



**NOTICE OF A REGULAR
CITY COUNCIL MEETING**
June 26, 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, June 26, 2024, immediately following the RDA meeting, 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

2. PRESENTATIONS/RECOGNITIONS/AWARDS/PROCLAMATIONS

2.1. Presentation of GFOA Distinguished Budget Presentation Award

Finance Director Kristie Bayles will present an award to the city from the Government Finance Officers Association. The GFOA's Distinguished Budget Presentation Award recognizes the city's "commitment to producing annual reports that evidence the spirit of full disclosure and transparency".

2.2. Fraud Risk Assessment Presentation

Finance Director Kristie Bayles will present the annual Fraud Risk Assessment. This item is for discussion only, no action will be taken.

3. WORK SESSION

4. PUBLIC COMMENTS

“Public Comments” is defined as time set aside for citizens to express their views for items not on the agenda. During a period designated for public comment, the mayor or chair may allot each speaker a maximum amount of time to present their comments, subject to extension by the mayor or by a majority vote of the council. Speakers offering duplicate comments may be limited. Because of the need for proper public notice, immediate action cannot be taken in the Council Meeting. The Chair of the meeting reserves the right to organize public comments by topic and may group speakers accordingly. 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

7. CONSENT ITEMS

7.1. Approval of the June 14th, City Council Meeting Minutes.

7.2. Tucker Row Homeowners Association Property Conveyance

7.3. Business License and Regulation Amendment

8. APPOINTMENTS

9. BUSINESS ITEMS

9.1. Parking Permit Program

Senior Planner Cache Hancey will present an a Parking Permit Program for 300 W and Vineyard Loop Road near the Lakefront at Town Center Neighborhood

9.2. PUBLIC HEARING – Adoption of the Vineyard City FY24 Budget Final Amendment #5 (Resolution 2024-18)

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.

9.3. PUBLIC HEARING - Proposed Salary Increases for Elective and Statutory Officials.

Per State Code 10-3-818, a public hearing is required to be held for the setting of any elected and statutory staff salaries or increases.

9.4. DISCUSSION AND ACTION - Adoption of the Final Fiscal Year 2025 Budget (Resolution 2024-19)

Finance Director Kristie Bayles will present the final Fiscal Year 2024-2025 Budget and the certified tax rate. The mayor and City Council will act to adopt (or deny) this request by resolution. (A public hearing was held on the adopted tentative budget during the May 22nd City Council meeting.)

9.5. DISCUSSION AND ACTION - Adoption of Ordinance for salary increases (Ordinance 2024-07)

Human Resource Manager Corrie Steeves will present an ordinance proposing salary increases for elected and statutory staff as required per State Code 10-3-818.

9.6. Forms of Government

The mayor and city council will continue the discussion regarding forms of government and possibly act to adopt (or deny) resolution 2024-21.

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 _____.

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 (385) 338-5183.

I, the undersigned Deputy 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:

6/25/2024

CERTIFIED (NOTICED) BY:

/s/Tony Lara

TONY LARA, DEPUTY RECORDER



Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 395/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

| | Yes | Pts |
|--|-----|-----|
| 1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire? | ✓ | 200 |
| 2. Does the entity have governing body adopted written policies in the following areas: | | |
| a. Conflict of interest? | ✓ | 5 |
| b. Procurement? | ✓ | 5 |
| c. Ethical behavior? | ✓ | 5 |
| d. Reporting fraud and abuse? | ✓ | 5 |
| e. Travel? | ✓ | 5 |
| f. Credit/Purchasing cards (where applicable)? | ✓ | 5 |
| g. Personal use of entity assets? | ✓ | 5 |
| h. IT and computer security? | ✓ | 5 |
| i. Cash receipting and deposits? | ✓ | 5 |
| 3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team? | ✓ | 20 |
| a. Do any members of the management team have at least a bachelor's degree in accounting? | ✓ | 10 |
| 4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior? | ✓ | 20 |
| 5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date? | ✓ | 20 |
| 6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year? | ✓ | 20 |
| 7. Does the entity have or promote a fraud hotline? | ✓ | 20 |
| 8. Does the entity have a formal internal audit function? | ✓ | 20 |
| 9. Does the entity have a formal audit committee? | ✓ | 20 |

*Entity Name: Vineyard City

*Completed for Fiscal Year Ending: 2024 *Completion Date: 6/25/24

*CAO Name: Eric Ellis *CFO Name: Kristie Bayles

*CAO Signature: Eric Ellis *CFO Signature: Kristie Bayles

*Required

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☑ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☒ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Basic Separation of Duties

See the following page for instructions and definitions.

| | Yes | No | MC* | N/A |
|---|-----|----|-----|-----|
| 1. Does the entity have a board chair, clerk, and treasurer who are three separate people? | ✓ | | | |
| 2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries? | ✓ | | | |
| 3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A". | ✓ | | | |
| 4. Are all the people who have access to blank checks different from those who are authorized signers? | ✓ | | | |
| 5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements? | ✓ | | | |
| 6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts? | ✓ | | | |
| 7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A". | ✓ | | | |
| 8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A". | ✓ | | | |
| 9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A". | ✓ | | | |
| 10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services? | ✓ | | | |
| 11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A". | ✓ | | | |
| 12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A". | ✓ | | | |

* MC = Mitigating Control



**MINUTES OF A SPECIAL SESSION
OF THE CITY COUNCIL**

City Council Chambers
125 South Main Street, Vineyard, Utah
June 14, 2024, at 11:00 AM

Present

Mayor Julie Fullmer
Councilmember Sara Cameron
Councilmember Mardi Sifuentes
Councilmember Amber Rasmussen

Absent


Councilmember Jacob Holdaway

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, Public Works Director Naseem Ghandour, Parks and Recreation Director Brian Vawdrey, and Deputy Recorder Tony Lara.

Others Speaking: None


1. CALL TO ORDER

 Mayor Fullmer began the meeting at 11:04 am.


 Mayor Fullmer asked that for item 2.3 additional language be added that stipulated that the company installing the shade sails consult the city arborist and use trees approved in the city's tree manual.


2. CONSENT

- 2.1. Approval of the May 22, 2024, City Council Meeting Minutes**
- 2.2. Approval of PTIF Management Authorization (Resolution 2024-14)**
- 2.3. Shade Sails Bid Award (Resolution 2024-16)**
- 2.4. Special Event Fee Waiver - Art in the Park**
- 2.5. Special Event Fee Waiver - Walk-A-Thon & Benefit Concert**

 **MOTION:** COUNCILMEMBER SIFUENTES MOVED TO APPROVE THE CONSENT ITEMS AS PRESENTED, WITH THE STIPULATION THAT FOR ITEM 2.3 THE GROUP WORK WITH THE CITY ARBORIST. COUNCILMEMBER RASMUSSEN SECONDED. MAYOR FULLMER AND COUNCILMEMBERS SIFUENTES, RASMUSSEN, AND CAMERON VOTED IN FAVOR. COUNCILMEMBER HOLDAWAY WAS EXCUSED. THE MOTION PASSED WITH ONE ABSENT.

45 **3. CLOSED SESSION**

46  **MOTION:** COUNCILMEMBER SIFUENTES MOVED TO GO INTO CLOSED SESSION
47 AT 11:05AM, FOR THE PURPOSES OF A STRATEGY SESSION TO DISCUSS PENDING OR
48 REASONABLY IMMINENT LITIGATION. COUNCILMEMBER CAMERON SECONDED.
49 THE ROLL CALL WENT AS FOLLOWS: MAYOR FULLMER, COUNCILMEMBERS
50 CAMERON, RASMUSSEN, AND SIFUENTES VOTED IN FAVOR. COUNCILMEMBER
51 HOLDAWAY WAS EXCUSED. THE MOTION PASSED WITH ONE ABSENT.
52


53  Mayor Fullmer brought the meeting back into open session at 11:12 am.
54
55

56 **4. BUSINESS ITEMS**

57 **4.1. Discussion and Action - Settlement Agreement**

58 City Attorney Jayme Blakesley will present a settlement agreement.
59

60  City Attorney Jayme Blakesley presented a settlement agreement to the public.
61

62  **MOTION:** COUNCILMEMBER SIFUENTES MOVED TO APPROVE THE
63 SETTLEMENT AGREEMENT AS PRESENTED. COUNCILMEMBER CAMERON
64 SECONDED. THE ROLL CALL WENT AS FOLLOWS: MAYOR FULLMER,
65 COUNCILMEMBERS CAMERON, RASMUSSEN, AND SIFUENTES VOTED IN FAVOR.
66 COUNCILMEMBER HOLDAWAY WAS EXCUSED. THE MOTION PASSED WITH ONE
67 ABSENT.
68
69

70 **5. ADJOURNMENT**

71
72  Mayor Fullmer adjourned the meeting at 11:16 am.
73

74 **6. CONSENT ITEMS**

75
76 The next meeting is on June 26th, 2024.
77
78
79

80 **MINUTES APPROVED ON:** _____
81

82
83 **CERTIFIED CORRECT BY:**  _____
84

85 **TONY LARA, DEPUTY CITY RECORDER**
86



RESOLUTION 2024-20

A RESOLUTION OF THE VINEYARD CITY COUNCIL APPROVING AN AGREEMENT FOR CONVEYANCE OF PROPERTY WITH THE TUCKER ROW HOMEOWNERS ASSOCIATION

WHEREAS, Vineyard City adopted Resolution 2023-47 approving the acquisition a piece of Tucker Row Homeowners Association (known as HOA) common area property through a warranty deed; and

WHEREAS, included in Resolution 2023-47 the city agreed to install improvements on another section of Tucker Row Homeowners Association common area property in consideration; and

WHEREAS, the city and the HOA wish to enter into an agreement for conveyance of property.

NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF VINEYARD AS FOLLOWS:

Section 1. Acceptance. That the Property Conveyance Agreement between the Tucker Row Homeowners Association and the City of Vineyard, Utah, attached hereto as Exhibit A and incorporated herein by reference, is hereby accepted by the City Council of Vineyard, Utah

Section 2. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its approval by the City Council.

Passed and dated this 26th day of June, 2024.

Mayor Julie Fullmer

Attest:

Tony Lara, Deputy Recorder

EXHIBIT A

DRAFT

AGREEMENT FOR CONVEYANCE OF PROPERTY

THIS AGREEMENT FOR CONVEYANCE OF PROPERTY (“**Agreement**”) is made and entered into as of the ____ day of _____, 2024 (the “**Effective Date**”), by and between TUCKER ROW HOMEOWNER’S ASSOCIATION, a Utah nonprofit corporation (“**HOA**”), and VINEYARD CITY, a Utah municipal corporation (“**City**”), collectively, the “**Parties**” and individually, a “**Party**.”

RECITALS

This Agreement is entered into upon the basis of the following facts, understandings and intentions of the Parties:

A. The HOA is the owner of a certain parcel of land that it uses as HOA common area and that is located in a residential project commonly known as “Tucker Row” in Utah County, State of Utah, more specifically described on Exhibit A attached hereto (such real property, together with all rights, titles, and interests appurtenant thereto, and located therein, is referred to herein as the “**Property**”).

B. The HOA has agreed to transfer and the City has agreed to accept the Property, subject to the terms and conditions of this Agreement.

AGREEMENT

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties enter into this Agreement on the terms and conditions set forth below.

1. Consideration and Terms of Conveyance Generally.

(a) The HOA agrees to transfer the Property to the City and the City agrees to accept it.

(b) After the Property has been conveyed to the City, the City will develop a park on the Property.

(c) In consideration for the Property, the City shall provide to the HOA, at the City’s expense, seventy-five thousand dollars (\$75,000) worth of improvements and repairs to damaged portions of the HOA’s common area, such portions, improvements, and repairs to be mutually agreed upon by the Parties.

2. As-Is Transfer. To the maximum extent permitted by applicable law, this transfer of the Property is made and will be made without representation, covenant or warranty of any kind (whether express or implied) by the HOA. As a material part of the consideration for this Agreement, the City agrees to accept the Property on an “as is” and “where is” basis, with all faults, and without any representation or warranty, all of which the HOA hereby disclaims. The City acknowledges that the City has entered into this Agreement with the intention of making and relying upon its own investigation of the physical, environmental, economic use, compliance and legal condition of the Property and that the City is not now relying, and will not later rely, upon any representations or warranties made by the HOA or anyone acting or claiming to act, by, through, under or on behalf of the HOA concerning the Property.

3. The City's Covenants.

(a) Additional Documents. The City shall execute such documents as may be necessary or appropriate to otherwise accept the Property and consummate this transaction in accordance with the terms of this Agreement.

(b) Indemnification. The City shall indemnify, protect, defend and hold the HOA harmless for, from and against all claims, costs, actions, fees or liability of any kind relating, in any way, to the Property or this transaction if arising out of the negligence or willful acts of the City or the City's agents. The foregoing indemnity shall survive the expiration or early termination of this Agreement.

(c) Costs. The City shall be liable to pay for all costs associated with the Property after the HOA has transferred it to the City and all costs associated with this transaction, including, without limitation, taxes, charges or premiums for insurance, and recording fees.

4. The HOA's Covenants.

(a) Deed and Additional Documents. The HOA shall execute and deliver to the City a warranty deed that effectively conveys the Property to the City. The HOA shall also execute and deliver to the City such other documents as may be necessary or appropriate to transfer and convey the Property to the City and to otherwise consummate this transaction in accordance with the terms of this Agreement.

(b) Indemnification. The HOA shall indemnify, protect, defend and hold the City harmless for, from and against all claims, costs, actions, fees or liability of any kind relating, in any way, to the Property or this transaction if arising out of the negligence or willful acts of the HOA or the HOA's agents. The foregoing indemnity shall survive the expiration or early termination of this Agreement.

5. Assignment. Neither Party may assign this Agreement without the other Party's prior written consent.

6. Time of the Essence. Time is of the essence of this Agreement, and the City and the HOA hereby agree to perform each and every obligation hereunder in a prompt and timely manner.

7. Tax-Free Exchange. The Property may be a part of a tax-free exchange to the HOA or the City (or both). If the Property is to be a part of a tax-free exchange to a Party, the other Party shall reasonably cooperate at no cost to such Party in such exchange.

8. Severability. Wherever possible, each provision of this Agreement shall be interpreted in such manner as to be valid under applicable law, but if any provision of this Agreement shall be invalid or prohibited hereunder, such provision shall be ineffective to the extent of such prohibition or invalidation which shall not invalidate the remainder of such provision or the remaining provisions of this Agreement.

9. Waiver. The waiver by either Party hereto of any right granted to it hereunder shall not be deemed to be a waiver of any other right granted herein, nor shall same be deemed to be a waiver of a subsequent right obtained by reason of the continuation of any matter previously waived.

10. Legal Fees. In the event it becomes necessary for either the HOA or the City to employ legal counsel or to bring action at law or other proceeding to enforce any of the terms, covenants or

conditions of this Agreement, the prevailing Party in any such action or proceeding shall be entitled to recover its costs and expenses incurred, including its reasonable attorneys' fees, from the other Party.

11. Entire Agreement. This Agreement contains the entire agreement of the Parties hereto with respect to the matters covered hereby, and supersedes all prior agreements, arrangements and understandings between the Parties, and no other agreement, statement or promise made by either Party hereto that is not contained herein shall be binding or valid.

12. Amendments. This Agreement may be amended only by written document signed by each of the Parties.

13. Counterparts. This Agreement may be executed simultaneously or in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement. Electronic and scanned signature pages will be acceptable and shall be conclusive evidence of execution and shall be effective upon transmission to the other Party hereto.

14. Governing Law. This Agreement shall be construed and interpreted under, and governed and enforced according to the laws of the State of Utah, without giving effect to the principles of conflicts of law. The Parties hereby submit to the jurisdiction of the courts of the State of Utah in the event of any action or dispute arising from this Agreement.

15. Headings and Construction. The headings set forth in this Agreement are inserted only for convenience and are not in any way to be construed as part of this Agreement or a limitation on the scope of the particular paragraph to which it refers. Where the context requires herein, the singular shall be construed as the plural, and neuter pronouns shall be construed as masculine and feminine pronouns, and vice versa. This Agreement shall be constructed according to its fair meaning and neither for nor against either Party hereto.

[Signature Page Follows]

IN WITNESS WHEREOF, the City and the HOA have executed this Agreement effective as of the Effective Date.

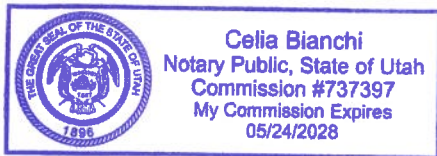
THE HOA:

TUCKER ROW HOMEOWNER'S ASSOCIATION,
a Utah nonprofit corporation

By: [Signature]
Name: James Holm
Its: Board Member

STATE OF UTAH)
) ss
County of UTAH)

Subscribed and sworn before me this 6 day of June, 2024.



[Signature]
Notary Public

THE CITY:

VINEYARD CITY, a Utah municipal corporation

By: _____
Name: _____
Title: _____

STATE OF UTAH)
) ss
County of UTAH)

Subscribed and sworn before me this ____ day of _____, 2024.

Notary Public

EXHIBIT A
DESCRIPTION OF THE PROPERTY

A PARCEL OF LAND LOCATED IN THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 8, TOWNSHIP 6 SOUTH, RANGE 2 EAST, SALT LAKE BASE & MERIDIAN, VINEYARD, UTAH MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT A FOUND BRASS CAP MARKING THE SOUTHWEST CORNER OF SAID SECTION 8; THENCE N.89°25'01"E. A DISTANCE OF 996.10 FEET ALONG THE SOUTH SECTION LINE OF SAID SECTION 8; THENCE NORTH A DISTANCE OF 2107.27 FEET TO THE REAL POINT OF BEGINNING;

THENCE N.01°12'12"W. A DISTANCE OF 24.56 FEET; THENCE N.74°24'40"E. A DISTANCE OF 12.72 FEET; THENCE N.54°11'44"E. A DISTANCE OF 301.08 FEET TO A POINT ON THE WESTERLY RIGHT OF WAY OF THE UNION PACIFIC RAILROAD; THENCE S.30°17'44"E. A DISTANCE OF 228.31 FEET ALONG SAID RIGHT OF WAY; THENCE S.88°55'24"W. A DISTANCE OF 371.16 FEET TO THE REAL POINT OF BEGINNING.

CONTAINING 39,512 SQ.FT. OR 0.91 AC.

BASIS OF BEARING: UTAH STATE PLANE COORDINATE SYSTEM CENTRAL ZONE NAD 83

WHEN RECORDED, PLEASE RETURN TO:

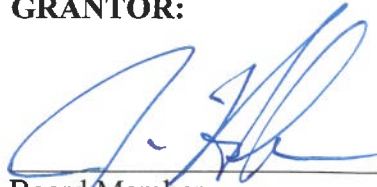
Vineyard City
Attn: City Recorder
Vineyard City
125 South Main Street
Vineyard, Utah 84059

WARRANTY DEED

The undersigned, **Tucker Row Homeowner's Association**, as Grantor, hereby grants, conveys and warrants to **VINEYARD CITY**, a Utah municipal corporation, as Grantee, for good and valuable consideration of ten dollars (\$10.00), the sufficiency of which is hereby acknowledged, parcel(s) of land located within Vineyard City, Utah County, State of Utah, as more particularly described in **Exhibit "A,"** attached hereto and incorporated herein by this reference.

IN WITNESS WHEREOF, the Grantor has executed this Warranty Deed on this 21st day of June, 2024.

GRANTOR:



Board Member
Tucker Row Homeowner's Association

STATE OF UTAH)
 :SS.
COUNTY OF UTAH)

On the 21st day of June, 2024, personally appeared before me Jim Holm
_____, who being by me duly sworn, did say that he is the signer of the foregoing instrument,
who duly acknowledged to me that he executed the same.



Notary Public

My Commission Expires:
05/24/2024

Residing at:
129 E 13800S STE B2

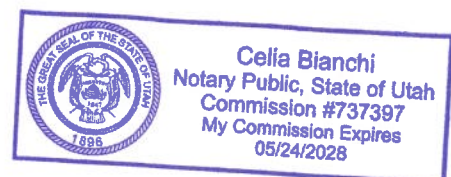


EXHIBIT A

A PARCEL OF LAND LOCATED IN THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 8, TOWNSHIP 6 SOUTH, RANGE 2 EAST, SALT LAKE BASE & MERIDIAN, VINEYARD, UTAH MORE PARTICULARLY DESCRIBED AS FOLLOWS;

COMMENCING AT A FOUND BRASS CAP MARKING THE SOUTHWEST CORNER OF SAID SECTION 8; THENCE N.89°25'01"E. A DISTANCE OF 996.10 FEET ALONG THE SOUTH SECTION LINE OF SAID SECTION 8; THENCE NORTH A DISTANCE OF 2107.27 FEET TO THE REAL POINT OF BEGINNING;

THENCE N.01°12'12"W. A DISTANCE OF 24.56 FEET; THENCE N.74°24'40"E. A DISTANCE OF 12.72 FEET; THENCE N.54°11'44"E. A DISTANCE OF 301.08 FEET TO A POINT ON THE WESTERLY RIGHT OF WAY OF THE UNION PACIFIC RAILROAD; THENCE S.30°17'44"E. A DISTANCE OF 228.31 FEET ALONG SAID RIGHT OF WAY; THENCE S.88°55'24"W. A DISTANCE OF 371.16 FEET TO THE REAL POINT OF BEGINNING .

CONTAINING 39,512 SQ.FT. OR 0.91 AC.

BASIS OF BEARING: UTAH STATE PLANE COORDINATE SYSTEM CENTRAL ZONE NAD 83

RESOLUTION 2023-47

A RESOLUTION OF THE VINEYARD CITY COUNCIL ACCEPTING THE TRANSFER OF PROPERTY FROM TUCKER ROW HOMEOWNERS ASSOCIATION

WHEREAS, Vineyard City desires to develop a public community park within an area of the City known as Tucker Row; and

WHEREAS, Tucker Row Homeowners Association owns property within Tucker Row; and

WHEREAS, Vineyard City desires to acquire a portion of Tucker Row Homeowners Association property currently used as a common area (the "Property"); and

WHEREAS, in consideration for the Property, Vineyard City agrees to install improvements on a different portion of Tucker Row Homeowners Association property; and

WHEREAS, Tucker Row Homeowners Association agrees to transfer the Property to Vineyard City by Warranty Deed;

NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF VINEYARD AS FOLLOWS:

Section 1. Acceptance. That certain property transfer as indicated in the Warranty Deed issued by Tucker Row Homeowners Association, attached hereto as Exhibit A and incorporated herein by reference, is hereby accepted by the City Council of Vineyard City.

Section 2. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its approval by the City Council.

Passed and dated this 8th day of November, 2023.

Mayor



Attest:


Deputy Recorder



PASSAGE BY MUNICIPAL COUNCIL
ROLL CALL VOTE

RESOLUTION NO 2023-47

A RESOLUTION AMENDING THE VINEYARD CITY BUDGET FOR THE 2023-2024 FISCAL YEAR.

ROLL CALL VOTE:

MAYOR JULIE FULLMER

COUNCILMEMBER TYCE FLAKE

COUNCILMEMBER AMBER RASMUSSEN

COUNCILMEMBER MARDI SIFUENTES

COUNCILMEMBER CRISTY WELSH

TOTALS

| MOTION | SECOND | AYES | NAYS | ABSENT |
|--------|--------|------|------|--------|
| | | X | | |
| X | | X | | |
| | X | X | | |
| | | X | | |
| | | X | | |
| | | 5 | | |

This Resolution was passed by the City Council of Vineyard Utah on the 8th day of November 2023, by a roll call vote as described above.

CITY RECORDER'S CERTIFICATE AND ATTEST

This Resolution was recorded in the office of the Vineyard City Recorder on the 9th day of November 2023.

I hereby certify and attest that the foregoing constitutes a true and accurate record of proceedings with respect to Resolution No. 2023-47

ATTEST:



Vineyard Deputy Recorder



Vineyard City
Attn: City Recorder
Vineyard City
125 South Main Street
Vineyard, Utah 84059

The undersigned, Tucker Row Homeowner's Association, as Grantor, hereby grants, conveys and warrants to **VINEYARD CITY**, a Utah municipal corporation, as Grantee, for good and valuable consideration of ten dollars (\$10.00), the sufficiency of which is hereby acknowledged, parcel(s) of land located within Vineyard City, Utah County, State of Utah, as more particularly described in **Exhibit "A,"** attached hereto and incorporated herein by this reference.

GRANTOR:

Property Manager
Tucker Row Homeowner's Association

STATE OF UTAH)
)
) ss.
COUNTY OF UTAH)

On the ____ day of November, 2023, personally appeared before me _____, who being by me duly sworn, did say that he is the signer of the foregoing instrument, who duly acknowledged to me that he executed the same.

Notary Public

My Commission Expires:

Residing at:

EXHIBIT A

A PARCEL OF LAND LOCATED IN THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 8, TOWNSHIP 6 SOUTH, RANGE 2 EAST, SALT LAKE BASE & MERIDIAN, VINEYARD, UTAH MORE PARTICULARLY DESCRIBED AS FOLLOWS;

COMMENCING AT A FOUND BRASS CAP MARKING THE SOUTHWEST CORNER OF SAID SECTION 8; THENCE N.89°25'01"E. A DISTANCE OF 996.10 FEET ALONG THE SOUTH SECTION LINE OF SAID SECTION 8; THENCE NORTH A DISTANCE OF 2107.27 FEET TO THE REAL POINT OF BEGINNING;

THENCE N.01°12'12"W. A DISTANCE OF 24.56 FEET; THENCE N.74°24'40"E. A DISTANCE OF 12.72 FEET; THENCE N.54°11'44"E. A DISTANCE OF 301.08 FEET TO A POINT ON THE WESTERLY RIGHT OF WAY OF THE UNION PACIFIC RAILROAD; THENCE S.30°17'44"E. A DISTANCE OF 228.31 FEET ALONG SAID RIGHT OF WAY; THENCE S.88°55'24"W. A DISTANCE OF 371.16 FEET TO THE REAL POINT OF BEGINNING .

CONTAINING 39,512 SQ.FT. OR 0.91 AC.

BASIS OF BEARING: UTAH STATE PLANE COORDINATE SYSTEM CENTRAL ZONE NAD 83



VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: June 26, 2024

Agenda Item: Business License and Regulation Amendment

Department: Community Development

Presenter: Kelly Kloepper, Business License Administrator

Background/Discussion:

Currently, each Alcohol License application comes before City Council for approval before the mayor signs the Local Consent document which the applicant then attaches to their Utah Department of Alcoholic Beverage Services (DABS) application.

The proposed amendment is to no longer require that City Council review temporary alcohol licenses. City Council will still review all other alcohol license applications, but for the Class C Temporary Liquor License and Class D Temporary Seasonal Beer License types, the Community Development Director or their designee to review and approve these applications. This will help streamline the process for applicants planning events.

It is anticipated that the city will have multiple events in the Downtown area that will benefit from this amendment.

Fiscal Impact:

Recommendation:

The Community Development Department recommends approval of the Municipal Code update as presented.

Sample Motion:

"I move to adopt Ordinance 2024-08 Amending Municipal Code Chapter 5.10 Intoxicants, as presented."

Attachments:

1. Ord_2024-08

**VINEYARD
ORDINANCE 2024-08**

**AN ORDINANCE AMENDING THE VINEYARD MUNICIPAL CODE TITLE 5
BUSINESS LICENSES AND REGULATIONS TO UPDATE LOCAL CONSENT
APPROVAL PROCESS FOR TEMPORARY ALCOHOL LICENSES**

WHEREAS, the Vineyard City Council has the authority under Utah Code 10-3 to amend the municipal code; and

WHEREAS, the City found it necessary to amend Code Section 5.10.070 Application For License to streamline application process for temporary alcohol licenses.

NOW THEREFORE, be it ordained by the Council of the Vineyard, in the State of Utah, as follows:

SECTION 1: **AMENDMENT** “5.10.070 Application For License” of the Vineyard Municipal Code is hereby *amended* as follows:

AMENDMENT

5.10.070 Application For License

- A. All applications for licenses authorized by this section shall be verified and shall be filed with the business license administrator The applications must state the applicant's name in full and that he understands and has read and complied with the requirements and possesses the qualifications specified in the Alcoholic Beverage Control Act and this chapter. If the applicant is a co-partnership, the names and addresses of all partners, and if a corporation, the names and addresses of all officers and directors, must be stated.
- B. The application must be subscribed by the applicant who shall state under oath that the facts therein contained are true.
- C. Class "C" Temporary Liquor and Class "D" Temporary Seasonal Beer Licenses shall be reviewed and either approved, approved with conditions or denied by the Community Development Director or their designee to satisfy the Department of Alcoholic Beverage Services local consent requirements.

SECTION 2: REPEALER CLAUSE All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

SECTION 3: SEVERABILITY CLAUSE Should any part or provision of this Ordinance be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the Ordinances a whole or any part thereof other than the part so declared to be unconstitutional or invalid.

SECTION 4: EFFECTIVE DATE This Ordinance shall be in full force and effect from _____ and after the required approval and publication according to law.

PASSED AND ADOPTED BY THE VINEYARD COUNCIL

_____.

| | AYE | NAY | ABSENT | ABSTAIN |
|---------------------|------------|------------|---------------|----------------|
| Mayor Julie Fullmer | _____ | _____ | _____ | _____ |
| Sara Cameron | _____ | _____ | _____ | _____ |
| Jacob Holdaway | _____ | _____ | _____ | _____ |
| Amber Rasmussen | _____ | _____ | _____ | _____ |
| Mardi Sifuentes | _____ | _____ | _____ | _____ |

Presiding Officer

Attest

Julie Fullmer, Mayor, Vineyard

Pamela Spencer, City Recorder,
Vineyard



VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: June 26, 2024

Agenda Item: Parking Permit Program

Department: Community Development Department

Presenter: Cache Hancey

Background/Discussion:

The city is proposing a new resolution that would allow any interested residents to purchase a city parking pass for up to 87 of the parallel parking stalls along 300 West and Vineyard Loop Road adjacent to the Lakefront development for overnight use of available roadside designated amenity public parking stalls.

Passes will be offered with the following stipulations:

- One parking permit per household
- Five parking permits will be given to the HOA for temporary guest parking
- Permits will only be issued to city residents on a first come first served basis
- If the Lakefront HOA parking permits are restricted from parking overnight in the 29 parking stalls at the HOA Clubhouse, the city shall reduce the number of available parking permits offered by the same number reduced at the clubhouse
- The twelve (12) parking stalls on 300 West between 630 North and 560 N will not allow for overnight parking to ensure there is available public parking
- Should additional parking stalls be needed or requested by the Lakefront HOA, the first remedy beyond the 87 street stalls provided shall be implemented by the HOA within their property boundary. After 25 additional parking stalls have been constructed by the HOA and more parking is needed, the city may implement additional parking on 300 west by restriping.

Fiscal Impact:

None

Recommendation:

Staff recommends the City Council approves the proposed parking permit program along 300 West.

Sample Motion:

"I move that the city council adopt resolution 2024-27, parking permit program for 300 west as presented."

Attachments:

1. Lakefront Parking Resolution Updated

RESOLUTION NO. 2024-17

A RESOLUTION ADOPTING A POLICY TO ESTABLISH PARKING REGULATIONS IN THE LAKEFRONT AT TOWNCENTER NEIGHBORHOOD ALONG 300 WEST AND VINEYARD LOOP ROAD

WHEREAS, Vineyard City has the power to regulate public parking on Vineyard City public streets pursuant to Utah Code 10-8-11 and Utah Code 41-6a-208(2); and

WHEREAS, the City recognizes that parking on City streets may not be appropriate at certain times and places; and

WHEREAS, 300 West and Vineyard Loop Road currently do not allow for overnight parking; and

WHEREAS, the Lakefront at Town Center Home Owners Association has requested for overnight parking to be permitted along the public streets within the neighborhood; and

WHEREAS, by Resolution 2019-14 dated December 19, 2019, the City established a policy to help guide decisions about limiting parking on public streets to ensure that these decisions are made with the best interest of the neighborhood and the public in mind; and

NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF VINEYARD CITY AS FOLLOWS:

- A. The City may restrict overnight parking on 300 West and Vineyard Loop Road to those vehicles displaying a City-issued overnight parking pass.
- B. When implemented, overnight parking restrictions shall be on the following terms:
 - 1. No more than a single overnight parking pass shall be issued per parcel;
 - 2. The city shall provide the Lakefront Homeowners Association with five (5) parking passes each year at no cost with the intention that the passes are used for temporary guest parking;
 - 3. Parking permits for the remaining 82 stalls will be available for purchase by vineyard city residents on a first come first served basis;
 - 4. If Lakefront HOA parking permits are restricted from parking overnight in the 29 parking stalls at the HOA Clubhouse, the city shall reduce the number of available parking permits offered by the same number reduced at the clubhouse.
 - 5. The twelve (12) parking stalls on 300 West between 630 North and 560 N will not allow for overnight parking to ensure there is available public parking;
 - 6. Should additional parking stalls be needed or requested by the HOA, the first remedy

beyond the 87 street stalls provided shall be implemented by the HOA within their property boundary. After 25 additional parking stalls have been constructed by the HOA and more parking is needed, the city may implement additional parking on 300 west by restriping.

7. Overnight parking passes shall be issued on a calendar-year basis;
 8. The annual fee for an overnight parking pass shall be as established by the City's fee schedule;
 9. Within a neighborhood where an overnight parking restriction has been adopted, no vehicles may be parked on public streets within such neighborhoods between the hours of 1:00 a.m. and 5:00 a.m. except those displaying a City-issued overnight parking permit;
 10. Violations of the overnight parking restriction may be enforced by all available legal means, up to and including towing the offending vehicles.
- C. This resolution shall take effect upon passing.

Passed and dated this 26th day of June 2024.

Mayor Julie Fullmer

Attest:

City Recorder Pamela Spencer



VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: June 26, 2024

Agenda Item: PUBLIC HEARING – Adoption of the Vineyard City FY24 Budget Final Amendment #5 (Resolution 2024-18)

Department: Finance

Presenter: Kristie Bayles

Background/Discussion:

Utah Code Section 10-6-128 allows for the amendment of the City's budget up until the last day of the fiscal year for which the budget applies. City Staff recommends adoption of the Vineyard City Fiscal Year 2023-2024 Budget as outlined in the attached detailed worksheet.

Fiscal Impact:

General Fund - \$11,409,551 Total Revenues; \$897,871 Fund Balance Appropriation; \$12,784,473 Total Expenditures & Transfers Out

Impact Fee Fund - \$442,000 Total Revenues; \$517,000 Total Expenditures

Capital Projects Fund - \$805,500 Total Transfers In; \$805,500 Total Expenditures

Water Fund - \$17,175,000 Total Revenues; \$53,039 Fund Balance Appropriation; \$13,892,530 Total Expenses & Transfers Out

Wastewater Fund - \$3,816,055 Total Revenues; \$3,618,640 Total Expenses & Transfers Out

Storm Water Fund - \$376,661 Total Revenues; \$25,000 Fund Balance Appropriation; \$401,661 Total Expenses & Transfers Out

Transportation Fund - \$929,223 Total Transfers In; \$284,236 Fund Balance Appropriation; \$1,213,459 Total Expenses & Transfers Out

Internal Services Fund - \$1,544,578 Total Revenues & Transfers In; \$141,000 Fund Balance Appropriation; \$1,685,578 Total Expenses

Recommendation:

Adoption of the Vineyard City Fiscal Year 2023-2024 Budget as presented by staff.

Sample Motion:

"I move to adopt..."the Vineyard City Fiscal Year 2023-2024 Budget as presented by Staff

Attachments:

1. Resolution 2024-18 Amend FY 2023-2024 Budget

2. FY24 Working Budget After Amendment #5 06.25.2024 (1)

RESOLUTION NO. 2024-18

A RESOLUTION AMENDING THE VINEYARD CITY BUDGET FOR THE 2023-2024 FISCAL YEAR.

WHEREAS, the City Council of Vineyard, Utah has previously adopted a budget for the 2023-2024 fiscal year in accordance with the Utah Fiscal Procedures Act for cities; and

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

WHEREAS, a public hearing was held on the 26th day of June 2024, on the proposed amendments to the 2023-2024 fiscal year budget for the city of Vineyard, Utah.

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

1. The attached exhibit A shows the amendments to the Fiscal Year 2023-2024 budget for the city of Vineyard, Utah.
2. This resolution shall take effect upon passing.

Passed and dated this 26th day of June 2024.

Mayor Julie Fullmer

Attest:

Tony Lara, Deputy Recorder

Vineyard City

Fiscal Year 2024-2025 Final Budget

GENERAL FUND SUMMARY 2025

| | ACTUAL FY 22-23 | ADOPTED BUDGET FY 23-24 | PROJECTED BUDGET FY 24-25 |
|---|----------------------|-------------------------------|---------------------------------|
| BEGINNING FUND BALANCE: | | \$ 3,914,901 | \$ 3,017,030 |
| REVENUES: | | | |
| PROPERTY TAXES | \$ 3,261,171 | \$ 3,687,209 | \$ 3,953,636 |
| TRANSPORTATION TAXES | \$ 296,945 | 305,000 | 310,000 |
| SALES TAXES | \$ 3,150,801 | 3,285,246 | 3,450,000 |
| RAP TAX | \$ 208,953 | 215,000 | 220,000 |
| FRANCHISE FEES | \$ 892,696 | 765,000 | 800,000 |
| BUSINESS LICENSES AND PERMITS | \$ 15,460 | 20,000 | 15,000 |
| BUILDING PERMITS | \$ 265,675 | 715,000 | 900,000 |
| FIRE INSPECTION AND PLAN REVIEW FEES | \$ 8,420 | 15,000 | 15,000 |
| CLASS B&C ROAD FUNDS | \$ 515,957 | 525,000 | 495,000 |
| GRANT REVENUE | \$ 9,995 | 142,500 | - |
| DEVELOPMENT FEES | \$ 219,311 | 260,000 | 327,300 |
| SANITATION FEES | \$ 559,156 | 580,000 | 590,000 |
| INSPECTION FEES | \$ 120,323 | 445,000 | 200,000 |
| RECREATION FEES | \$ 162,334 | 202,000 | 198,000 |
| FINES AND FORFEITURES | \$ 0 | 1,000 | 1,000 |
| CREDIT CARD FEES | \$ 7,026 | 8,000 | 5,000 |
| INTEREST EARNINGS | \$ 166,048 | 150,000 | 150,000 |
| RENTS | \$ 20,838 | 35,000 | 20,000 |
| LIBRARY FEES | \$ 5 | - | - |
| SPONSORSHIPS | \$ 30,550 | 35,000 | 35,000 |
| MISCELLANEOUS REVENUE | \$ 27,689 | 18,596 | 9,972 |
| USE OF PRIOR YEAR FUND BALANCE | \$ 26,004 | 897,871 | 937,753 |
| TOTAL REVENUE | \$ 9,965,355 | \$ 12,307,422 | \$ 12,632,661 |
| TRANSFERS IN: | | | |
| TRANSFER FROM RDA FUND | 330,138 | 477,051 | 437,500 |
| TRANSFER FROM CAPITAL PROJECTS | - | - | - |
| TOTAL TRANSFERS IN | \$ 330,138 | \$ 477,051 | \$ 437,500 |
| TOTAL REVENUE & TRANSFERS IN | \$ 10,295,493 | \$ 12,784,473 | \$ 13,070,161 |

GENERAL FUND SUMMARY 2025

| | ACTUAL FY 22-23 | ADOPTED BUDGET FY 23-24 | PROJECTED BUDGET FY 24-25 | # of FTE |
|-----------------------------------|---------------------|-------------------------------|---------------------------------|----------------|
| GENERAL FUND EXPENDITURES: | | | | |
| MAYOR AND COUNCIL | \$ 100,366 | \$ 143,987 | \$ 219,013 | 3.0 |
| CITY MANAGER | 137,192 | 172,458 | 223,477 | 1.0 |
| RECORDER | 192,536 | 237,911 | 217,191 | 2.0 |
| FINANCE | 247,385 | 347,580 | 362,011 | 5.7 |
| HUMAN RESOURCES | 125,254 | 0 | 0 | - |
| COMMUNICATIONS | 156,960 | 381,005 | 395,981 | 3.2 |
| PLANNING | 446,975 | 622,893 | 715,554 | 5.3 |
| BUILDING | 386,860 | 600,618 | 654,897 | 5.3 |
| POLICE | 2,328,474 | 2,913,984 | 3,347,672 | 1.5 |
| FIRE | 1,654,069 | 1,511,067 | 2,250,807 | - |
| LIBRARY | 29,979 | 62,839 | 59,263 | 1.0 |
| PUBLIC WORKS | 745,006 | 789,638 | 164,533 | 6.6 |
| ENGINEERING | 152,492 | 165,729 | 212,820 | 2.0 |
| SANITATION | 493,381 | 541,942 | 595,736 | - |
| PARKS | 618,442 | 866,667 | 939,963 | 5.4 |
| RECREATION | 359,798 | 434,603 | 509,369 | 5.5 |
| SPECIAL EVENTS | 152,440 | 187,789 | 257,035 | 1.5 |
| NON-DEPARTMENTAL | 57,076 | 172,500 | 139,200 | - |
| TOTAL DEPT ALLOCATIONS | \$ 8,384,686 | \$ 10,153,210 | \$ 11,264,524 | \$ 48.9 |
| TRANSFERS OUT: | | | | |
| TRANSFER TO WASTEWATER FUND | | 11,055 | - | |
| TRANSFER TO STORMWATER FUND | | 26,661 | 10,847 | |
| TRANSFER TO TRANSPORTATION FUND | | 929,223 | 805,000 | |
| TRANSFER TO CAPITAL PROJECTS FUND | | 805,500 | 282,177 | |
| TRANSFER TO INTERNAL SERVICE FUND | | 858,824 | 707,612 | |
| TOTAL TRANSFERS OUT: | \$ - | \$ 2,631,263 | \$ 1,805,636 | |
| TOTAL EXP. & TRANS.OUT | | \$ 12,784,473 | \$ 13,070,161 | |
| OPERATING SURPLUS(DEFICIT) | | \$ 0 | \$ 0 | |

| GENERAL FUND REVENUES | FY23 Actual | FY24 Budget | Projected FY25 Budget |
|--------------------------------------|--------------------|--------------------|----------------------------------|
| Property Tax | \$ 3,261,171 | \$ 3,687,209 | \$ 3,953,636 |
| Sales Tax | \$ 3,150,801 | \$ 3,285,246 | \$ 3,450,000 |
| Transportation Tax | \$ 296,945 | \$ 305,000 | \$ 310,000 |
| RAP Tax | \$ 208,953 | \$ 215,000 | \$ 220,000 |
| Franchise Tax | \$ 892,696 | \$ 765,000 | \$ 800,000 |
| Total Taxes | \$ 7,810,565 | \$ 8,257,455 | \$ 8,733,636 |
| | 12% | 18% | 6% |
| Business Licenses and Permits | \$ 15,460 | \$ 20,000 | \$ 15,000 |
| Building Permits | \$ 265,675 | \$ 715,000 | \$ 900,000 |
| Fire Inspection and Plan Review Fees | \$ 8,420 | \$ 15,000 | \$ 15,000 |
| Total Licenses and Permits | \$ 289,554 | \$ 750,000 | \$ 930,000 |
| Class B&C Road Funds | \$ 515,957 | \$ 525,000 | \$ 495,000 |
| Grant Revenue | \$ 9,995 | \$ 142,500 | \$ - |
| Total Intergovernmental Revenue | \$ 525,952 | \$ 667,500 | \$ 495,000 |
| Development Fees | \$ 219,311 | \$ 260,000 | \$ 327,300 |
| Sanitation Fees | \$ 559,156 | \$ 580,000 | \$ 590,000 |
| Inspection Fees | \$ 120,323 | \$ 445,000 | \$ 200,000 |
| Recreation Fees | \$ 162,334 | \$ 202,000 | \$ 198,000 |
| Fines & Forfeitures | \$ - | \$ 1,000 | \$ 1,000 |
| Credit Card Fees | \$ 7,026 | \$ 8,000 | \$ 5,000 |
| Interest Earnings | \$ 166,048 | \$ 150,000 | \$ 150,000 |
| Rents | \$ 20,838 | \$ 35,000 | \$ 20,000 |
| Library Fees | \$ 5 | \$ - | \$ - |
| Donations | \$ 1,000 | \$ - | \$ - |
| Sponsorships | \$ 30,550 | \$ 35,000 | \$ 35,000 |
| Miscellaneous Revenues | \$ 27,689 | \$ 18,596 | \$ 9,972 |
| Beg. Fund Appropriation | \$ 26,004 | \$ 897,871 | \$ 937,753 |
| Total Misc Revenue | \$ 1,340,283 | \$ 2,632,467 | \$ 2,474,025 |
| Transfer from RDA Fund - Tax Admin | \$ 330,138 | \$ 477,051 | \$ 437,500 |
| Transfer from Capital Projects | | | \$ - |
| TOTAL GENERAL FUND REV | \$ 10,296,493 | \$ 12,784,473 | \$ 13,070,161 |
| TOTAL GENERAL FUND EXPEND | \$ 12,784,473 | \$ 12,784,473 | \$ 13,070,161 |
| Surplus (Deficit) | \$ (2,487,980) | \$ 0 | \$ 0 |

MAYOR AND MUNICIPAL COUNCIL

| MAYOR AND MUNICIPAL COUNCIL | | | | ACTUAL | ADOPTED | PROJECTED |
|-----------------------------|------|------|---------------------------------|----------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| Mayor & Council | | | | | | |
| 10 | 0101 | 4001 | Full Time Regular | | | 93,572 |
| 10 | 0101 | 4002 | Part Time Regular | 86,430 | 112,708 | 62,108 |
| 10 | 0101 | 4008 | Compensation Adjustments | - | 971 | 2,602 |
| 10 | 0101 | 4051 | Retirement & Taxes | 3,473 | 7,092 | 23,431 |
| | | | | | | |
| 10 | 0101 | 4105 | Membership Dues & Subscriptions | - | 500 | 500 |
| 10 | 0101 | 4108 | Meetings | 625 | 4,500 | 4,500 |
| 10 | 0101 | 4257 | Programs | 3,799 | 9,715 | 11,500 |
| 10 | 0101 | 4355 | Miscellaneous | 801 | - | 1,500 |
| 10 | 0101 | 4413 | Training | 4,194 | 3,000 | 5,200 |
| 10 | 0101 | 4414 | Travel | 1,044 | 5,500 | 4,500 |
| Total Mayor & Council | | | | 100,366 | 143,987 | 219,013 |

CITY MANAGER

| | | | | ACTUAL | ADOPTED | PROJECTED |
|---------------------------|------|------|---------------------------------|----------------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| City Manager | | | | | | |
| 10 | 0201 | 4001 | Full Time Regular | 79,153 | 96,835 | 128,299 |
| 10 | 0201 | 4006 | Other Compensation | 600 | 960 | 420 |
| 10 | 0201 | 4007 | Car Allowance | 3,600 | 3,950 | 3,950 |
| 10 | 0201 | 4008 | Compensation Adjustments | - | 1,171 | 2,311 |
| 10 | 0201 | 4051 | Retirement & Taxes | 18,701 | 23,086 | 30,971 |
| 10 | 0201 | 4053 | Insurance | 15,411 | 14,456 | 22,600 |
| 10 | 0201 | 4105 | Membership Dues & Subscriptions | 9,445 | 14,200 | 12,825 |
| 10 | 0201 | 4108 | Meetings | 3,313 | 3,000 | 4,500 |
| 10 | 0201 | 4109 | Special Events | 2,525 | 3,000 | 3,000 |
| 10 | 0201 | 4355 | Miscellaneous | 3,315 | 700 | 3,500 |
| 10 | 0201 | 4413 | Training | 660 | 5,800 | 7,300 |
| 10 | 0201 | 4414 | Travel | 469 | 5,300 | 3,800 |
| Total City Manager | | | | 137,192 | 172,458 | 223,477 |

RECORDER

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-----------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Recorder | | | | | | |
| 10 | 0301 | 4001 | Full Time Regular | 77,493 | 139,085 | 116,840 |
| 10 | 0301 | 4002 | Part Time Regular | 32,308 | - | - |
| 10 | 0301 | 4005 | Overtime | 199 | - | - |
| 10 | 0301 | 4006 | Other Compensation | 520 | 1,440 | 600 |
| 10 | 0301 | 4008 | Compensation Adjustments | - | 1,696 | 2,130 |
| 10 | 0301 | 4051 | Retirement & Taxes | 26,649 | 34,528 | 29,337 |
| 10 | 0301 | 4053 | Insurance | 15,445 | 35,973 | 32,920 |
| 10 | 0301 | 4103 | Public Notices | 800 | 5,000 | 10,000 |
| 10 | 0301 | 4105 | Membership Dues & Subscriptions | 355 | 900 | 975 |
| 10 | 0301 | 4108 | Meetings | - | 240 | 240 |
| 10 | 0301 | 4110 | Postage | - | 50 | 50 |
| 10 | 0301 | 4151 | Equipment | 36,954 | - | - |
| 10 | 0301 | 4301 | Contract Services | - | 15,000 | - |
| 10 | 0301 | 4355 | Miscellaneous | 171 | 1,000 | 19,000 |
| 10 | 0301 | 4413 | Training | 593 | 1,000 | 1,100 |
| 10 | 0301 | 4414 | Travel | 1,049 | 2,000 | 4,000 |
| Total Recorder | | | | 192,536 | 237,911 | 217,191 |

FINANCE

| | | | | ACTUAL | ADOPTED | PROJECTED |
|----------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Finance | | | | | | |
| 10 | 0401 | 4001 | Full Time Regular | 113,193 | 138,906 | 142,681 |
| 10 | 0401 | 4002 | Part Time Regular | 35,439 | 53,442 | 51,915 |
| 10 | 0401 | 4003 | Seasonal Employees | 6,518 | 13,786 | 13,853 |
| 10 | 0401 | 4005 | Overtime | 91 | | |
| 10 | 0401 | 4006 | Other Compensation | 1,947 | 2,040 | 588 |
| 10 | 0401 | 4007 | Car Allowance | 2,400 | 2,400 | 2,400 |
| 10 | 0401 | 4008 | Compensation Adjustments | 0 | 2,398 | 3,393 |
| 10 | 0401 | 4051 | Retirement & Taxes | 27,203 | 39,621 | 40,329 |
| 10 | 0401 | 4053 | Insurance | 12,590 | 24,832 | 29,653 |
| 10 | 0401 | 4105 | Membership Dues & Subscriptions | 425 | 830 | 1,125 |
| 10 | 0401 | 4108 | Meetings | 402 | 600 | 600 |
| 10 | 0401 | 4301 | Contract Services | 9,275 | 25,000 | 31,500 |
| 10 | 0401 | 4352 | Bank Fees | 30,354 | 10,000 | 10,000 |
| 10 | 0401 | 4353 | Merchant Fees | | 20,000 | 20,000 |
| 10 | 0401 | 4355 | Miscellaneous | 285 | 2,025 | 2,125 |
| 10 | 0401 | 4413 | Training | 4,469 | 3,700 | 3,850 |
| 10 | 0401 | 4414 | Travel | 2,794 | 8,000 | 8,000 |
| Total Finance | | | | 247,385 | 347,580 | 362,011 |

HUMAN RESOURCES

| HUMAN RESOURCES | | | | ADOPTED | PROJECTED | |
|-----------------------|------|------|---------------------------------|--------------------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | ACTUAL FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| | | | | | | |
| Human Resources | | | | | | |
| 10 | 0501 | 4001 | Full Time Regular | 68,394 | - | - |
| 10 | 0501 | 4006 | Other Compensation | 500 | - | - |
| 10 | 0501 | 4008 | Compensation Adjustments | - | - | - |
| 10 | 0501 | 4051 | Retirement & Taxes | 16,148 | - | - |
| 10 | 0501 | 4053 | Insurance | 17,157 | - | - |
| | | | | | | |
| 10 | 0501 | 4105 | Membership Dues & Subscriptions | 125 | - | - |
| 10 | 0501 | 4355 | Miscellaneous | 22,510 | - | - |
| 10 | 0501 | 4413 | Training | 249 | - | - |
| 10 | 0501 | 4414 | Travel | 171 | - | - |
| Total Human Resources | | | | 125,254 | - | - |

HR Moved to Internal Services Fund in FY24

COMMUNICATIONS

COMMUNICATIONS

| FUND | ORG | ACCT | DESCRIPTION | ACTUAL FY 22-23 | ADOPTED BUDGET FY 23-24 | PROJECTED BUDGET FY 24-25 |
|----------------------|------|------|--------------------------|--------------------|-------------------------------|---------------------------------|
| | | | Communications | | | |
| 10 | 0601 | 4001 | Full Time Regular | 123,300 | 142,555 | 114,843 |
| 10 | 0601 | 4002 | Part Time Regular | 2,066 | 26,116 | 47,491 |
| 10 | 0601 | 4005 | Overtime | 180 | | |
| 10 | 0601 | 4006 | Other Compensation | 1,260 | 1,680 | 450 |
| 10 | 0601 | 4008 | Compensation Adjustments | 0 | 2,322 | 2,574 |
| 10 | 0601 | 4051 | Retirement & Taxes | 25,500 | 45,544 | 30,191 |
| 10 | 0601 | 4053 | Insurance | 510 | 37,451 | 39,375 |
| 10 | 0601 | 4108 | Meetings | 366 | 600 | 600 |
| 10 | 0601 | 4152 | Supplies | 0 | 500 | 500 |
| 10 | 0601 | 4151 | Equipment | 236 | 730 | 650 |
| 10 | 0601 | 4257 | Communities that Care | 2,950 | 7,000 | 31,000 |
| 10 | 0601 | 4355 | Miscellaneous | 0 | 114,707 | 126,707 |
| 10 | 0601 | 4413 | Training | 290 | 1,200 | 1,100 |
| 10 | 0601 | 4414 | Travel | 305 | 600 | 500 |
| Total Communications | | | | 156,960 | 381,005 | 395,981 |

PLANNING

| | | | | ADOPTED | PROJECTED |
|-----------------------|------|------|---------------------------------|----------------|----------------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| | | | | | |
| | | | Planning | | |
| 10 | 0701 | 4001 | Full Time Regular | 234,314 | 354,959 |
| 10 | 0701 | 4002 | Part Time Regular | 40,712 | 69,002 |
| 10 | 0701 | 4005 | Overtime | 3,852 | |
| 10 | 0701 | 4006 | Other Compensation | 870 | 960 |
| 10 | 0701 | 4007 | Car Allowance | 1,286 | 1,200 |
| 10 | 0701 | 4008 | Compensation Adjustments | 0 | 7,616 |
| 10 | 0701 | 4051 | Retirement & Taxes | 56,204 | 99,806 |
| 10 | 0701 | 4053 | Insurance | 36,483 | 81,544 |
| 10 | 0701 | 4105 | Membership Dues & Subscriptions | 51,054 | 8,825 |
| 10 | 0701 | 4108 | Meetings | 2,039 | 9,000 |
| 10 | 0701 | 4301 | Contract Services | 2,658 | 47,000 |
| 10 | 0701 | 4355 | Miscellaneous | 7,364 | 14,710 |
| 10 | 0701 | 4413 | Training | 4,437 | 10,959 |
| 10 | 0701 | 4414 | Travel | 5,702 | 9,973 |
| Total Planning | | | | 446,975 | 715,554 |

| BUILDING | | | | ACTUAL | ADOPTED | PROJECTED |
|----------------|----------|------|---------------------------------|----------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| | Building | | | | | |
| 10 | 0801 | 4001 | Full Time Regular | 287,583 | 388,346 | 413,587 |
| 10 | 0801 | 4003 | Seasonal Employee | 6,086 | 10,712 | 10,834 |
| 10 | 0801 | 4006 | Other Compensation | 180 | 3,120 | 960 |
| 10 | 0801 | 4007 | Car Allowance | 400 | 2,400 | 2,400 |
| 10 | 0801 | 4008 | Compensation Adjustments | 0 | 4,822 | 7,647 |
| 10 | 0801 | 4051 | Retirement & Taxes | 60,448 | 94,736 | 101,912 |
| 10 | 0801 | 4053 | Insurance | 4,191 | 74,903 | 59,686 |
| 10 | 0801 | 4105 | Membership Dues & Subscriptions | 1,004 | 2,760 | 2,760 |
| 10 | 0801 | 4108 | Meetings | 492 | 2,720 | 2,160 |
| 10 | 0801 | 4151 | Equipment | 0 | 2,000 | 3,500 |
| 10 | 0801 | 4152 | Supplies | 4,832 | 6,000 | 4,000 |
| 10 | 0801 | 4154 | Uniforms | 424 | 900 | 900 |
| 10 | 0801 | 4301 | Contract Services | 900 | - | 20,000 |
| 10 | 0801 | 4355 | Miscellaneous | 1,099 | 100 | 4,000 |
| 10 | 0801 | 4413 | Training | 2,042 | 4,800 | 10,550 |
| 10 | 0801 | 4414 | Travel | 2,189 | 2,300 | 10,000 |
| Total Building | | | | 386,860 | 600,618 | 654,897 |

POLICE

| | | | | ACTUAL | ADOPTED | PROJECTED |
|---------------------|------|------|--------------------------|------------------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| Police | | | | | | |
| 10 | 0901 | 4001 | Full Time Regular | - | 16,068 | - |
| 10 | 0901 | 4002 | Part Time Regular | 35,452 | 43,510 | 51,877 |
| 10 | 0901 | 4008 | Compensation Adjustments | - | 650 | - |
| 10 | 0901 | 4051 | Retirement & Taxes | 1,376 | 7,159 | 4,643 |
| 10 | 0901 | 4053 | Insurance | - | 2,874 | - |
| 10 | 0901 | 4151 | Equipment | - | 2,850 | 2,850 |
| 10 | 0901 | 4154 | Uniforms | - | 3,000 | 3,000 |
| 10 | 0901 | 4301 | Contract Services | 2,291,436 | 2,836,872 | 3,284,303 |
| 10 | 0901 | 4355 | Miscellaneous | 210 | 1,000 | 1,000 |
| Total Police | | | | 2,328,474 | 2,913,984 | 3,347,672 |

FIRE SERVICES

| | | | | ACTUAL | ADOPTED | PROJECTED |
|---------------------|------|------|-------------------|------------------|------------------|------------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Fire Services | | | | | | |
| 10 | 1001 | 4301 | Contract Services | 1,654,069 | 1,511,067 | 2,250,807 |
| Total Fire Services | | | | <u>1,654,069</u> | <u>1,511,067</u> | <u>2,250,807</u> |

LIBRARY

| LIBRARY | | | | ACTUAL | ADOPTED | PROJECTED |
|---------------|---------|------|---------------------------------|----------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| | Library | | | | | |
| 10 | 1101 | 4001 | Full Time Regular | - | - | 19,506 |
| 10 | 1101 | 4002 | Part Time Regular | 6,829 | 28,248 | 3,014 |
| 10 | 1101 | 4008 | Compensation Adjustments | | 296 | 399 |
| 10 | 1101 | 4051 | Retirement & Taxes | 99 | 2,161 | 2,624 |
| 10 | 1101 | 4105 | Membership Dues & Subscriptions | | 95 | 130 |
| 10 | 1101 | 4108 | Meetings | | 220 | 220 |
| 10 | 1101 | 4151 | Equipment | | 1,825 | 1,825 |
| 10 | 1101 | 4152 | Supplies | 4,855 | 1,850 | 1,850 |
| 10 | 1101 | 4257 | Programs | 18,197 | 1,100 | 1,100 |
| 10 | 1101 | 4301 | Contract Services | | 4,500 | 5,700 |
| 10 | 1101 | 4355 | Miscellaneous | | 22,000 | 22,000 |
| 10 | 1101 | 4413 | Training | | 225 | 525 |
| 10 | 1101 | 4414 | Travel | | 320 | 370 |
| Total Library | | | | 29,979 | 62,839 | 59,263 |

PUBLIC WORKS

| | | | | ACTUAL | ADOPTED | PROJECTED |
|---|------|------|---------------------------------|----------------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| Public Works Administration | | | | | | |
| 10 | 1201 | 4001 | Full Time Regular | 165,890 | 61,050 | 50,476 |
| 10 | 1201 | 4005 | Overtime | - | 5,857 | 7,571 |
| 10 | 1201 | 4006 | Other Compensation | 1,950 | 1,920 | 120 |
| 10 | 1201 | 4007 | Car Allowance | 900 | - | - |
| 10 | 1201 | 4008 | Compensation Adjustments | - | 472 | 911 |
| 10 | 1201 | 4051 | Retirement & Taxes | 32,495 | 13,750 | 12,305 |
| 10 | 1201 | 4053 | Insurance | 10,349 | 35,100 | 9,040 |
| 10 | 1201 | 4101 | Maintenance | 11,924 | - | - |
| 10 | 1201 | 4105 | Membership Dues & Subscriptions | 14,749 | 14,900 | 18,520 |
| 10 | 1201 | 4108 | Meetings | 3,365 | 840 | 2,500 |
| 10 | 1201 | 4151 | Equipment | 11,103 | 20,200 | 12,100 |
| 10 | 1201 | 4152 | Supplies | 4,391 | 400 | 1,600 |
| 10 | 1201 | 4154 | Uniforms | 2,426 | 4,100 | 2,800 |
| 10 | 1201 | 4160 | Salt | 29,929 | - | - |
| 10 | 1201 | 4205 | Electric Charges | 23,827 | 27,825 | 33,390 |
| 10 | 1201 | 4301 | Contract Services | 399,850 | 79,500 | - |
| 10 | 1201 | 4303 | Software Maintenance | - | 1,500 | 2,000 |
| 10 | 1201 | 4355 | Miscellaneous | 5,682 | - | - |
| 10 | 1201 | 4359 | Signs | 5,834 | - | - |
| 10 | 1201 | 4365 | Trees | 17,000 | - | - |
| 10 | 1201 | 4407 | Certification and Testing | 422 | 7,000 | 7,000 |
| 10 | 1201 | 4413 | Training | 1,535 | 7,200 | 4,200 |
| 10 | 1201 | 4414 | Travel | 860 | - | - |
| Total Public Works Administration | | | | 745,006 | 281,614 | 164,533 |
| Public Works Grounds Maintenance | | | | | | |
| 10 | 1202 | 4001 | Full Time Regular | | 77,100 | 61,741 |
| 10 | 1202 | 4002 | Part Time Regular | | 7,176 | 19,653 |
| 10 | 1202 | 4005 | Overtime | | 6,706 | 9,261 |
| 10 | 1202 | 4006 | Other Compensation | | 2,280 | 600 |
| 10 | 1202 | 4008 | Compensation Adjustments | | 616 | 1,236 |
| 10 | 1202 | 4051 | Retirement & Taxes | | 19,200 | 16,872 |
| 10 | 1202 | 4053 | Insurance | | 18,586 | 27,120 |
| 10 | 1202 | 4101 | Maintenance | | 20,000 | 10,000 |
| 10 | 1202 | 4103 | Public Notices | | 250 | 250 |
| 10 | 1202 | 4105 | Memberships | | 500 | 1,400 |
| 10 | 1202 | 4108 | Meetings | | 500 | - |
| 10 | 1202 | 4151 | Equipment | | 34,840 | 4,520 |
| 10 | 1202 | 4152 | Supplies | | 19,535 | 27,500 |
| 10 | 1202 | 4154 | Uniforms | | 1,285 | 1,250 |
| 10 | 1202 | 4301 | Contract Services | | 262,850 | 276,950 |
| 10 | 1202 | 4365 | Trees | | 26,500 | 25,000 |
| 10 | 1202 | 4407 | Certification and Testing | | 4,500 | 2,300 |
| 10 | 1202 | 4413 | Training | | 3,000 | 3,300 |
| 10 | 1202 | 4414 | Travel | | 2,600 | 5,400 |
| Total Public Works Grounds Maintenance | | | | - | 508,024 | 494,353 |
| Public Works Administration | | | | 745,006 | 281,614 | 164,533 |
| Public Works Grounds Maintenance | | | | - | 508,024 | 494,353 |
| Total Public Works | | | | 745,006 | 789,638 | 658,886 |

ENGINEERING

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-------------------|------|------|---------------------------------|----------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| Engineering | | | | | | |
| 10 | 1301 | 4001 | Full Time Regular | 99,494 | 77,650 | 85,563 |
| 10 | 1301 | 4006 | Other Compensation | 990 | 1,320 | 120 |
| 10 | 1301 | 4007 | Car Allowance | 3,600 | 3,600 | 3,600 |
| 10 | 1301 | 4008 | Compensation Adjustments | - | 752 | 1,545 |
| 10 | 1301 | 4051 | Retirement & Taxes | 22,630 | 18,400 | 20,895 |
| 10 | 1301 | 4053 | Insurance | 12,422 | 18,586 | 16,950 |
| 10 | 1301 | 4105 | Membership Dues & Subscriptions | 2,062 | 4,795 | 6,745 |
| 10 | 1301 | 4108 | Meetings | 269 | 500 | 500 |
| 10 | 1301 | 4151 | Equipment | 761 | 1,500 | 8,102 |
| 10 | 1301 | 4154 | Uniforms | 358 | - | - |
| 10 | 1301 | 4301 | Contract Services | 5,232 | 31,250 | 61,250 |
| 10 | 1301 | 4407 | Certification and Testing | 378 | 1,400 | 2,300 |
| 10 | 1301 | 4413 | Training | 1,799 | 3,175 | 1,050 |
| 10 | 1301 | 4414 | Travel | 2,497 | 2,800 | 4,200 |
| Total Engineering | | | | 152,492 | 165,729 | 212,820 |

SANITATION

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-------------------------|------|------|-------------------|----------------|----------------|----------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Sanitation | | | | | | |
| 10 | 1401 | 4301 | Contract Services | 492,166 | 541,942 | 595,736 |
| | 1401 | 4808 | Bad Debt Expense | 1,215 | | |
| Total Sanitation | | | | 493,381 | 541,942 | 595,736 |

PARKS

| | | | | ADOPTED | PROJECTED |
|--------------------|------|------|----------------------------------|----------------|----------------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| Parks | | | | | |
| 10 | 1501 | 4001 | Full Time Regular | 237,558 | 271,614 |
| 10 | 1501 | 4002 | Part Time Regular | 4,738 | 6,378 |
| 10 | 1501 | 4003 | Seasonal Employee | 28,494 | 47,275 |
| 10 | 1501 | 4005 | Overtime | 2,574 | 8,000 |
| 10 | 1501 | 4006 | Other Compensation | 3,747 | 2,700 |
| 10 | 1501 | 4008 | Compensation Adjustments | 0 | 4,994 |
| 10 | 1501 | 4051 | Retirement & Taxes | 53,783 | 70,369 |
| 10 | 1501 | 4053 | Insurance | 42,740 | 60,662 |
| 10 | 1501 | 4101 | Maintenance | 56,171 | 133,000 |
| 10 | 1501 | 4105 | Membership Dues & Subscriptions | 725 | 2,750 |
| 10 | 1501 | 4108 | Meetings | 97 | 720 |
| 10 | 1501 | 4151 | Equipment | 1,174 | 41,000 |
| 10 | 1501 | 4152 | Supplies | 11,723 | 24,000 |
| 10 | 1501 | 4154 | Uniforms | 703 | 1,600 |
| 10 | 1501 | 4201 | Water Charges | 145,489 | - |
| 10 | 1501 | 4205 | Electric Charges | 8,312 | 15,000 |
| 10 | 1501 | 4208 | Miscellaneous Facilities Charges | 3,100 | 7,000 |
| 10 | 1501 | 4301 | Contract Services | 7,907 | 200,000 |
| 10 | 1501 | 4355 | Miscellaneous | 7,774 | 31,500 |
| 10 | 1501 | 4413 | Training | 1,255 | 6,400 |
| 10 | 1501 | 4414 | Travel | 377 | 5,000 |
| Total Parks | | | | 618,442 | 939,963 |

RECREATION

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-------------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| Recreation | | | | | | |
| 10 | 1601 | 4001 | Full Time Regular | 171,415 | 149,732 | 212,726 |
| 10 | 1601 | 4002 | Part Time Regular | 3,292 | 37,651 | - |
| 10 | 1601 | 4003 | Seasonal Employee | 18,200 | 32,136 | 53,820 |
| 10 | 1601 | 4005 | Overtime | 2,495 | 3,000 | 5,000 |
| 10 | 1601 | 4006 | Other Compensation | 733 | 1,080 | 1,080 |
| 10 | 1601 | 4008 | Compensation Adjustments | 0 | 2,542 | 3,833 |
| 10 | 1601 | 4051 | Retirement & Taxes | 38,830 | 41,035 | 56,169 |
| 10 | 1601 | 4053 | Insurance | 27,952 | 35,247 | 37,999 |
| 10 | 1601 | 4105 | Membership Dues & Subscriptions | 330 | 475 | 1,220 |
| 10 | 1601 | 4108 | Meetings | 151 | 360 | 360 |
| 10 | 1601 | 4151 | Equipment | | | 2,500 |
| 10 | 1601 | 4154 | Uniforms | 100 | 300 | 350 |
| 10 | 1601 | 4257 | Programs | 84,890 | 116,125 | 117,512 |
| 10 | 1601 | 4355 | Miscellaneous | 9,282 | 9,050 | 11,000 |
| 10 | 1601 | 4413 | Training | 1,924 | 2,870 | 3,350 |
| 10 | 1601 | 4414 | Travel | 203 | 3,000 | 2,450 |
| Total Recreation | | | | 359,798 | 434,603 | 509,369 |

SPECIAL EVENTS

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-----------------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Special Events | | | | | | |
| 10 | 1701 | 4001 | Full Time Regular | 62,451 | 62,837 | 93,258 |
| 10 | 1701 | 4005 | Overtime | 1,818 | - | 1,500 |
| 10 | 1701 | 4006 | Other Compensation | 592 | 720 | 720 |
| 10 | 1701 | 4008 | Compensation Adjustments | 0 | 760 | 1,619 |
| 10 | 1701 | 4051 | Retirement & Taxes | 13,054 | 14,980 | 18,286 |
| 10 | 1701 | 4053 | Insurance | 262 | 9,600 | 9,600 |
| 10 | 1701 | 4105 | Membership Dues & Subscriptions | 849 | 2,300 | 2,350 |
| 10 | 1701 | 4108 | Meetings | 0 | 120 | 180 |
| 10 | 1701 | 4109 | Special Events | 69,679 | 89,372 | 124,072 |
| 10 | 1701 | 4151 | Equipment | 1,837 | 4,500 | 3,000 |
| 10 | 1701 | 4301 | Contract Services | 0 | 1,200 | |
| 10 | 1701 | 4304 | Marketing | 1,669 | 1,200 | 1,200 |
| 10 | 1701 | 4413 | Training | 0 | 200 | 600 |
| 10 | 1701 | 4414 | Travel | 230 | - | 650 |
| Total Special Events | | | | 152,440 | 187,789 | 257,035 |

NON-DEPARTMENTAL

| | | | | ADOPTED | PROJECTED |
|-------------------------------|------|------|-----------------------------------|------------------|------------------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| Non-Departmental | | | | | |
| 10 | 1801 | 4110 | Postage | - | 2,000 |
| 10 | 1801 | 4152 | Supplies | 12,216 | 17,500 |
| 10 | 1801 | 4154 | Uniforms | 1,137 | 7,500 |
| 10 | 1801 | 4301 | Contract Services | 3,686 | 115,500 |
| 10 | 1801 | 4355 | Miscellaneous | 21,586 | - |
| 10 | 1801 | 4356 | Community Garden | 6,793 | 1,200 |
| 10 | 1801 | 4410 | Employee Appreciation | 11,658 | - |
| 10 | 1801 | 4855 | General Fee Waivers | - | 30,000 |
| 10 | 1801 | 6049 | Transfer to Capital Projects | 523,953 | 805,500 |
| 10 | 1801 | 6052 | Transfer to Wastewater Fund | - | 11,055 |
| 10 | 1801 | 6053 | Transfer to Stormwater Fund | - | 26,661 |
| 10 | 1801 | 6054 | Transfer to Transportation Fund | 689,595 | 929,223 |
| 10 | 1801 | 6061 | Transfer to Internal Service Fund | 433,001 | 858,824 |
| Total Non-Departmental | | | | 1,703,625 | 2,803,763 |
| | | | | | 1,976,836 |

IMPACT FEES

FUND 23

| FUND | ORG | ACCT | DESCRIPTION | ACTUAL FY 22-23 | ADOPTED BUDGET FY 23-24 | PROJECTED BUDGET FY 24-25 |
|---------------------------------------|------|------|--|--------------------|-------------------------------|---------------------------------|
| BEGINNING FUND BALANCE: | | | | | 1,401,973 | 1,326,973 |
| Revenue | | | | | | |
| 23 | 2301 | 3754 | Public Safety Impact Fees | | | |
| 23 | 2302 | 3754 | Roadway Facilities Impact Fees | 195,718 | 400,000 | 460,000 |
| 23 | 2303 | 3754 | Park Facilities Impact Fees | | | - |
| 23 | 2304 | 3754 | Storm & Groundwater Facilities Impact Fees | 10,784 | 30,000 | 34,500 |
| 23 | 2302 | 3501 | Roadway Interest | 27,654 | 12,000 | 13,800 |
| | | | Use of Prior Year Fund Balance | | 75,000 | 95,500 |
| Total Revenue | | | | 234,156 | 517,000 | 603,800 |
| Public Safety Facilities | | | | | | |
| 23 | 2301 | 4301 | Contract Services | | 25,000 | 25,000 |
| 23 | 2301 | 4651 | Capital Expense | | | |
| Total Public Safety Facilities | | | | - | 25,000 | 25,000 |
| Roadway Facilities | | | | | | |
| 23 | 2302 | 4301 | Contract Services | 53,938 | 171,100 | 25,000 |
| 23 | 2302 | 4651 | Capital Expense | 31,373 | 130,000 | 130,000 |
| 23 | 2302 | | Appropriation to Fund Balance | | 110,900 | 318,800 |
| Total Roadway Facilities | | | | 85,312 | 412,000 | 473,800 |
| Park Facilities | | | | | | |
| 23 | 2303 | 4301 | Contract Services | | 25,000 | 25,000 |
| Total Park Facilities | | | | - | 25,000 | 25,000 |

IMPACT FEES

FUND 23

| | | | | ACTUAL | ADOPTED | PROJECTED |
|---|------|------|-------------------|----------------|----------------|----------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Storm & Groundwater Facilities | | | | | | |
| 23 | 2304 | 4301 | Contract Services | | 40,000 | 40,000 |
| 23 | 2304 | 4651 | Capital Expense | 10,784 | 15,000 | 40,000 |
| Total Storm & Groundwater Facilities | | | | 10,784 | 55,000 | 80,000 |
| Public Safety Facilities | | | | - | 25,000 | 25,000 |
| Roadway Facilities | | | | 85,312 | 412,000 | 473,800 |
| Park Facilities | | | | - | 25,000 | 25,000 |
| Storm & Groundwater Facilities | | | | 10,784 | 55,000 | 80,000 |
| Total Impact Fees Fund | | | | 96,096 | 517,000 | 603,800 |
| Surplus (Deficit) | | | | 138,061 | - | - |

CAPITAL PROJECTS

FUND 49

| FUND | ORG | ACCT | DESCRIPTION | ACTUAL FY 22-23 | ADOPTED BUDGET FY 23-24 | PROJECTED BUDGET FY 24-25 |
|-------------------------|------|------|--------------------------------------|--------------------|-------------------------------|---------------------------------|
| BEGINNING FUND BALANCE: | | | | | | |
| | | | | | 4,122,221 | 4,122,221 |
| Revenue | | | | | | |
| 49 | 4901 | 5010 | Transfer from General Fund | 523,953 | 805,500 | 282,177 |
| 49 | 4901 | 3205 | Grants | - | - | 10,000,000 |
| | | | Beginning Fund Balance Appropriation | - | - | 4,122,221 |
| Total Revenue | | | | 523,953 | 805,500 | 14,404,398 |
| Capital Projects | | | | | | |
| 49 | 4901 | 4651 | Capital Expense | 281,063 | 805,500 | 14,404,398 |
| 49 | 4901 | | Transfer to General Fund | - | - | - |
| TOTAL Capital Projects | | | | 281,063 | 805,500 | 14,404,398 |
| Surplus (Deficit) | | | | 242,889 | - | - |

WATER**FUND 51**

| | | | | ACTUAL | ADOPTED | PROJECTED |
|---------------------------------|------|------|--|------------------|---------------------|---------------------|
| | | | | BUDGET | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| BEGINNING FUND BALANCE: | | | | | \$ 2,249,026 | \$ 5,531,497 |
| Revenue | | | | | | |
| 51 | 5101 | 3602 | Utility Service Sales | 2,288,371 | 3,400,000 | 3,200,000 |
| 51 | 5101 | 3754 | Impact Fees | 50,191 | 150,000 | 130,000 |
| 51 | 5101 | 3205 | Grant Revenue | 1,702,174 | - | - |
| 51 | 5101 | 3803 | Connection Fees | 23,300 | 110,000 | 55,000 |
| 51 | 5101 | 3825 | Late Fees | 19,038 | 15,000 | 15,000 |
| 51 | 5101 | 3704 | Bond Proceeds | - | 13,500,000 | |
| | | | Beginning Fund Balance Appropriation | - | 53,039 | 4,373,241 |
| Total Revenue | | | | 4,083,074 | 17,228,039 | 7,773,241 |
| Water Distribution | | | | | | |
| 51 | 5101 | 4001 | Full Time Regular | 366,892 | 440,973 | 489,136 |
| 51 | 5101 | 4002 | Part Time Regular | 6,329 | 4,784 | 4,999 |
| 51 | 5101 | 4003 | Seasonal Employee | 3,568 | 2,757 | 14,103 |
| 51 | 5101 | 4005 | Overtime | 2,364 | 12,410 | |
| 51 | 5101 | 4006 | Other Compensation | 1,890 | 2,880 | 3,138 |
| 51 | 5101 | 4007 | Car Allowance | 4,100 | 4,200 | |
| 51 | 5101 | 4008 | Compensation Adjustments | 0 | 5,432 | 8,942 |
| 51 | 5101 | 4051 | Retirement & Taxes | 84,132 | 107,717 | 122,190 |
| 51 | 5101 | 4053 | Insurance | 57,154 | 106,737 | 134,534 |
| 51 | 5101 | 4101 | Maintenance | 45,010 | 85,000 | 108,500 |
| 51 | 5101 | 4105 | Membership Dues & Subscriptions | 1,181 | 2,500 | 2,300 |
| 51 | 5101 | 4108 | Meetings | 260 | 720 | 680 |
| 51 | 5101 | 4151 | Equipment | 1,368 | 24,800 | 26,500 |
| 51 | 5101 | 4152 | Supplies | 13,102 | 35,000 | 40,000 |
| 51 | 5101 | 4154 | Uniforms | 365 | 1,800 | 2,400 |
| 51 | 5101 | 4157 | Meters | 149,095 | 150,000 | 150,000 |
| 51 | 5101 | 4205 | Electric Charges | 9,290 | 25,000 | 200,000 |
| 51 | 5101 | 4301 | Contract Services | 1,344,098 | 1,365,000 | 1,567,000 |
| 51 | 5101 | 4306 | Public Engagement | | - | 20,800 |
| 51 | 5101 | 4355 | Miscellaneous | 85 | - | - |
| 51 | 5101 | 4407 | Certification and Testing | 3,455 | 7,500 | 8,500 |
| 51 | 5101 | 4413 | Training | 695 | 2,400 | 3,500 |
| 51 | 5101 | 4414 | Travel | 676 | 3,000 | 4,500 |
| 51 | 5101 | 4651 | Capital Expense | - | 10,339,491 | 4,030,509 |
| 51 | 5101 | 4803 | Interest on Debt | - | 436,775 | 610,000 |
| 51 | 5101 | 4804 | Cost of Issuance | | 268,966 | |
| 51 | 5101 | 4808 | Bad Debt Expense | 14,449 | | |
| 51 | 5101 | | Appropriation of Impact Fees to Fund Balance | | 200,000 | |
| 51 | 5101 | 6061 | Transfer to Internal Service Fund | 237,841 | 256,688 | 221,009 |
| Total Water Distribution | | | | 2,347,399 | 13,892,529 | 7,773,241 |
| Surplus (Deficit) | | | | 1,735,675 | 3,335,510 | (0) |

WASTEWATER**FUND 52**

| | | | | ADOPTED | PROJECTED |
|-----------------------------|------|------|--|------------------|------------------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| BEGINNING FUND BALANCE: | | | | 841,186 | 643,771 |
| Revenue | | | | | |
| 52 | 5201 | 3602 | Utility Service Sales | 1,679,575 | 2,982,000 |
| 52 | 5201 | 3754 | Impact Fees | 110,004 | 245,000 |
| 52 | 5201 | 3851 | Misc Revenue | | |
| 52 | 5201 | 3704 | Bond Proceeds | - | 1,500,000 |
| 52 | 5201 | 5010 | Transfer from General Fund | - | 11,055 |
| | | | Beginning Fund Balance Appropriation | 116,091 | 304,401 |
| Total Revenue | | | | 1,905,670 | 3,531,401 |
| Wastewater Collection | | | | | |
| 52 | 5201 | 4001 | Full Time Regular | 229,258 | 287,458 |
| 52 | 5201 | 4002 | Part Time Regular | 2,110 | - |
| 52 | 5201 | 4003 | Seasonal Employee | 455 | 2,000 |
| 52 | 5201 | 4005 | Overtime | 985 | 5,368 |
| 52 | 5201 | 4006 | Other Compensation | 550 | 1,836 |
| 52 | 5201 | 4008 | Compensation Adjustments | 0 | 5,213 |
| 52 | 5201 | 4051 | Retirement & Taxes | 50,334 | 71,178 |
| 52 | 5201 | 4053 | Insurance | 35,941 | 70,705 |
| 52 | 5201 | 4101 | Maintenance | 34,351 | 223,000 |
| 52 | 5201 | 4105 | Membership Dues & Subscriptions | 949 | 4,000 |
| 52 | 5201 | 4108 | Meetings | 0 | 480 |
| 52 | 5201 | 4151 | Equipment | 10,982 | 40,400 |
| 52 | 5201 | 4152 | Supplies | 2,860 | 73,500 |
| 52 | 5201 | 4154 | Uniforms | 456 | 1,500 |
| 52 | 5201 | 4205 | Electric Charges | 17,353 | - |
| 52 | 5201 | 4301 | Contract Services | 908,832 | 1,345,000 |
| 52 | 5201 | 4306 | Public Engagement | - | 800 |
| 52 | 5201 | 4407 | Certification and testing | 631 | 7,500 |
| 52 | 5201 | 4413 | Training | 0 | 3,000 |
| 52 | 5201 | 4414 | Travel | 0 | 3,000 |
| 52 | 5201 | 4651 | Capital Expense | - | 994,880 |
| 52 | 5201 | 4802 | Principal on Debt | | 100,000 |
| 52 | 5201 | 4803 | Interest on Debt | | 100,000 |
| 52 | 5201 | 4804 | Cost of Issuance | | 29,885 |
| 52 | 5201 | 4808 | Bad Debt Expense | 2,687 | |
| 52 | 5201 | | Appropriation of Impact Fees to Fund Balance | | - |
| 52 | 5201 | 6061 | Transfer to Internal Service Fund | 125,050 | 190,584 |
| Total Wastewater Collection | | | | 1,423,784 | 3,531,401 |
| Surplus (Deficit) | | | | 481,886 | 0 |

STORMWATER

FUND 53

| | | | | ADOPTED | PROJECTED |
|--|------|------|--------------------------------------|----------|-----------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| BEGINNING FUND BALANCE: | | | | 340,654 | 365,654 |
| Revenue | | | | | |
| 53 | 5301 | 3602 | Utility Service Sales | 328,334 | 270,000 |
| 53 | 5301 | 5010 | Transfer from General Fund | 0 | 10,847 |
| | | | Beginning Fund Balance Appropriation | 49,220 | 334,692 |
| Total Revenue | | | | 377,554 | 615,539 |
| Stormwater Administration & Permitting | | | | | |
| 53 | 5301 | 4001 | Full Time Regular | 79,106 | 276,169 |
| 53 | 5301 | 4003 | Seasonal Employee | 226 | 2,000 |
| 53 | 5301 | 4005 | Overtime | 198 | |
| 53 | 5301 | 4006 | Other Compensation | - | 1,098 |
| 53 | 5301 | 4008 | Compensation Adjustments | | 4,948 |
| 53 | 5301 | 4051 | Retirement & Taxes | 17,280 | 68,509 |
| 53 | 5301 | 4053 | Insurance | 6,458 | 62,935 |
| 53 | 5301 | 4101 | Maintenance | 958 | 19,800 |
| 53 | 5301 | 4103 | Public Notices | 0 | 200 |
| 53 | 5301 | 4105 | Membership Dues & Subscriptions | 963 | 900 |
| 53 | 5301 | 4108 | Meetings | 0 | 180 |
| 53 | 5301 | 4152 | Supplies | 1,141 | 3,000 |
| 53 | 5301 | 4154 | Uniforms | 0 | 600 |
| 53 | 5301 | 4301 | Contract Services | 6,490 | 30,000 |
| 53 | 5301 | 4303 | Software Maintenance | 1,200 | 2,000 |
| 53 | 5301 | 4306 | Public Engagement | 462 | 2,650 |
| 53 | 5301 | 4407 | Certification and Testing | 1,750 | 3,950 |
| 53 | 5301 | 4413 | Training | 85 | 600 |
| 53 | 5301 | 4414 | Travel | 1,339 | - |
| 53 | 5301 | 4808 | Bad Debt Expense | 370 | - |
| 53 | 5301 | 6061 | Transfer to Internal Service Fund | 59,605 | 132,050 |
| Total Stormwater Admin & Permitting | | | | 177,629 | 615,539 |
| Stormwater Maintenance | | | | | |
| 53 | 5302 | 4101 | Maintenance | 55 | - |
| Total Stormwater Maintenance | | | | 55 | - |
| Stormwater Admin & Permitting | | | | 177,629 | 615,539 |
| Stormwater Maintenance | | | | 55 | - |
| Total Stormwater | | | | 177,684 | 615,539 |
| Surplus (Deficit) | | | | 199,870 | 0 |

TRANSPORTATION

FUND 54

| TRANSPORTATION | | | | ADOPTED | PROJECTED | |
|-------------------------|------|------|--------------------------------------|----------|-----------|-----------|
| FUND 54 | | | | ACTUAL | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| BEGINNING FUND BALANCE: | | | | | 668,386 | 952,622 |
| Revenue | | | | | | |
| 54 | 5401 | 3401 | Road Cut Fee | 16 | | |
| 54 | 5401 | 3757 | Utility Transportation Fee | | | |
| 54 | 5401 | 5010 | Transfer from General Fund | 689,595 | 929,223 | 805,000 |
| | | | Beginning Fund Balance Appropriation | 0 | 284,236 | 639,683 |
| Total Revenue | | | | 689,611 | 1,213,459 | 1,444,683 |
| Transportation | | | | | | |
| 54 | 5401 | 4001 | Full Time Regular | 179,291 | 148,073 | 251,196 |
| 54 | 5401 | 4002 | Part Time Regular | 0 | 4,784 | 8,103 |
| 54 | 5401 | 4005 | Overtime | 574 | 25,445 | 25,445 |
| 54 | 5401 | 4006 | Other Compensation | 1,600 | 2,880 | 990 |
| 54 | 5401 | 4008 | Compensation Adjustments | 0 | 1,845 | 4,566 |
| 54 | 5401 | 4051 | Retirement & Taxes | 37,611 | 36,086 | 63,295 |
| 54 | 5401 | 4053 | Insurance | 9,412 | 32,749 | 65,610 |
| | | | | | | |
| 54 | 5401 | 4101 | Maintenance | 4,376 | 35,000 | 51,500 |
| 54 | 5401 | 4105 | Membership Dues & Subscriptions | - | 5,500 | 5,000 |
| 54 | 5401 | 4108 | Meetings | - | 180 | 240 |
| 54 | 5401 | 4151 | Equipment | 86,736 | 22,900 | 65,900 |
| 54 | 5401 | 4152 | Supplies | 1,466 | 45,000 | 47,500 |
| 54 | 5401 | 4154 | Uniforms | 406 | 950 | 1,700 |
| 54 | 5401 | 4301 | Contract Services | 272,118 | 633,500 | 582,925 |
| 54 | 5401 | 4355 | Miscellaneous | | - | 5,000 |
| 54 | 5401 | 4413 | Training | - | 3,400 | 2,900 |
| 54 | 5401 | 4414 | Travel | - | 1,950 | 2,800 |
| | | | | | | |
| 54 | 5401 | 4808 | Bad Debt Expense | 1,888 | - | - |
| | | | | | | |
| 54 | 5401 | 6061 | Transfer to Internal Service Fund | 123,253 | 213,216 | 260,012 |
| Total Transportation | | | | 718,732 | 1,213,459 | 1,444,683 |
| Surplus (Deficit) | | | | (29,121) | 0 | 0 |

INTERNAL SERVICE

FUND 61

| | | | | ADOPTED | PROJECTED |
|--|------|------|--------------------------------------|------------------|------------------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| BEGINNING FUND BALANCE: | | | | 331,991 | 472,990 |
| Revenue | | | | | |
| 61 | 6101 | 3807 | Sale of Vehicles | - | - |
| 61 | 6101 | 5010 | Transfer from General Fund | 433,001 | 707,612 |
| 61 | 6101 | 5051 | Transfer from Water Fund | 237,841 | 221,009 |
| 61 | 6101 | 5052 | Transfer from Wastewater Fund | 125,050 | 190,584 |
| 61 | 6101 | 5053 | Transfer from Stormwater Fund | 59,605 | 132,050 |
| 61 | 6101 | 5054 | Transfer from Transportation Fund | 123,253 | 260,012 |
| 61 | 6101 | 5025 | Transfer from RDA Fund | 56,420 | 75,000 |
| | | | Beginning Fund Balance Appropriation | 60,000 | 19,686 |
| Total Revenue | | | | 1,095,170 | 1,605,953 |
| Internal Service Administration | | | | | |
| 61 | 6101 | 4001 | Full Time Regular | 19,008 | - |
| 61 | 6101 | 4008 | Compensation Adjustments | 0 | - |
| 61 | 6101 | 4051 | Retirement & Taxes | 3,857 | - |
| 61 | 6101 | 4053 | Insurance | 89 | - |
| 61 | 6101 | 4301 | Contract Services | 120,889 | 166,500 |
| Total Internal Service Administration | | | | 143,843 | 166,500 |
| Facilities | | | | | |
| 61 | 6102 | 4001 | Full Time Regular | 20,596 | 61,741 |
| 61 | 6102 | 4002 | Part Time Regular | 8,074 | 19,653 |
| 61 | 6102 | 4006 | Other Compensation | 0 | - |
| 61 | 6102 | 4008 | Compensation Adjustments | 0 | 1,236 |
| 61 | 6102 | 4051 | Retirement & Taxes | 4,030 | 16,872 |
| 61 | 6102 | 4053 | Insurance | 2,891 | 27,120 |
| 61 | 6102 | 4101 | Maintenance | 7,244 | 27,000 |
| 61 | 6102 | 4105 | Memberships Dues & Subscriptions | 1,447 | - |
| 61 | 6102 | 4107 | Lease Payments | 67,943 | 76,448 |
| 61 | 6102 | 4152 | Supplies | 11,604 | 15,900 |
| 61 | 6102 | 4204 | Natural Gas Charges | 9,877 | 13,500 |
| 61 | 6102 | 4205 | Electric Charges | 11,939 | 17,600 |
| 61 | 6102 | 4206 | Telephone & Internet | 18,638 | 24,000 |
| 61 | 6102 | 4208 | Misc Facilities Charges | 5,020 | 4,000 |
| 61 | 6102 | 4210 | Cellular Phone Bills | 17,195 | 25,000 |
| 61 | 6102 | 4301 | Contract Services | 54,514 | 92,226 |
| 61 | 6102 | 4355 | Miscellaneous | 0 | - |
| Total Facilities | | | | 241,010 | 422,297 |

INTERNAL SERVICE

FUND 61

| INTERNAL SERVICE | | | | ADOPTED | PROJECTED | |
|---------------------------|------|------|---------------------------------|----------|-----------|----------|
| FUND 61 | | | | ACTUAL | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| Fleet Management | | | | | | |
| 61 | 6103 | 4101 | Maintenance | 14,006 | 27,590 | 21,250 |
| 61 | 6103 | 4107 | Lease Payments | 15,593 | 190,898 | 291,681 |
| 61 | 6103 | 4151 | Equipment | 2,516 | 4,500 | 10,000 |
| 61 | 6103 | 4301 | Contract Services | 121 | 14,116 | 20,300 |
| 61 | 6103 | 4751 | Vehicle Replacement | 209 | 255,854 | - |
| 61 | 6103 | 4759 | Vehicle Repairs | 7,906 | 15,000 | 15,000 |
| 61 | 6103 | 4760 | Vehicle Fuel | 50,597 | 67,400 | 82,900 |
| Total Fleet Management | | | | 90,948 | 575,357 | 441,131 |
| Information Systems | | | | | | |
| 61 | 6104 | 4108 | Meetings | | | |
| 61 | 6104 | 4151 | Equipment | 3,210 | 8,325 | 5,250 |
| 61 | 6104 | 4301 | Contract Services | 64,525 | 90,330 | 102,544 |
| 61 | 6104 | 4303 | Software Maintenance | 67,961 | 154,050 | 127,480 |
| 61 | 6104 | 4551 | Computer Replacement | 27,981 | 35,500 | 37,500 |
| Total Information Systems | | | | 163,677 | 288,205 | 272,774 |
| Human Resources | | | | | | |
| 61 | 6105 | 4001 | Full Time Regular | 68,394 | 130,000 | 137,584 |
| 61 | 6105 | 4006 | Other Compensation | 500 | 2,650 | 600 |
| 61 | 6105 | 4008 | Compensation Adjustments | - | 1,325 | 2,479 |
| 61 | 6105 | 4051 | Retirement & Taxes | 16,148 | 31,000 | 33,213 |
| 61 | 6105 | 4053 | Insurance | 17,157 | 26,500 | 44,476 |
| 61 | 6105 | | Wellness | - | - | 18,360 |
| 61 | 6105 | 4105 | Membership Dues & Subscriptions | 125 | 950 | 800 |
| 61 | 6105 | 4108 | Meetings | - | 120 | 240 |
| 61 | 6105 | 4152 | Supplies | - | 100 | 200 |
| 61 | 6105 | 4355 | Miscellaneous | 22,510 | 47,000 | 42,000 |
| 61 | 6105 | 4410 | Employee Appreciation | - | 13,750 | 14,000 |
| 61 | 6105 | 4413 | Training | 249 | 7,450 | 7,300 |
| 61 | 6105 | 4414 | Travel | 171 | 3,600 | 2,000 |
| Total Human Resources | | | | 125,254 | 264,444 | 303,252 |

INTERNAL SERVICE**FUND 61**

| | | | | ADOPTED | PROJECTED |
|------|-----|------|---------------------------------|----------------|------------------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| | | | Internal Service Administration | 143,843 | 166,500 |
| | | | Facilities | 241,012 | 422,297 |
| | | | Fleet Management | 90,948 | 441,131 |
| | | | Information Systems | 163,677 | 272,774 |
| | | | Human Resources | - | 303,252 |
| | | | Total Internal Services | 639,480 | 1,605,953 |
| | | | Surplus (Deficit) | 455,690 | (0) |

Position Title Current Estimated Proposed Increase New Estimated Annual Salary

| | | | |
|-----------------------|-------|-------|-------|
| Chief Building | ##### | 5% | ##### |
| City Council | ##### | 3.50% | ##### |
| City Council | ##### | 3.50% | ##### |
| City Manager | ##### | 5% | ##### |
| Deputy City | ##### | 5% | ##### |
| Engineer/Planner | ##### | 5% | ##### |
| Finance Director | ##### | 5% | ##### |
| Parks and Recreation | ##### | 5% | ##### |
| Community Development | ##### | 5% | ##### |
| Recorder | ##### | 5% | ##### |
| Deputy Building | ##### | 5% | ##### |
| Treasurer | ##### | 5% | ##### |



VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: June 26, 2024

Agenda Item: DISCUSSION AND ACTION - Adoption of the Final Fiscal Year 2025 Budget
(Resolution 2024-19)

Department: Finance

Presenter: Kristie Bayles

Background/Discussion:

Utah Code Section 10-6-118 requires that a final budget be adopted by the governing body of the city before June 30 of each fiscal period for the ensuing fiscal period for each fund for which a budget is required. City Staff recommends adoption of the Vineyard City Fiscal Year 2024-2025 Budget as outlined in the attached detail worksheet.

Utah Code Section 10-6-133 requires that before June 30 of each fiscal period the governing body of the city shall by ordinance or resolution set the real and personal property tax levy for various municipal purposes. The certified tax rate for Vineyard City is proposed at 0.003369, and the projected property tax revenue for the General Fund for fiscal year 2024-2025 is \$3,953,636.

Fiscal Impact:

General Fund - \$12,132,408 Total Revenues and Transfers In; \$937,753 Fund Balance Appropriation; \$13,070,161 Total Expenditures & Transfers Out

Impact Fee Fund - \$508,300 Total Revenues; \$603,800 Total Expenditures

Capital Projects Fund - \$282,177 Total Transfers In; \$4,122,221 Beginning Fund Balance Appropriation; \$14,404,398 Total Expenditures

Water Fund - \$3,400,000 Total Revenues; \$4,373,241 Fund Balance Appropriation; \$7,773,241 Total Expenses & Transfers Out

Wastewater Fund - \$3,227,000 Total Revenues; \$304,401 Fund Balance Appropriation; \$3,531,401 Total Expenses & Transfers Out

Storm Water Fund - \$280,847 Total Revenues; \$334,692 Fund Balance Appropriation; \$615,539 Total Expenses & Transfers Out

Transportation Fund - \$805,000 Total Transfers In; \$639,683 Fund Balance Appropriation; \$1,444,683 Total Expenses & Transfers Out

Internal Services Fund - \$1,586,267 Total Revenues & Transfers In; \$19,686 Fund Balance Appropriation; \$1,605,953 Total Expenses

Recommendation:

Option 1: Adoption of the Vineyard City Fiscal Year 2024-2025 Budget and Certified Tax

Rate as presented by staff.

Option 2: Adoption of the Vineyard City Fiscal Year 2024-2025 Budget and Certified Tax Rate as presented by staff with changes recommended by the Municipal Council.

Sample Motion:

"I move to adopt..."

Option 1: I move to adopt the Vineyard City Fiscal Year 2024-2025 Budget as presented by Staff and the Certified Tax Rate of 0.003369.

Option 2: I move to adopt the Vineyard City Fiscal Year 2024-2025 Budget as presented by staff with the following changes, and to adopt the Certified Tax Rate of 0.003369.

Attachments:

1. RES 2024-19 Final Fiscal Year 2024-2025 Budget
2. FY25 Tentative Budget VINEYARD 06.25.2024
3. Certified Tax Rate

RESOLUTION 2024-19

A RESOLUTION OF THE CITY COUNCIL OF VINEYARD, UTAH APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR 2024-2025 (FY25)

WHEREAS, the Finance Director Kristie Bayles of Vineyard, Utah, on May 08, 2024, presented a tentative budget for FY25 to the City Council; and

WHEREAS, the City Council, on due public notice, held a public hearing on May 22, 2024, to receive input regarding the budget prior to adopting the final FY25 budget; and

WHEREAS, the City Council has considered the budget as submitted and all information presented at the public hearing and has made all changes and amendments which the City Council desires to make; and

WHEREAS, the City Council, with appropriate sufficient revenues to finance and balance this budget; and

WHEREAS, the City Council desires to set a certified tax rate in accordance with Utah State Code 59-2-912; now

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF VINEYARD, UTAH AS FOLLOWS:

Section 1. The City Council hereby adopts the budget for FY25, effective July 1, 2024, which is attached hereto and incorporated herein by reference.

Section 2. A copy of the Vineyard City Budget shall be placed in the Vineyard City Offices and be available for review.

Section 3. The Certified Tax Rate is hereby set at 0.003369

Section 4. This resolution shall take effect immediately upon passage.

Section 5. All other resolutions, ordinances, and policies in conflict herewith, either in whole or in part, are hereby repealed.

PASSED and ADOPTED by the City Council of Vineyard, Utah this 26th day of June 2024.

Julie Fullmer, Mayor

ATTEST:

Tony Lara, Deputy Recorder

Vineyard City

Fiscal Year 2024-2025 Final Budget

| Fund | Estimated Beginning Fund Balance | Budgeted Revenue (Including PY Fund Balance) | Budgeted Expenditure (Excluding Depreciation) | Net Revenue (Including PY Fund Balance & Excluding Depreciation) | Use of PY Fund Balance | Estimated Ending Fund Balance |
|-----------------------|--|---|--|--|---------------------------|----------------------------------|
| General Fund | \$ 3,017,030 | \$ 13,070,161 | \$ 13,070,161 | \$ 0 | \$ 937,753 | \$ 2,079,277 |
| Impact Fee Fund | \$ 1,326,973 | \$ 603,800 | \$ 603,800 | \$ - | \$ 95,500 | \$ 1,231,473 |
| RDA Fund | \$ 21,378,085 | \$ 33,208,591 | \$ 33,208,591 | \$ - | \$ 10,271,091 | \$ 11,106,994 |
| Capital Projects Fund | \$ 4,122,221 | \$ 14,404,398 | \$ 14,404,398 | \$ - | \$ 4,122,221 | \$ - |
| Water Fund | \$ 5,531,497 | \$ 7,773,241 | \$ 7,773,241 | \$ (0) | \$ 4,373,241 | \$ 1,158,256 |
| Wastewater Fund | \$ 643,771 | \$ 3,531,401 | \$ 3,531,401 | \$ 0 | \$ 304,401 | \$ 339,370 |
| Stormwater Fund | \$ 365,654 | \$ 615,539 | \$ 615,539 | \$ 0 | \$ 334,692 | \$ 30,962 |
| Transportation Fund | \$ 952,622 | \$ 1,444,683 | \$ 1,444,683 | \$ 0 | \$ 639,683 | \$ 312,938 |
| Internal Service Fund | \$ 472,990 | \$ 1,605,953 | \$ 1,605,953 | \$ (0) | \$ 19,686 | \$ 453,304 |

GENERAL FUND SUMMARY 2025

| | ACTUAL FY 22-23 | ADOPTED BUDGET FY 23-24 | PROJECTED BUDGET FY 24-25 |
|--------------------------------------|--------------------|-------------------------------|---------------------------------|
| BEGINNING FUND BALANCE: | \$ 3,914,901 | \$ 3,017,030 | |
| REVENUES: | | | |
| PROPERTY TAXES | \$ 3,261,171 | \$ 3,687,209 | \$ 3,953,636 |
| TRANSPORTATION TAXES | \$ 296,945 | 305,000 | 310,000 |
| SALES TAXES | \$ 3,150,801 | 3,285,246 | 3,450,000 |
| RAP TAX | \$ 208,953 | 215,000 | 220,000 |
| FRANCHISE FEES | \$ 892,696 | 765,000 | 800,000 |
| BUSINESS LICENSES AND PERMITS | \$ 15,460 | 20,000 | 15,000 |
| BUILDING PERMITS | \$ 265,675 | 715,000 | 900,000 |
| FIRE INSPECTION AND PLAN REVIEW FEES | \$ 8,420 | 15,000 | 15,000 |
| CLASS B&C ROAD FUNDS | \$ 515,957 | 525,000 | 495,000 |
| GRANT REVENUE | \$ 9,995 | 142,500 | - |
| DEVELOPMENT FEES | \$ 219,311 | 260,000 | 327,300 |
| SANITATION FEES | \$ 559,156 | 580,000 | 590,000 |
| INSPECTION FEES | \$ 120,323 | 445,000 | 200,000 |
| RECREATION FEES | \$ 162,334 | 202,000 | 198,000 |
| FINES AND FORFEITURES | \$ 0 | 1,000 | 1,000 |
| CREDIT CARD FEES | \$ 7,026 | 8,000 | 5,000 |
| INTEREST EARNINGS | \$ 166,048 | 150,000 | 150,000 |
| RENTS | \$ 20,838 | 35,000 | 20,000 |
| LIBRARY FEES | \$ 5 | - | - |
| SPONSORSHIPS | \$ 30,550 | 35,000 | 35,000 |
| MISCELLANEOUS REVENUE | \$ 27,689 | 18,596 | 9,972 |
| USE OF PRIOR YEAR FUND BALANCE | \$ 26,004 | 897,871 | 937,753 |
| TOTAL REVENUE | \$ 9,965,355 | \$ 12,307,422 | \$ 12,632,661 |
| TRANSFERS IN: | | | |
| TRANSFER FROM RDA FUND | 330,138 | 477,051 | 437,500 |
| TRANSFER FROM CAPITAL PROJECTS | - | - | - |
| TOTAL TRANSFERS IN | \$ 330,138 | \$ 477,051 | \$ 437,500 |
| TOTAL REVENUE & TRANSFERS IN | \$ 10,295,493 | \$ 12,784,473 | \$ 13,070,161 |

GENERAL FUND SUMMARY 2025

| | ACTUAL | | ADOPTED | | PROJECTED | |
|-----------------------------------|----------|-----------|----------|------------|-----------|------------|
| | FY 22-23 | | FY 23-24 | | FY 24-25 | |
| GENERAL FUND EXPENDITURES: | | | | | | |
| | | | | | | # of FTE |
| MAYOR AND COUNCIL | \$ | 100,366 | \$ | 143,987 | \$ | 219,013 |
| CITY MANAGER | | 137,192 | | 172,458 | | 223,477 |
| RECORDER | | 192,536 | | 237,911 | | 217,191 |
| FINANCE | | 247,385 | | 347,580 | | 362,011 |
| HUMAN RESOURCES | | 125,254 | | 0 | | 0 |
| COMMUNICATIONS | | 156,960 | | 381,005 | | 395,981 |
| PLANNING | | 446,975 | | 622,893 | | 715,554 |
| BUILDING | | 386,860 | | 600,618 | | 654,897 |
| POLICE | | 2,328,474 | | 2,913,984 | | 3,347,672 |
| FIRE | | 1,654,069 | | 1,511,067 | | 2,250,807 |
| LIBRARY | | 29,979 | | 62,839 | | 59,263 |
| PUBLIC WORKS | | 745,006 | | 789,638 | | 164,533 |
| ENGINEERING | | 152,492 | | 165,729 | | 212,820 |
| SANITATION | | 493,381 | | 541,942 | | 595,736 |
| PARKS | | 618,442 | | 866,667 | | 939,963 |
| RECREATION | | 359,798 | | 434,603 | | 509,369 |
| SPECIAL EVENTS | | 152,440 | | 187,789 | | 257,035 |
| NON-DEPARTMENTAL | | 57,076 | | 172,500 | | 139,200 |
| TOTAL DEPT ALLOCATIONS | \$ | 8,384,686 | \$ | 10,153,210 | \$ | 11,264,524 |
| | | | | | \$ | 48.9 |
| TRANSFERS OUT: | | | | | | |
| TRANSFER TO WASTEWATER FUND | | | | 11,055 | | - |
| TRANSFER TO STORMWATER FUND | | | | 26,661 | | 10,847 |
| TRANSFER TO TRANSPORTATION FUND | | | | 929,223 | | 805,000 |
| TRANSFER TO CAPITAL PROJECTS FUND | | | | 805,500 | | 282,177 |
| TRANSFER TO INTERNAL SERVICE FUND | | | | 858,824 | | 707,612 |
| TOTAL TRANSFERS OUT: | \$ | - | \$ | 2,631,263 | \$ | 1,805,636 |
| TOTAL EXP. & TRANS.OUT | | | \$ | 12,784,473 | \$ | 13,070,161 |
| OPERATING SURPLUS(DEFICIT) | | | \$ | 0 | \$ | 0 |

| GENERAL FUND REVENUES | FY23 Actual | FY24 Budget | Projected FY25 Budget |
|--------------------------------------|--------------------|--------------------|----------------------------------|
| Property Tax | \$ 3,261,171 | \$ 3,687,209 | \$ 3,953,636 |
| Sales Tax | \$ 3,150,801 | \$ 3,285,246 | \$ 3,450,000 |
| Transportation Tax | \$ 296,945 | \$ 305,000 | \$ 310,000 |
| RAP Tax | \$ 208,953 | \$ 215,000 | \$ 220,000 |
| Franchise Tax | \$ 892,696 | \$ 765,000 | \$ 800,000 |
| Total Taxes | \$ 7,810,565 | \$ 8,257,455 | \$ 8,733,636 |
| | 12% | 18% | 6% |
| Business Licenses and Permits | \$ 15,460 | \$ 20,000 | \$ 15,000 |
| Building Permits | \$ 265,675 | \$ 715,000 | \$ 900,000 |
| Fire Inspection and Plan Review Fees | \$ 8,420 | \$ 15,000 | \$ 15,000 |
| Total Licenses and Permits | \$ 289,554 | \$ 750,000 | \$ 930,000 |
| Class B&C Road Funds | \$ 515,957 | \$ 525,000 | \$ 495,000 |
| Grant Revenue | \$ 9,995 | \$ 142,500 | \$ - |
| Total Intergovernmental Revenue | \$ 525,952 | \$ 667,500 | \$ 495,000 |
| Development Fees | \$ 219,311 | \$ 260,000 | \$ 327,300 |
| Sanitation Fees | \$ 559,156 | \$ 580,000 | \$ 590,000 |
| Inspection Fees | \$ 120,323 | \$ 445,000 | \$ 200,000 |
| Recreation Fees | \$ 162,334 | \$ 202,000 | \$ 198,000 |
| Fines & Forfeitures | \$ - | \$ 1,000 | \$ 1,000 |
| Credit Card Fees | \$ 7,026 | \$ 8,000 | \$ 5,000 |
| Interest Earnings | \$ 166,048 | \$ 150,000 | \$ 150,000 |
| Rents | \$ 20,838 | \$ 35,000 | \$ 20,000 |
| Library Fees | \$ 5 | \$ - | \$ - |
| Donations | \$ 1,000 | \$ - | \$ - |
| Sponsorships | \$ 30,550 | \$ 35,000 | \$ 35,000 |
| Miscellaneous Revenues | \$ 27,689 | \$ 18,596 | \$ 9,972 |
| Beg. Fund Appropriation | \$ 26,004 | \$ 897,871 | \$ 937,753 |
| Total Misc Revenue | \$ 1,340,283 | \$ 2,632,467 | \$ 2,474,025 |
| Transfer from RDA Fund - Tax Admin | \$ 330,138 | \$ 477,051 | \$ 437,500 |
| Transfer from Capital Projects | | | \$ - |
| TOTAL GENERAL FUND REV | \$ 10,296,493 | \$ 12,784,473 | \$ 13,070,161 |
| TOTAL GENERAL FUND EXPEND | \$ 12,784,473 | \$ 12,784,473 | \$ 13,070,161 |
| Surplus (Deficit) | \$ (2,487,980) | \$ 0 | \$ 0 |

MAYOR AND MUNICIPAL COUNCIL

| MAYOR AND MUNICIPAL COUNCIL | | | | ACTUAL | ADOPTED | PROJECTED |
|-----------------------------|------|------|---------------------------------|----------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| Mayor & Council | | | | | | |
| 10 | 0101 | 4001 | Full Time Regular | | | 93,572 |
| 10 | 0101 | 4002 | Part Time Regular | 86,430 | 112,708 | 62,108 |
| 10 | 0101 | 4008 | Compensation Adjustments | - | 971 | 2,602 |
| 10 | 0101 | 4051 | Retirement & Taxes | 3,473 | 7,092 | 23,431 |
| | | | | | | |
| 10 | 0101 | 4105 | Membership Dues & Subscriptions | - | 500 | 500 |
| 10 | 0101 | 4108 | Meetings | 625 | 4,500 | 4,500 |
| 10 | 0101 | 4257 | Programs | 3,799 | 9,715 | 11,500 |
| 10 | 0101 | 4355 | Miscellaneous | 801 | - | 1,500 |
| 10 | 0101 | 4413 | Training | 4,194 | 3,000 | 5,200 |
| 10 | 0101 | 4414 | Travel | 1,044 | 5,500 | 4,500 |
| Total Mayor & Council | | | | 100,366 | 143,987 | 219,013 |

CITY MANAGER

| | | | | ACTUAL | ADOPTED | PROJECTED |
|---------------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | BUDGET | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| City Manager | | | | | | |
| 10 | 0201 | 4001 | Full Time Regular | 79,153 | 96,835 | 128,299 |
| 10 | 0201 | 4006 | Other Compensation | 600 | 960 | 420 |
| 10 | 0201 | 4007 | Car Allowance | 3,600 | 3,950 | 3,950 |
| 10 | 0201 | 4008 | Compensation Adjustments | - | 1,171 | 2,311 |
| 10 | 0201 | 4051 | Retirement & Taxes | 18,701 | 23,086 | 30,971 |
| 10 | 0201 | 4053 | Insurance | 15,411 | 14,456 | 22,600 |
| | | | | | | |
| 10 | 0201 | 4105 | Membership Dues & Subscriptions | 9,445 | 14,200 | 12,825 |
| 10 | 0201 | 4108 | Meetings | 3,313 | 3,000 | 4,500 |
| 10 | 0201 | 4109 | Special Events | 2,525 | 3,000 | 3,000 |
| 10 | 0201 | 4355 | Miscellaneous | 3,315 | 700 | 3,500 |
| 10 | 0201 | 4413 | Training | 660 | 5,800 | 7,300 |
| 10 | 0201 | 4414 | Travel | 469 | 5,300 | 3,800 |
| Total City Manager | | | | 137,192 | 172,458 | 223,477 |

RECORDER

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-----------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Recorder | | | | | | |
| 10 | 0301 | 4001 | Full Time Regular | 77,493 | 139,085 | 116,840 |
| 10 | 0301 | 4002 | Part Time Regular | 32,308 | - | - |
| 10 | 0301 | 4005 | Overtime | 199 | - | - |
| 10 | 0301 | 4006 | Other Compensation | 520 | 1,440 | 600 |
| 10 | 0301 | 4008 | Compensation Adjustments | - | 1,696 | 2,130 |
| 10 | 0301 | 4051 | Retirement & Taxes | 26,649 | 34,528 | 29,337 |
| 10 | 0301 | 4053 | Insurance | 15,445 | 35,973 | 32,920 |
| 10 | 0301 | 4103 | Public Notices | 800 | 5,000 | 10,000 |
| 10 | 0301 | 4105 | Membership Dues & Subscriptions | 355 | 900 | 975 |
| 10 | 0301 | 4108 | Meetings | - | 240 | 240 |
| 10 | 0301 | 4110 | Postage | - | 50 | 50 |
| 10 | 0301 | 4151 | Equipment | 36,954 | - | - |
| 10 | 0301 | 4301 | Contract Services | - | 15,000 | - |
| 10 | 0301 | 4355 | Miscellaneous | 171 | 1,000 | 19,000 |
| 10 | 0301 | 4413 | Training | 593 | 1,000 | 1,100 |
| 10 | 0301 | 4414 | Travel | 1,049 | 2,000 | 4,000 |
| Total Recorder | | | | 192,536 | 237,911 | 217,191 |

FINANCE

| | | | | ACTUAL | ADOPTED | PROJECTED |
|----------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | BUDGET | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| Finance | | | | | | |
| 10 | 0401 | 4001 | Full Time Regular | 113,193 | 138,906 | 142,681 |
| 10 | 0401 | 4002 | Part Time Regular | 35,439 | 53,442 | 51,915 |
| 10 | 0401 | 4003 | Seasonal Employees | 6,518 | 13,786 | 13,853 |
| 10 | 0401 | 4005 | Overtime | 91 | | |
| 10 | 0401 | 4006 | Other Compensation | 1,947 | 2,040 | 588 |
| 10 | 0401 | 4007 | Car Allowance | 2,400 | 2,400 | 2,400 |
| 10 | 0401 | 4008 | Compensation Adjustments | 0 | 2,398 | 3,393 |
| 10 | 0401 | 4051 | Retirement & Taxes | 27,203 | 39,621 | 40,329 |
| 10 | 0401 | 4053 | Insurance | 12,590 | 24,832 | 29,653 |
| 10 | 0401 | 4105 | Membership Dues & Subscriptions | 425 | 830 | 1,125 |
| 10 | 0401 | 4108 | Meetings | 402 | 600 | 600 |
| 10 | 0401 | 4301 | Contract Services | 9,275 | 25,000 | 31,500 |
| 10 | 0401 | 4352 | Bank Fees | 30,354 | 10,000 | 10,000 |
| 10 | 0401 | 4353 | Merchant Fees | | 20,000 | 20,000 |
| 10 | 0401 | 4355 | Miscellaneous | 285 | 2,025 | 2,125 |
| 10 | 0401 | 4413 | Training | 4,469 | 3,700 | 3,850 |
| 10 | 0401 | 4414 | Travel | 2,794 | 8,000 | 8,000 |
| Total Finance | | | | 247,385 | 347,580 | 362,011 |

HUMAN RESOURCES

HUMAN RESOURCES

| FUND | ORG | ACCT | DESCRIPTION | ACTUAL FY 22-23 | ADOPTED BUDGET FY 23-24 | PROJECTED BUDGET FY 24-25 |
|-----------------------|------|------|---------------------------------|--------------------|-------------------------------|---------------------------------|
| Human Resources | | | | | | |
| 10 | 0501 | 4001 | Full Time Regular | 68,394 | - | - |
| 10 | 0501 | 4006 | Other Compensation | 500 | - | - |
| 10 | 0501 | 4008 | Compensation Adjustments | - | - | - |
| 10 | 0501 | 4051 | Retirement & Taxes | 16,148 | - | - |
| 10 | 0501 | 4053 | Insurance | 17,157 | - | - |
| 10 | 0501 | 4105 | Membership Dues & Subscriptions | 125 | - | - |
| 10 | 0501 | 4355 | Miscellaneous | 22,510 | - | - |
| 10 | 0501 | 4413 | Training | 249 | - | - |
| 10 | 0501 | 4414 | Travel | 171 | - | - |
| Total Human Resources | | | | 125,254 | - | - |

HR Moved to Internal Services Fund in FY24

COMMUNICATIONS

COMMUNICATIONS

| FUND | ORG | ACCT | DESCRIPTION | ACTUAL FY 22-23 | ADOPTED BUDGET FY 23-24 | PROJECTED BUDGET FY 24-25 |
|----------------------|------|------|--------------------------|--------------------|-------------------------------|---------------------------------|
| Communications | | | | | | |
| 10 | 0601 | 4001 | Full Time Regular | 123,300 | 142,555 | 114,843 |
| 10 | 0601 | 4002 | Part Time Regular | 2,066 | 26,116 | 47,491 |
| 10 | 0601 | 4005 | Overtime | 180 | | |
| 10 | 0601 | 4006 | Other Compensation | 1,260 | 1,680 | 450 |
| 10 | 0601 | 4008 | Compensation Adjustments | 0 | 2,322 | 2,574 |
| 10 | 0601 | 4051 | Retirement & Taxes | 25,500 | 45,544 | 30,191 |
| 10 | 0601 | 4053 | Insurance | 510 | 37,451 | 39,375 |
| | | | | | | |
| 10 | 0601 | 4108 | Meetings | 366 | 600 | 600 |
| 10 | 0601 | 4152 | Supplies | 0 | 500 | 500 |
| 10 | 0601 | 4151 | Equipment | 236 | 730 | 650 |
| 10 | 0601 | 4257 | Communities that Care | 2,950 | 7,000 | 31,000 |
| 10 | 0601 | 4355 | Miscellaneous | 0 | 114,707 | 126,707 |
| 10 | 0601 | 4413 | Training | 290 | 1,200 | 1,100 |
| 10 | 0601 | 4414 | Travel | 305 | 600 | 500 |
| Total Communications | | | | 156,960 | 381,005 | 395,981 |

PLANNING

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-----------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| Planning | | | | | | |
| 10 | 0701 | 4001 | Full Time Regular | 234,314 | 345,114 | 354,959 |
| 10 | 0701 | 4002 | Part Time Regular | 40,712 | 65,798 | 69,002 |
| 10 | 0701 | 4005 | Overtime | 3,852 | | |
| 10 | 0701 | 4006 | Other Compensation | 870 | 3,000 | 960 |
| 10 | 0701 | 4007 | Car Allowance | 1,286 | 1,200 | 1,200 |
| 10 | 0701 | 4008 | Compensation Adjustments | 0 | 3,978 | 7,616 |
| 10 | 0701 | 4051 | Retirement & Taxes | 56,204 | 89,521 | 99,806 |
| 10 | 0701 | 4053 | Insurance | 36,483 | 71,024 | 81,544 |
| 10 | 0701 | 4105 | Membership Dues & Subscriptions | 51,054 | 8,253 | 8,825 |
| 10 | 0701 | 4108 | Meetings | 2,039 | 8,000 | 9,000 |
| 10 | 0701 | 4301 | Contract Services | 2,658 | - | 47,000 |
| 10 | 0701 | 4355 | Miscellaneous | 7,364 | 7,300 | 14,710 |
| 10 | 0701 | 4413 | Training | 4,437 | 10,065 | 10,959 |
| 10 | 0701 | 4414 | Travel | 5,702 | 9,640 | 9,973 |
| Total Planning | | | | 446,975 | 622,893 | 715,554 |

BUILDING

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-----------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Building | | | | | | |
| 10 | 0801 | 4001 | Full Time Regular | 287,583 | 388,346 | 413,587 |
| 10 | 0801 | 4003 | Seasonal Employee | 6,086 | 10,712 | 10,834 |
| 10 | 0801 | 4006 | Other Compensation | 180 | 3,120 | 960 |
| 10 | 0801 | 4007 | Car Allowance | 400 | 2,400 | 2,400 |
| 10 | 0801 | 4008 | Compensation Adjustments | 0 | 4,822 | 7,647 |
| 10 | 0801 | 4051 | Retirement & Taxes | 60,448 | 94,736 | 101,912 |
| 10 | 0801 | 4053 | Insurance | 4,191 | 74,903 | 59,686 |
| | | | | | | |
| 10 | 0801 | 4105 | Membership Dues & Subscriptions | 1,004 | 2,760 | 2,760 |
| 10 | 0801 | 4108 | Meetings | 492 | 2,720 | 2,160 |
| 10 | 0801 | 4151 | Equipment | 0 | 2,000 | 3,500 |
| 10 | 0801 | 4152 | Supplies | 4,832 | 6,000 | 4,000 |
| 10 | 0801 | 4154 | Uniforms | 424 | 900 | 900 |
| 10 | 0801 | 4301 | Contract Services | 900 | - | 20,000 |
| 10 | 0801 | 4355 | Miscellaneous | 1,099 | 100 | 4,000 |
| 10 | 0801 | 4413 | Training | 2,042 | 4,800 | 10,550 |
| 10 | 0801 | 4414 | Travel | 2,189 | 2,300 | 10,000 |
| Total Building | | | | 386,860 | 600,618 | 654,897 |

POLICE

| | | | | ACTUAL | ADOPTED | PROJECTED |
|---------------------|------|------|--------------------------|------------------|------------------|------------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Police | | | | | | |
| 10 | 0901 | 4001 | Full Time Regular | - | 16,068 | - |
| 10 | 0901 | 4002 | Part Time Regular | 35,452 | 43,510 | 51,877 |
| 10 | 0901 | 4008 | Compensation Adjustments | - | 650 | - |
| 10 | 0901 | 4051 | Retirement & Taxes | 1,376 | 7,159 | 4,643 |
| 10 | 0901 | 4053 | Insurance | - | 2,874 | - |
| 10 | 0901 | 4151 | Equipment | - | 2,850 | 2,850 |
| 10 | 0901 | 4154 | Uniforms | - | 3,000 | 3,000 |
| 10 | 0901 | 4301 | Contract Services | 2,291,436 | 2,836,872 | 3,284,303 |
| 10 | 0901 | 4355 | Miscellaneous | 210 | 1,000 | 1,000 |
| Total Police | | | | 2,328,474 | 2,913,984 | 3,347,672 |

FIRE SERVICES

| FIRE SERVICES | | | | ACTUAL | ADOPTED | PROJECTED |
|---------------------|---------------|------|-------------------|-----------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| | | | | | | |
| | Fire Services | | | | | |
| 10 | 1001 | 4301 | Contract Services | 1,654,069 | 1,511,067 | 2,250,807 |
| Total Fire Services | | | | 1,654,069 | 1,511,067 | 2,250,807 |

LIBRARY

| | | | | ACTUAL | ADOPTED | PROJECTED |
|----------------------|------|------|---------------------------------|---------------|---------------|---------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Library | | | | | | |
| 10 | 1101 | 4001 | Full Time Regular | - | - | 19,506 |
| 10 | 1101 | 4002 | Part Time Regular | 6,829 | 28,248 | 3,014 |
| 10 | 1101 | 4008 | Compensation Adjustments | | 296 | 399 |
| 10 | 1101 | 4051 | Retirement & Taxes | 99 | 2,161 | 2,624 |
| 10 | 1101 | 4105 | Membership Dues & Subscriptions | | 95 | 130 |
| 10 | 1101 | 4108 | Meetings | | 220 | 220 |
| 10 | 1101 | 4151 | Equipment | | 1,825 | 1,825 |
| 10 | 1101 | 4152 | Supplies | 4,855 | 1,850 | 1,850 |
| 10 | 1101 | 4257 | Programs | 18,197 | 1,100 | 1,100 |
| 10 | 1101 | 4301 | Contract Services | | 4,500 | 5,700 |
| 10 | 1101 | 4355 | Miscellaneous | | 22,000 | 22,000 |
| 10 | 1101 | 4413 | Training | | 225 | 525 |
| 10 | 1101 | 4414 | Travel | | 320 | 370 |
| Total Library | | | | 29,979 | 62,839 | 59,263 |

PUBLIC WORKS

| PUBLIC WORKS | | | | ACTUAL | ADOPTED | PROJECTED |
|--|------|------|---------------------------------|----------|--------------------|--------------------|
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | BUDGET FY 23-24 | BUDGET FY 24-25 |
| Public Works Administration | | | | | | |
| 10 | 1201 | 4001 | Full Time Regular | 165,890 | 61,050 | 50,476 |
| 10 | 1201 | 4005 | Overtime | - | 5,857 | 7,571 |
| 10 | 1201 | 4006 | Other Compensation | 1,950 | 1,920 | 120 |
| 10 | 1201 | 4007 | Car Allowance | 900 | - | - |
| 10 | 1201 | 4008 | Compensation Adjustments | - | 472 | 911 |
| 10 | 1201 | 4051 | Retirement & Taxes | 32,495 | 13,750 | 12,305 |
| 10 | 1201 | 4053 | Insurance | 10,349 | 35,100 | 9,040 |
| | | | | | | |
| 10 | 1201 | 4101 | Maintenance | 11,924 | - | - |
| 10 | 1201 | 4105 | Membership Dues & Subscriptions | 14,749 | 14,900 | 18,520 |
| 10 | 1201 | 4108 | Meetings | 3,365 | 840 | 2,500 |
| 10 | 1201 | 4151 | Equipment | 11,103 | 20,200 | 12,100 |
| 10 | 1201 | 4152 | Supplies | 4,391 | 400 | 1,600 |
| 10 | 1201 | 4154 | Uniforms | 2,426 | 4,100 | 2,800 |
| 10 | 1201 | 4160 | Salt | 29,929 | - | - |
| 10 | 1201 | 4205 | Electric Charges | 23,827 | 27,825 | 33,390 |
| 10 | 1201 | 4301 | Contract Services | 399,850 | 79,500 | - |
| 10 | 1201 | 4303 | Software Maintenance | - | 1,500 | 2,000 |
| 10 | 1201 | 4355 | Miscellaneous | 5,682 | | |
| 10 | 1201 | 4359 | Signs | 5,834 | - | - |
| 10 | 1201 | 4365 | Trees | 17,000 | - | - |
| 10 | 1201 | 4407 | Certification and Testing | 422 | 7,000 | 7,000 |
| 10 | 1201 | 4413 | Training | 1,535 | 7,200 | 4,200 |
| 10 | 1201 | 4414 | Travel | 860 | - | - |
| Total Public Works Administration | | | | 745,006 | 281,614 | 164,533 |
| Public Works Grounds Maintenance | | | | | | |
| 10 | 1202 | 4001 | Full Time Regular | | 77,100 | 61,741 |
| 10 | 1202 | 4002 | Part Time Regular | | 7,176 | 19,653 |
| 10 | 1202 | 4005 | Overtime | | 6,706 | 9,261 |
| 10 | 1202 | 4006 | Other Compensation | | 2,280 | 600 |
| 10 | 1202 | 4008 | Compensation Adjustments | | 616 | 1,236 |
| 10 | 1202 | 4051 | Retirement & Taxes | | 19,200 | 16,872 |
| 10 | 1202 | 4053 | Insurance | | 18,586 | 27,120 |
| | | | | | | |
| 10 | 1202 | 4101 | Maintenance | | 20,000 | 10,000 |
| 10 | 1202 | 4103 | Public Notices | | 250 | 250 |
| 10 | 1202 | 4105 | Memberships | | 500 | 1,400 |
| 10 | 1202 | 4108 | Meetings | | 500 | - |
| 10 | 1202 | 4151 | Equipment | | 34,840 | 4,520 |
| 10 | 1202 | 4152 | Supplies | | 19,535 | 27,500 |
| 10 | 1202 | 4154 | Uniforms | | 1,285 | 1,250 |
| 10 | 1202 | 4301 | Contract Services | | 262,850 | 276,950 |
| 10 | 1202 | 4365 | Trees | | 26,500 | 25,000 |
| 10 | 1202 | 4407 | Certification and Testing | | 4,500 | 2,300 |
| 10 | 1202 | 4413 | Training | | 3,000 | 3,300 |
| 10 | 1202 | 4414 | Travel | | 2,600 | 5,400 |
| Total Public Works Grounds Maintenance | | | | - | 508,024 | 494,353 |
| Public Works Administration | | | | 745,006 | 281,614 | 164,533 |
| Public Works Grounds Maintenance | | | | - | 508,024 | 494,353 |
| Total Public Works | | | | 745,006 | 789,638 | 658,886 |

ENGINEERING

ENGINEERING

| FUND | ORG | ACCT | DESCRIPTION | ACTUAL FY 22-23 | ADOPTED BUDGET FY 23-24 | PROJECTED BUDGET FY 24-25 |
|------|-----|------|-------------|--------------------|-------------------------------|---------------------------------|
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SANITATION

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-------------------------|------|------|-------------------|----------------|----------------|----------------|
| | | | | BUDGET | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| Sanitation | | | | | | |
| 10 | 1401 | 4301 | Contract Services | 492,166 | 541,942 | 595,736 |
| | 1401 | 4808 | Bad Debt Expense | 1,215 | | |
| Total Sanitation | | | | 493,381 | 541,942 | 595,736 |

PARKS

| | | | | ACTUAL | ADOPTED | PROJECTED |
|--------------------|------|------|----------------------------------|----------------|----------------|----------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| Parks | | | | | | |
| 10 | 1501 | 4001 | Full Time Regular | 237,558 | 256,210 | 271,614 |
| 10 | 1501 | 4002 | Part Time Regular | 4,738 | 6,160 | 6,378 |
| 10 | 1501 | 4003 | Seasonal Employee | 28,494 | 77,126 | 47,275 |
| 10 | 1501 | 4005 | Overtime | 2,574 | 8,000 | 8,000 |
| 10 | 1501 | 4006 | Other Compensation | 3,747 | 4,560 | 2,700 |
| 10 | 1501 | 4008 | Compensation Adjustments | 0 | 3,971 | 4,994 |
| 10 | 1501 | 4051 | Retirement & Taxes | 53,783 | 67,452 | 70,369 |
| 10 | 1501 | 4053 | Insurance | 42,740 | 57,558 | 60,662 |
| 10 | 1501 | 4101 | Maintenance | 56,171 | 94,800 | 133,000 |
| 10 | 1501 | 4105 | Membership Dues & Subscriptions | 725 | 500 | 2,750 |
| 10 | 1501 | 4108 | Meetings | 97 | 780 | 720 |
| 10 | 1501 | 4151 | Equipment | 1,174 | 55,000 | 41,000 |
| 10 | 1501 | 4152 | Supplies | 11,723 | 17,000 | 24,000 |
| 10 | 1501 | 4154 | Uniforms | 703 | 1,600 | 1,600 |
| 10 | 1501 | 4201 | Water Charges | 145,489 | - | - |
| 10 | 1501 | 4205 | Electric Charges | 8,312 | 15,000 | 15,000 |
| 10 | 1501 | 4208 | Miscellaneous Facilities Charges | 3,100 | 4,000 | 7,000 |
| 10 | 1501 | 4301 | Contract Services | 7,907 | 176,950 | 200,000 |
| 10 | 1501 | 4355 | Miscellaneous | 7,774 | 8,000 | 31,500 |
| 10 | 1501 | 4413 | Training | 1,255 | 7,000 | 6,400 |
| 10 | 1501 | 4414 | Travel | 377 | 5,000 | 5,000 |
| Total Parks | | | | 618,442 | 866,667 | 939,963 |

RECREATION

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-------------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | BUDGET | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| Recreation | | | | | | |
| 10 | 1601 | 4001 | Full Time Regular | 171,415 | 149,732 | 212,726 |
| 10 | 1601 | 4002 | Part Time Regular | 3,292 | 37,651 | - |
| 10 | 1601 | 4003 | Seasonal Employee | 18,200 | 32,136 | 53,820 |
| 10 | 1601 | 4005 | Overtime | 2,495 | 3,000 | 5,000 |
| 10 | 1601 | 4006 | Other Compensation | 733 | 1,080 | 1,080 |
| 10 | 1601 | 4008 | Compensation Adjustments | 0 | 2,542 | 3,833 |
| 10 | 1601 | 4051 | Retirement & Taxes | 38,830 | 41,035 | 56,169 |
| 10 | 1601 | 4053 | Insurance | 27,952 | 35,247 | 37,999 |
| 10 | 1601 | 4105 | Membership Dues & Subscriptions | 330 | 475 | 1,220 |
| 10 | 1601 | 4108 | Meetings | 151 | 360 | 360 |
| 10 | 1601 | 4151 | Equipment | | | 2,500 |
| 10 | 1601 | 4154 | Uniforms | 100 | 300 | 350 |
| 10 | 1601 | 4257 | Programs | 84,890 | 116,125 | 117,512 |
| 10 | 1601 | 4355 | Miscellaneous | 9,282 | 9,050 | 11,000 |
| 10 | 1601 | 4413 | Training | 1,924 | 2,870 | 3,350 |
| 10 | 1601 | 4414 | Travel | 203 | 3,000 | 2,450 |
| Total Recreation | | | | 359,798 | 434,603 | 509,369 |

SPECIAL EVENTS

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-----------------------------|------|------|---------------------------------|----------------|----------------|----------------|
| | | | | BUDGET | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| Special Events | | | | | | |
| 10 | 1701 | 4001 | Full Time Regular | 62,451 | 62,837 | 93,258 |
| 10 | 1701 | 4005 | Overtime | 1,818 | - | 1,500 |
| 10 | 1701 | 4006 | Other Compensation | 592 | 720 | 720 |
| 10 | 1701 | 4008 | Compensation Adjustments | 0 | 760 | 1,619 |
| 10 | 1701 | 4051 | Retirement & Taxes | 13,054 | 14,980 | 18,286 |
| 10 | 1701 | 4053 | Insurance | 262 | 9,600 | 9,600 |
| 10 | 1701 | 4105 | Membership Dues & Subscriptions | 849 | 2,300 | 2,350 |
| 10 | 1701 | 4108 | Meetings | 0 | 120 | 180 |
| 10 | 1701 | 4109 | Special Events | 69,679 | 89,372 | 124,072 |
| 10 | 1701 | 4151 | Equipment | 1,837 | 4,500 | 3,000 |
| 10 | 1701 | 4301 | Contract Services | 0 | 1,200 | |
| 10 | 1701 | 4304 | Marketing | 1,669 | 1,200 | 1,200 |
| 10 | 1701 | 4413 | Training | 0 | 200 | 600 |
| 10 | 1701 | 4414 | Travel | 230 | - | 650 |
| Total Special Events | | | | 152,440 | 187,789 | 257,035 |

NON-DEPARTMENTAL

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-------------------------------|------|------|-----------------------------------|------------------|------------------|------------------|
| | | | | BUDGET | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| Non-Departmental | | | | | | |
| 10 | 1801 | 4110 | Postage | - | 2,000 | 2,000 |
| 10 | 1801 | 4152 | Supplies | 12,216 | 17,500 | 18,500 |
| 10 | 1801 | 4154 | Uniforms | 1,137 | 7,500 | 7,500 |
| 10 | 1801 | 4301 | Contract Services | 3,686 | 115,500 | 112,000 |
| 10 | 1801 | 4355 | Miscellaneous | 21,586 | - | - |
| 10 | 1801 | 4356 | Community Garden | 6,793 | - | 1,200 |
| 10 | 1801 | 4410 | Employee Appreciation | 11,658 | - | - |
| 10 | 1801 | 4855 | General Fee Waivers | - | 30,000 | 30,000 |
| 10 | 1801 | 6049 | Transfer to Capital Projects | 523,953 | 805,500 | 282,177 |
| 10 | 1801 | 6052 | Transfer to Wastewater Fund | - | 11,055 | - |
| 10 | 1801 | 6053 | Transfer to Stormwater Fund | - | 26,661 | 10,847 |
| 10 | 1801 | 6054 | Transfer to Transportation Fund | 689,595 | 929,223 | 805,000 |
| 10 | 1801 | 6061 | Transfer to Internal Service Fund | 433,001 | 858,824 | 707,612 |
| Total Non-Departmental | | | | 1,703,625 | 2,803,763 | 1,976,836 |

IMPACT FEES

FUND 23

| FUND | ORG | ACCT | DESCRIPTION | ACTUAL FY 22-23 | ADOPTED BUDGET FY 23-24 | PROJECTED BUDGET FY 24-25 |
|---------------------------------------|------|------|--|--------------------|-------------------------------|---------------------------------|
| BEGINNING FUND BALANCE: | | | | | 1,401,973 | 1,326,973 |
| Revenue | | | | | | |
| 23 | 2301 | 3754 | Public Safety Impact Fees | | | |
| 23 | 2302 | 3754 | Roadway Facilities Impact Fees | 195,718 | 400,000 | 460,000 |
| 23 | 2303 | 3754 | Park Facilities Impact Fees | | | - |
| 23 | 2304 | 3754 | Storm & Groundwater Facilities Impact Fees | 10,784 | 30,000 | 34,500 |
| 23 | 2302 | 3501 | Roadway Interest | 27,654 | 12,000 | 13,800 |
| | | | Use of Prior Year Fund Balance | | 75,000 | 95,500 |
| Total Revenue | | | | 234,156 | 517,000 | 603,800 |
| Public Safety Facilities | | | | | | |
| 23 | 2301 | 4301 | Contract Services | | 25,000 | 25,000 |
| 23 | 2301 | 4651 | Capital Expense | | | |
| Total Public Safety Facilities | | | | - | 25,000 | 25,000 |
| Roadway Facilities | | | | | | |
| 23 | 2302 | 4301 | Contract Services | 53,938 | 171,100 | 25,000 |
| 23 | 2302 | 4651 | Capital Expense | 31,373 | 130,000 | 130,000 |
| 23 | 2302 | | Appropriation to Fund Balance | | 110,900 | 318,800 |
| Total Roadway Facilities | | | | 85,312 | 412,000 | 473,800 |
| Park Facilities | | | | | | |
| 23 | 2303 | 4301 | Contract Services | | 25,000 | 25,000 |
| Total Park Facilities | | | | - | 25,000 | 25,000 |

IMPACT FEES**FUND 23**

| | | | | ACTUAL | ADOPTED | PROJECTED |
|---|------|------|-------------------|----------------|----------------|----------------|
| | | | | BUDGET | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 23-24 | FY 24-25 |
| Storm & Groundwater Facilities | | | | | | |
| 23 | 2304 | 4301 | Contract Services | | 40,000 | 40,000 |
| 23 | 2304 | 4651 | Capital Expense | 10,784 | 15,000 | 40,000 |
| Total Storm & Groundwater Facilities | | | | 10,784 | 55,000 | 80,000 |
| Public Safety Facilities | | | | - | 25,000 | 25,000 |
| Roadway Facilities | | | | 85,312 | 412,000 | 473,800 |
| Park Facilities | | | | - | 25,000 | 25,000 |
| Storm & Groundwater Facilities | | | | 10,784 | 55,000 | 80,000 |
| Total Impact Fees Fund | | | | 96,096 | 517,000 | 603,800 |
| Surplus (Deficit) | | | | 138,061 | - | - |

CAPITAL PROJECTS

FUND 49

| | | | | ACTUAL | ADOPTED | PROJECTED |
|-------------------------|------|------|--------------------------------------|----------|-----------|------------|
| | | | | FY 22-23 | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | | FY 23-24 | FY 24-25 |
| BEGINNING FUND BALANCE: | | | | | 4,122,221 | 4,122,221 |
| Revenue | | | | | | |
| 49 | 4901 | 5010 | Transfer from General Fund | 523,953 | 805,500 | 282,177 |
| 49 | 4901 | 3205 | Grants | - | - | 10,000,000 |
| | | | Beginning Fund Balance Appropriation | | - | 4,122,221 |
| Total Revenue | | | | 523,953 | 805,500 | 14,404,398 |
| Capital Projects | | | | | | |
| 49 | 4901 | 4651 | Capital Expense | 281,063 | 805,500 | 14,404,398 |
| 49 | 4901 | | Transfer to General Fund | | - | - |
| TOTAL Capital Projects | | | | 281,063 | 805,500 | 14,404,398 |
| Surplus (Deficit) | | | | 242,889 | - | - |

**WATER
FUND 51**

**ADOPTED
BUDGET**

| FUND | ORG | ACCT | DESCRIPTION | ACTUAL FY 22-23 | BUDGET FY 23-24 |
|------|-----|------|-------------|--------------------|--------------------|
|------|-----|------|-------------|--------------------|--------------------|

BEGINNING FUND BALANCE:

\$ 2,249,026

Revenue

| | | | | | |
|----------------------|------|------|--------------------------------------|------------------|-------------------|
| 51 | 5101 | 3602 | Utility Service Sales | 2,288,371 | 3,400,000 |
| 51 | 5101 | 3754 | Impact Fees | 50,191 | 150,000 |
| 51 | 5101 | 3205 | Grant Revenue | 1,702,174 | - |
| 51 | 5101 | 3803 | Connection Fees | 23,300 | 110,000 |
| 51 | 5101 | 3825 | Late Fees | 19,038 | 15,000 |
| 51 | 5101 | 3704 | Bond Proceeds | - | 13,500,000 |
| | | | Beginning Fund Balance Appropriation | - | 53,039 |
| Total Revenue | | | | 4,083,074 | 17,228,039 |

Water Distribution

| | | | | | |
|---------------------------------|------|------|--|------------------|-------------------|
| 51 | 5101 | 4001 | Full Time Regular | 366,892 | 440,973 |
| 51 | 5101 | 4002 | Part Time Regular | 6,329 | 4,784 |
| 51 | 5101 | 4003 | Seasonal Employee | 3,568 | 2,757 |
| 51 | 5101 | 4005 | Overtime | 2,364 | 12,410 |
| 51 | 5101 | 4006 | Other Compensation | 1,890 | 2,880 |
| 51 | 5101 | 4007 | Car Allowance | 4,100 | 4,200 |
| 51 | 5101 | 4008 | Compensation Adjustments | 0 | 5,432 |
| 51 | 5101 | 4051 | Retirement & Taxes | 84,132 | 107,717 |
| 51 | 5101 | 4053 | Insurance | 57,154 | 106,737 |
| 51 | 5101 | 4101 | Maintenance | 45,010 | 85,000 |
| 51 | 5101 | 4105 | Membership Dues & Subscriptions | 1,181 | 2,500 |
| 51 | 5101 | 4108 | Meetings | 260 | 720 |
| 51 | 5101 | 4151 | Equipment | 1,368 | 24,800 |
| 51 | 5101 | 4152 | Supplies | 13,102 | 35,000 |
| 51 | 5101 | 4154 | Uniforms | 365 | 1,800 |
| 51 | 5101 | 4157 | Meters | 149,095 | 150,000 |
| 51 | 5101 | 4205 | Electric Charges | 9,290 | 25,000 |
| 51 | 5101 | 4301 | Contract Services | 1,344,098 | 1,365,000 |
| 51 | 5101 | 4306 | Public Engagement | - | - |
| 51 | 5101 | 4355 | Miscellaneous | 85 | - |
| 51 | 5101 | 4407 | Certification and Testing | 3,455 | 7,500 |
| 51 | 5101 | 4413 | Training | 695 | 2,400 |
| 51 | 5101 | 4414 | Travel | 676 | 3,000 |
| 51 | 5101 | 4651 | Capital Expense | - | 10,339,491 |
| 51 | 5101 | 4803 | Interest on Debt | - | 436,775 |
| 51 | 5101 | 4804 | Cost of Issuance | - | 268,966 |
| 51 | 5101 | 4808 | Bad Debt Expense | 14,449 | - |
| 51 | 5101 | | Appropriation of Impact Fees to Fund Balance | - | 200,000 |
| 51 | 5101 | 6061 | Transfer to Internal Service Fund | 237,841 | 256,688 |
| Total Water Distribution | | | | 2,347,399 | 13,892,529 |

Surplus (Deficit) 1,735,675 3,335,510

PROJECTED
BUDGET
FY 24-25

\$ 5,531,497

3,200,000

130,000

-

55,000

15,000

4,373,241

7,773,241

489,136

4,999

14,103

3,138

8,942

122,190

134,534

108,500

2,300

680

26,500

40,000

2,400

150,000

200,000

1,567,000

20,800

-

8,500

3,500

4,500

4,030,509

610,000

221,009

7,773,241

(0)

WASTEWATER

FUND 52

| | | | | ADOPTED | PROJECTED |
|-----------------------------|------|------|--|-----------|-----------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| BEGINNING FUND BALANCE: | | | | 841,186 | 643,771 |
| Revenue | | | | | |
| 52 | 5201 | 3602 | Utility Service Sales | 1,679,575 | 2,982,000 |
| 52 | 5201 | 3754 | Impact Fees | 110,004 | 245,000 |
| 52 | 5201 | 3851 | Misc Revenue | | |
| 52 | 5201 | 3704 | Bond Proceeds | - | 1,500,000 |
| 52 | 5201 | 5010 | Transfer from General Fund | - | 11,055 |
| | | | Beginning Fund Balance Appropriation | 116,091 | 304,401 |
| Total Revenue | | | | 1,905,670 | 3,531,401 |
| Wastewater Collection | | | | | |
| 52 | 5201 | 4001 | Full Time Regular | 229,258 | 287,458 |
| 52 | 5201 | 4002 | Part Time Regular | 2,110 | - |
| 52 | 5201 | 4003 | Seasonal Employee | 455 | 2,000 |
| 52 | 5201 | 4005 | Overtime | 985 | 5,368 |
| 52 | 5201 | 4006 | Other Compensation | 550 | 1,836 |
| 52 | 5201 | 4008 | Compensation Adjustments | 0 | 5,213 |
| 52 | 5201 | 4051 | Retirement & Taxes | 50,334 | 71,178 |
| 52 | 5201 | 4053 | Insurance | 35,941 | 70,705 |
| 52 | 5201 | 4101 | Maintenance | 34,351 | 223,000 |
| 52 | 5201 | 4105 | Membership Dues & Subscriptions | 949 | 4,000 |
| 52 | 5201 | 4108 | Meetings | 0 | 480 |
| 52 | 5201 | 4151 | Equipment | 10,982 | 40,400 |
| 52 | 5201 | 4152 | Supplies | 2,860 | 73,500 |
| 52 | 5201 | 4154 | Uniforms | 456 | 1,500 |
| 52 | 5201 | 4205 | Electric Charges | 17,353 | - |
| 52 | 5201 | 4301 | Contract Services | 908,832 | 1,345,000 |
| 52 | 5201 | 4306 | Public Engagement | - | 800 |
| 52 | 5201 | 4407 | Certification and testing | 631 | 7,500 |
| 52 | 5201 | 4413 | Training | 0 | 3,000 |
| 52 | 5201 | 4414 | Travel | 0 | 3,000 |
| 52 | 5201 | 4651 | Capital Expense | - | 994,880 |
| 52 | 5201 | 4802 | Principal on Debt | | 100,000 |
| 52 | 5201 | 4803 | Interest on Debt | | 100,000 |
| 52 | 5201 | 4804 | Cost of Issuance | | 29,885 |
| 52 | 5201 | 4808 | Bad Debt Expense | 2,687 | |
| 52 | 5201 | | Appropriation of Impact Fees to Fund Balance | | - |
| 52 | 5201 | 6061 | Transfer to Internal Service Fund | 125,050 | 190,584 |
| Total Wastewater Collection | | | | 1,423,784 | 3,531,401 |
| Surplus (Deficit) | | | | 481,886 | 0 |

STORMWATER

FUND 53

ADOPTED

| FUND | ORG | ACCT | DESCRIPTION | ACTUAL FY 22-23 | BUDGET FY 23-24 |
|---|------|------|--------------------------------------|--------------------|--------------------|
| BEGINNING FUND BALANCE: | | | | | 340,654 |
| Revenue | | | | | |
| 53 | 5301 | 3602 | Utility Service Sales | 328,334 | 350,000 |
| 53 | 5301 | 5010 | Transfer from General Fund | 0 | 26,661 |
| | | | Beginning Fund Balance Appropriation | 49,220 | 25,000 |
| Total Revenue | | | | 377,554 | 401,661 |
| Stormwater Administration & Permitting | | | | | |
| 53 | 5301 | 4001 | Full Time Regular | 79,106 | 171,038 |
| 53 | 5301 | 4003 | Seasonal Employee | 226 | 919 |
| 53 | 5301 | 4005 | Overtime | 198 | 5,500 |
| 53 | 5301 | 4006 | Other Compensation | | - |
| 53 | 5301 | 4008 | Compensation Adjustments | | 2,084 |
| 53 | 5301 | 4051 | Retirement & Taxes | 17,280 | 41,475 |
| 53 | 5301 | 4053 | Insurance | 6,458 | 36,774 |
| 53 | 5301 | 4101 | Maintenance | 958 | 15,000 |
| 53 | 5301 | 4103 | Public Notices | 0 | 200 |
| 53 | 5301 | 4105 | Membership Dues & Subscriptions | 963 | 1,050 |
| 53 | 5301 | 4108 | Meetings | 0 | 180 |
| 53 | 5301 | 4152 | Supplies | 1,141 | 2,900 |
| 53 | 5301 | 4154 | Uniforms | 0 | 450 |
| 53 | 5301 | 4301 | Contract Services | 6,490 | 27,500 |
| 53 | 5301 | 4303 | Software Maintenance | 1,200 | 1,500 |
| 53 | 5301 | 4306 | Public Engagement | 462 | 1,350 |
| 53 | 5301 | 4407 | Certification and Testing | 1,750 | 3,200 |
| 53 | 5301 | 4413 | Training | 85 | 600 |
| 53 | 5301 | 4414 | Travel | 1,339 | - |
| 53 | 5301 | 4808 | Bad Debt Expense | 370 | - |
| 53 | 5301 | 6061 | Transfer to Internal Service Fund | 59,605 | 89,942 |
| Total Stormwater Admin & Permitting | | | | 177,629 | 401,661 |
| Stormwater Maintenance | | | | | |
| 53 | 5302 | 4101 | Maintenance | 55 | - |
| Total Stormwater Maintenance | | | | 55 | - |
| Stormwater Admin & Permitting | | | | 177,629 | 401,661 |
| Stormwater Maintenance | | | | 55 | - |
| Total Stormwater | | | | 177,684 | 401,661 |
| Surplus (Deficit) | | | | 199,870 | - |

**PROJECTED
BUDGET
FY 24-25**

365,654

270,000

10,847

334,692

615,539

276,169

2,000

1,098

4,948

68,509

62,935

19,800

200

900

180

3,000

600

30,000

2,000

2,650

3,950

600

-

-

132,050

615,539

-

-

615,539

-

615,539

0

TRANSPORTATION

FUND 54

| | | | | ADOPTED | PROJECTED |
|-------------------------|------|------|--------------------------------------|----------|-----------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| BEGINNING FUND BALANCE: | | | | 668,386 | 952,622 |
| Revenue | | | | | |
| 54 | 5401 | 3401 | Road Cut Fee | 16 | |
| 54 | 5401 | 3757 | Utility Transportation Fee | | |
| 54 | 5401 | 5010 | Transfer from General Fund | 689,595 | 805,000 |
| | | | Beginning Fund Balance Appropriation | 0 | 639,683 |
| Total Revenue | | | | 689,611 | 1,444,683 |
| Transportation | | | | | |
| 54 | 5401 | 4001 | Full Time Regular | 179,291 | 251,196 |
| 54 | 5401 | 4002 | Part Time Regular | 0 | 8,103 |
| 54 | 5401 | 4005 | Overtime | 574 | 25,445 |
| 54 | 5401 | 4006 | Other Compensation | 1,600 | 990 |
| 54 | 5401 | 4008 | Compensation Adjustments | 0 | 4,566 |
| 54 | 5401 | 4051 | Retirement & Taxes | 37,611 | 63,295 |
| 54 | 5401 | 4053 | Insurance | 9,412 | 65,610 |
| 54 | 5401 | 4101 | Maintenance | 4,376 | 51,500 |
| 54 | 5401 | 4105 | Membership Dues & Subscriptions | - | 5,000 |
| 54 | 5401 | 4108 | Meetings | - | 240 |
| 54 | 5401 | 4151 | Equipment | 86,736 | 65,900 |
| 54 | 5401 | 4152 | Supplies | 1,466 | 47,500 |
| 54 | 5401 | 4154 | Uniforms | 406 | 1,700 |
| 54 | 5401 | 4301 | Contract Services | 272,118 | 582,925 |
| 54 | 5401 | 4355 | Miscellaneous | - | 5,000 |
| 54 | 5401 | 4413 | Training | - | 2,900 |
| 54 | 5401 | 4414 | Travel | - | 2,800 |
| 54 | 5401 | 4808 | Bad Debt Expense | 1,888 | - |
| 54 | 5401 | 6061 | Transfer to Internal Service Fund | 123,253 | 260,012 |
| Total Transportation | | | | 718,732 | 1,444,683 |
| Surplus (Deficit) | | | | (29,121) | 0 |

INTERNAL SERVICE

FUND 61

| | | | | ADOPTED | PROJECTED |
|---------------------------------------|------|------|--------------------------------------|-----------|-----------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| BEGINNING FUND BALANCE: | | | | 331,991 | 472,990 |
| Revenue | | | | | |
| 61 | 6101 | 3807 | Sale of Vehicles | - | - |
| 61 | 6101 | 5010 | Transfer from General Fund | 433,001 | 707,612 |
| 61 | 6101 | 5051 | Transfer from Water Fund | 237,841 | 221,009 |
| 61 | 6101 | 5052 | Transfer from Wastewater Fund | 125,050 | 190,584 |
| 61 | 6101 | 5053 | Transfer from Stormwater Fund | 59,605 | 132,050 |
| 61 | 6101 | 5054 | Transfer from Transportation Fund | 123,253 | 260,012 |
| 61 | 6101 | 5025 | Transfer from RDA Fund | 56,420 | 75,000 |
| | | | Beginning Fund Balance Appropriation | 60,000 | 19,686 |
| Total Revenue | | | | 1,095,170 | 1,605,953 |
| Internal Service Administration | | | | | |
| 61 | 6101 | 4001 | Full Time Regular | 19,008 | - |
| 61 | 6101 | 4008 | Compensation Adjustments | 0 | - |
| 61 | 6101 | 4051 | Retirement & Taxes | 3,857 | - |
| 61 | 6101 | 4053 | Insurance | 89 | - |
| 61 | 6101 | 4301 | Contract Services | 120,889 | 166,500 |
| Total Internal Service Administration | | | | 143,843 | 166,500 |
| Facilities | | | | | |
| 61 | 6102 | 4001 | Full Time Regular | 20,596 | 61,741 |
| 61 | 6102 | 4002 | Part Time Regular | 8,074 | 19,653 |
| 61 | 6102 | 4006 | Other Compensation | 0 | - |
| 61 | 6102 | 4008 | Compensation Adjustments | 0 | 1,236 |
| 61 | 6102 | 4051 | Retirement & Taxes | 4,030 | 16,872 |
| 61 | 6102 | 4053 | Insurance | 2,891 | 27,120 |
| 61 | 6102 | 4101 | Maintenance | 7,244 | 27,000 |
| 61 | 6102 | 4105 | Memberships Dues & Subscriptions | 1,447 | - |
| 61 | 6102 | 4107 | Lease Payments | 67,943 | 76,448 |
| 61 | 6102 | 4152 | Supplies | 11,604 | 15,900 |
| 61 | 6102 | 4204 | Natural Gas Charges | 9,877 | 13,500 |
| 61 | 6102 | 4205 | Electric Charges | 11,939 | 17,600 |
| 61 | 6102 | 4206 | Telephone & Internet | 18,638 | 24,000 |
| 61 | 6102 | 4208 | Misc Facilities Charges | 5,020 | 4,000 |
| 61 | 6102 | 4210 | Cellular Phone Bills | 17,195 | 25,000 |
| 61 | 6102 | 4301 | Contract Services | 54,514 | 92,226 |
| 61 | 6102 | 4355 | Miscellaneous | 0 | - |
| Total Facilities | | | | 241,010 | 422,297 |

INTERNAL SERVICE

FUND 61

| | | | | ADOPTED | PROJECTED |
|----------------------------------|------|------|---------------------------------|----------------|----------------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| Fleet Management | | | | | |
| 61 | 6103 | 4101 | Maintenance | 14,006 | 21,250 |
| 61 | 6103 | 4107 | Lease Payments | 15,593 | 291,681 |
| 61 | 6103 | 4151 | Equipment | 2,516 | 10,000 |
| 61 | 6103 | 4301 | Contract Services | 121 | 20,300 |
| 61 | 6103 | 4751 | Vehicle Replacement | 209 | - |
| 61 | 6103 | 4759 | Vehicle Repairs | 7,906 | 15,000 |
| 61 | 6103 | 4760 | Vehicle Fuel | 50,597 | 82,900 |
| Total Fleet Management | | | | 90,948 | 441,131 |
| Information Systems | | | | | |
| 61 | 6104 | 4108 | Meetings | | 5,250 |
| 61 | 6104 | 4151 | Equipment | 3,210 | 5,250 |
| 61 | 6104 | 4301 | Contract Services | 64,525 | 102,544 |
| 61 | 6104 | 4303 | Software Maintenance | 67,961 | 127,480 |
| 61 | 6104 | 4551 | Computer Replacement | 27,981 | 37,500 |
| Total Information Systems | | | | 163,677 | 272,774 |
| Human Resources | | | | | |
| 61 | 6105 | 4001 | Full Time Regular | 68,394 | 137,584 |
| 61 | 6105 | 4006 | Other Compensation | 500 | 600 |
| 61 | 6105 | 4008 | Compensation Adjustments | - | 2,479 |
| 61 | 6105 | 4051 | Retirement & Taxes | 16,148 | 33,213 |
| 61 | 6105 | 4053 | Insurance | 17,157 | 44,476 |
| 61 | 6105 | | Wellness | - | 18,360 |
| 61 | 6105 | 4105 | Membership Dues & Subscriptions | 125 | 800 |
| 61 | 6105 | 4108 | Meetings | - | 240 |
| 61 | 6105 | 4152 | Supplies | - | 200 |
| 61 | 6105 | 4355 | Miscellaneous | 22,510 | 42,000 |
| 61 | 6105 | 4410 | Employee Appreciation | - | 14,000 |
| 61 | 6105 | 4413 | Training | 249 | 7,300 |
| 61 | 6105 | 4414 | Travel | 171 | 2,000 |
| Total Human Resources | | | | 125,254 | 303,252 |

INTERNAL SERVICE**FUND 61**

| | | | | ADOPTED | PROJECTED |
|------|-----|------|---------------------------------|----------------|------------------|
| | | | | BUDGET | BUDGET |
| FUND | ORG | ACCT | DESCRIPTION | FY 22-23 | FY 24-25 |
| | | | Internal Service Administration | 143,843 | 166,500 |
| | | | Facilities | 241,012 | 422,297 |
| | | | Fleet Management | 90,948 | 441,131 |
| | | | Information Systems | 163,677 | 272,774 |
| | | | Human Resources | - | 303,252 |
| | | | Total Internal Services | 639,480 | 1,605,953 |
| | | | Surplus (Deficit) | 455,690 | (0) |

**CERTIFIED TAX RATES**

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All Changes Saved

Tax Year 2024 County 25_UTAH Entity 3195_VINEYARD TOWN Accounting Cycle: Fiscal Year

Tax Rate Summary (693) CTY**Preliminary Data**Data Entry
(Auditor)Auditor's
Certified Rate
ApprovedData Entry
(Entity)Proposed Rates
Entity
ApprovedProposed Rates
County
ApprovedProposed Rates
USTC Approved
"OK to Print"Final Tax Rates
USTC
ApprovedRates
Finalized

Save

Approve

Truth in Taxation

Proposed Tax Rate Value: \$ 1,173,533,970

Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

| (1) Budget Code | (2) Budget Name | (3) Election Date | (4) Voted Rate Limit | (5) Utah Annotated Code | (6) Maximum By Law | (7) Calculated Certified Tax Rate | (8) Auditor's Certified Tax Rate | (9) Auditor's Certified Rate Revenue | (10) Proposed Tax Rate | (11) Budgeted Revenue | (12) Final Tax Rate | (13) Final Budgeted Revenue |
|-----------------------|------------------------|-------------------------|----------------------------|-------------------------------|--------------------------|--|---|---|------------------------------|-----------------------------|---------------------------|--------------------------------------|
| 10 | General Operations | | | \$11-5-112 | .007 | 0.002835 | 0.002835 | 3,326,969 | 0.003369 | 3,953,636 | 0.003369 | 3,953,636 |
| 190 | Discharge of Judgement | | | §59-2-1328 & 1330 | Sufficient | | | 0 | | | | |
| | Total Tax Rate | | | | | 0.002835 | 0.002835 | 3,326,969 | 0.003369 | 3,953,636 | 0.003369 | 3,953,636 |

NOTES:

VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: June 26, 2024

Agenda Item: DISCUSSION AND ACTION - Adoption of Ordinance for salary increases (Ordinance 2024-07)

Department: Human Resource

Presenter: Corrie Steeves

Background/Discussion:

Under the new law SB91 (Local Government Officers Compensation Amendments), we are required to ensure transparency when adjusting salaries for key positions in Vineyard. This law mandates holding a public hearing and passing salary increases by ordinance for elective and statutory officers, including Directors, City Recorder, City Treasurer and any Deputy to these positions.

Current Situation:

- **Statutory Officers:** Recommended to receive a 3.5% Cost-of-Living Adjustment (COLA) and a 1.5% merit increase, totaling a 5% salary increase.
- **Mayor and City Council:** Recommended to receive a 3.5% COLA.

The 5% salary increase for statutory officers is consistent with the recommended salary increase for all staff. Based on last year's recommendation, the City Council will receive any COLA that is approved for staff.

Legal Requirement:

- **Transparency:** SB91 mandates that any adjustments in salaries for local government officers must be done transparently.
- **Public Hearing:** A public hearing is required to discuss the proposed salary increases and gather feedback from residents.
- **Ordinance:** Salary increases must be passed by ordinance following the public hearing.

Fiscal Impact:

FY24 - A 5% salary increase (3.5% COLA and 1.5% Merit) for statutory officers is \$51,073.

FY24 - A 3.5% COLA for the Mayor and City Council is \$1,081

Recommendation:

FY24 - A 5% salary increase (3.5% COLA and 1.5% Merit) for statutory officers is \$51,073.

FY24 - A 3.5% COLA for the Mayor and City Council is \$1,081

Sample Motion:

I move to adopt Ordinance 2024-07, approving the recommended salary increases for the Mayor,

City Council, and statutory officers as outlined in the staff report, with the statutory officers receiving a 5% total salary increase and the Mayor and City Council receiving a 3.5% COLA.

Attachments:

1. Ordinance 2024-07 Elective and Statutory Officials Salary Ordinance

ORDINANCE # 2024-07

AN ORDINANCE SETTING THE COMPENSATION OF ELECTIVE AND STATUTORY OFFICERS

WHEREAS, Utah law 10-3-818 provides that elective and statutory officers in municipalities may only receive compensation for services pursuant to ordinance enacted by the legislative body following a public hearing;

WHEREAS, a public hearing was duly noticed and held on June 26, 2024; and

WHEREAS, the elected and statutory officials of Vineyard Utah, include the Mayor, Councilmembers, City Manager, City Recorder, Deputy Recorder, City Treasurer, and Chief Building Official, Deputy Building Official, and Department Directors;

NOW THEREFORE, BE IT ORDAINED by the City of Vineyard, Utah, that:

Section I: The annual compensation for elective and statutory officials is as follows:

| Position Title | Current Estimated Annual Salary | Proposed Increase | New Estimated Annual Salary |
|--------------------------------|---------------------------------|-------------------|-----------------------------|
| Chief Building Official | \$115,000.08 | 5% | \$120,750.08 |
| City Council | \$15,450.24 | 3.50% | \$15,991.00 |
| City Council/Mayor | \$30,900.22 | 3.50% | \$31,981.73 |
| City Manager | \$154,500.06 | 5% | \$162,225.06 |
| Deputy City Recorder | \$47,840.00 | 5% | \$50,232.00 |
| Engineer/Public Works Director | \$150,342.40 | 5% | \$157,859.52 |
| Finance Director | \$101,000.12 | 5% | \$106,050.13 |
| Parks and Recreation Director | \$87,882.08 | 5% | \$92,276.18 |
| Community Development Director | \$125,508.76 | 5% | \$131,784.20 |
| Recorder | \$77,708.80 | 5% | \$81,594.24 |
| Deputy Building Official | \$93,680.08 | 5% | \$98,364.08 |
| Treasurer | \$68,000.14 | 5% | \$71,400.15 |

Section II: Effective Date. This Ordinance shall become effective July 1, 2024.

PASSED AND APPROVED by the Vineyard City Council this 26th day of June, 2024.

Mayor Julie Fullmer

Attest:

Tony Lara, Deputy Recorder

DRAFT

RESOLUTION 2024-21

A RESOLUTION OF THE VINEYARD CITY COUNCIL PROPOSING A CHANGE IN FORM OF GOVERNMENT FROM A FIVE-MEMBER COUNCIL TO A SIX-MEMBER COUNCIL

WHEREAS, the City of Vineyard is currently operating under a five-member council form of government; and

WHEREAS, the City Council has determined that it is in the public interest to change to a six-member council form of government; and

WHEREAS, the City Council proposes that the City change to a six-member council in accordance to the requirements and procedures of Title 10, Chapter 3b, Part 6 of Utah Code Annotated; and

NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF VINEYARD AS FOLLOWS:

Section 1. Proposed Change. The City Council hereby officially proposes that the form of government for Vineyard City be changed from a 5-member council to a 6-member council.

Section 2. Procedure. The City Council hereby authorizes city staff to take the necessary steps to present the proposed change in government to the citizens of Vineyard in public hearings and at an upcoming election, according to the requirements and procedures of Title 10, Chapter 3b, Part 6 of Utah Code Annotated; and

Section 3. Elections.

a. A vote on the proposed change in the form of government shall be held at the 2024 general election.

b. If the proposed change is approved by the voters, the new mayor and councilmembers will be elected in the 2025 municipal general election, with the new form of government taking effect on January 1, 2026.

Section 4. Current Terms. If the proposed change in government is approved by the voters, the terms of the current Mayor and City Council will expire as follows:

| <u>Title</u> | <u>Name</u> | <u>Current Term Expiration</u> |
|---------------|------------------|--------------------------------|
| Mayor | Julie Fullmer | December 31, 2025 |
| Councilmember | Amber Rassmussen | December 31, 2025 |
| Councilmember | Mardi Sifuentes | December 31, 2025 |
| Councilmember | Sara Cameron | December 31, 2027 |
| Councilmember | Jacob Holdaway | December 31, 2027 |

Section 5. Initial Terms. If the proposed change in government is approved by the voters, all council members will be elected at-large with the initial terms of the Mayor and members of the City Council in the six-member council form of government expiring as follows:

| <u>Title</u> | <u>Name</u> | <u>Initial Term Expiration</u> |
|---------------|----------------|--------------------------------|
| Councilmember | Sara Cameron | December 31, 2027 |
| Councilmember | Jacob Holdaway | December 31, 2027 |
| Councilmember | To be elected | December 31, 2029 |
| Councilmember | To be elected | December 31, 2029 |
| Councilmember | To be elected | December 31, 2029 |
| Mayor | To be elected | December 31, 2029 |

Section 6. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 7. Effective Date. This Resolution shall become effective immediately upon its approval by the City Council.

Passed and dated this _____ day of _____, 2024.

Mayor

Attest:

Recorder