts and Sciences

Ricks College | Rexburg, Idaho 1984

CERTIFICATIONS

Licensed Landscape Architect (UT, CA, AZ, ID, NV, MO, HI)

American Institute of Certified Planners

RELEVANT PROJECT EXPERIENCE

Elko Parks & Recreation Open Space, Elko City, Nevada

Nibley Parks & Recreation Master Plan, Nibley, Utah

Rexburg Parks Master Plan, Rexburg, Idaho

Stansbury Parks Recreation & Trails Master Plan, Stansbury, Utah

Holladay Canal Trails Master Plan, Holladay, Utah

Tech Ridge Parks & Trails Master Plan, St. George, Utah

MGB+A STUDIO

PATRICIA BECKERT, ASLA

Landscape Designer



Ms. Beckert graduated Utah State University with a Master's degree in landscape architecture, focused in urban planning and design. Her experience encompasses a wide range of projects, including urban planning and parks and recreation. She is committed to making a positive impact on communities and the environment. Her passion lies in creating walkable, sustainable, and well-designed cities that provide an improved quality of life to its citizens. She believes that a network of parks and open spaces creates a sense of place in the community. Through course work and hands-on learning, Ms. Beckert has gained practical experience in planning and design. She is driven to leverage her skills and knowledge in order to tackle real-world challenges and create inclusive, resilient, and aesthetically pleasing spaces for all to enjoy.

PROFESSIONAL AFFILIATION

- LEED Green Associate
- Permaculture Certification
- ASLA Utah Chapter

AWARDS

- Legacy of Utah State Award
- Dean's List at Utah State University
- Outstanding Sophomore
- Utah ASLA Memorial Scholarship

+ EDUCATION

Bachelor's in Landscape Architecture
Utah State University | Logan, Utah 2021
Master's in Landscape Architecture
Utah State University | Logan, Utah 2023

+ RELEVANT PROJECT EXPERIENCE

Nibley City Parks and Recreation Master Plan, Nibley, Utah
Elko City Parks and Recreation Master Plan, Elko, Nevada
Historic Downtown Streetscape Plan, Price City, Utah (Thesis Work)
Riverton City 2050 Vision Project - Urban Theory, Systems, and Design Class
Zion Mountain Ranch - Recreation/Open Space Class

EXHIBIT E – EXPERIENCE

Vineyard Commuter Rail Station
Vineyard City, Utah



Client	UTA and UDOT
Contact	Aaron Pinkerton, Project Manager, UTA, 801-669-1477
Firm Role	Station Planning, Station Design/ Construction Documents for 600 Foot Rail Platform with Canopy, & 300 Stall Park & Ride/Bus Facilities
Timeline	2020
Budget	$4,000,000



CRSA was retained by the Utah Department of Transportation to prepare a plan and construction documents for a new platform on the UTA FrontRunner Commuter Rail system in Vineyard, Utah. The process included a robust station planning exercise with Vineyard City and Anderson Development to site the park and ride facility within the private property adjacent to the UTA station platform location. The CRSA team developed design drawings to complete the station platform (footings constructed prior) and to construct the bus facility and park and ride lot. CRSA proposed and investigated new technology to build the rail platform without disrupting UTA FrontRunner operations.

Utah Valley University Facilities Master Plan
Orem, UT



Client	Utah Valley University
Contact	Frank Young, Vice President, Facilities Planning, 801-863-7202
Firm Role	Master plan, wayfinding



The UVU Master Plan designs a green-network framework as the organizing structure for the future 110-acre Vineyard Campus. A combination of large, central public spaces smaller/distributed plazas, and a robust, hierarchical green-street network with linear green space integrated into surround development creates the framework and backbone for the future campus.



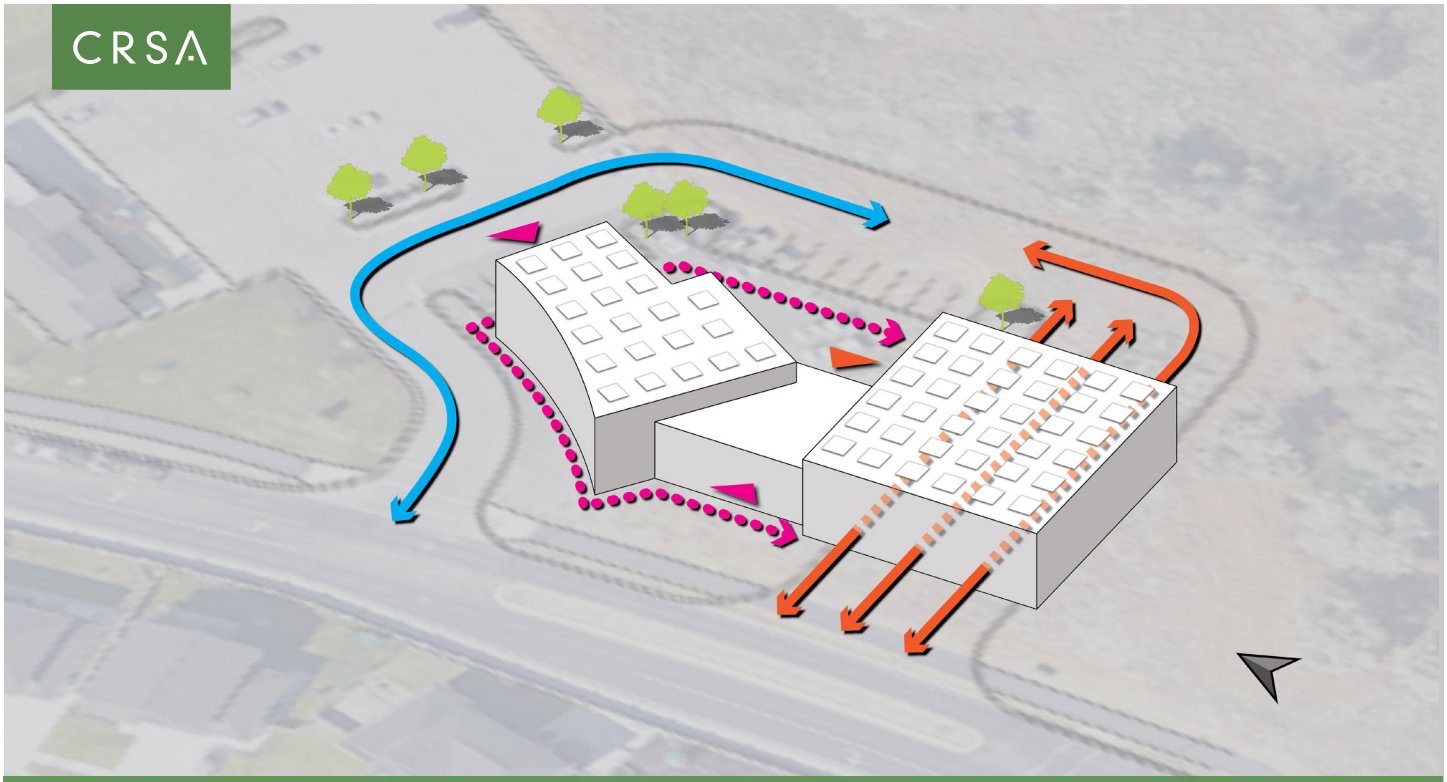
Vineyard Fire Station Feasibility Study

Vineyard City, Utah

CRSA was retained by Vineyard City to study two potential sites for a future Fire Station that would transform existing properties owned by the City into this new use. The process included a robust investigation with Vineyard City and the Orem Fire Department to further define determine needs, goals, constraints, and opportunities within the two existing buildings. The CRSA team developed concept level Fire Station designs and provided cost estimation services for each scenario. Schedule, functionality, and impacts on other municipal services were considered for both site and illustrated in a final document that was delivered to Vineyard City to help facilitate decisions on next steps for the Fire Station and the two sites.

Client	Vineyard City
Contact	Morgan Brim, Community Developemtent Director 358-248-7029, morganb@vineyardutah.org
Scope of Services	Existing Building Analysis, Programming, Schematic Design, Visualization, Cost Estimation Services
Construction Cost	N/A
Completion Date	2024





Vineyard Fire Station Site Analysis

Vineyard City, Utah

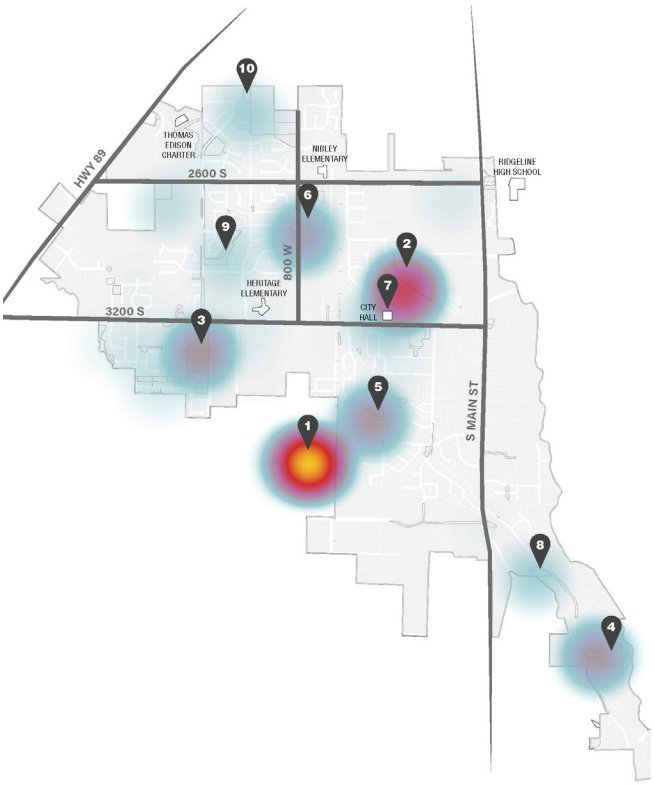
CRSA was retained by Vineyard City to study four potential sites for a future Fire Station that would serve the existing and future population of Vineyard. The process included a robust investigation with Vineyard City and the Orem Fire Department to determine needs, goals, constraints, and opportunities within the available sites. The CRSA team developed concept level site and station designs and to provide a comprehensive document illustrating the feasibility of each site for a future Fire Station. Cost, schedule, functionality, and impacts on the surrounding community were considered with each site and captured in a final document delivered to Vineyard City to help facilitate decisions on next steps for providing these essential services.

Client	Vineyard City
Contact	Morgan Brim, Community Developemtent Director 358-248-7029, morganb@vineyardutah.org
Scope of Services	Site Analysis, Circulation Study, Traffic Analysis, Programming, Schematic Design, Visualization, Cost Estimate, Funding Investigation
Construction Cost	N/A
Completion Date	2024



NIBLEY CITY PARKS, RECREATION, & OPEN SPACE MASTER PLAN





Master Planning

LOCATION - Nibley, Utah

CONTACT - Levi Roberts, City Planner | 435.752.0431

CLIENT - Nibley City

SCOPE - Parks, Recreation, and Open Space Master Plan

COMPLETION - Ongoing

Nibley City is experiencing growth and wants to update their parks, recreation and open space master plan to identify parks and open space parcels in growth areas that can be preserved for future recreation activities. Nibley City has also wants to preserve sensitive land (river corridors and wet land areas) for future passive recreation activities. MGB+A was awarded the master plan update and is working with City leadership to complete this plan. MGB+A will identify future parks and prepare conceptual designs and costs for each so that City can budget and construct the parks in the future.

MGB+A
STUDIO

ELKO CITY PARKS, RECREATION, & OPEN SPACE MASTER PLAN



Master Planning

LOCATION - Elko, Nevada

SIZE - 17.85 square miles

CONTACT - James Wiley
775.777.7266

CLIENT - Elko City

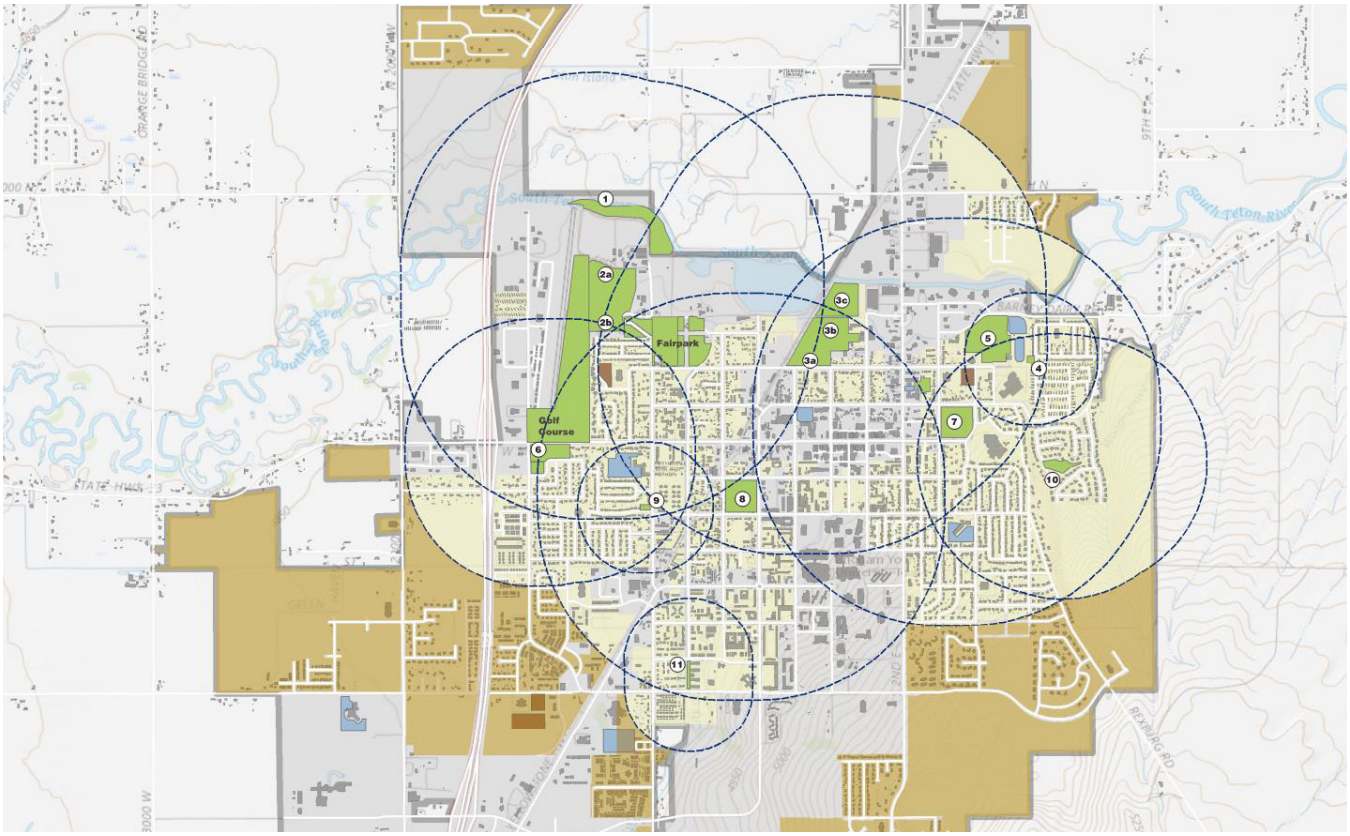
SCOPE - Parks, Recreation, and Open Space Master Planning

COMPLETION - Ongoing

Elko City, Nevada is adding a new community center where Kump Field is located. This high school baseball field is being relocated to the Elko Sports Complex. To accommodate this change, it has become necessary to update the parks, recreation, and open space section of the Elko Master Plan. MGB+A is exploring trends like pickleball and interactive water features, while working with the City fo find future parks and existing parks where these amenities can be added.

MGB+A
STUDIO

REXBURG CITY PARKS & RECREATION MASTER PLAN



Land Planning | Landscape Architecture

LOCATION - Rexburg, Idaho

SIZE - 9.85 Square Miles

CONTACT - Dan Torres, Assistant Economic Development 208.372.2333

CLIENT - Rexburg City

SCOPE - City's first Parks & Recreation Master Plan

COMPLETION - June 2001

MGB+A was awarded the opportunity to prepare Rexburg City's first parks and recreation master plan. Rexburg City has a rich heritage of quality parks and recreational opportunities that are being impacted by accelerated student growth from BYU-I. MGB+A is working with the City to identify parks and trails in undeveloped areas so that they can be set aside as development occurs. A trails master plan is also included, closing gaps between trail sections and extending trails to the community as it expands.

MGB+A
STUDIO

STANSBURY PARKS, RECREATION, & TRAILS MASTER PLAN



Land Planning | Landscape Architecture

LOCATION - Stansbury, Utah

SIZE - 6 Square Miles

CONTACT - Neil Smart
801.372.0881

CLIENT - Stansbury Service Agency

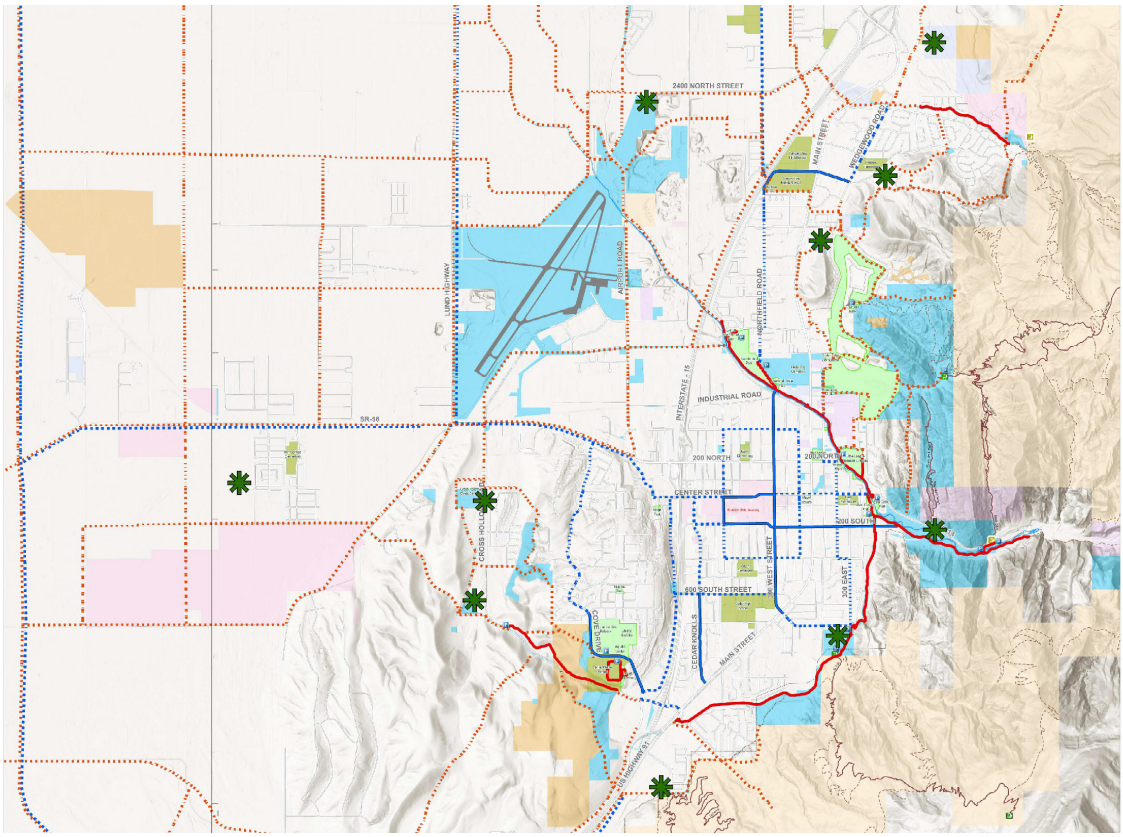
SCOPE - City Parks & Recreation Master Plan

COMPLETION - Fall 2018

Stansbury Park is a 6 square mile community that is governed by a service agency founded to supply water and recreation to the Stansbury Park Community. Even though Stansbury Park supplies parks and recreation elements to northern Tooele County, the community has never had a master plan to guide parks, recreation, and trails. MGB+A, teamed with Zions Public Finance, competed and was awarded the opportunity to prepare this plan. We created the first digital mapping for the community and conducted public input meetings and online surveys to discover the desires of the citizens, along with the Service Board to develop a master plan showing where parks should be located, trails extending, and recreation programs strengthened in the community. The culmination of this plan is establishing a boundary for Stansbury Park that the Tooele County Commission can approve so that park impact fees can fundparks and trails expansion.

MGB+A STUDIO

CEDAR CITY PARKS, RECREATION, & TRAILS MASTER PLAN



Master Planning

LOCATION - Cedar City, Utah

SIZE - 35 Square Miles

CONTACT - Bryan Dangerfield | 702.274.9903

CLIENT - Cedar City

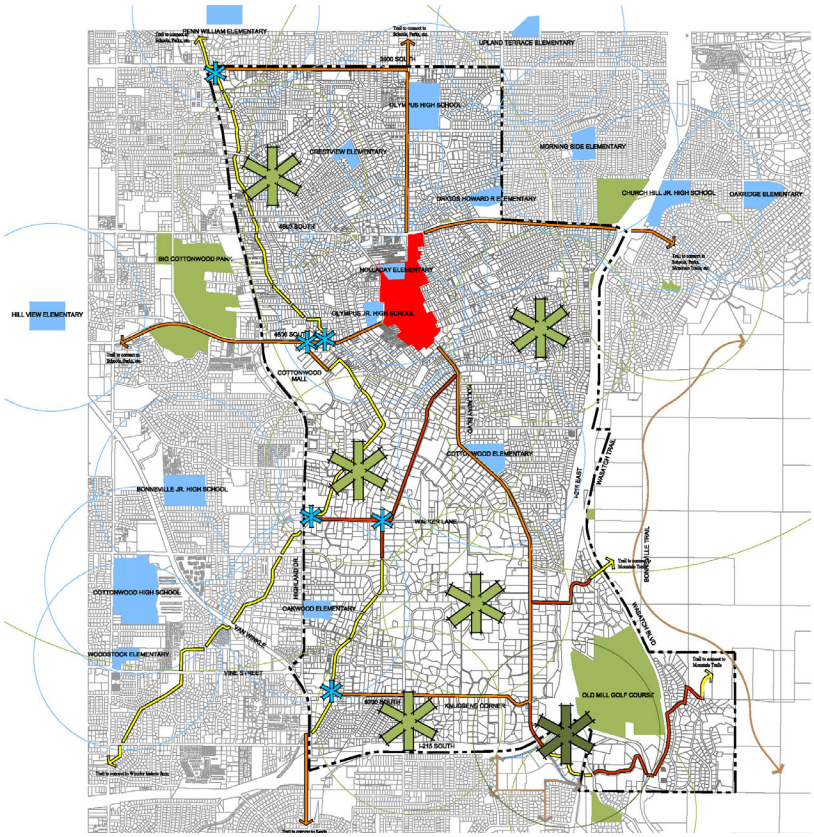
SCOPE - Parks & Recreation Master Plan Preparation

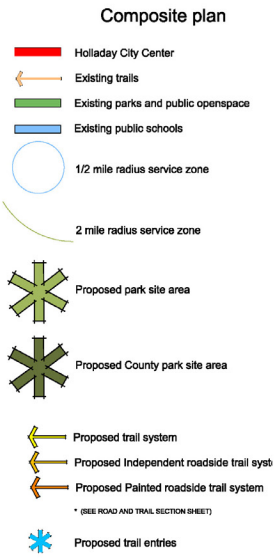
COMPLETION - June 2017

Cedar City needed and update to their existing Parks, Recreation, and Trail Master Plan prepared by MGB+A in 1999 due to the proposal of several new parks and trails. MGB+A conducted public input meetings, using an input survey and mapping that was also posted on social media. There were over 1,000 surveys collected representing over 10% of the community. Existing and new parks and trails were mapped, and a document was prepared to guide the City Council as trails and parks continue to expand.

MGB+A STUDIO

HOLLADAY PARKS, RECREATION, & TRAILS MASTER PLAN





Holladay Parks & Trails Master Plan

Prepared by: MGB+A The Grassli Group

0 1000 2000 3000

Figure 4

Land Planning

LOCATION - Holladay, Utah

SIZE - 4,000 Acres

CONTACT - Paul Allred
801.272.9450

CLIENT - Holladay City

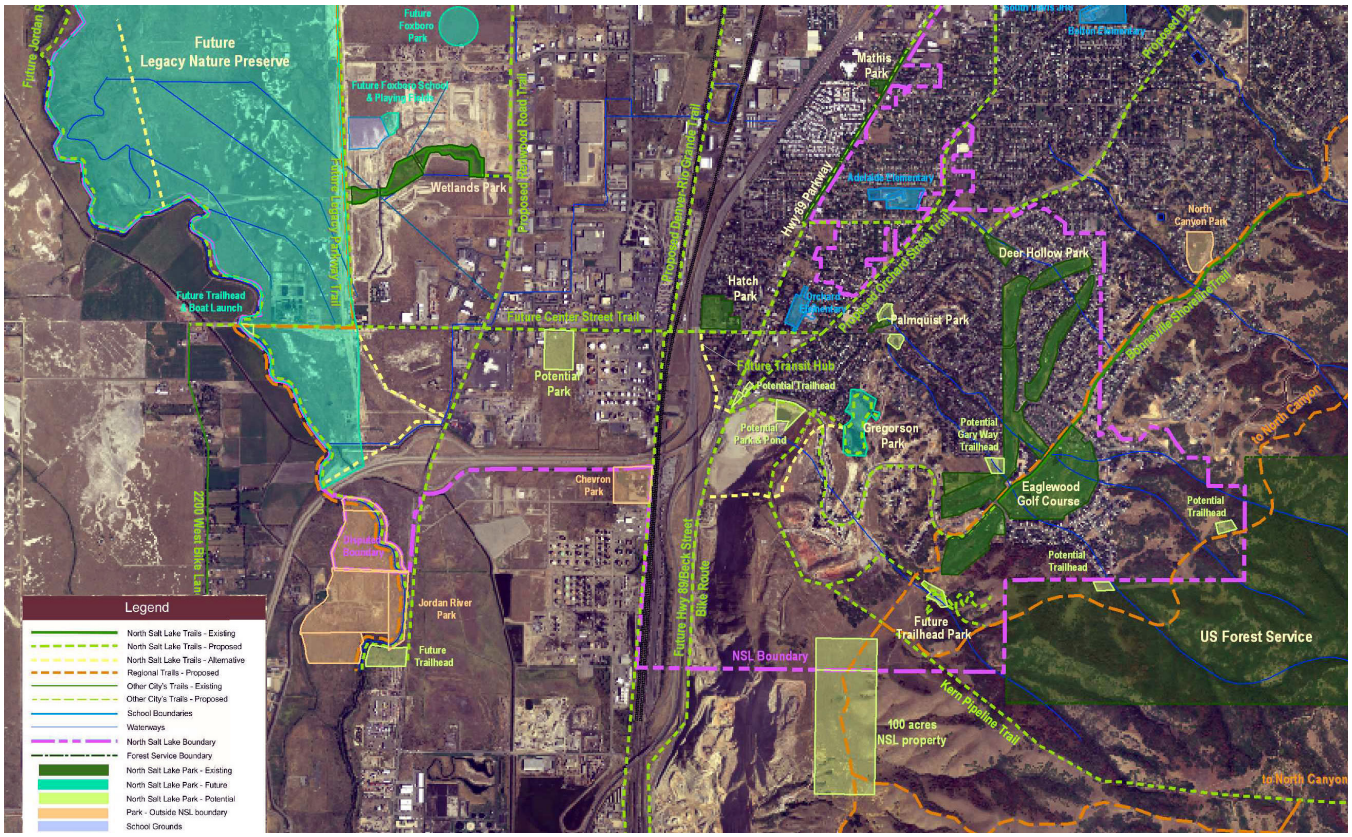
SCOPE - Site Analysis, Public Input, Master Plan Preparation

COMPLETION - August 2003

MGB+A was awarded this Park, Recreation, and Trails Master Plan for the City of Holladay, the newest City in Utah at the time. Because of its newness, parks, recreation, and trails had not been integrated fully into the community. MGB+A conducted research, held public meetings, and assisted the City in preparing a parks, recreation, and trails plan that will help guide the City Council in purchasing parks into the future. The project was unique in that the City is already established. Acquiring park land will be difficult with little land available. Trails were easier to integrate by establishing them along existing canal corridors connecting the City to the Wasatch Front.

MGB+A STUDIO

NORTH SALT LAKE CITY PARKS, RECREATION, & TRAILS MASTER PLAN



Master Planning

LOCATION - North Salt Lake City, Utah

SIZE - 8.5 Square Miles

CONTACT - Paul Ottoson, City Engineer | 801.936.1122

CLIENT - North Salt Lake City

SCOPE - Parks, Recreation, & Trails Master Planning

COMPLETION - November 2005

After working together with MGB+A on several grant proposals for parks and trails, North Salt Lake City hired MGB+A to draft a comprehensive recreation plan to organize their future efforts. With the assistance of MGB+A, the City convened its first Recreation Advisory Board, who began meeting on a regular basis to determine the course of the planning project and get citizens involved in the process. After a dozen advisory board meetings, a public workshop, and a public survey, a plan was crafted that reflected the unique geography of this city (foothills to shore lands) and its changing population. The plan incorporates many new trials, including a major regional connection along Center Street that will be funded in part by a $400,000 Transportation Enhancement grant secured with MGB+A's assistance. The plan also brought in potential project partners from Sal;t Lake City, the US Forest Service, Bountiful, and Davis County trails advocates.

VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: March 27, 2024
Agenda Item: 2024 Town Hall Schedule
Department: Community Development
Presenter: Morgan Brim

Background/Discussion:
Council will set the schedule for Vineyard's town hall meetings
Four Town Hall meetings:
April 25th
May 23rd
June 27th
July 18th
(See attached map for areas of the city that will be reached out to for attendance at these meetings)
*Mayor Fullmer will assign up to two Council members per Town Hall, if there is areas within the city you would like to attend, please let her know

Fiscal Impact:
Minor costs of advertising and printing materials

Recommendation:
Staff recommends approving the 2024 schedule for Town Hall meetings

Sample Motion:
"I move to adopt the 2024 Vineyard City town hall schedule as written."

Attachments:
1. Town Hall Groupings

Town Hall Groupings

Group 1: Orange – April 25

Group 2: Blue – May 23

Group 3: Red – June 27

Group 4: Purple – July 18

