



**NOTICE OF A REGULAR
CITY COUNCIL MEETING
July 23, 2025, at 6:00 PM**

PUBLIC NOTICE is hereby given that the Vineyard City Council will hold a regularly scheduled City Council meeting on Wednesday, July 23, 2025, at 6:00 PM, in the City Council Chambers at City Hall, 125 South Main Street, Vineyard, UT. This meeting can also be viewed on our [live stream page](#).

AGENDA

Presiding Mayor Julie Fullmer

- 1. CALL TO ORDER/INVOCATION/INSPIRATIONAL THOUGHT/PLEDGE OF ALLEGIANCE**
- 2. PRESENTATIONS/RECOGNITIONS/AWARDS/PROCLAMATIONS**
- 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 July 9th 2025, City Council Meeting Minutes**
- 7.2. Interlocal Agreement with Utah County for Library Services (Resolution 2025-42)**
- 7.3. Interlocal Cooperative Agreement with Utah County for Substance Misuse**

prevention and Communities that Care (CTC) Model for FY26 (Resolution 2025-43)

8. APPOINTMENTS/REMOVALS

9. BUSINESS ITEMS

9.1. PUBLIC HEARING - Adoption of the Working Fiscal Year 2025-2026 Budget After Amendment #1(Resolution 2025-40)

FY26 Budget Amendment #1

9.2. DISCUSSION AND ACTION - Authorizing Bid Award for a 3rd Party Auditor (Resolution 2025-41)

Adopting a resolution allowing the city manager to award the winning bid to a third-party auditor once the committee has made their selection.

10. CLOSED SESSION

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

- a discussion of the character, professional competence, or physical or mental health of an individual
- b strategy sessions to discuss collective bargaining
- c strategy sessions to discuss pending or reasonably imminent litigation
- d strategy sessions to discuss the purchase, exchange, or lease of real property, including any form of a water right or water shares
- e strategy sessions to discuss the sale of real property, including any form of a water right or water shares
- f discussion regarding deployment of security personnel, devices, or systems
- g the purpose of considering information that is designated as a trade secret, as defined in Section [13-24-2](#), if the public body's consideration of the information is necessary in order to properly conduct a procurement under [Title 63G, Chapter 6a, Utah Procurement Code](#)

11. ADJOURNMENT

The next regularly scheduled meeting is on August 13th 2025.

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 duly appointed City Recorder for Vineyard, Utah, hereby certify that the

foregoing notice and agenda was posted at Vineyard City Hall, on the Vineyard City and Utah Public Notice websites, and delivered electronically to staff and to each member of the Governing Body.

AGENDA NOTICING COMPLETED ON:

7/22/2025

CERTIFIED (NOTICED) BY:

/s/ Pamela Spencer

PAMELA SPENCER, CITY RECORDER



**MINUTES OF A REGULAR
CITY COUNCIL MEETING**

City Council Chambers
125 South Main Street, Vineyard, Utah
July 9, 2025, at 6:00 PM

Present


Mayor Julie Fullmer
Councilmember Sara Cameron
Councilmember Brett Clawson
Councilmember Jacob Holdaway
Councilmember Mardi Sifuentes

Absent

Staff Present: City Attorney Jayme Blakesley, City Manager Eric Ellis, Chief Deputy Holden Rockwell with the Utah County Sheriff's Office, Chief Marc Sanderson with the Orem Fire Department, Community Development Director Morgan Brim, Parks and Recreation Director Brian Vawdrey, Neighborhood Services Coordinator Maria Arteaga, Assistant City Engineer Patrick James, and Deputy Recorder Tony Lara


Others Speaking: Vineyard Resident Daria Evans


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


 Mayor Fuller called the meeting to order at 6:00pm. Councilmember Sifuentes gave an invocation and led the pledge of allegiance.

2. PRESENTATIONS/RECOGNITIONS/AWARDS/PROCLAMATIONS
2.1. Golf Cart Ordinance Presentation

Lt. Holden Rockwell, with the Utah County Sheriff's Office, will give a presentation on the recently adopted ordinance regarding the use of golf carts.


 Chief Deputy Holden Rockwell gave a presentation on the recently adopted ordinance regarding the use of golf carts. He gave a general overview of the ordinance and the process that went into creating it.

 Councilmember Sifuentes asked about what a stop for a violation would entail. Chief Deputy Rockwell explained that the first priority in any stop would be to educate them on the new ordinance.


 Councilmember Holdaway wanted to know if it would be possible to add either additional restrictions limiting the use in and around the churches and beach areas or adding painted warnings. Chief Deputy Rockwell said that if there are further issues, other work could be done, and other restrictions could be added in the future. A discussion ensued.

2.2. Political Signs Presentation

Neighborhood Services Coordinator Maria Arteaga will give a presentation on the municipal code pertaining to political signs.

 Neighborhood Services Coordinator Maria Arteaga gave a presentation on municipal code regarding the posting of political signs.

 Community Development Director Morgan Brim also added that depending on the road, it would be helpful to pull back the signs even further to prevent safety issues with oncoming traffic.


 Councilmember Clawson wanted to know if bigger signs would require a second permit. Mr. Brim explained that they would not, that the temporary sign permit would cover both residential and commercial sign types. A discussion ensued.

3. WORK SESSION


No items were submitted.


4. PUBLIC COMMENTS

Mayor Fullmer called for public comments.


 Daria Evans, living in The Villas subdivision, wanted to thank the City and staff for the fireworks display on July 1st as well as other sports and community related events that have been organized by the city. She also spoke in favor of Business Item 9.1.

5. MAYOR AND COUNCILMEMBERS' REPORTS/DISCLOSURES/RECUSALS

 Mayor Fullmer commented on the recent State Auditor report on the city. She read a quote from Steven Rowley, who had performed an external audit. She assigned Councilmember Clawson to lead a third-party audit that would independently investigate the city. Councilmember Cameron volunteered to help with the audit and the mayor accepted and assigned her to help with that.


 Councilmember Holdaway wanted to know why the city would not use the services of the state auditor. A discussion ensued.


 Councilmember Sifuentes's mentioned a Peloton related event happening in the Utah City area.

 Councilmember Cameron's stated she also thought the fireworks show had been amazing. She also mentioned that there had been some work done replacing dead trees and wanted to focus on what she said was something positive.

6. STAFF, COMMISSION, AND COMMITTEE REPORTS

City Manager Report

 City Manager Eric Ellis reviewed the monthly report from all the departments, for the month of June.


 Mr. Brim highlighted some of the community development department's work during the previous month. He also gave an overview of the economic development strategic plan that was being created. A discussion ensued.

7. CONSENT ITEMS

7.1. Approval of the June 25, 2025, City Council Meeting Minutes


7.2. Municipal Code Amendment Section 13.16 Public Library (Ordinance 2025-10)


Mayor Fullmer called for a motion.


 **Motion:** COUNCILMEMBER SIFUENTES MOVED TO APPROVE CONSENT ITEM 7.1 AS PRESENTED. COUNCILMEMBER CAMERON SECONDED THE MOTION. MAYOR FULLMER AND COUNCILMEMBERS CAMERON, CLAWSON, HOLDAWAY AND SIFUENTES VOTED YES. THE MOTION PASSED UNANIMOUSLY.

7.2 Municipal Code Amendment Section 13.16 Public Library (Ordinance 2025-10)

Councilmember Sifuentes said that she had spoken with members of the library board and that they had not had a chance to review the proposed amendment to the municipal code.

 Communication Director Jenna Ahern responded to the question as well as gave an overview of the proposed amendment.

 It was discussed that the item should be continued to a future meeting so that the library board could also have an opportunity to review the proposed amendments and provide feedback.

 **Motion:** COUNCILMEMBER SIFUENTES MOVED TO CONTINUE CONSENT ITEM 7.2 TO A FUTURE MEETING. COUNCILMEMBER CAMERON SECONDED THE MOTION. MAYOR FULLMER AND COUNCILMEMBERS CAMERON, CLAWSON, HOLDAWAY AND SIFUENTES VOTED YES. THE MOTION PASSED UNANIMOUSLY.

8. APPOINTMENTS/REMOVALS

8.1. With the advice and consent of the council, the mayor may appoint a Youth Council Co-advisor.


No appointment was made during this meeting.


138 **9. BUSINESS ITEMS**


139 **9.1. Utility Billing Practices (Resolution 2025-39)**

140 Neighborhood Services Coordinator Maria Arteaga will present proposed changes to
141 utility policies as they pertain to renters.


142
143  Neighborhood Services Coordinator Maria Arteaga gave a presentation on the proposed
144 changes. A discussion ensued.


145
146  Councilmember Clawson asked about feedback from other cities that Ms. Arteaga had
147 worked with when developing the resolution. She replied which cities had similar processes
148 in place and that they had proven effective.

149
150  Councilmember Holdaway asked about the process and specifically if it was required to
151 associate the renter's names with the utilities. Ms. Arteaga explained that it was not
152 required and that if the tenants were not responsible for paying for utilities, then the
153 landlord would not have to change anything.

154
155  **Motion:** COUNCILMEMBER CAMERON MOVED TO APPROVE RESOLUTION
156 2025-39 UTILITY BILLING PRACTICES. COUNCILMEMBER CLAWSON
157 SECONDED THE MOTION. THE ROLL CALL WAS AS FOLLOWS: MAYOR
158 FULLMER AND COUNCILMEMBERS CAMERON, CLAWSON, HOLDAWAY AND
159 SIFUENTES VOTED YES. THE MOTION PASSED UNANIMOUSLY.


160
161 **9.2. Watering Schedules (Resolution 2025-40 or Ordinance 2025-13)**

162
163  Councilmember Holdaway wanted to know if the proposed change was just a recommendation
164 or it would be mandated. Mayor Fullmer explained that at this point it was unclear since the
165 item was still being worked on.

166
167  **Motion:** COUNCILMEMBER HOLDAWAY MOVED TO CONTINUE ITEM 9.2 TO A
168 FUTURE MEETING. COUNCILMEMBER CLAWSON SECONDED. MAYOR FULLMER
169 AND COUNCILMEMBERS CAMERON, CLAWSON, HOLDAWAY AND SIFUENTES
170 VOTED YES. THE MOTION PASSED UNANIMOUSLY.

171
172
173 **10. CLOSED SESSION**

174 Mayor Fullmer called for a motion to go into a closed session.

175
176  **Motion:** COUNCILMEMBER CLAWSON MOVED TO ENTER A CLOSED SESSION,
177 IMMEDIATELY FOLLOWING THE CITY COUNCIL MEETING, IN THE CITY
178 COUNCIL CHAMBERS FOR A STRATEGY SESSION TO DISCUSS THE
179 PURCHASE, EXCHANGE OR LEASE OF REAL PROPERTY, INCLUDING ANY
180 FORM OF WATER RIGHTS OR WATER SHARES. COUNCILMEMBER CAMERON
181 SECONDED. THE ROLL CALL WAS AS FOLLOWS: MAYOR FULLMER AND
182 COUNCILMEMBERS CAMERON, CLAWSON, HOLDAWAY AND SIFUENTES
183 VOTED YES. THE MOTION PASSED UNANIMOUSLY.

11. ADJOURNMENT

Mayor Fullmer adjourned the meeting at 7:00PM.

MINUTES APPROVED ON: _____

CERTIFIED CORRECT BY:  _____
TONY LARA, DEPUTY CITY RECORDER





VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: July 23, 2025

Agenda Item: Interlocal Agreement with Utah County for Library Services (Resolution 2025-42)

Department: Communications

Presenter: Jenna Ahern

Background/Discussion:

The city contracts annually with Utah County for the bookmobile to operate in the city twice per month for 1.5 hours per stop. This contract allows residents access to the state's online library.

Fiscal Impact:

\$4,338.36

Recommendation:

Staff is recommending approval of the interlocal agreement with Utah County to provide library and bookmobile services.

Sample Motion:

"I move to adopt Resolution 2025-42, allowing the mayor to sign an Interlocal Cooperative Agreement with Utah County for Library Services."

Attachments:

1. Resolution 2025-42 Interlocal Agreement with Utah County - Library Services
2. Vineyard Interlocal Bookmobile_AC 7.16.25

RESOLUTION NO. 2025-42

A RESOLUTION AUTHORIZING THE MAYOR TO SIGN AN INTERLOCAL AGREEMENT WITH UTAH COUNTY FOR LIBRARY SERVICES

WHEREAS, pursuant to the Utah Interlocal Cooperation Act, Utah Code Annotated, Section 11-13-1, et seq., 1953 as amended, governmental entities are allowed to enter into agreements for the joint provision of services; and

WHEREAS, Vineyard, Utah having determined that it is in the public interest and welfare of its residents has negotiated an agreement with Utah County to provide library and bookmobile services for its residents; and

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

1. The City Council of Vineyard, Utah authorizes the Mayor to sign the agreement titled Interlocal Cooperation Agreement between Utah County, Utah, and Vineyard City Regarding Library Services, in the form attached hereto as Exhibit A.

2. This resolution shall take effect upon passing.

Passed and dated this 23rd day of July 2025.

Mayor Julie Fullmer

Attest:

Pamela Spencer, City Recorder



INTERLOCAL COOPERATION AGREEMENT BY AND BETWEEN UTAH COUNTY, UTAH, AND VINEYARD CITY REGARDING LIBRARY SERVICES

THIS IS AN INTERLOCAL COOPERATION AGREEMENT, made and entered into by and between UTAH COUNTY, a political subdivision of the State of Utah, with its office located at 100 East Center Street, Provo, Utah 84606, hereinafter referred to as "COUNTY", and VINEYARD CITY, a political subdivision of the State of Utah, with its office located at 125 South Main Street, Vineyard 84059, hereinafter referred to as "VINEYARD".

WITNESSETH:

WHEREAS, pursuant to the provisions of the Interlocal Cooperation Act, Utah Code Title 11, Chapter 13, public agencies, including political subdivisions of the State of Utah as therein defined, are authorized to enter into written agreements with one another for joint or cooperative action; and

WHEREAS, the parties to this Agreement are public agencies as defined in the Interlocal Cooperation Act; and

WHEREAS, the parties desire to establish a joint undertaking to provide library and bookmobile services for the residents of VINEYARD;

NOW, THEREFORE, the parties do mutually agree, pursuant to the terms and provisions of the Interlocal Cooperation Act, as follows:

Section 1. EFFECTIVE DATE; DURATION

This Interlocal Cooperation Agreement shall become effective and shall enter into force, within the meaning of the Interlocal Cooperation Act, upon the submission of this Interlocal Cooperation Agreement to, and the approval and execution thereof by the executive or executive body of each of the parties to this Agreement. The term of this Interlocal Cooperation Agreement

shall be from July 1, 2025, until June 30, 2026. This Interlocal Cooperation Agreement shall take effect upon its review as to proper form and compliance with applicable law by the Utah County Attorney's Office and the attorney for VINEYARD. Prior to becoming effective, this Interlocal Cooperation Agreement shall be filed with the keeper of records of each of the parties hereto.

Section 2. ADMINISTRATION OF AGREEMENT

The parties to this Agreement do not contemplate nor intend to establish a separate legal entity under the terms of this Interlocal Cooperation Agreement. The parties hereto agree that, pursuant to Utah Code Section 11-13-207, COUNTY shall act as the administrator responsible for the administration of this Interlocal Cooperation Agreement. The parties further agree that this Interlocal Cooperation Agreement does not anticipate nor provide for any organizational changes in the parties. The administrator agrees to keep all books and records in such form and manner as the Utah County Clerk shall specify and further agrees that said books shall be open for examination by COUNTY and VINEYARD, at all reasonable times. The parties agree that they will not acquire, hold nor dispose of any real property pursuant to this Interlocal Agreement during this joint undertaking. The parties further agree that they will not acquire, hold, or dispose of any personal property during this joint undertaking.

Section 3. PURPOSES

This Interlocal Cooperation Agreement has been established and entered into between COUNTY and VINEYARD, for the purpose of a joint undertaking to provide library and bookmobile service for the residents of VINEYARD through making stops by the COUNTY'S bookmobile in VINEYARD for 1.5 hours per stop with two stops per month.

Section 4. MANNER OF FINANCING

VINEYARD agrees to pay the sum of \$4,338.36 to COUNTY for the bookmobile

services enumerated in Section 3 hereof on or before September 1, 2025.

Section 5. METHOD OF TERMINATION

This Interlocal Cooperation Agreement will automatically terminate at the end of its term herein, pursuant to the provisions of paragraph one (1) of this Agreement. Prior to the automatic termination at the end of the term of this Agreement, either party to this Agreement may terminate the Agreement upon providing sixty (60) days written notice of termination to the other party.

Section 6. INDEMNIFICATION

The parties to this Agreement are public entities. Each party agrees to indemnify and save harmless the other for damages, claims, suits, and actions arising out of a negligent error or omission of its own officials or employees in connection with this Agreement. Each party is a governmental entity and is entitled to rely on the protections found in the Utah Governmental Immunity Act, Utah Code Ann. §63G-7-101 et seq. Neither party waives any of the immunities found in said Act.

Section 7. FILING OF INTERLOCAL COOPERATION AGREEMENT

Executed copies of this Interlocal Cooperation Agreement shall be placed on file in the office of the Utah County Clerk and with the official keeper of records of VINEYARD and shall remain on file for public inspection during the term of this Interlocal Cooperation Agreement.

Section 8. ADOPTION REQUIREMENTS

This Interlocal Cooperation Agreement shall be (a) approved by the executive or the executive body of each of the parties, (b) executed by a duly authorized official of each of the parties (c) submitted to and reviewed by an authorized attorney of each of the parties, as required by Utah Code Section 11-13-202.5(3), and (d) filed with the keeper of records of each party.

Section 9. LAWFUL AGREEMENT

The parties represent that each of them has lawfully entered into this Interlocal Cooperation Agreement, having complied with all relevant statutes, ordinances, resolutions, by-laws, and other legal requirements applicable to their operation.

Section 10. AMENDMENTS

This Interlocal Cooperation Agreement may not be amended, changed, modified or altered except by an instrument in writing which shall be (a) approved by the executive or the executive body of each of the parties, (b) executed by a duly authorized official of each of the parties, (c) submitted to and reviewed by an authorized attorney of each of the parties, as required by Utah Code Section 11-13-202.5(3), and (d) filed with the keeper of records of each party.

Section 11. SEVERABILITY

If any term or provision of the Interlocal Cooperation Agreement or the application thereof shall to any extent be invalid or unenforceable, the remainder of this Interlocal Cooperation Agreement, or the application of such term or provision to circumstances other than those with respect to which it is invalid or unenforceable, shall not be affected thereby, and shall be enforced to the extent permitted by law. To the extent permitted by applicable law, the parties hereby waive any provision of law which would render any of the terms of this Interlocal Cooperation Agreement unenforceable.

Section 12. NO PRESUMPTION

Should any provision of this Agreement require judicial interpretation, the Court interpreting or construing the same shall not apply a presumption that the terms hereof shall be more strictly construed against the party, by reason of the rule of construction that a document is

to be construed more strictly against the person who himself or through his agents prepared the same, it being acknowledged that all parties have participated in the preparation hereof.

Section 13. BINDING AGREEMENT

This Agreement shall be binding upon the heirs, successors, administrators, and assigns of each of the parties hereto.

Section 14. NOTICES

All notices, demands and other communications required or permitted to be given hereunder shall be in writing and shall be deemed to have been properly given if delivered by hand or by certified mail, return receipt requested, postage paid, to the parties at their addresses first above written, or at such other addresses as may be designated by notice given hereunder.

Section 15. ASSIGNMENT

The parties to this Agreement shall not assign this Agreement, or any part hereof, without the prior written consent of all other parties to this Agreement. No assignment shall relieve the original parties from any liability hereunder.

Section 16. GOVERNING LAW

All questions with respect to the construction of this Interlocal Cooperation Agreement, and the rights and liability of the parties hereto, shall be governed by the laws of the State of Utah.

Section 17. STATISTICAL REPORT

Utah County agrees to provide a statistical report on the use of the Bookmobile in VINEYARD pursuant to this Interlocal Cooperation Agreement every six months.

IN WITNESS WHEREOF, the parties have signed and executed this Interlocal Cooperation Agreement, on the dates listed below:

UTAH COUNTY

DATED this ____ day of _____ 2025.

BOARD OF COUNTY COMMISSIONERS
UTAH COUNTY, UTAH

BRANDON B. GORDON, Chair

ATTEST:
AARON R. DAVIDSON
Utah County Clerk

By: _____
Deputy Clerk

ATTORNEY REVIEW

The undersigned, as the authorized attorney of Utah County, has reviewed the foregoing Interlocal Cooperation Agreement and finds it to be in proper form and in compliance with applicable law.

DATED this ____ day of _____ 2025.

By: _____
Deputy Utah County Attorney

VINEYARD CITY

APPROVED this ____ day of _____ 2025.

By: _____
Mayor

ATTEST: _____
City Recorder

ATTORNEY REVIEW

The undersigned, as the authorized attorney of Vineyard City, has reviewed the foregoing Interlocal Cooperation Agreement and finds it to be in proper form and in compliance with applicable law.

DATED this ____ day of _____ 2025.

By: _____
Legal Counsel for Vineyard City



VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: July 23, 2025

Agenda Item: Interlocal Cooperative Agreement with Utah County for Substance Misuse prevention and Communities that Care (CTC) Model for FY26 (Resolution 2025-43)

Department: Communications

Presenter: Jenna Ahern

Background/Discussion:

In August 2022, Vineyard Cares was created as part of Utah County's Communities That Care initiative. The model is in partnership with Utah County and was designed to create a coalition of Vineyard-based entities that will participate in prevention efforts targeted to Vineyard's youth. Through Vineyard Cares, staff formed a commission and coalition which both meet regularly, a written action plan, applied for grant funding, worked on branding and marketing, participated in community events such as the Impact Vineyard Community Fair and Vineyard Days and held education nights, including a very successful and popular "Meet the Therapist" night with over 100 youth and parents in attendance.

Vineyard Cares focuses on drug prevention and suicide prevention, as well as implementing and educating residents about various mental health and wellness initiatives. The program is data-driven with proven outcomes and is being used in about ten other cities in Utah County.

In June 2023, Vineyard adopted Resolution 2023-30 approving the ILA with Utah County regarding the Substance Misuse Prevention Services and Communities That Care Prevention Model and in January 2024, council approved an amendment to the agreement. Vineyard and Utah County would now like to enter into a FY26 agreement.

Fiscal Impact:

Utah County will fund \$25,000 and the city will fund a yearly minimum of \$10,000.

Recommendation:

Staff is requesting council approval to enter into an Interlocal Cooperative Agreement with Utah County for Substance Misuse prevention and Communities that Care (CTC) Model for FY26.

Sample Motion:

"I move to adopt Resolution 2025-43, allowing the city to enter into an Interlocal Cooperative Agreement with Utah County for Substance Misuse prevention and Communities that Care (CTC) Mode for FY26."

Attachments:

1. RES 2025-43 ILA with Utah County - Communities that Care
2. Agreement_2025-608

RESOLUTION 2025-43

A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF AN INTERLOCAL COOPERATION AGREEMENT BETWEEN UTAH COUNTY AND VINEYARD CITY FOR SUBSTANCE MISUSE PREVENTION SERVICES AND COMMUNITIES THAT CARE PREVENTION MODEL

WHEREAS, pursuant to the provisions of the Utah Interlocal Cooperation Act, Utah Code Annotated, Section 11-13-101, et seq., 1953 as amended, public agencies, including political subdivisions of the State of Utah as defined therein, may enter into agreements with one another for joint or cooperative action and may also contract with each other to perform any governmental service, activity or undertaking which each public agency entering into the contract is authorized by law to perform; and

WHEREAS, the Vineyard City Council approved the interlocal cooperation agreement between Utah County and Vineyard City for the project known as the Substance Misuse Prevention Services and Communities that Care Prevention Model on June 28, 2023 and an amendment in January 2024; and

WHEREAS, Utah County wishes to enter into a FY26 agreement; and

WHEREAS, the Vineyard City Council has determined that it is in the public interest and welfare of the residents that the city approve the interlocal cooperation agreement between Utah County and Vineyard City for the project known as the Substance Misuse Prevention Services and Communities that Care Prevention Model FY26; and

WHEREAS, the Interlocal Cooperation Agreement has been prepared for approval and execution by and between all parties.

NOW, THEREFORE, be it resolved by the Vineyard City Council as follows:

Section 1. Approval. An Interlocal Cooperation Agreement attached hereto as Exhibit “A” is hereby approved and the mayor is authorized to execute the agreement and take all other such action as is necessary to make it effective.

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 23rd day of July 2025.

Attest:

Mayor Julie Fullmer

City Recorder Pamela Spencer



**INTERLOCAL COOPERATION AGREEMENT WITH VINEYARD CITY FOR
SUBSTANCE MISUSE PREVENTION AND COMMUNITIES THAT CARE (CTC)
MODEL FOR FY26**

THIS IS AN INTERLOCAL COOPERATION AGREEMENT, made and entered into by and between UTAH COUNTY, UTAH, a body corporate and politic of the State of Utah, by and through the Utah County Health Department, (UCHD) 100 East Center Street, Provo, Utah 84601 and the municipality of Vineyard City, 125 South Main Street, Vineyard, Utah 84058, municipal corporation and a political subdivision of the State of Utah.

WHEREAS, pursuant to the provisions of the Interlocal Cooperation Act, Title 11, Chapter 13, Utah Code Annotated, 1953, as amended, public agencies, including political subdivisions of the State of Utah as therein defined, are authorized to enter into written agreements with one another for joint or cooperative action; and

WHEREAS, all of the parties to this Agreement are public agencies as defined in the Interlocal Cooperation Act; and

WHEREAS, Utah County and Vineyard City, within Utah County, through their respective governing bodies, have voluntarily determined that the interests and welfare of the public within their respective jurisdictions will best be served by this Interlocal Cooperative Agreement for joint or cooperative action.

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

Section 1. Effective Date; Duration.

This Agreement shall become effective July 1, 2025 and shall enter into force, within the meaning of the Interlocal Cooperation Act, upon the submission of this Interlocal Cooperation Agreement to, and the approval and execution hereof by a majority of the governing bodies of all of the parties to this Agreement. The term of this Interlocal Cooperation Agreement shall be from July 1, 2025 hereof until June 30, 2026. This Interlocal Cooperation Agreement shall not become effective until it has been reviewed and approved as to form and compatibility with the laws of the State of Utah by the Utah County Attorney's Office, and the Vineyard City Attorney. Prior to becoming effective, this Interlocal Cooperation Agreement shall be filed with the person who keeps the records of each of the parties hereto.

Section 2. Administration of Interlocal Cooperation Agreement.

The parties to this Agreement do not contemplate nor intend to establish an Interlocal entity under the terms of this Interlocal Cooperation Agreement. The parties do agree that pursuant to Section 11-13-207, Utah Code Annotated, 1953 as amended, that Utah County shall act as the administrator responsible for the administration of this Interlocal Cooperation Agreement. The parties further agree that this Interlocal Cooperation Agreement does not anticipate nor provide for any organizational changes in the parties.

Section 3. Purposes

This Interlocal Cooperation Agreement is established for the following purposes:

- a. To coordinate with Vineyard City to employ a part-time (up to 20 hours per week, 52 weeks per year) Communities that Care (CTC) Coordinator and provide technical support to establish and maintain the CTC prevention model within the community.
- b. To provide funding to Vineyard City to employ a CTC coordinator as follows:
To provide funding to Vineyard City to continue to build capacity within CTC

coalition: Utah County will provide Vineyard City twelve thousand five hundred dollars (\$12,500) for the CTC Coordinator position/costs and twelve thousand five hundred dollars (\$12,500) for coalition capacity building for the period of July 1, 2025 through June 30, 2026. Vineyard City will provide a yearly minimum match of ten thousand dollars (\$10,000).

- c. To establish and maintain the Communities that Care system within Vineyard City and to work with Utah County Health Department to ensure the CTC model is being implemented with fidelity through the five phases of CTC (<http://www.communitiesthatcare.net/>).
- d. To reduce youth problem behaviors as found in the Hawkins and Catalano Risk and Protective Factor Model.

Section 4. Manner of Financing.

This Interlocal Cooperation Agreement and the joint, cooperative actions contemplated herein shall not receive separate financing, nor shall a separate budget be required. Each party shall be responsible for its own obligations under this Interlocal Cooperation Agreement. The funds provided are primarily to be used for:

- 1. CTC coordinator position costs/salary.
- 2. Trainings associated with coalition coordinator and coalition members for approved travel costs.
- 3. Any additional prevention activities as described in the CTC model or community action plan pending approval from UCHD.

Section 5. Coalition Capacity Building Funding

The funds appropriated for coalition capacity building can be used for the following:

- 1. CTC coalition training costs directly related to benchmarks and action plans.
 - a. CTC module trainings
 - b. State CTC trainings
 - c. Food/mileage/supplies

2. Travel/Training, including but not limited to Principles of Prevention, CADCA and/or National Prevention Network Conference for coordinator and coalition members
 - a. Mileage, airfare, per diem, registration, lodging and transportation
3. Town hall/community education events
 - a. Advertising, food and recognition awards, coalition needs
4. Workgroup activities
 - a. Evaluation contract
 - b. Data collection
 - c. Meeting costs
5. Minor equipment under \$600.00

Section 6. Interlocal Requirements

1. CTC Coordinator will attend and complete Substance Abuse Prevention Specialist Training (SAPST) within the first six months of hire.
2. CTC Coordinator will attend state/county CTC trainings as prioritized by UCHD and Coordinator.
3. Incorporate CTC benchmarks and phases as foundation of fidelity.
4. Complete and provide coalition agendas and minutes for all board and workgroup meetings.
5. Develop and use by-laws and organizational structure to direct coalition.
6. Coordinator will record all completed prevention activities in the DUGS data system within seven days of service.
7. Billings and claims for covered services must be submitted by the **10th of each month**. Billings and claims received by the 10th will reflect requested reimbursements for the previous month. **Due to budget cycles, the final invoice will be due no later than June 20, 2026. Late billings will not be reimbursed.**
8. A bi-annual narrative report (1 page) identifying completed benchmarks and current status of action plan due December 31, 2025 and June 30, 2026.

Section 7. Property Used in Joint and Cooperative Undertaking.

There will be no real or personal property acquired, held, and used pursuant to this Interlocal Cooperation Agreement.

Section 8. Methods of Termination.

This Interlocal Cooperative Agreement shall automatically terminate at the end of its

term herein pursuant to the parameters of Section 1 of this Agreement. The parties to this Agreement may also withdraw from participation herein by giving at least thirty days' notice to each of the other party to this Agreement. Any notice of termination or notice of withdrawal shall be served upon each of the parties to this Agreement.

Section 9. Indemnification.

Both parties are governmental entities subject to the Governmental Immunity Act of Utah, Utah Code Ann., Section 63G-7-101, et seq., as amended. By entering into this Agreement, neither party waives by this Agreement any defenses or limits of liability available under the Governmental Immunity Act of Utah, or any other applicable federal, state, or common law. Nothing in this Agreement shall be construed as an assumption of any duty for the benefit of any third-party. Subject to, and without waiving any immunities under applicable federal, state, or common law, including those described above, each party shall assume and retain liability and responsibility for the claims, losses, damages, injuries, or other liabilities arising out of the acts, omissions, or negligence of its own officers, employees, agents, and contractors in an amount not to exceed the damage limits in Utah Code Ann., Section 63G-7-604, as amended.

Section 10. Filing of Interlocal Cooperation Agreement.

Executed copies of this Interlocal Cooperation Agreement shall be placed on file in the office of the County Auditor of Utah County, and with the official keeper of Vineyard City records and shall remain on file for public inspection during the term of this Interlocal Cooperation Agreement.

Section 11. Adoption Requirements.

This Interlocal Cooperation Agreement shall be (a) approved by the executive body or officer of each of the parties, (b) executed by a duly authorized official of each of the parties, (c) submitted to and approved by an authorized attorney of each of the parties, as required by

Section 11-13-202.5, Utah Code Annotated, 1953 as amended, and (d) filed in the official records of each party.

Section 12. Amendments.

This Interlocal Cooperation Agreement may not be amended, changed, modified or altered except by an instrument in writing which shall be (a) approved by a resolution of the legislative body of each of the parties, (b) executed by a duly authorized official of each of the parties, (c) submitted to and approved by an authorized attorney of each of the parties, as required by Section 11-13-202.5, Utah Code Annotated, 1953 as amended, and (d) filed in the official records of each party.

Section 13. Severability.

If any term or provision of this Interlocal Cooperation Agreement or the application thereof shall to any extent be invalid or unenforceable, the remainder of this Interlocal Cooperation Agreement, or the application of such term or provision to circumstances other than those with respect to which it is invalid or unenforceable, shall not be affected thereby, and shall be enforced to the extent permitted by law. To the extent permitted by applicable law, the parties hereby waive any provision of law which would render any of the terms of this Interlocal Cooperation Agreement unenforceable.

Section 14. Governing Law.

All questions with respect to the construction of this Interlocal Cooperation Agreement, and the rights and liability of the parties hereto, shall be governed by the laws of the State of Utah.

Section 15. Committees.

The parties may establish from time to time such committees as shall be deemed appropriate and necessary.

Section 16. Headings.

Section headings are for convenience of reference only and shall not be considered any interpretation of the Interlocal Cooperation Agreement.

Section 17. Entire Agreement.

This Interlocal Cooperation Agreement contains the entire agreement of the parties. No promise, representation, warranty, or covenant not included in this Agreement has been or is relied upon by the parties to it.

Section 18. Execution by Counterparts.

This Interlocal Cooperation Agreement may be executed in counterparts. The original of each executed Agreement shall be filed with Utah County.

Section 19. Sub-recipient Requirements.

By virtue of terms and conditions of the Federal Substance Abuse Prevention and Treatment block grant that funds the services purchased through this Agreement, Vineyard City becomes a sub-recipient of the federal grant.

CFDA #: 93.959

As Vineyard City is a Sub-recipient of the grant monies, and as such, shall have no authorization, express or implied, to bind Utah County to any agreements, settlements, liability, or understanding whatsoever, and agrees not to perform any acts as agent for the County, except as herein expressly set forth. The Sub-recipient shall be responsible for the payment of all income tax and social security amounts due as a result of payments received from the County for these contract services. Persons employed by the County and acting under the direction of the County shall not be deemed to be employees or agents of Vineyard City.

- a) All Vineyard City records with respect to any matters covered by this Agreement shall be made available to the County, OSUMH and the Comptroller General of the United States or any of their authorized representatives.
- b) Failure of the city to comply with the above requirements will constitute a violation of this Agreement and may result in the withholding of future payments.
- c) In accordance with OMB Circular A-133, *Audits of State, Local Governments and Non-Profit Organizations*, state and local governments or non-profit organizations that expend \$500,000 or more in total federal financial assistance (from all sources) in the recipient's fiscal year shall have a Single Audit completed.
- d) All Sub-recipient's, regardless of Single Audit eligibility, will make all pertinent financial records available for review, monitoring or audit, in a timely manner to appropriate officials of the federal granting agency, Utah County, any pass-thru entity and/or the General Accounting Office.

Nothing contained in this Agreement is intended to, nor shall be construed in any manner, as creating or establishing the relationship of employer/employee between the parties. The Sub-recipient shall at all times remain an "independent contractor" with respect to the services to be performed under this Agreement. The County and program administrator shall be exempt from payment of all Unemployment Compensation, FICA, retirement, life and/or medical insurance and Workers' Compensation Insurance, as the Sub-recipient is an independent contractor.

[Signatures on following page]



WITNESS WHEREOF, the parties have signed and executed this Interlocal Cooperation Agreement on the dates listed below:

Utah County Authorized by Resolution No. 2025-607, authorized and passed on the 9th day of July 2025.

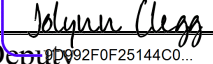
Vineyard City Authorized by Resolution No. _____, authorized and passed on the _____ day of _____ 2025.


APPROVED AND ADOPTED this 9th day of July 2025.

BOARD OF COUNTY COMMISSIONERS
UTAH COUNTY, UTAH

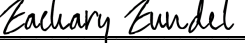
Signed by:  By: 
Brandon B. Gordon, Chair

ATTEST:
AARON R. DAVIDSON
Utah County Clerk

Signed by:  By: _____ 07/09/2025
Deputy Date

Signed by:  By: _____ 7/17/2025
Vineyard City Mayor Date

APPROVED AS TO FORM:
JEFFREY S. GRAY
Utah County Attorney

Signed by:  By: _____ 07/09/2025
Deputy County Attorney Date

By: _____
Vineyard City Recorder Date

APPROVED AS TO FORM:

By: _____
Vineyard City Attorney Date



VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: July 23, 2025

Agenda Item: PUBLIC HEARING - Adoption of the Working Fiscal Year 2025-2026 Budget After Amendment #1(Resolution 2025-40)

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 the amendment of the Vineyard City Fiscal Year 2025 – 2026 Budget for various items as outlined in the attached detail worksheet.

Fiscal Impact:

General Fund: -\$40,163

Water Fund: -\$12,576

Sewer Fund: -\$5,424

Storm Water Fund: -\$699

Transportation Fund: -\$699

Internal Services Fund: -\$54,000

Recommendation:

Approval of the resolution.

Sample Motion:

I move to adopt Resolution 2025-40 the Vineyard City Fiscal Year 2025 – 2026 Budget Amendment #1 as presented by staff.

Attachments:

1. Resolution 2025-40 - FY2025-2026 Budget Amend #1
2. FY26 Working Budget after Amendment #1 07.21.2025

RESOLUTION NO. 2025-40

A RESOLUTION AMENDING THE VINEYARD CITY BUDGET FOR THE 2025-2026 FISCAL YEAR.

WHEREAS, the City Council of Vineyard, Utah has previously adopted a budget for the 2025-2026 fiscal year in accordance with the Utah Fiscal Procedures Act for cities; and

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

WHEREAS, a public hearing was held on the 23rd day of July 2025, on the proposed amendments to the 2025-2026 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 2025-2026 budget for the city of Vineyard, Utah.
2. This resolution shall take effect upon passing.

Passed and dated this 23rd day of July 2025.

Mayor Julie Fullmer

Attest:

Pamela Spencer, City Recorder





VINEYARD
STAY CONNECTED

**FY 2025-2026 Working Budget
After Amendment #1
July 23, 2025**

GENERAL FUND SUMMARY 2026

	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
BEGINNING FUND BALANCE:	\$ 3,704,042	\$ 3,943,298	3,983,738	\$ 3,961,525	\$ 3,961,525
REVENUES:					
PROPERTY TAXES	\$ 3,261,171	\$ 3,683,386	\$ 4,849,636	\$ 4,950,000	\$ 4,950,000
TRANSPORTATION TAXES	296,945	375,439	310,000	430,000	430,000
SALES TAX	3,150,801	3,204,125	3,450,000	3,588,000	3,588,000
RAP TAX	208,953	220,225	220,000	235,000	235,000
FRANCHISE TAX	892,696	824,467	915,000	951,600	951,600
BUSINESS LICENSES & PERMITS	15,460	17,261	15,000	17,500	17,500
BUILDING PERMITS	265,675	781,423	900,000	900,000	900,000
FIRE INSPECTION & PLAN REVIEW FEES	8,420	25,112	15,000	15,000	15,000
CLASS B&C ROAD FUNDS	515,957	541,193	495,000	529,650	529,650
GRANT REVENUE	9,995	10,686	-	-	-
DEVELOPMENT FEES	219,311	470,627	327,300	370,000	370,000
SANITATION FEES	559,156	583,085	640,000	797,610	797,610
INSPECTION FEES	120,323	206,911	200,000	375,000	375,000
RECREATION FEES	162,334	170,164	198,000	222,000	222,000
FINES & FORFEITURES	-	700	1,000	1,000	1,000
CREDIT CARD FEES	7,026	4,976	5,000	6,500	6,500
INTEREST EARNINGS	166,048	251,081	150,000	225,000	225,000
RENTS	20,838	21,558	20,000	20,000	20,000
LIBRARY FEES	5	-	-	-	-
SPONSORSHIPS	30,550	30,455	35,000	45,000	45,000
MISCELLANEOUS REVENUE	27,689	8,851	9,972	10,000	10,000
DONATIONS	1,000	1,345	4,766	-	-
USE OF PRIOR YEAR FUND BALANCE	-	-	22,213	103,677	143,839
TOTAL REVENUE	\$ 9,940,351	\$ 11,433,070	\$ 12,782,887	\$ 13,792,537	\$ 13,832,699
TRANSFERS IN:					
TRANSFER FROM RDA FUND	\$ 330,138	\$ 373,974	\$ 399,002	\$ 528,000	\$ 528,000
TRANSFER FROM CAPITAL PROJECTS	-	-	924,364	1,578,330	1,578,330
TOTAL TRANSFERS IN	\$ 330,138	\$ 373,974	\$ 1,323,366	\$ 2,106,330	\$ 2,106,330
TOTAL REVENUE & TRANSFERS IN	\$ 10,270,489	\$ 11,807,044	\$ 14,106,253	\$ 15,898,867	\$ 15,939,029
GENERAL FUND EXPENDITURES:					
MAYOR & COUNCIL	\$ 100,366	\$ 121,651	\$ 219,013	\$ 240,975	\$ 240,975
CITY MANAGER	137,192	168,776	223,907	218,072	218,072
RECORDER	192,536	191,418	217,496	277,091	277,091
FINANCE	247,385	284,192	380,871	372,396	372,396
HUMAN RESOURCES	125,254	-	-	-	-
COMMUNICATIONS	156,960	280,913	335,190	253,815	253,815
PLANNING	446,975	481,294	716,373	756,917	756,917
BUILDING	386,860	443,187	654,594	712,421	712,421
POLICE	2,328,474	2,815,769	3,349,422	4,095,625	4,095,625
FIRE	1,654,069	1,379,625	2,250,807	2,520,710	2,520,710
LIBRARY	29,979	54,609	97,120	121,518	121,518
PUBLIC WORKS	745,006	687,503	816,918	901,743	901,743
ENGINEERING	152,492	141,201	210,684	206,805	206,805
SANITATION	493,381	530,752	598,736	675,675	675,675
PARKS	618,442	825,148	1,029,663	1,108,619	1,108,619
RECREATION	359,798	402,811	511,016	566,832	566,832
SPECIAL EVENTS	152,440	175,417	256,675	275,148	275,148
NON-DEPARTMENTAL	57,076	79,053	187,650	222,180	222,180
TOTAL DEPT ALLOCATIONS	\$ 8,384,686	\$ 9,063,319	\$ 12,056,134	\$ 13,526,542	\$ 13,526,542
TRANSFERS OUT:					
TRANSFER TO WASTEWATER FUND	\$ -	\$ 11,055	\$ -	\$ -	\$ -
TRANSFER TO STORMWATER FUND	-	26,661	570	243,228	243,927
TRANSFER TO TRANSPORTATION FUND	689,594	375,439	1,098,814	959,650	959,650
TRANSFER TO CAPITAL PROJECTS FUND	523,952	1,520,225	220,000	235,000	235,000
TRANSFER TO INTERNAL SERVICE FUND	433,001	769,904	730,734	934,447	973,910
TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-
TOTAL TRANSFERS OUT:	\$ 1,646,547	\$ 2,703,285	\$ 2,050,119	\$ 2,372,324	\$ 2,412,487
TOTAL EXP. & TRANS.OUT	\$ 10,031,233	\$ 11,766,604	\$ 14,106,253	\$ 15,898,866	\$ 15,939,029
OPERATING SURPLUS (DEFICIT)	\$ 239,256	\$ 40,441	\$ 0	\$ 0	\$ 0

GENERAL FUND REVENUES	FY23 ACTUAL	FY24 ACTUAL	FINAL FY25 BUDGET	FINAL FY26 BUDGET	AMEND #1 FY26 BUDGET
Property Tax	\$ 3,261,171	\$ 3,683,386	\$ 4,849,636	\$ 4,950,000	\$ 4,950,000
Sales Tax - Includes Transient	3,150,801	3,204,125	3,450,000	3,588,000	3,588,000
RAP Tax	208,953	220,225	220,000	235,000	235,000
Transportation Tax	296,945	375,439	310,000	430,000	430,000
Franchise Tax	892,696	824,467	915,000	951,600	951,600
Total Taxes	\$ 7,810,566	\$ 8,307,642	\$ 9,744,636	\$ 10,154,600	\$ 10,154,600
Business Licenses & Permits	\$ 15,460	\$ 17,261	\$ 15,000	\$ 17,500	\$ 17,500
Building Permits	265,675	781,423	900,000	900,000	900,000
Fire Inspection & Plan Review Fees	8,420	25,112	15,000	15,000	15,000
Total Licenses & Permits	\$ 289,554	\$ 823,796	\$ 930,000	\$ 932,500	\$ 932,500
Class B&C Road Funds	\$ 515,957	\$ 541,193	\$ 495,000	\$ 529,650	\$ 529,650
Grant Revenue	9,995	10,686	-	-	-
Total Intergovernmental Revenue	\$ 525,952	\$ 551,879	\$ 495,000	\$ 529,650	\$ 529,650
Development Fees	\$ 219,311	\$ 470,627	\$ 327,300	\$ 370,000	\$ 370,000
Library Fees	5	-	-	-	-
Inspection Fees	120,323	206,911	200,000	375,000	375,000
Sanitation Fees	559,156	583,085	640,000	797,610	797,610
Recreation Fees	162,334	170,164	198,000	222,000	222,000
Fines & Forfeitures	-	700	1,000	1,000	1,000
Interest Earnings	166,048	251,081	150,000	225,000	225,000
Rents	20,838	21,558	20,000	20,000	20,000
Sponsorships	30,550	30,455	35,000	45,000	45,000
Credit Card Fees	7,026	4,976	5,000	6,500	6,500
Miscellaneous Revenues	27,689	8,851	9,972	10,000	10,000
Donations	1,000	1,345	-	-	-
Skate Park Donations - RESTRICTED	-	-	4,766	-	-
Beg. Fund Appropriation	-	-	22,213	103,677	143,839
Total Misc Revenue	\$ 1,314,279	\$ 1,749,753	\$ 1,613,251	\$ 2,175,787	\$ 2,215,949
Transfer from RDA Fund - Tax Admin	\$ 330,138	\$ 373,974	\$ 399,002	\$ 528,000	\$ 528,000
Transfer from Capital Projects	\$ -	\$ -	\$ 924,364	\$ 1,578,330	\$ 1,578,330
TOTAL GENERAL FUND REV	\$ 10,270,489	\$ 11,807,044	\$ 14,106,253	\$ 15,898,867	\$ 15,939,029
TOTAL GENERAL FUND EXPEND	\$ 10,031,233	\$ 11,766,604	\$ 14,106,253	\$ 15,898,866	\$ 15,939,029
Surplus (Deficit)	\$ 239,256	\$ 40,441	\$ 0	\$ 0	\$ 0

MAYOR & MUNICIPAL COUNCIL

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL		FINAL		AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26	FY 25-26
Mayor & Council										
10	0101	4001	Full Time Regular	\$ -	\$ 1,338	\$ 93,572	\$ 97,350	\$ 97,350	\$ 97,350	\$ 97,350
10	0101	4002	Part Time Regular	86,430	95,947	62,108	72,302	72,302	72,302	72,302
10	0101	4008	Compensation Adjustments	-	-	2,602	6,170	6,170	6,170	6,170
10	0101	4051	Retirement & Taxes	3,473	4,186	23,431	23,528	23,528	23,528	23,528
10	0101	4053	Insurance	-	-	9,600	9,600	9,600	9,600	9,600
10	0101	4105	Membership Dues & Subscriptions	\$ -	\$ -	\$ 500	\$ 600	\$ 600	\$ 600	\$ 600
10	0101	4108	Meetings	625	4,309	4,500	9,300	9,300	9,300	9,300
10	0101	4257	Programs	3,799	10,009	11,500	8,000	8,000	8,000	8,000
10	0101	4355	Miscellaneous	801	147	1,500	2,000	2,000	2,000	2,000
10	0101	4413	Training	4,194	3,468	5,200	6,500	6,500	6,500	6,500
10	0101	4414	Travel	1,044	2,247	4,500	5,625	5,625	5,625	5,625
Total Mayor & Council				\$ 100,366	\$ 121,651	\$ 219,013	\$ 240,975	\$ 240,975	\$ 240,975	\$ 240,975

CITY MANAGER

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL		FINAL		AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
						FY 24-25	FY 25-26			FY 25-26
City Manager										
10	0201	4001	Full Time Regular	\$ 79,153	\$ 103,233	\$ 128,299	\$ 132,036	\$		132,036
10	0201	4006	Other Compensation	600	750	600	-			-
10	0201	4007	Car Allowance	3,600	4,000	4,200	4,200			4,200
10	0201	4008	Compensation Adjustments	-	-	2,311	4,546			4,546
10	0201	4051	Retirement & Taxes	18,701	23,248	30,971	25,481			25,481
10	0201	4053	Insurance	15,411	14,546	22,600	15,820			15,820
10	0201	4105	Membership Dues & Subscriptions	\$ 9,445	\$ 15,225	\$ 12,825	\$ 13,650	\$		13,650
10	0201	4108	Meetings	3,313	2,526	4,500	4,500			4,500
10	0201	4109	Special Events	2,525	-	3,000	3,000			3,000
10	0201	4355	Miscellaneous	3,315	761	3,500	3,740			3,740
10	0201	4413	Training	660	2,469	7,300	7,300			7,300
10	0201	4414	Travel	469	2,018	3,800	3,800			3,800
Total City Manager				\$ 137,192	\$ 168,776	\$ 223,907	\$ 218,072	\$		218,072

RECORDER

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
Recorder								
10	0301	4001	Full Time Regular	\$ 77,493	\$ 113,192	\$ 116,840	\$ 119,124	119,124
10	0301	4002	Part Time Regular	32,308	793	-	-	-
10	0301	4005	Overtime	199	110	-	596	596
10	0301	4006	Other Compensation	520	600	600	600	600
10	0301	4008	Compensation Adjustments	-	-	2,134	4,689	4,689
10	0301	4051	Retirement & Taxes	26,649	28,513	29,637	65,108	65,108
10	0301	4053	Insurance	15,445	30,581	32,920	32,920	32,920
10	0301	4103	Public Notices	\$ 800	\$ 335	\$ 10,000	\$ 10,000	\$ 10,000
10	0301	4105	Membership Dues & Subscriptions	355	765	975	1,565	1,565
10	0301	4108	Meetings	-	271	240	240	240
10	0301	4110	Postage	-	-	50	50	50
10	0301	4151	Equipment	36,954	53	-	-	-
10	0301	4301	Contract Services	-	14,499	18,000	36,000	36,000
10	0301	4355	Miscellaneous	171	140	1,000	1,000	1,000
10	0301	4413	Training	593	688	1,100	1,200	1,200
10	0301	4414	Travel	1,049	878	4,000	4,000	4,000
Total Recorder				\$ 192,536	\$ 191,418	\$ 217,496	\$ 277,091	\$ 277,091

FINANCE

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
Finance								
10	0401	4001	Full Time Regular	\$ 113,193	\$ 132,136	\$ 147,681	\$ 138,238	\$ 138,238
10	0401	4002	Part Time Regular	35,439	38,921	45,887	65,504	65,504
10	0401	4003	Seasonal Employees	6,518	6,731	13,853	14,321	14,321
10	0401	4005	Overtime	91	8	-	-	-
10	0401	4006	Other Compensation	1,947	1,243	960	1,200	1,200
10	0401	4007	Car Allowance	2,400	2,200	2,400	2,400	2,400
10	0401	4008	Compensation Adjustments	-	-	3,297	6,092	6,092
10	0401	4051	Retirement & Taxes	27,203	30,408	39,790	28,526	28,526
10	0401	4053	Insurance	12,590	11,524	29,653	14,990	14,990
10	0401	4105	Membership Dues & Subscriptions	\$ 425	\$ 849	\$ 1,125	\$ 1,485	\$ 1,485
10	0401	4108	Meetings	402	303	600	1,200	1,200
10	0401	4301	Contract Services	9,275	12,515	33,500	33,990	33,990
10	0401	4352	Bank Fees	30,354	38,706	48,000	50,000	50,000
10	0401	4355	Miscellaneous	285	1,242	2,125	2,375	2,375
10	0401	4413	Training	4,469	4,235	4,000	4,075	4,075
10	0401	4414	Travel	2,794	3,171	8,000	8,000	8,000
Total Finance				\$ 247,385	\$ 284,192	\$ 380,871	\$ 372,396	\$ 372,396

COMMUNICATIONS

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
Communications								
10	0601	4001	Full Time Regular	\$ 123,300	\$ 127,700	\$ 88,981	\$ 91,840	\$ 91,840
10	0601	4002	Part Time Regular	2,066	1,856	52,873	49,486	49,486
10	0601	4005	Overtime	180	12	-	-	-
10	0601	4006	Other Compensation	1,260	690	600	-	-
10	0601	4008	Compensation Adjustments	-	-	2,110	4,663	4,663
10	0601	4051	Retirement & Taxes	25,500	24,330	26,887	24,487	24,487
10	0601	4053	Insurance	510	5,824	27,790	27,790	27,790
10	0601	4108	Meetings	\$ 366	\$ 786	\$ 600	\$ 1,400	\$ 1,400
10	0601	4151	Equipment	236	587	650	700	700
10	0601	4152	Supplies	-	391	500	2,250	2,250
10	0601	4257	Communities That Care	2,950	14,138	31,000	31,000	31,000
10	0601	4355	Miscellaneous	-	102,518	101,600	16,200	16,200
10	0601	4413	Training	290	383	1,100	1,900	1,900
10	0601	4414	Travel	305	1,698	500	2,100	2,100
Total Communications				\$ 156,960	\$ 280,913	\$ 335,190	\$ 253,815	\$ 253,815

PLANNING

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL		FINAL		AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
						FY 24-25	FY 25-26			FY 25-26
Planning										
10	0701	4001	Full Time Regular	\$ 234,314	\$ 272,166	\$ 354,959	\$ 348,494	\$		348,494
10	0701	4002	Part Time Regular	40,712	62,229	69,002	71,392			71,392
10	0701	4005	Overtime	3,852	1,921	-	-			-
10	0701	4006	Other Compensation	870	536	960	-			-
10	0701	4007	Car Allowance	1,286	1,300	1,300	1,300			1,300
10	0701	4008	Compensation Adjustments	-	-	7,627	17,003			17,003
10	0701	4051	Retirement & Taxes	56,204	74,272	100,514	89,525			89,525
10	0701	4053	Insurance	36,483	44,579	81,544	71,373			71,373
10	0701	4105	Membership Dues & Subscriptions	\$ 51,054	\$ 1,313	\$ 8,825	\$ 8,864	\$		8,864
10	0701	4108	Meetings	2,039	2,282	9,000	10,500			10,500
10	0701	4301	Contract Services	2,658	184	47,000	99,000			99,000
10	0701	4355	Miscellaneous	7,364	4,264	14,710	18,510			18,510
10	0701	4413	Training	4,437	7,797	10,959	10,284			10,284
10	0701	4414	Travel	5,702	8,451	9,973	10,673			10,673
Total Planning				\$ 446,975	\$ 481,294	\$ 716,373	\$ 756,917	\$		756,917

BUILDING

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL		FINAL		AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
						FY 24-25	FY 25-26			FY 25-26
Building										
10	0801	4001	Full Time Regular	\$ 287,583	\$ 339,407	\$ 413,587	\$ 453,153	\$		\$ 453,153
10	0801	4002	Part Time Regular	14,880	-	-	-			-
10	0801	4003	Seasonal Employee	6,086	6,185	10,834	11,213			11,213
10	0801	4006	Other Compensation	180	300	360	-			-
10	0801	4007	Car Allowance	400	-	2,400	-			-
10	0801	4008	Compensation Adjustments	-	-	7,651	17,990			17,990
10	0801	4051	Retirement & Taxes	60,448	75,017	102,205	102,410			102,410
10	0801	4053	Insurance	4,191	9,234	59,686	62,086			62,086
10	0801	4105	Membership Dues & Subscriptions	\$ 1,004	\$ 1,313	\$ 2,760	\$ 5,460	\$		\$ 5,460
10	0801	4108	Meetings	492	399	2,160	2,160			2,160
10	0801	4151	Equipment	-	1,083	3,500	3,500			3,500
10	0801	4152	Supplies	4,832	2,845	4,000	4,000			4,000
10	0801	4154	Uniforms	424	622	900	900			900
10	0801	4301	Contract Services	900	-	20,000	25,000			25,000
10	0801	4355	Miscellaneous	1,099	254	4,000	4,000			4,000
10	0801	4413	Training	2,042	4,060	10,550	10,550			10,550
10	0801	4414	Travel	2,189	2,467	10,000	10,000			10,000
Total Building				\$ 386,860	\$ 443,187	\$ 654,594	\$ 712,421	\$		\$ 712,421

POLICE

				ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
Police								
10	0901	4001	Full Time Regular	\$ -	\$ 6,476	\$ -	\$ -	\$ -
10	0901	4002	Part Time Regular	35,452	40,981	51,877	51,140	51,140
10	0901	4051	Retirement & Taxes	1,376	2,622	4,643	4,577	4,577
10	0901	4151	Equipment	\$ -	\$ -	\$ 2,850	\$ 2,850	\$ 2,850
10	0901	4154	Uniforms	-	-	3,000	3,000	3,000
10	0901	4301	Contract Services	2,291,436	2,765,443	3,286,053	4,033,058	4,033,058
10	0901	4355	Miscellaneous	210	140	1,000	1,000	1,000
Total Police				\$ 2,328,474	\$ 2,815,769	\$ 3,349,422	\$ 4,095,625	\$ 4,095,625

FIRE SERVICES

				ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 24-25	FY 25-26	FY 24-25	FY 25-26	FY 25-26
Fire Services								
10	1001	4301	Contract Services	\$ 1,654,069	\$ 1,379,625	\$ 2,250,807	\$ 2,520,710	\$ 2,520,710
Total Fire Services				\$ 1,654,069	\$ 1,379,625	\$ 2,250,807	\$ 2,520,710	\$ 2,520,710

LIBRARY

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
Library								
10	1101	4001	Full Time Regular	\$ -	\$ 455	\$ 39,012	\$ 46,463	\$ 46,463
10	1101	4002	Part Time Regular	6,829	27,741	4,064	18,935	18,935
10	1101	4008	Compensation Adjustments	-	-	942	2,758	2,758
10	1101	4051	Retirement & Taxes	99	3,048	9,781	11,842	11,842
10	1101	4053	Insurance	-	-	9,600	9,600	9,600
10	1101	4105	Membership Dues & Subscriptions	\$ -	\$ 30	\$ 130	\$ 130	\$ 130
10	1101	4108	Meetings	-	120	220	220	220
10	1101	4151	Equipment	-	787	1,825	1,825	1,825
10	1101	4152	Supplies	4,855	2,792	1,850	1,850	1,850
10	1101	4257	Programs	18,197	1,624	1,100	1,300	1,300
10	1101	4301	Contract Services	-	-	5,700	5,700	5,700
10	1101	4355	Miscellaneous	-	17,350	22,000	20,000	20,000
10	1101	4413	Training	-	530	525	525	525
10	1101	4414	Travel	-	42	370	370	370
Total Library				\$ 29,979	\$ 54,609	\$ 97,120	\$ 121,518	\$ 121,518

PUBLIC WORKS

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL		AMEND #1	
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET	BUDGET
				FY 24-25	FY 25-26	FY 25-26	FY 25-26	FY 25-26	FY 25-26
Public Works Administration									
10	1201	4001	Full Time Regular	\$ 165,890	\$ 59,418	\$ 56,934	\$ 57,483	\$ 57,483	\$ 57,483
10	1201	4005	Overtime	-	-	8,540	8,622	8,622	8,622
10	1201	4006	Other Compensation	1,950	1,244	-	-	-	-
10	1201	4008	Compensation Adjustments	-	-	1,029	2,240	2,240	2,240
10	1201	4051	Retirement & Taxes	32,495	13,518	13,895	12,554	12,554	12,554
10	1201	4053	Insurance	10,349	34,161	11,300	10,750	10,750	10,750
10	1201	4101	Maintenance	\$ 11,924	\$ 2,497	\$ -	\$ -	\$ -	\$ -
10	1201	4105	Membership Dues & Subscriptions	14,749	2,710	18,520	15,220	15,220	15,220
10	1201	4108	Meetings	3,365	1,805	2,500	2,329	2,329	2,329
10	1201	4151	Equipment	11,103	6,102	9,600	9,800	9,800	9,800
10	1201	4152	Supplies	4,391	6,300	800	2,800	2,800	2,800
10	1201	4154	Uniforms	2,426	3,590	2,800	8,550	8,550	8,550
10	1201	4205	Electric Charges	23,827	24,155	33,390	-	-	-
10	1201	4301	Contract Services	399,850	65,405	-	-	-	-
10	1201	4303	Software Maintenance	-	600	2,000	5,400	5,400	5,400
10	1201	4355	Miscellaneous	5,682	634	-	-	-	-
10	1201	4407	Certification & Testing	422	406	7,000	11,800	11,800	11,800
10	1201	4413	Training	1,535	3,022	4,200	6,700	6,700	6,700
10	1201	4414	Travel	860	4,728	-	-	-	-
Total Public Works Administration				\$ 745,006	\$ 230,295	\$ 172,508	\$ 154,248	\$ 154,248	\$ 154,248
Public Works Grounds Maintenance									
10	1202	4001	Full Time Regular	\$ -	\$ 80,916	\$ 61,741	\$ 66,429	\$ 66,429	\$ 66,429
10	1202	4002	Part Time Regular	-	1,062	7,498	7,390	7,390	7,390
10	1202	4003	Seasonal Employee	-	-	12,155	13,061	13,061	13,061
10	1202	4005	Overtime	-	3,859	9,261	9,964	9,964	9,964
10	1202	4006	Other Compensation	-	600	600	600	600	600
10	1202	4008	Compensation Adjustments	-	-	1,236	2,845	2,845	2,845
10	1202	4051	Retirement & Taxes	-	19,870	16,928	16,338	16,338	16,338
10	1202	4053	Insurance	-	752	27,120	27,120	27,120	27,120
10	1202	4101	Maintenance	\$ -	\$ 7,954	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
10	1202	4103	Public Notices	-	-	250	250	250	250
10	1202	4105	Membership Dues & Subscriptions	-	-	1,400	1,930	1,930	1,930
10	1202	4151	Equipment	-	2,749	4,520	8,855	8,855	8,855
10	1202	4152	Supplies	-	24,314	27,500	12,700	12,700	12,700
10	1202	4154	Uniforms	-	-	1,250	1,575	1,575	1,575
10	1202	4201	Water Charges	-	135,033	150,000	150,000	150,000	150,000
10	1202	4301	Contract Services	-	152,922	276,950	366,188	366,188	366,188
10	1202	4365	Trees	-	25,559	25,000	25,000	25,000	25,000
10	1202	4407	Certification & Testing	-	850	2,300	3,550	3,550	3,550
10	1202	4413	Training	-	768	3,300	7,100	7,100	7,100
10	1202	4414	Travel	-	-	5,400	11,600	11,600	11,600
Total Public Works Grounds Maintenance				\$ -	\$ 457,208	\$ 644,409	\$ 747,495	\$ 747,495	\$ 747,495
Public Works Administration				\$ 745,006	\$ 230,295	\$ 172,508	\$ 154,248	\$ 154,248	\$ 154,248
Public Works Grounds Maintenance				-	457,208	644,409	747,495	747,495	747,495
Total Public Works				\$ 745,006	\$ 687,503	\$ 816,918	\$ 901,743	\$ 901,743	\$ 901,743

ENGINEERING

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
Engineering								
10	1301	4001	Full Time Regular	\$ 99,494	\$ 73,225	\$ 82,537	\$ 82,526	\$ 82,526
10	1301	4006	Other Compensation	990	600	600	600	600
10	1301	4007	Car Allowance	3,600	3,600	3,600	3,600	3,600
10	1301	4008	Compensation Adjustments	-	-	1,493	3,215	3,215
10	1301	4051	Retirement & Taxes	22,630	17,326	20,228	18,024	18,024
10	1301	4053	Insurance	12,422	13,352	18,080	16,980	16,980
10	1301	4105	Membership Dues & Subscriptions	\$ 2,062	\$ 3,129	\$ 6,745	\$ 9,570	\$ 9,570
10	1301	4108	Meetings	269	533	500	1,500	1,500
10	1301	4151	Equipment	761	347	8,102	3,900	3,900
10	1301	4301	Contract Services	5,232	24,749	61,250	56,490	56,490
10	1301	4407	Certification & Testing	378	-	2,300	4,100	4,100
10	1301	4413	Training	1,799	3,771	1,050	2,100	2,100
10	1301	4414	Travel	2,497	569	4,200	4,200	4,200
Total Engineering				\$ 152,492	\$ 141,201	\$ 210,684	\$ 206,805	\$ 206,805

SANITATION

				ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
FUND	ORG	ACCT	DESCRIPTION			FY 24-25	FY 25-26	FY 25-26
Sanitation								
10	1401	4301	Contract Services	\$ 492,166	\$ 530,752	\$ 598,736	\$ 675,675	\$ 675,675
10	1401	4808	Bad Debt Expense	1,215	-	-	-	-
Total Sanitation				\$ 493,381	\$ 530,752	\$ 598,736	\$ 675,675	\$ 675,675

PARKS

PARKS						FINAL		FINAL		AMEND #1	
FUND	ORG	ACCT	DESCRIPTION	ACTUAL		ACTUAL		BUDGET		BUDGET	
				FY 22-23		FY 23-24		FY 24-25		FY 25-26	
Parks											
10	1501	4001	Full Time Regular	\$	237,558	\$	267,604	\$	271,614	\$	274,768
10	1501	4002	Part Time Regular		4,738		1,748		6,378		6,285
10	1501	4003	Seasonal Employee		28,494		59,155		47,275		46,590
10	1501	4005	Overtime		2,574		2,606		8,000		8,000
10	1501	4006	Other Compensation		3,747		2,804		2,400		1,440
10	1501	4008	Compensation Adjustments		-		-		4,994		10,924
10	1501	4051	Retirement & Taxes		53,783		60,876		70,369		64,742
10	1501	4053	Insurance		42,740		39,684		60,662		60,662
10	1501	4101	Maintenance	\$	56,171	\$	86,380	\$	133,000	\$	179,819
10	1501	4105	Membership Dues & Subscriptions		725		-		2,750		3,800
10	1501	4108	Meetings		97		719		720		900
10	1501	4151	Equipment		1,174		53,920		41,000		57,000
10	1501	4152	Supplies		11,723		14,159		24,000		24,000
10	1501	4154	Uniforms		703		1,339		1,600		1,600
10	1501	4201	Water Charges		145,489		81,158		90,000		90,000
10	1501	4205	Electric Charges		8,312		10,436		15,000		15,000
10	1501	4208	Miscellaneous Facilities Charges		3,100		2,735		7,000		5,000
10	1501	4301	Contract Services		7,907		129,502		200,000		221,188
10	1501	4355	Miscellaneous		7,774		3,500		31,500		28,000
10	1501	4365	Trees		-		972		-		-
10	1501	4413	Training		1,255		4,900		6,400		5,400
10	1501	4414	Travel		377		951		5,000		3,500
Total Parks				\$	618,442	\$	825,148	\$	1,029,663	\$	1,108,619

RECREATION

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL		FINAL		AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
						FY 24-25	FY 25-26			FY 25-26
Recreation										
10	1601	4001	Full Time Regular	\$ 171,415	\$ 168,340	\$ 230,672	\$ 236,325	\$		236,325
10	1601	4002	Part Time Regular	3,292	30,816	-	-			-
10	1601	4003	Seasonal Employee	18,200	31,367	32,292	47,736			47,736
10	1601	4005	Overtime	2,495	996	5,000	5,000			5,000
10	1601	4006	Other Compensation	733	1,250	1,080	1,440			1,440
10	1601	4008	Compensation Adjustments	-	-	4,156	9,207			9,207
10	1601	4051	Retirement & Taxes	38,830	38,092	58,574	55,886			55,886
10	1601	4053	Insurance	27,952	19,926	37,999	60,600			60,600
10	1601	4105	Membership Dues & Subscriptions	\$ 330	\$ 514	\$ 1,220	\$ 1,100	\$		1,100
10	1601	4108	Meetings	151	440	360	600			600
10	1601	4151	Equipment	-	-	5,000	-			-
10	1601	4154	Uniforms	100	49	350	350			350
10	1601	4257	Programs	84,890	94,822	117,512	129,958			129,958
10	1601	4355	Miscellaneous	9,282	11,821	11,000	12,000			12,000
10	1601	4413	Training	1,924	3,291	3,350	3,605			3,605
10	1601	4414	Travel	203	1,087	2,450	3,025			3,025
Total Recreation				\$ 359,798	\$ 402,811	\$ 511,016	\$ 566,832	\$		566,832

SPECIAL EVENTS

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
Special Events								
10	1701	4001	Full Time Regular	\$ 62,451	\$ 72,256	\$ 65,433	\$ 67,700	\$ 67,700
10	1701	4002	Part Time Regular	-	-	27,825	31,028	31,028
10	1701	4005	Overtime	1,818	2,119	1,500	1,500	1,500
10	1701	4006	Other Compensation	592	478	360	360	360
10	1701	4008	Compensation Adjustments	-	-	1,619	3,717	3,717
10	1701	4051	Retirement & Taxes	13,054	15,591	18,286	17,563	17,563
10	1701	4053	Insurance	262	322	9,600	9,600	9,600
10	1701	4105	Membership Dues & Subscriptions	\$ 849	\$ 1,460	\$ 2,350	\$ 2,450	\$ 2,450
10	1701	4108	Meetings	-	119	180	180	180
10	1701	4109	Special Events	69,679	77,767	124,072	135,000	135,000
10	1701	4151	Equipment	1,837	4,464	3,000	3,000	3,000
10	1701	4304	Marketing	1,669	273	1,200	1,750	1,750
10	1701	4413	Training	-	135	600	650	650
10	1701	4414	Travel	230	433	650	650	650
Total Special Events				\$ 152,440	\$ 175,417	\$ 256,675	\$ 275,148	\$ 275,148

NON-DEPARTMENTAL

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
Non-Departmental								
10	1801	4110	Postage	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
10	1801	4152	Supplies	12,216	16,303	18,500	19,700	19,700
10	1801	4154	Uniforms	1,137	1,587	7,500	6,900	6,900
10	1801	4301	Contract Services	3,686	57,040	128,450	162,380	162,380
10	1801	4355	Miscellaneous	21,586	3,398	-	-	-
10	1801	4356	Community Garden	6,793	581	1,200	1,200	1,200
10	1801	4410	Employee Appreciation	11,658	144	-	-	-
10	1801	4855	General Fee Waivers	-	-	30,000	30,000	30,000
10	1801	6049	Transfer to Capital Projects	\$ 523,953	\$ 1,520,225	\$ 220,000	\$ 235,000	\$ 235,000
10	1801	6052	Transfer to Wastewater Fund	-	11,055	-	-	-
10	1801	6053	Transfer to Stormwater Fund	-	26,661	570	247,394	243,927
10	1801	6054	Transfer to Transportation Fund	689,595	375,439	1,098,814	959,650	959,650
10	1801	6061	Transfer to Internal Service Fund	433,001	769,904	730,734	971,791	973,910
Total Non-Departmental				\$ 1,703,625	\$ 2,782,337	\$ 2,237,769	\$ 2,636,015	\$ 2,634,667

IMPACT FEES

FUND 23

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
BEGINNING FUND BALANCE:					\$ 1,401,973	\$ 2,047,833	\$ 1,716,133	\$ 1,716,133
Revenue								
23	2301	3754	Public Safety Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -
23	2302	3501	Roadway Interest	27,654	50,832	13,800	13,800	13,800
23	2302	3754	Roadway Facilities Impact Fees	195,718	802,777	460,000	800,000	800,000
23	2303	3754	Park Facilities Impact Fees	-	-	-	400,000	400,000
23	2304	3754	Storm & Groundwater Facilities Impact Fees	10,784	34,894	34,500	34,500	34,500
			Use of Prior Year Fund Balance	-	-	331,700	1,010,700	1,010,700
Total Revenue				\$ 234,156	\$ 888,503	\$ 840,000	\$ 2,259,000	\$ 2,259,000
Public Safety Facilities								
23	2301	4301	Contract Services	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
23	2301	4651	Capital Expense	-	-	-	-	-
Total Public Safety Facilities				\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Roadway Facilities								
23	2302	4301	Contract Services	\$ 53,938	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
23	2302	4651	Capital Expense	31,373	69,470	685,000	1,612,750	1,612,750
Total Roadway Facilities				\$ 85,312	\$ 69,470	\$ 710,000	\$ 1,637,750	\$ 1,637,750
Park Facilities								
23	2303	4301	Contract Services	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
23	2303	4651	Capital Expense	-	-	-	400,000	400,000
Total Park Facilities				\$ -	\$ -	\$ 25,000	\$ 425,000	\$ 425,000
Storm & Groundwater Facilities								
23	2304	4301	Contract Services	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
23	2304	4651	Capital Expense	10,784	34,037	40,000	131,250	131,250
Total Storm & Groundwater Facilities				\$ 10,784	\$ 74,037	\$ 80,000	\$ 171,250	\$ 171,250
Total Impact Fees Fund				\$ 96,096	\$ 143,507	\$ 840,000	\$ 2,259,000	\$ 2,259,000
Surplus (Deficit)				\$ 138,061	\$ 744,996	\$ -	\$ -	\$ -

CAPITAL PROJECTS

FUND 49				ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26			
BEGINNING FUND BALANCE:				\$	4,122,221	\$	5,005,089	\$	15,785,750	\$	14,025,550
Revenue											
49	4901	5010	Transfer from General Fund	\$	523,953	\$	1,520,225	\$	220,000	\$	235,000
49	4901	3205	Grants		-		-		10,799,275		2,425,080
			Beginning Fund Balance Appropriation		-		-		4,830,767		13,970,750
Total Revenue				\$	523,953	\$	1,520,225	\$	15,850,042	\$	16,630,830
Capital Projects											
49	4901	4651	Capital Expense	\$	281,063	\$	637,358	\$	14,925,678	\$	15,052,500
49	4901	6010	Transfer to General Fund		-		-		924,364		1,578,330
Total Capital Projects				\$	281,063	\$	637,358	\$	15,850,042	\$	16,630,830
Surplus (Deficit)				\$	242,889	\$	882,867	\$	-	\$	-

WATER						FINAL	FINAL	AMEND #1
FUND 51				ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
BEGINNING FUND BALANCE:					\$ 2,249,026	\$ 8,455,447	\$ 3,969,156	\$ 7,446,545
Revenue								
51	5101	3501	Interest Income	\$ -	\$ 426,802	\$ 175,000	\$ 175,000	\$ 175,000
51	5101	3602	Utility Service Sales	2,288,371	3,320,268	3,200,000	3,700,000	3,700,000
51	5101	3754	Impact Fees	50,191	117,350	130,000	130,000	130,000
51	5101	3803	Connection Fees	23,300	59,072	55,000	55,000	55,000
51	5101	3825	Late Fees	19,038	32,404	15,000	15,000	15,000
51	5101	3704	Bond Proceeds	-	-	3,477,389	-	-
			Beginning Fund Balance Appropriation	-	-	1,225,136	1,107,951	1,120,527
Total Revenue				\$ 4,083,074	\$ 7,141,896	\$ 8,277,525	\$ 5,182,951	\$ 5,195,527
Water Distribution								
51	5101	4001	Full Time Regular	\$ 366,892	\$ 366,744	\$ 501,837	\$ 534,688	\$ 534,688
51	5101	4002	Part Time Regular	6,329	1,079	4,999	7,154	7,154
51	5101	4003	Seasonal Employee	3,568	-	10,874	11,571	11,571
51	5101	4005	Overtime	2,364	570	15,000	15,000	15,000
51	5101	4006	Other Compensation	1,890	1,200	1,200	840	840
51	5101	4007	Car Allowance	4,100	1,400	-	-	-
51	5101	4008	Compensation Adjustments	-	-	9,175	21,158	21,158
51	5101	4051	Retirement & Taxes	84,132	47,136	125,147	120,839	120,839
51	5101	4053	Insurance	57,154	80,082	137,924	150,597	150,597
51	5101	4101	Maintenance	\$ 45,010	\$ 59,021	\$ 108,500	\$ 174,122	\$ 174,122
51	5101	4105	Membership Dues & Subscriptions	1,181	1,036	2,300	5,040	5,040
51	5101	4108	Meetings	260	283	680	1,400	1,400
51	5101	4151	Equipment	1,368	732	26,500	37,000	37,000
51	5101	4152	Supplies	13,102	8,290	40,000	42,500	42,500
51	5101	4154	Uniforms	365	898	2,400	3,350	3,350
51	5101	4157	Meters	149,095	91,075	150,000	150,000	150,000
51	5101	4205	Electric Charges	9,290	8,294	200,000	210,000	210,000
51	5101	4301	Contract Services	1,344,098	1,352,683	1,567,000	1,923,850	1,923,850
51	5101	4303	Software Maintenance	-	-	-	3,125	3,125
51	5101	4306	Public Engagement	-	-	20,800	22,150	22,150
51	5101	4355	Miscellaneous	85	934	-	-	-
51	5101	4407	Certification & Testing	3,455	1,688	8,500	9,800	9,800
51	5101	4413	Training	695	2,279	3,500	8,300	8,300
51	5101	4414	Travel	676	1,216	4,500	7,100	7,100
51	5101	4651	Capital Expense	-	-	4,547,389	894,984	894,984
51	5101	4803	Interest on Debt	-	511,476	610,000	600,000	600,000
51	5101	4804	Cost of Issuance	-	183,813	-	-	-
51	5101	4808	Bad Debt Expense	14,449	-	-	-	-
51	5101	6061	Transfer to Internal Service Fund	237,841	256,688	179,300	228,383	240,959
Total Water Distribution				\$ 2,347,399	\$ 3,178,617	\$ 8,277,525	\$ 5,182,951	\$ 5,195,527
Surplus (Deficit)				\$ 1,735,675	\$ 3,963,279	\$ (0)	\$ 0	\$ (0)

WASTEWATER

FUND 52

				FINAL		FINAL		AMEND #1
				ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
BEGINNING FUND BALANCE:				\$	841,186	\$ 4,303,805	\$ 3,559,925	\$ 3,559,925
Revenue								
52	5201	3501	Interest income					
52	5201	3602	Utility Service Sales	\$ 1,679,575	\$ 2,148,222	\$ 2,982,000	\$ 2,800,000	\$ 2,800,000
52	5201	3754	Impact Fees	110,004	480,370	245,000	245,000	245,000
52	5201	5010	Transfer from General Fund	-	11,055	-	-	-
			Beginning Fund Balance Appropriation	116,091	-	1,708,880	2,697,665	2,703,090
Total Revenue				\$ 1,905,670	\$ 3,840,647	\$ 4,935,880	\$ 5,742,665	\$ 5,748,090
Wastewater Collection								
52	5201	4001	Full Time Regular	\$ 229,258	\$ 197,649	\$ 300,159	\$ 312,157	\$ 312,157
52	5201	4002	Part Time Regular	2,110	123	-	2,228	2,228
52	5201	4003	Seasonal Employee	455	-	924	955	955
52	5201	4005	Overtime	985	311	7,000	7,000	7,000
52	5201	4006	Other Compensation	550	-	-	-	-
52	5201	4008	Compensation Adjustments	-	-	5,442	12,286	12,286
52	5201	4051	Retirement & Taxes	50,334	25,337	74,115	69,907	69,907
52	5201	4053	Insurance	35,941	41,304	74,095	81,699	81,699
52	5201	4101	Maintenance	\$ 34,351	\$ 95,299	\$ 223,000	\$ 266,245	\$ 266,245
52	5201	4105	Membership Dues & Subscriptions	949	872	4,000	5,450	5,450
52	5201	4108	Meetings	-	295	480	480	480
52	5201	4151	Equipment	10,982	5,093	40,400	40,900	40,900
52	5201	4152	Supplies	2,860	4,689	73,500	108,500	108,500
52	5201	4154	Uniforms	456	506	1,500	2,700	2,700
52	5201	4201	Water Usage	-	1,216	1,500	1,500	1,500
52	5201	4205	Electric Charges	17,353	17,541	27,000	31,050	31,050
52	5201	4301	Contract Services	908,832	1,028,989	1,346,850	1,419,600	1,419,600
52	5201	4306	Public Engagement	-	-	800	1,400	1,400
52	5201	4407	Certification & Testing	631	525	7,500	7,500	7,500
52	5201	4413	Training	-	810	3,000	4,000	4,000
52	5201	4414	Travel	-	1,160	3,000	4,000	4,000
52	5201	4651	Capital Expense	-	-	2,499,880	3,100,337	3,100,337
52	5201	4803	Interest on Debt	-	56,831	100,000	100,000	100,000
52	5201	4804	Cost of Issuance	-	20,424	-	-	-
52	5201	4808	Bad Debt Expense	2,687	-	-	-	-
52	5201	6061	Transfer to Internal Service Fund	125,050	141,930	141,734	162,771	168,195
Total Wastewater Collection				\$ 1,423,784	\$ 1,640,904	\$ 4,935,880	\$ 5,742,665	\$ 5,748,089
Surplus (Deficit)				\$ 481,886	\$ 2,199,743	\$ 0	\$ (0)	\$ 0

STORMWATER

FUND 53

STORMWATER						FINAL		FINAL		AMEND #1			
FUND 53				ACTUAL		ACTUAL		BUDGET		BUDGET			
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26	FY 25-26	FY 25-26		
BEGINNING FUND BALANCE:					\$	340,654	\$	338,126	\$	36,005	\$	36,005	
Revenue													
53	5301	3602	Utility Service Sales	\$	328,334	\$	305,713	\$	270,000	\$	350,000	\$	350,000
53	5301	5010	Transfer from General Fund		-		26,661		570		243,228		243,927
			Beginning Fund Balance Appropriation		49,220		-		302,121		36,005		36,005
Total Revenue				\$	377,554	\$	2,370,374	\$	572,691	\$	629,233	\$	629,932
Stormwater Administration & Permitting													
53	5301	4001	Full Time Regular	\$	79,106	\$	176,151	\$	262,819	\$	263,799	\$	263,799
53	5301	4002	Part Time Regular		-		-		-		2,228		2,228
53	5301	4003	Seasonal Employee		226		-		924		955		955
53	5301	4005	Overtime		198		954		6,000		6,000		6,000
53	5301	4006	Other Compensation		-		-		600		240		240
53	5301	4008	Compensation Adjustments		-		-		4,705		10,345		10,345
53	5301	4051	Retirement & Taxes		17,280		22,401		64,872		59,756		59,756
53	5301	4053	Insurance		6,458		14,407		57,285		56,865		56,865
53	5301	4101	Maintenance	\$	1,013	\$	7,439	\$	18,951	\$	35,000	\$	35,000
53	5301	4103	Public Notices		-		-		200		200		200
53	5301	4105	Membership Dues & Subscriptions		963		1,470		1,749		3,000		3,000
53	5301	4108	Meetings		-		-		180		1,240		1,240
53	5301	4151	Equipment		-		-		-		1,400		1,400
53	5301	4152	Supplies		1,141		-		3,000		9,500		9,500
53	5301	4154	Uniforms		-		312		600		1,850		1,850
53	5301	4301	Contract Services		6,490		-		30,000		53,000		53,000
53	5301	4303	Software Maintenance		1,200		1,200		2,000		1,400		1,400
53	5301	4306	Public Engagement		462		103		2,650		3,500		3,500
53	5301	4407	Certification & Testing		1,750		1,750		3,950		3,400		3,400
53	5301	4413	Training		85		-		600		1,000		1,000
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		111,607		114,556		115,255
Total Stormwater Admin & Permitting				\$	177,684	\$	316,129	\$	572,691	\$	629,233	\$	629,932
Stormwater Admin & Permitting				\$	177,684	\$	401,661	\$	572,691	\$	629,233	\$	629,932
Stormwater Maintenance					-		-		-		-		-
Total Stormwater				\$	177,684	\$	401,661	\$	572,691	\$	629,233	\$	629,932
Surplus (Deficit)				\$	199,870	\$	1,968,713	\$	0	\$	0	\$	0

TRANSPORTATION

FUND 54

TRANSPORTATION						FINAL	FINAL	AMEND #1	
FUND 54				ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	
BEGINNING FUND BALANCE:				\$	668,386	\$	550,423	0 \$	354,000
Revenue									
54	5401	3401	Road Cut Fee	\$ 16	\$ -	\$ -	\$ -	\$ -	
54	5401	3757	Utility Transportation Fee	-	-	-	1,101,587	1,101,587	
54	5401	3205	Grant Revenue	-	25,000	-	-	-	
54	5401	5010	Transfer from General Fund	689,595	375,439	1,098,814	959,650	959,650	
			Beginning Fund Balance Appropriation	-	-	550,423	-	354,000	
			Total Revenue	\$ 689,611	\$ 400,439	\$ 1,649,237	\$ 2,061,237	\$ 2,415,237	
Transportation									
54	5401	4001	Full Time Regular	\$ 179,291	\$ 157,908	\$ 250,672	\$ 257,673	\$ 257,673	
54	5401	4002	Part Time Regular	-	708	8,103	8,707	8,707	
54	5401	4005	Overtime	574	986	27,000	27,000	27,000	
54	5401	4006	Other Compensation	1,600	900	1,200	1,320	1,320	
54	5401	4008	Compensation Adjustments	-	-	4,560	10,099	10,099	
54	5401	4051	Retirement & Taxes	37,611	20,122	63,351	58,908	58,908	
54	5401	4053	Insurance	9,412	19,109	63,075	62,250	62,250	
54	5401	4101	Maintenance	\$ 4,376	\$ 16,759	\$ 51,500	\$ 58,000	\$ 58,000	
54	5401	4105	Membership Dues & Subscriptions	-	2,420	5,000	5,890	5,890	
54	5401	4108	Meetings	-	-	240	600	600	
54	5401	4151	Equipment	86,736	11,162	65,900	22,900	22,900	
54	5401	4152	Supplies	1,466	25,336	47,500	48,000	48,000	
54	5401	4154	Uniforms	406	269	1,700	3,750	3,750	
54	5401	4205	Electrical Charges	272,118	-	-	38,400	38,400	
54	5401	4301	Contract Services	272,118	48,196	757,925	631,400	813,280	
54	5401	4355	Miscellaneous	-	-	5,000	5,000	5,000	
54	5401	4413	Training	-	370	2,900	6,250	6,250	
54	5401	4414	Travel	-	941	2,800	4,900	4,900	
54	5401	4651	Capital Expense	-	-	35,000	400,000	400,000	
54	5401	4808	Bad Debt Expense	1,888	-	-	-	-	
54	5401	6061	Transfer to Internal Service Fund	123,253	213,216	255,810	114,556	287,375	
54	5401	9580	Budgeted Increase in Fund Balance	-	-	-	295,634	294,935	
			Total Transportation	\$ 990,849	\$ 518,402	\$ 1,649,237	\$ 2,061,237	\$ 2,415,237	
			Surplus (Deficit)	\$ (301,238)	\$ (117,963)	\$ 0	\$ (0)	\$ (0)	

INTERNAL SERVICE

FUND 61

				ACTUAL		FINAL	FINAL		AMEND #1
				FY 22-23		BUDGET	BUDGET		BUDGET
FUND	ORG	ACCT	DESCRIPTION	FY 22-23		FY 24-25	FY 25-26		FY 25-26
BEGINNING FUND BALANCE:					\$ 331,991	\$ 663,883	\$ 393,316	\$ 393,316	
Revenue									
61	6101	5010	Transfer from General Fund	\$ 433,001	\$ 769,904	\$ 730,734	\$ 934,447	\$ 973,910	
61	6101	5025	Transfer from RDA Fund	56,420	62,898	75,000	75,000	75,000	
61	6101	5051	Transfer from Water Fund	237,841	256,688	179,300	228,383	240,959	
61	6101	5052	Transfer from Wastewater Fund	125,050	141,930	141,734	162,771	168,195	
61	6101	5053	Transfer from Stormwater Fund	59,605	89,942	111,607	114,556	115,255	
61	6101	5054	Transfer from Transportation Fund	123,253	213,216	255,810	291,538	287,375	
			Beginning Fund Balance Appropriation	60,000	-	270,567	33,934	83,934	
Total Revenue				\$ 1,095,170	\$ 1,580,523	\$ 1,764,752	\$ 1,840,628	\$ 1,944,628	
Internal Service Administration									
61	6101	4001	Full Time Regular	\$ 19,008	\$ 14,720	\$ -	\$ -	\$ -	
61	6101	4051	Retirement & Taxes	3,857	3,620	-	-	-	
61	6101	4053	Insurance	89	2,179	-	-	-	
61	6101	4301	Contract Services	120,889	133,428	225,300	190,322	290,322	
Total Internal Service Administration				\$ 143,843	\$ 153,947	\$ 225,300	\$ 190,322	\$ 290,322	
Facilities									
61	6102	4001	Full Time Regular	\$ 20,596	\$ 32,817	\$ 61,741	\$ 66,429	\$ 66,429	
61	6102	4002	Part Time Regular	8,074	1,062	7,498	7,390	7,390	
61	6102	4003	Seasonal Employee	-	-	12,155	13,061	13,061	
61	6102	4008	Compensation Adjustments	-	-	1,236	2,845	2,845	
61	6102	4051	Retirement & Taxes	4,030	(10,618)	16,928	16,338	16,338	
61	6102	4053	Insurance	2,891	10,942	27,120	27,120	27,120	
61	6102	4101	Maintenance	\$ 7,244	\$ 6,564	\$ 27,000	\$ 49,500	\$ 49,500	
61	6102	4107	Lease Payments	67,943	74,130	77,186	79,500	79,500	
61	6102	4152	Supplies	11,604	11,309	15,900	16,000	16,000	
61	6102	4201	Water Charges	-	3,060	3,500	3,850	3,850	
61	6102	4204	Natural Gas Charges	9,877	6,933	13,500	14,850	14,850	
61	6102	4205	Electric Charges	11,939	13,225	17,600	19,360	19,360	
61	6102	4206	Telephone & Internet	18,638	22,451	43,000	44,950	44,950	
61	6102	4208	Miscellaneous Facilities Charges	5,020	948	4,000	4,000	4,000	
61	6102	4210	Cellular Phone Bills	17,195	23,180	25,000	28,750	28,750	
61	6102	4301	Contract Services	54,514	80,879	92,226	100,527	100,527	
61	6102	4355	Miscellaneous	-	11,321	-	-	-	
Total Facilities				\$ 241,010	\$ 288,213	\$ 445,590	\$ 494,471	\$ 494,471	
Fleet Management									
61	6103	4101	Maintenance	\$ 14,006	\$ 17,442	\$ 21,250	\$ 27,000	\$ 27,000	
61	6103	4107	Lease Payments	15,593	12,539	291,681	288,539	288,539	
61	6103	4151	Equipment	2,516	432	10,000	10,000	10,000	
61	6103	4301	Contract Services	121	14,316	29,000	29,600	33,600	
61	6103	4751	Vehicle Replacement	209	24,290	-	-	-	
61	6103	4759	Vehicle Repairs	7,906	7,636	15,000	15,000	15,000	
61	6103	4760	Vehicle Fuel	50,597	54,467	82,900	99,126	99,126	
Total Fleet Management				\$ 90,948	\$ 131,122	\$ 449,831	\$ 469,266	\$ 473,266	

INTERNAL SERVICE

FUND 61

INTERNAL SERVICE						FINAL		FINAL		AMEND #1	
FUND 61				ACTUAL		ACTUAL		BUDGET		BUDGET	
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	FY 25-26	FY 25-26	FY 25-26
Information Systems											
61	6104	4151	Equipment	\$ 3,210	\$ 8,165	\$ 5,250	\$ 10,050	\$ 10,050			
61	6104	4301	Contract Services	64,525	73,501	158,550	81,900	81,900			
61	6104	4303	Software Maintenance	67,961	119,238	139,480	246,122	246,122			
61	6104	4551	Computer Replacement	27,981	33,816	37,500	20,000	20,000			
Total Information Systems				\$ 163,677	\$ 234,720	\$ 340,780	\$ 358,072	\$ 358,072			
Human Resources											
61	6105	4001	Full Time Regular	\$ 68,394	\$ 130,828	\$ 137,584	\$ 147,515	\$ 147,515			
61	6105	4006	Other Compensation	500	2,552	600	720	720			
61	6105	4008	Compensation Adjustments	-	-	2,479	5,747	5,747			
61	6105	4051	Retirement & Taxes	16,148	30,393	33,213	32,217	32,217			
61	6105	4053	Insurance	17,157	27,171	44,476	44,476	44,476			
61	6105	4054	Wellness	-	-	18,360	18,450	18,450			
61	6105	4105	Membership Dues & Subscriptions	\$ 125	\$ 961	\$ 800	\$ 1,480	\$ 1,480			
61	6105	4108	Meetings	-	69	240	240	240			
61	6105	4152	Supplies	-	21	200	200	200			
61	6105	4355	Miscellaneous	22,510	35,072	42,000	45,152	45,152			
61	6105	4410	Employee Appreciation	-	15,162	14,000	13,000	13,000			
61	6105	4413	Training	249	2,490	7,300	17,300	17,300			
61	6105	4414	Travel	171	1,649	2,000	2,000	2,000			
Total Human Resources				\$ 125,254	\$ 246,368	\$ 303,252	\$ 328,498	\$ 328,498			
Internal Service Administration				\$ 143,843	\$ 153,947	\$ 225,300	\$ 190,322	\$ 290,322			
Facilities				241,010	288,213	445,590	494,471	494,471			
Fleet Management				90,948	131,122	449,831	469,266	473,266			
Information Systems				163,677	234,720	340,780	358,072	358,072			
Human Resources				-	246,368	303,252	328,498	328,498			
Total Internal Service				\$ 639,478	\$ 1,054,370	\$ 1,764,753	\$ 1,840,628	\$ 1,944,628			
Surplus (Deficit)				\$ 455,692	\$ 526,153	\$ (0)	\$ 0	\$ 0			



VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: July 23, 2025

Agenda Item: DISCUSSION AND ACTION - Authorizing Bid Award for a 3rd Party Auditor (Resolution 2025-41)

Department: Finance/City Attorney

Presenter: Jayme Blakesley, Kristie Bayles

Background/Discussion:

Last month, the Vineyard City Council adopted a resolution (Resolution No. 2025-33) accepting an audit report from the State Auditor (Audit Report No. 25-02) and expressing an ongoing commitment to compliance and “continuous financial transparency.”

To follow-up on this commitment, Mayor Julie Fullmer tasked the City Council’s Finance Committee Chairman Brett Clawson to organize a procurement for professional audit services to select an independent accounting firm to perform an independent financial audit and internal controls review of the City’s finances and financial controls.

Under the direction of Councilmember Clawson, and in consultation with the State Auditor’s office, we have prepared and issued a competitive procurement (RFP No. 2025-61-101) for an Independent Financial Audit and Internal Controls Review. The purpose of the proposed engagement is not to duplicate or re-perform the work completed by the State Auditor, but rather to implement and expand upon that audit’s recommendations. The City seeks to reinforce public confidence in local fiscal oversight, promote transparency, and strengthen internal controls.

The scope of services includes:

- An Agreed-Upon Procedures (AUP) audit of Vineyard’s FY 2023–2024 financial records;
- A targeted review of internal controls related to the following:
 1. P-Card issuance and use,
 2. employee travel and reimbursements,
 3. vehicle assignment and usage tracking,
 4. cash transactions,
 5. utility billing (including verification of meter ownership),
 6. RDA payments and cleanup-related controls,
 7. and procurement of food for events or recognition;
- Evaluation of the City’s mechanisms for reporting and investigating misconduct, fraud,

and waste;

- Preparation of a public-facing audit report with plain-language findings and recommendations, to be presented in an open City Council meeting; and
- Recommendations and sample materials to help establish a standing Audit Committee aligned with GFOA best practices.

The attached resolution authorizes the City Manager to award a contract upon successful completion of the procurement process, subject to (1) concurrence from Council Finance Committee Chair Brett Clawson, and (2) total cost being within the amount budgeted by the City Council.

Fiscal Impact:

The audit engagement will be funded through appropriations previously approved by the City Council. Final contract value will not exceed the budgeted amount.

Recommendation:

Staff recommends approval of the attached resolution authorizing issuance of the RFP and delegation of contract execution authority to the City Manager subject to specified conditions.

Sample Motion:

"I move to adopt Resolution 2025-41 authorizing the City Manager to execute an agreement for independent audit services as outlined in RFP No. 2025-61-101, contingent on Finance Committee concurrence and the contract being within budget. The City Council acknowledges that the audit engagement is intended to implement, not duplicate, the work of the Utah State Auditor."

Attachments:

1. 2025-07-21 RFP for Audit Services (draft)
2. RES 2025-41 Authorizing Bid Award for Audit Services

VINEYARD CITY
Request for Proposals (RFP)
Independent Financial Audit & Internal Controls Review
RFP No. 2025-61-101

I. Introduction & Purpose

Vineyard City (“City”) is soliciting sealed Proposals from qualified independent certified public accounting firms (“Proposer” or “Firm”) with a demonstrated reputation for excellence in government auditing, municipal finance, and compliance to:

- a. Perform an agreed-upon procedures (“AUP”) engagement to review the City’s FY 2023 to 2024 financial records.
- b. Conduct a targeted review of internal controls, policies, and procedures in the following high-risk areas:
 - o Purchase (P-) Card issuance & use
 - o Employee travel & reimbursement
 - o Municipal vehicle assignment & usage tracking
 - o Redevelopment Agency (RDA) payments & compliance
 - o Procurement of food (meals, events, employee recognition)
- c. Advise the City on best practices for establishing a standing Audit Committee.

The City seeks an objective, highly qualified firm with relevant experience serving municipalities to deliver clear, actionable recommendations that strengthen transparency, safeguard public funds, and align with Government Finance Officers Association (GFOA) “Best Practices” and guidance from the Utah State Auditor.

This engagement is not intended to duplicate or second-guess the findings or scope of a prior audit conducted by the Office of the Utah State Auditor. Rather, its purpose is to follow through on the recommendations identified in that audit and to strengthen the City itself to ensure independent, proactive oversight, and to reinforce public confidence in local financial management.

II. Procurement Authority

This RFP is issued pursuant to the Utah Procurement Code ([Utah Code Title 63G, Chapter 6a](#)), Utah Municipal Code ([Utah Code Title 10, Chapter 7, Section 86](#)) and the City’s own procurement ordinance. The City reserves all rights provided therein, including the right to cancel or amend this RFP at any time, to reject any or all Proposals, and to waive immaterial defects.

III. Project Scope

Task	Deliverables	Standards & References
Agreed-Upon Procedures (AUP)	AUP Report based on City-identified financial procedures for FY 2023 to 2024; Summary of findings and recommendations	SSAE No. 19 (Agreed-Upon Procedures Engagements), AICPA Attestation Standards, relevant Utah Code
Targeted Review of Internal Controls	Written evaluation of policies and procedures for each listed category; Risk-ranked findings matrix; Gap analysis against best practices; and an evaluation of the City's mechanisms for reporting and investigating employee misconduct, waste, or fraud, including whistleblower protections, staff awareness of reporting mechanisms, and tone at the top	COSO Framework; GFOA Best Practices; Utah State Auditor guidance
Audit Committee Guidance	Sample Audit Committee charter/bylaws; Qualifications and appointment process recommendations; Sample onboarding or training materials	GFOA "Audit Committees" Guidelines; IIA Standards

The AUP engagement shall include (but is not limited to):

- Review of transaction-level data for procurement and disbursement cycles;
- Review of compliance with internal spending thresholds and approvals;
- Sampling of employee reimbursements and credit card charges;
- Verification of year-end balances and fund transfers for selected fiscal years; and
- Compliance with key state laws, including [Title 10, Chapter 6 of Utah State Code](#).

The targeted review of internal controls shall include a review of internal controls, policies, and procedures in the following high-risk areas:

Conduct a targeted review of internal controls, policies, and procedures in the following high-risk areas:

- Purchase (P-) Card issuance & use;
- Employee travel & reimbursement;
- Municipal vehicle assignment & usage tracking;
- Redevelopment Agency (RDA) payments & compliance;
- Procurement of food (meals, events, employee recognition);
- Cash transactions;
- Utility billing, including verification that billed accounts correspond to valid City-owned meters;
- RDA cleanup material controls, including review of weigh-in and weigh-out documentation from transfer stations

Upon completion of the above-listed tasks, the Firm shall prepare final written reports summarizing all findings and recommendations. These reports will be:

- Presented to the Vineyard City Council in a public meeting;
- Submitted to the Utah Office of the State Auditor;
- Published on the City's official website and made available for public inspection under GRAMA; and
- Accompanied by an executive summary written in plain language for non-technical audiences.

The auditor shall prepare a slide deck or executive summary suitable for public presentation, present findings in a public City Council meeting, and participate in a Q&A session with the City Council.

Project Timeline:

Work should begin no later than September 2, 2025. Draft reports are due November 30, 2025. Final deliverables due by December 10, 2026, including public-facing report, submission to the Utah State Auditor, and digital publication.

IV. Proposal Requirements

Submit one (1) electronic PDF and three (3) hard-copy Proposals, clearly labeled **“RFP No. 2025-61-101 – Audit Services”**. Page limit: 25 pages excluding required forms.

1. **Cover Letter** – Authorized signature, acknowledgment of addenda.
2. **Firm Qualifications** – Regional/national presence, peer review results, Utah municipal audit experience, staffing levels.
3. **Key Personnel** – Résumés, licenses, role descriptions, anticipated hours. Identify engagement partner residing in or licensed for Utah.
4. **Approach & Work Plan** – Methodology for each Task; timeline; data & staff needs; deliverable samples.
5. **Internal Control Review Expertise** – Demonstrated experience evaluating P-Cards, travel, fleet, RDAs, and food expenditures.
6. **Audit Committee Support** – Example charters, prior committee implementations.
7. **References** – At least three Utah local government entities audited in past five years.
8. **Cost Proposal – Submitted in a separate, sealed envelope** labeled “Cost Proposal – RFP 2025-61-101.” Itemize fees by Task and year; include hourly rates for additional services.
9. **Required Forms** – Conflict of Interest Certification, Non-Collusion Affidavit, W-9, Utah Business License (or commitment to obtain), and Independence Certification.

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V. Evaluation Criteria (100 Points)

Criterion	Weight
Technical qualifications & municipal experience	25
Audit & controls review methodology	25
Key personnel expertise & availability	20
Quality of sample deliverables / innovation	10
References & past performance	10
Proposed cost	10

Short-listed Firms may be invited to oral interviews (virtual or in person).

VI. Anticipated Schedule

Milestone	Date (Mountain Time)
RFP issued	July 22, 2025
Deadline for written questions	Aug 5, 2025 – 2:00 PM
Addendum posted	As needed
Proposal due (sealed)	Aug 7, 2025 – 2:00 PM
Interviews (if held)	Aug 12-13, 2025
Notice of Intent to Award	Aug 20, 2025
Contract Approval	Aug 26, 2025
Contract start	Sept 2, 2025

VII. Questions & Addenda

Direct all questions in writing to:

Justine Marshall, Project Manager

Email: engineering@vineyardutah.gov

Subject: "Questions – RFP 2025-61-101"

Answers will be issued via written addendum on the City's procurement webpage. Firms are responsible for monitoring the site.

VIII. Contract & Legal Requirements

- **Term & Renewal** – Term-limited engagement based on tasks outlined herein.
- **Independence** – Firm must meet the independence requirements of GAO-3 (Government Auditing Standards), and shall not have provided financial, advisory, or consulting services to the City, its elected officials, or staff in the past three years that would impair its independence. The Firm shall certify in its Proposal that no conflict of interest exists, and must disclose any prior work performed for the City. The selected auditor will report directly to the City Council, not administrative staff, to ensure independence and objectivity.
- **Insurance** – Minimum \$2 million professional liability; \$1 million general liability; statutory workers' compensation.
- **Non-appropriation Clause** – Contract terminates if funds are not appropriated in any fiscal year.
- **Utah Records** – All records are subject to the Utah Governmental Records Access and Management Act (GRAMA).
- **E-Verify** – Firm shall certify participation in E-Verify pursuant to Utah Code § 63G-12-302.
- **Tax Compliance** – Proof of good standing with Utah State Tax Commission.

A Draft Professional Services Agreement is attached as Exhibit A. By submitting a Proposal, Firm agrees to accept the Agreement's terms or clearly identify requested exceptions.

IX. Reservation of Rights

The City, at its sole discretion, may:

- Reject any or all Proposals;
- Waive minor informalities;
- Seek clarification or negotiate terms;
- Cancel and reissue the RFP.

X. Attachments

- Exhibit A: Draft Professional Services Agreement
- Exhibit B: Required Forms (Conflict of Interest, Non-Collusion, W-9)
- Exhibit C: FY 2024 Audit Report (for reference)
- Exhibit D: Current P-Card, Travel, and Vehicle Policies

Issued this 22st day of July, 2025.

Prepared by the City Attorney's Office in coordination with the Finance Department.

EXHIBIT A

DRAFT PROFESSIONAL SERVICES AGREEMENT

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EXHIBIT B

REQUIRED FORMS

(Conflict of Interest Certification, Non-Collusion Affidavit, W-9, Utah Business License (or commitment to obtain), and Independence Certification)

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EXHIBIT C
FY 2024 AUDIT REPORT

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EXHIBIT D

CURRENT CITY POLICIES

(P-Card, Travel, Vehicle, and Purchasing)

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EXHIBIT E

CITY-IDENTIFIED PROCEDURES FOR AGREED-UPON (AUP) ENGAGEMENT

The selected auditor shall perform the following agreed-upon procedures, at a minimum:

1. P-Card Transactions

- Select a representative sample of transactions from FY 2023–2024.
- Verify presence of receipts, approvals, and policy compliance.
- Test for personal or inappropriate expenditures.

2. Employee Travel & Reimbursements

- Review a sample of reimbursement requests.
- Verify compliance with per diem and travel policy.
- Confirm required documentation is retained.

3. Cash Transactions

- Examine cash-handling policies and physical controls.
- Review deposits and reconciliations for selected months.
- Trace receipts to bank deposits.

4. Utility Billing & Meter Verification

- Select random utility accounts and verify billed meters are assigned to valid City-owned properties.
- Test accuracy of rate application.

5. RDA Payments & Transfer Station Controls

- Review a sample of cleanup-related payments.
- Verify that destination of materials matches expectations of removal operations

6. Procurement of Food

- Review selected food/meals purchases.
- Confirm appropriateness and documentation of purpose.

7. Vehicle Assignment & Use

- Review logs and assignments.
- Confirm compliance with usage policies.

EXHIBIT F

UTAH STATE AUDITOR REPORT

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EXHIBIT G

CITY ORGANIZATIONAL CHART AND DEPARTMENT CONTACT MATRIX

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EXHIBIT H

REQUIRED COMMUNICATIONS & REPORTING PROTOCOL

1. Audit Liaison

The City will assign a staff liaison (not the City Manager or Finance Director) to coordinate logistics. All fieldwork, interviews, and document requests shall go through the Liaison.

2. Reporting Line

The auditor shall report directly to the City Council, not staff. Draft findings and final results will be presented at a public City Council meeting.

3. Public Meeting Requirement

The final report shall be formally presented in an open public meeting of the City Council. The auditor must be available to answer questions and to summarize key findings and recommendations.

4. Written Deliverables

A formal report, with:

- Executive summary in plain language
- Risk-ranked findings
- Recommendations with responsible department and remediation timeline

5. State Auditor Submission

The final report shall be submitted to the Utah State Auditor's Office within 15 days of City Council presentation.

6. Public Release

Reports will be published on the City's website and made available under GRAMA.

7. Optional Debrief with Staff

The auditor may be invited to conduct a Q&A or staff training session to review findings and improvements.

RESOLUTION NO. 2025-41

A RESOLUTION OF THE VINEYARD CITY COUNCIL AUTHORIZING THE CITY
MANAGER TO ENTER INTO A CONTRACT FOR AUDIT SERVICES FOLLOWING THE
COMPLETION OF THE PROCUREMENT PROCESS

WHEREAS, Vineyard City needs independent audit services and has recently issued a Request for Proposals for Independent Financial Audit & Internal Controls Review (“RFP”); and

WHEREAS, following a competitive procurement process, a firm will be selected to fulfill the needs outlined in the RFP and the City will enter into a contract for services; and

WHEREAS, the Vineyard City Council desires that the City Manager be authorized to enter into a contract on the City Council’s behalf for professional auditing services at the conclusion of the procurement process on two conditions: (1) that Finance Committee Chair Brett Clawson concur in the firm selected to receive the contract; and (2) that the value of the contract not exceed the amount budgeted by the City Council; and

WHEREAS, contingent on the above approval, the Vineyard City Council finds it is in the best interest of the City to authorize the City Manager to enter into a contract with the selected firm for the services requested in the RFP; and

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

Section 1. Approval. The City Council of the City of Vineyard, Utah, hereby authorizes the City Manager to execute the Agreement between the selected firm and the City of Vineyard for Independent Financial Audit & Internal Controls Review (“Agreement”) attached hereto as Exhibit A, and incorporated herein by reference. This approval is contingent on the City Manager receiving approval from Brett Clawson, chair of the Council Finance Committee, and the value of the contract being within budgeted amounts.

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 23rd day of July 2025.

Attest:

Julie Fullmer, Mayor

Pamela Spencer, City Recorder

