RESOLUTION NO. 2021-02

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

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

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

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

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

2. This resolution shall take effect upon passing.

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

Mayor Julie Fullmer

Attest:

Pamela Spencer, City Recorder

VINEYARD Seal UTAH

PASSAGE BY MUNICIPAL COUNCIL
ROLL CALL VOTE

RESOLUTION NO 2021-02

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

ROLL CALL VOTE:

	MOTION	SECOND	AYES	NAYS	ABSENT
MAYOR JULIE FULLMER					X
COUNCILMEMBER JOHN EARNEST		X	X		
COUNCILMEMBER TYCE FLAKE			X		
COUNCILMEMBER CHRIS JUDD	X		X		
COUNCILMEMBER CRISTY WELSH			X		
TOTALS			4		1

This Resolution was passed by the City Council of Vineyard Utah on the 27th day of January 2021, by a roll call vote as described above.

II

CITY RECORDER'S CERTIFICATE AND ATTEST

This Resolution was recorded in the office of the Vineyard City Recorder on the 28th day of January 2021

I hereby certify and attest that the foregoing constitutes a true and accurate record of proceedings with respect to Resolution No. 2021-02

ATTEST:

Vineyard City Recorder

VINEYARD Seal UTAH

Vineyard City

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

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

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

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

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

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

Vineyard City

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

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

Vineyard City

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

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

Vineyard City

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

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

Vineyard City

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

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

Vineyard City

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

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

Vineyard City

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

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

Vineyard City

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

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

Vineyard City

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

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

Vineyard City

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

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

Vineyard City

Budgeting Worksheet
95 Governmental Long-term Liabilities - 07/01/2020 to 01/22/2021
58.33% of the fiscal year has expired

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