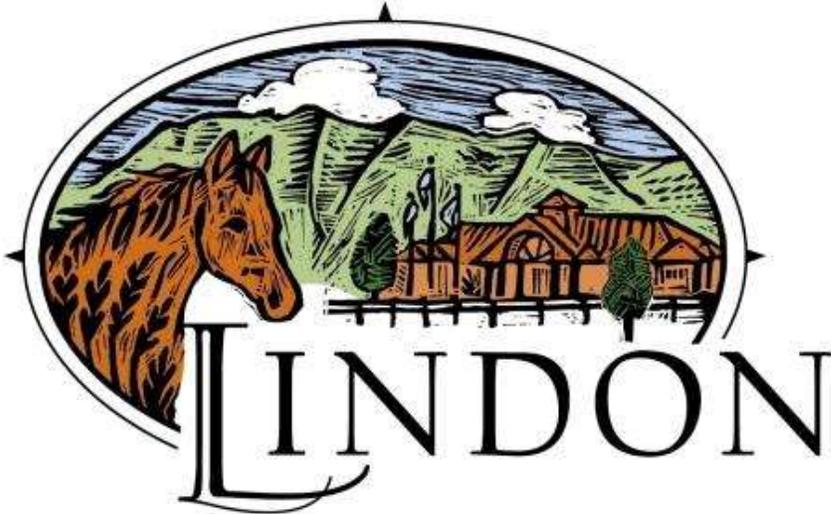


Lindon City Council Staff Report



Prepared by Lindon City
Administration

April 19, 2016



Notice of Meeting of the Lindon City Council

The Lindon City Council will hold a regularly scheduled meeting beginning at **7:00 p.m.** on **Tuesday, April 19, 2016** in the Lindon City Center council chambers, 100 North State Street, Lindon, Utah. The agenda will consist of the following:

Scan or click here for link to download agenda & staff report materials:



(Review times are estimates only)

REGULAR SESSION – 7:00 P.M. - Conducting: Mayor Jeff Acerson

Pledge of Allegiance: By Invitation
Invocation: Jake Hoyt

- 1. Call to Order / Roll Call**
- 2. Presentations and Announcements**
 - a) Comments / Announcements from Mayor and Council members
 - b) **Presentation:** Lindon City Parks & Recreation Department will be presented with the URPA 'Outstanding Department Award' by Kim Olson, Executive Director of the Utah Parks & Recreation Department.
 - c) **Presentation:** Recognition of Don Peterson for his 32 years of employment as the Lindon City Public Works Director. An open house for Don will be held on Friday, April 29th from noon to 2pm at the City offices.
- 3. Approval of minutes:** March 15, 2016; March 8, 2016; February 22, 2016 (5 minutes)
- 4. Consent Agenda – No Items**
- 5. Open Session for Public Comment** *(For items not on the agenda)* (10 minutes)

- 6. Review & Action—2016 Utah County Recreation Grant Application** (10 minutes)
The Council will review and consider the proposal to apply for \$5,450 through the 2016 Utah County Municipal Recreation Grant program for purchase of a Wibit Play Structure for the Lindon Aquatics Center. If awarded the grant the City match an additional \$3,150 in PARC tax funds for the equipment purchase.

- 7. Public Hearing—Ordinance #2016-13-O creating LCC Chapter 11.13 Lindon City Public Safety Impact Fees Ordinance and adopting the Fire & Police Impact Fee Facilities Plans and Impact Fee Analysis studies** (45 minutes)
The City Council will review and consider for adoption Ordinance 2016-13-O creating Lindon City Code, Chapter 11.13, Lindon City Public Safety Impact Fee Ordinance and adoption of associated Fire & Police Impact Fee Facilities Plans and Impact Fee Analysis studies. If adopted the fee will be effective on July 19, 2016.

- 8. Public Hearing—Adoption of FY2017 Tentative Budget** (30 minutes)
The City Council will review and consider the Tentative Budget for fiscal year beginning July 1, 2016. Proposed Fee Schedule changes, PARC Tax allocation, overview of fund balances, and other supplemental information will be presented. The City will hold additional public meetings to review the budget on May 3, 2016 and May 17, 2016. The City will also hold a public hearing to adopt the Proposed Budget on May 17, 2016 and a public hearing to adopt the Final Budget on June 21, 2016.

- 9. Recess to Lindon City Redevelopment Agency Meeting (RDA)** (10 minutes)

- 10. Council Reports:** (20 minutes)
 - A) MAG, COG, UIA, Utah Lake Commission, ULCT, NUVAS, Budget Committee - Jeff Acerson
 - B) Public Works, Irrigation/water, City Buildings - Van Broderick
 - C) Planning, BD of Adjustments, General Plan, Budget Committee - Matt Bean
 - D) Parks & Recreation, Trails, Tree Board, Cemetery - Carolyn Lundberg
 - E) Public Safety, Court, IHC Outreach, Lindon Days - Randi Powell
 - F) Admin., Community Center, Historic Comm., UV Chamber, Budget Committee - Jacob Hoyt

- 11. Administrator's Report** (10 minutes)

Adjourn

This meeting may be held electronically to allow a council member to participate by video conference or teleconference.

Staff Reports and application materials for the agenda items above are available for review at the Lindon City Offices, located at 100 N. State Street, Lindon, UT. For specific questions on agenda items our staff may be contacted directly at (801)785-5043. City Codes and ordinances are available on the City web site found at www.lindoncity.org. The City of Lindon, in compliance with the Americans with Disabilities Act, provides accommodations and auxiliary communicative aids and services for all those citizens in need of assistance. Persons requesting these accommodations for city-sponsored public meetings, services programs or events should call Kathy Moosman at 801-785-5043, giving at least 24 hours notice.

Posted By: Kathy Moosman
Time: ~5:30 p.m.

Date: April 15, 2016
Place: Lindon City Center, Lindon Police Dept, Lindon Community Center

REGULAR SESSION – 7:00 P.M. - Conducting: Mayor Jeff Acerson

Pledge of Allegiance: By Invitation

Invocation: Jake Hoyt

Item 1 – Call to Order / Roll Call

April 19, 2016 Lindon City Council meeting.

Jeff Acerson
Matt Bean
Van Broderick
Jake Hoyt
Carolyn Lundberg
Randi Powell

Staff present: _____

Item 2 – Presentations and Announcements

- a) Comments / Announcements from Mayor and Council members.
- b) **Presentation:** Lindon City Parks & Recreation Department will be presented with the URPA 'Outstanding Department Award' by Kim Olson, Executive Director of the Utah Parks & Recreation Department.
- c) **Presentation:** Recognition of Don Peterson for his 32 years of employment as the Lindon City Public Works Director. An open house for Don will be held on Friday, April 29th from noon to 2pm at the City offices.

Item 3 – Approval of Minutes

- Review and approval of City Council minutes: **March 15, 2016; March 8, 2016; February 22, 2016**

2 The Lindon City Council held a regularly scheduled meeting on **Tuesday, March 15,**
4 **2016, beginning with a work session at 6:00 p.m.** in the Lindon City Center, City
Council Chambers, 100 North State Street, Lindon, Utah.

6 **WORK SESSION** – 6:00 P.M. - Discussion on proposed Public Safety Impact Fees.

8 Conducting: Jeff Acerson, Mayor

10 **PRESENT**

ABSENT

- 12 Jeff Acerson, Mayor
- 12 Matt Bean, Councilmember
- 14 Randi Powell, Councilmember
- 14 Van Broderick, Councilmember
- 16 Carolyn Lundberg, Councilmember
- 16 Jacob Hoyt, Councilmember
- 18 Adam Cowie, City Administrator
- 18 Cody Cullimore, Chief of Police
- 20 Kathy Moosman, City Recorder

22 Adam Cowie, City Administrator, introduced Fred Philpot, representative from
 24 Lewis Young Robertson & Burningham who is here to discuss the Public Safety Impact
 26 Fee study. He explained the City has been working with LYRB to prepare this impact fee
 28 study. He noted the City prepared a Public Safety Impact Fee study in 2010, but decided
 30 not to finalize and implement the fee at that time because of the recession. Mr. Cowie
 noted that the State mandated methodology for impact fee studies has since been updated
 and in 2014 the City approached LYRB to start a new study. The Public Safety Impact
 fee will only be collected from new development at the time of building permit issuance.
 The collected amounts will help to offset costs of the Public Safety Building, which is
 increasing the level of service for public safety needs in order to accommodate future
 growth.

32 Mr. Cowie pointed out now that the Public Safety Building costs are fully known,
 34 the study has been finalized. Mr. Cowie noted the purpose of this work session is to
 36 evaluate the methodology and to discuss the proposed fee and review the associated
 processes for adoption. He noted the City anticipates holding a public hearing to adopt
 the impact fee on April 5, 2016. He then turned the time over to Mr. Philpot to review his
 PowerPoint presentation in detail.

38 Mr. Philpot then gave an overview of the impact fees and their intended use and
 40 gave his recommendations followed by discussion. He explained that impact fees are a
 42 one-time charge on development activity to ensure the fair share of capital investment is
 44 paid, whether historic or future capital investment. The impact fee is intended to recoup
 46 that cost to new development activity (at least 10 or more years) and in order to do that a
 process is followed (Utah Impact Fees Act) with regards to an impact fees facility plan
 and impact fee analysis (which includes the proportionate share analysis). He noted these
 documents are completed (fire and police) and they have provided the drafts to the city
 and those documents, once completed, will be utilized to notice the public for review in
 preparation for a public hearing. He then referenced the draft documents and noted the

2 public facilities that can be included as follows: water rights and water supply, treatment,
3 storage, and distribution facilities, wastewater collection and treatment facilities, storm
4 water, drainage, and flood control facilities, municipal power facilities, roadway
5 facilities, parks, recreation facilities, open space, and trails, public safety facilities; and
6 environmental mitigation.

7 Mr. Philpot explained impact fees are intended to recover the costs of capital
8 infrastructure that relate to future growth. The impact fee calculations are structured for
9 impact fees to fund 100% of the growth-related facilities identified in the proportionate
10 share analysis as presented in the impact fee analysis. He further explained there may be
11 years that impact fee revenues cannot cover the annual growth-related expenses. In those
12 years, other revenues such as general fund revenues will be used to make up any annual
13 deficits and any borrowed funds are to be repaid in their entirety through impact fees.

14 Mr. Philpot went on to say an entity may only impose impact fees on
15 development activity if the entity's plan for financing system improvements establishes
16 that impact fees are necessary to achieve parity between existing and new development.
17 He noted this analysis has identified the improvements to public facilities and the funding
18 mechanisms to complete the suggested improvements. Impact fees are identified as a
19 necessary funding mechanism to help offset the costs of new capital improvements
20 related to new growth. In addition, alternative funding mechanisms are identified to help
21 offset the cost of future capital improvements.

22 Mr. Philpot stated the process typically revolves around these main components,
23 the different levels of demand and then level of service. The collection of the impact fee
24 cannot raise the level of service, it can only maintain the existing level of service or they
25 can propose something that is lower than the existing level of service following an
26 evaluation. He stated they look at existing facilities to determine capacity to bring into
27 the impact fee study. They also look at the financing strategy and how to finance those
28 improvements whether it be bonds, grants or donations etc., and will be considered in the
29 proportionate share analysis.

30 Mr. Philpot then referenced the requirements defined in the statute that determine
31 noticing procedures to ensure that the public is aware of the process. He noted they have
32 already gone through the notice of intent and completed the impact fee analysis draft and
33 the impact fees facility plan and the impact fee ordinance draft that will also be made
34 available to the public (made available to the public 10 days in advance). After the
35 noticing steps are completed the public hearing will be held where the Council has the
36 option to adopt, modify or reject the proposed impact fees.

37 Mr. Philpot then discussed the details regarding the fire and police impact fees
38 addressing the variables including the financing strategy, including service areas and
39 demand analysis. He also showed what the proportionate share analysis produces with
40 regard to an impact fee. He noted the Impact Fees Act allows for the inclusion of a time
41 price differential to ensure that the future value of costs incurred at a later date are
42 accurately calculated to include the costs of construction inflation. He pointed out the
43 City does not anticipate any extraordinary costs necessary to provide services to future
44 development and construction inflation has not been included since no additional capital
45 facilities are planned for the future. There was then some general discussion by the
46 Council regarding the information presented. Mayor Acerson thanked Mr. Philpot for his
attendance and for the valuable information.

2 **REGULAR SESSION** – 7:00 P.M.

4 Conducting: Jeff Acerson, Mayor
Pledge of Allegiance: Jake Hoyt, Councilmember
6 Invocation: Van Broderick, Councilmember

8 **PRESENT** **ABSENT**

Jeff Acerson, Mayor
10 Matt Bean, Councilmember
Randi Powell, Councilmember
12 Van Broderick, Councilmember
Carolyn Lundberg, Councilmember
14 Jacob Hoyt, Councilmember
Adam Cowie, City Administrator
16 Cody Cullimore, Chief of Police
Hugh Van Wagenen, Planning Director
18 Kathryn Moosman, City Recorder

- 20 1. **Call to Order/Roll Call** – The meeting was called to order at 7:00 p.m.
- 22 2. **Presentations/Announcements** –
 - 24 a) **Mayor/Council Comments** – There were no announcements at this time.
 - 26 b) **Presentation:** Lindon City Employee Recognition Award – Jacob Woodcox, Parks Maintenance Technician, was recognized for being outstanding employee and for his service to the city with his name on a plaque and gift cards. Mr. Cowie read the comments received from fellow employees commending Jake on his good work ethic and service to the city.
 - 28 c) **Presentation:** The 2015 Little Miss Lindon Royalty: Queen, Haylee MacGillvray with attendants: Mariah Evelyn, Gracie Cook, Grace Robinson, and Miriam Belliston introduced to the Mayor and Council the new 2016 Little Miss Lindon Royalty: Queen, Sabrina Romero with attendants Shara Bartholomew, Adelaide Hawkins, Brientz Fuller and Sienna Tomlinson. They also thanked the Council for their support this past year and showed their appreciation by presenting the Mayor and Council with a gift (along with the City Administrator, Chief of Police, Parks & Rec. Director, and Recorder). Mayor Acerson and the Council thanked all the participants for their good works and for their service to the city.
 - 30 d) **Proclamation:** Mayor Acerson read the Lindon City Arbor Day Proclamation declaring May 14, 2016 as Lindon City Arbor Day.
- 32 3. **Approval of Minutes** – The minutes of the regular meeting of the City Council meeting of March 1, 2016 were reviewed.
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46 COUNCILMEMBER POWELL MOVED TO APPROVE THE MINUTES OF THE CITY COUNCIL MEETING OF MARCH 1, 2016 AS AMENDED.

2 COUNCILMEMBER LUNDBERG SECONDED THE MOTION. THE VOTE WAS
RECORDED AS FOLLOWS:

- 4 COUNCILMEMBER POWELL AYE
- COUNCILMEMBER BEAN AYE
- 6 COUNCILMEMBER BRODERICK AYE
- COUNCILMEMBER LUNDBERG AYE
- 8 COUNCILMEMBER HOYT AYE

THE MOTION CARRIED UNANIMOUSLY.

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- 4. **Consent Agenda** – No items.
- 5. **Open Session for Public Comment** – Mayor Acerson called for any public comment not listed as an agenda item. There were several residents in attendance who addressed the council as follows:

Franklin West: 18 East 710 North, Lindon. Mr. West thanked the Council for their work on Fryer Park. He also questioned the city fireworks code noting there have been three fireworks incidents since he has lived in Lindon involving teenagers setting off fireworks in the street and a group who came to their neighborhood park to shoot off fireworks where some went horizontal and lighted the grass on fire with a piece actually hitting him. Mr. West stated these issues pose some real safety issues. Mr. West then read the code stating no type of fireworks shall be allowed in the parks and undeveloped land. He questioned if this isn't an illegal activity. Mr. West stated he called the police department on the 3rd of July to report the incident and the police didn't seem interested. He asked if there is something the city can do to enforce the code. Chief Cullimore commented that they try to get information to the officers and the public regarding fireworks but they are not heavy handed. He noted they will try to advertise more with signs etc.

Mr. Franklin suggested posting signs at the parks with a number to call the police would be very helpful. Councilmember Powell commented that if the call was placed to the non-emergency dispatch line that goes to Orem that perhaps they didn't know our code specifically; there is not special permit. Mr. Franklin also asked if it is illegal to shoot fireworks on the street. Chief Cullimore confirmed that statement adding it is not heavily enforced. Chief Cullimore advised Mr. Franklin if there is an incident to call the police and they will respond. Mayor Acerson commented that residents should be good neighbors and respectful and the police will come to mediate the situation if needed. He noted they will put signs up at the parks.

LeAnn North: 513 North 1700 West, Lindon. Ms. North inquired about library card reimbursements. She noted she purchased an American Fork library card not realizing it was not on the reimbursement list. She suggested adding American Fork onto the list stating it would save the city money as the cards are only \$70 (cheaper than other cities) and American Fork is also linked to other cities libraries. Mayor Acerson asked Mr. Cowie to gather some information regarding this issue. Mr. Cowie stated he will check into the issue and obtained contact information from Ms. North to follow up.

2 **CURRENT BUSINESS**

- 4 6. **Continued Public Hearing—Zone Map Amendment, Light Industrial to Residential Single Family (R1-12); Ordinance #2016-9-O.** This item was
6 continued from the February 16, 2016 Council meeting. Lindon City is
8 requesting a zone map amendment from Light Industrial to Residential Single
10 Family (12,000 square foot lots) on parcel #14:063:0017. The lot is currently
12 use agricultural use. The Planning Commission recommended approval.

14 COUNCILMEMBER POWELL MOVED TO OPEN THE PUBLIC HEARING.
16 COUNCILMEMBER HOYT SECONDED THE MOTION. ALL PRESENT VOTED IN
18 FAVOR. THE MOTION CARRIED.

20 Hugh Van Wagenen, Planning Director, gave an brief overview of this agenda
22 item noting it was continued from the February 16, 2016 City Council meeting pending
24 communication with the property owner. He noted this is a request by Lindon City to
26 rezone the parcel in order to coordinate residential development with existing homes in
28 the area and the proposed concept plan being developed by Ivory Development. The
30 proposed rezone will also bring the zoning closer to matching the general plan
32 designation. Mr. Van Wagenen stated in a 6-0 vote, the Planning Commission
34 recommended approval with the condition that the owner of the parcel in question be
36 notified of the pending change via certified mail; that letter was sent on 2/11/16. The
38 Thorne family owns the property in question (12 acres) and were sent notice via certified
40 mail; that notice was received.

42 Mr. Van Wagenen mentioned in addition to the certified mail, Mr. Kent Thorne
44 met with himself and Mr. Cowie on February 29th to discuss the rezone and the Anderson
46 Farms project. Mr. Thorne indicated that he had received prior notifications from the City
regarding the surrounding development proposals but he was unable to respond or attend
the public meetings on the proposals. Mr. Thorne expressed his concerns that the
government has the ability to dictate land uses and zoning on people's property and was
generally unhappy with any development occurring around the property, whether it be
industrial or residential. He also indicated he had no plans or intentions to develop the
property at the current time. Mr. Van Wagenen stated a follow up email was sent to Mr.
Thorne requesting any comments from him regarding the application being presented in
writing prior to the March 15th Council meeting. He noted there have been no comments
received to date.

Mr. Cowie commented that Mr. Thorne has been approached by the LDS Church,
Ivory Development and some other individuals. He added Mr. Thorne is interested in a
property exchange to avoid tax implications so he is really not opposed to disposing of
the property it is just inconvenient for them and they do not want to develop the property
themselves. Mayor Acerson pointed out that part of the reason this was continued was to
have the opportunity to speak with the Thornes and to ensure contact had been made and
to get their feedback. Councilmember Bean commented that a property exchange could
possibly occur. Councilmember Hoyt asked what the zoning would have to be to
facilitate a church or school going in. Mr. Van Wagenen stated churches, synagogues

2 and temples are not permitted in any commercial zones except for the MC and not permitted in industrial zones; public schools are permitted in any zone.

4 Mr. Van Wagenen explained the General Plan currently designates the property under the category of Residential High. This category includes densities greater than 3.6
6 DU/AC. It is the purpose of this category to provide modest amounts of high density, residential development which includes areas typically zoned R3 or R2-Overlay. He
8 stated the applicant (city) is requesting that the General Plan designation remain unchanged at this time. There was then some general discussion by the Council regarding
10 this issue.

12 Mayor Acerson called for any public comments or discussion. Hearing none he called for a motion to close the public hearing.

14 COUNCILMEMBER BRODERICK MOVED TO CLOSE THE PUBLIC HEARING. COUNCILMEMBER LUNDBERG SECONDED THE MOTION. ALL
16 PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

18 Mayor Acerson called for any further comments or discussion from the Council. Hearing none he called for a motion.

20 COUNCILMEMBER POWELL MOVED TO APPROVE THE APPLICANT’S REQUEST TO CHANGE THE ZONING MAP FROM LIGHT INDUSTRIAL TO
22 RESIDENTIAL SINGLE FAMILY (R1-12) ZONE ACCORDING TO ORDINANCE #2016-9-0. COUNCILMEMBER BEAN SECONDED THE MOTION. THE VOTE
24 WAS RECORDED AS FOLLOWS:

- 26 COUNCILMEMBER POWELL AYE
- COUNCILMEMBER BEAN AYE
- 28 COUNCILMEMBER BRODERICK AYE
- COUNCILMEMBER LUNDBERG AYE
- 30 COUNCILMEMBER HOYT AYE

THE MOTION CARRIED UNANIMOUSLY.

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34 **7. Continued Public Hearing—Zone Map Amendment, Light Industrial to Mixed Commercial Ordinance #2016-10-O.** This item was continued from
36 the February 16, 2016 Council meeting. Lindon City is requesting a zone map amendment to Mixed Commercial from Light Industrial on parcels
38 #47:283:0001, #47:283:0002, #47:283:0003, #47:283:0004, #47:283:0005, #47:283:0006, #47:283:0007, #47:283:0008, #47:283:0009, #47:283:0010,
40 #47:283:0011, #47:283:0012, #47:283:0013, #47:283:0014. Four of the parcels compromise a commercial building; the rest are platted but currently vacant.
42 The Planning Commission recommended approval.

44 COUNCILMEMBER HOYT MOVED TO OPEN THE PUBLIC HEARING. COUNCILMEMBER BRODERICK SECONDED THE MOTION. ALL PRESENT
46 VOTED IN FAVOR. THE MOTION CARRIED.

2 Mr. Van Wagenen led this discussion by explaining this item was also continued
 4 from the February 16th City Council meeting pending additional communication with the
 6 property owners. He noted this is also a request by Lindon City to rezone the parcel in
 8 order to reduce the potential impacts on the surrounding residential developments. He
 10 explained the Mixed Commercial zone allows for less intense uses than the Light
 12 Industrial zone. The goal of commercial development is to encourage the establishment
 and development of basic retail and commercial stores which will satisfy the ordinary and
 special shopping needs of Lindon citizens, enhance the City's sales and property tax
 revenues, and provide the highest quality goods and services for area residents. He noted
 in a 6-0 vote, the Planning Commission recommended approval with the condition that
 the owners of the parcels in question be notified of the pending change via certified mail;
 those letters were sent on 2/11/16.

14 Mr. Van Wagenen stated, per direction from the council, both Incubator
 16 Investments and DC Dean Family Investments were also sent certified notices of the
 application and each notice was verified as received. Additionally, phone calls were made
 to each owner. Ken Sonnenberg of Incubator Investments replied via email that he had
 18 reviewed the application and had no concerns with the zone change. Don Dean of DC
 Dean Family Investments indicated he would provide comments on the request, but no
 20 comments have been received at this point in time. Mr. Van Wagenen stated if there are
 concerns by the property owners they apparently are not large enough to reach out and
 22 respond back.

24 Mr. Van Wagenen then referenced the land use table (as an example) comparing
 the uses that are permitted, conditionally permitted, or not permitted. He noted that the
 table does not include uses that are the same in both zones. Councilmember Lundberg
 26 commented that she appreciates staff going the extra mile to reach out to the property
 owners to give them an opportunity to respond.

28 Mayor Acerson called for any public comment. Hearing none he called for a
 motion to close the public hearing.

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 32 COUNCILMEMBER BRODERICK HOYT MOVED TO CLOSE THE PUBLIC
 HEARING. COUNCILMEMBER POWELL SECONDED THE MOTION. ALL
 PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

34
 36 Mayor Acerson called for any further discussion or comments from the Council.
 Hearing none he called for a motion.

38 COUNCILMEMBER BEAN MOVED TO APPROVE THE APPLICANTS
 40 REQUEST TO CHANGE THE ZONING MAP FROM LIGHT INDUSTRIAL TO THE
 MIXED COMMERCIAL ZONE ACCORDING TO ORDINANCE #2016-10-O.
 COUNCILMEMBER LUNDBERG SECONDED THE MOTION. THE VOTE WAS
 42 RECORDED AS FOLLOWS:

44 COUNCILMEMBER POWELL	AYE
COUNCILMEMBER BEAN	AYE
COUNCILMEMBER BRODERICK	AYE
46 COUNCILMEMBER LUNDBERG	AYE
COUNCILMEMBER HOYT	AYE

2 THE MOTION CARRIED UNANIMOUSLY.

4 8. **Review & Action—Amendment to Utility Agreement with UDOT.** The
 6 Council will review and consider an Amendment to Utility Agreement between
 UDOT and Lindon City to enable a public utility easement to be created in
 8 order to facilitate permanent power hook-up to a sewer lift station in west
 Lindon.

10 Mr. Cowie gave a brief background of this agenda item explaining this is an
 12 amendment to the original Utility Agreement between UDOT and Lindon City to allow a
 public utility easement to be created in order to facilitate permanent power hook-up to a
 14 sewer lift station in west Lindon. Mr. Cowie noted this action is just to satisfy UDOT and
 to follow the original transfer agreements and maintain intent. This also grants the rights
 to the third party into the corridor. He added this is a cooperative agreement.

16 Mayor Acerson called for any further discussion or comments from the Council.
 Hearing none he called for a motion.

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 20 COUNCILMEMBER BRODERICK MOVED TO APPROVE THE
 AMENDMENT TO THE UTILITY AGREEMENT BETWEEN UDOT AND LINDON
 CITY. COUNCILMEMBER HOYT SECONDED THE MOTION. THE VOTE WAS
 22 RECORDED AS FOLLOWS:

24 COUNCILMEMBER POWELL AYE
 COUNCILMEMBER BEAN AYE
 COUNCILMEMBER BRODERICK AYE
 26 COUNCILMEMBER LUNDBERG AYE
 COUNCILMEMBER HOYT AYE

28 THE MOTION CARRIED UNANIMOUSLY.

30 9. **COUNCIL REPORTS:**

32 **Councilmember Powell** – Councilmember Powell reported the Little Miss Lindon
 34 contestants did a fabulous job at the pageant. There were 20 girls who participated and
 the pageant was done very well. She also thanked Councilmember Lundberg for her
 36 attendance. She also reported that she has been questioned about the placement of the
 mailbox and utility box by some senior residents. Mr. Cowie stated the location is
 temporary and is only for a couple of months during construction. Councilmember
 38 Powell also suggested adding several more directional signs into the city building.
 Councilmember Powell mentioned the negative impacts of the Questar project on some
 40 local businesses with some implying it is a city project. She would like to have seen some
 outreach happen to make the construction project easier on these businesses and to be
 42 pro-active. She also mentioned that she appreciated being at the capital this last session
 and also appreciated Mr. Cowie’s attendance. They had the opportunity to interact with
 44 some of the legislators and stressed the importance of the Council being involved,
 engaged and aware as the legislators are willing to have discussion.

46 **Chief Cullimore** – Chief Cullimore had nothing to report at this time.

2 **Councilmember Hoyt** – Councilmember Hoyt reported that he attended the Historic
 4 Preservation Commission meeting and they are getting close on two new additional
 locations for the historic plaque and wheel within the city.

6 **Councilmember Broderick** – Councilmember Broderick asked for the status of the light
 8 pole by 300 North corner (Mike & Irene Dougherty). Mr. Cowie stated he will check into
 that issue with Van Hansen at Public Works and report back.

10 **Councilmember Bean** – Councilmember Bean had nothing to report at this time.

12 **Councilmember Lundberg** – Councilmember Lundberg reported that the recent work
 14 session tour of Wadley farms was very nice, noting it is a beautiful facility and a great
 asset to Lindon City. She also mentioned she attended the Avalon Senior Apartments
 16 ribbon cutting and hopefully they will get more occupancy and be able to start on the
 second building soon. She also attended the tour/lunch of the Utah Valley Mortuary
 18 which is also a great facility. She reported the Annual Easter Egg hunt is coming up on
 Saturday, March 26th at Pheasant Brook Park at 9 am sharp.

20 **Mayor Acerson** – Mayor Acerson also mentioned his concerns with the safety of
 22 entering the temporary city building entry during construction and suggested
 implementing more patrol/enforcement of the area. He also reported he will be attending
 a MAG meeting on March 24, 2016. The UTA Chairman of the Board will be in
 24 attendance which will give local officials some time to ask questions and have some good
 discussion, which is a good step in the right direction. He mentioned that Provo and
 26 Orem are collaborating with the BRT and there is more of a local flair and participation
 to it so the citizens are more involved in the decision making process. Mayor Acerson
 28 noted Proposition #1 passed in other counties (not Utah County). He was able to view
 specifically what they are proposing and coordinating to see what their monies are going
 30 to get for them. He noted that UIA is making revenue and will plateau at some point
 when there is no new money to invest in construction.

32 **Administrator's Report:**

34 Mr. Cowie reported on the following items followed by discussion.

36 **Misc. Updates:**

- 38 • March City newsletter
- 40 • May newsletter article: Matt Bean - Article due to Kathy Moosman last week in
 April.
- 42 • Public Works Water Department – RWUA Awards
- 44 • Pool now hiring all positions; summer temporary help positions opening soon
- April 5th Council meeting (during Spring Break) – Mr. Cowie will check the
 agenda schedule to see if the meeting will be canceled.
- Misc. Items

46 **Upcoming Meetings & Events:**

- March 12th at 10 am – Avalon Senior Apartments ribbon cutting & open house

- 2 • Easter Egg Hunt – March 26th at Pheasant Brook Park 9 am
- 3 • March 29th at noon. Budget Committee working lunch meeting
- 4 • April 6th – 8th. ULCT Spring Conference in St. George
- 5 • Saturday, April 23rd – Saturday, April 30th: Spring clean-up (dumpsters available)

6 Mayor Acerson called for any further comments or discussion from the Council.
 8 Hearing none he called for a motion to adjourn.

10 **Adjourn** –

12 COUNCILMEMBER BRODERICK MOVED TO ADJOURN THE MEETING
 13 POWELL AT 8:26 PM. COUNCILMEMBER POWELL SECONDED THE MOTION.
 14 ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

16 Approved – April 5, 2016

18 _____
 20 Kathryn Moosman, City Recorder

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 24 Jeff Acerson, Mayor

The Lindon City Council and Lindon City Planning Commission held a Joint Work Session Tour on **Tuesday, March 8, 2016 at 6:00 p.m.** at Wadley Farms located at 35 E 400 N, Lindon, UT 84042.

WORK SESSION TOUR – 6:00 P.M.

Conducting: Hugh Van Wagenen, Planning Director

PRESENT

City Council members

- Matt & Noreen Bean
- Randi Powell
- Carolyn Lundberg
- Van Broderick

Planning Commission members

- Sharon & John Call
- Rob & Janeal Kallas
- Bob & Pam Wily
- Matt & Becky McDonald
- Mike & Connie Marchbanks
- Charlie & Sharice Keller

Staff members

- Hugh Van Wagenen, Planning Director
- Brandon Snyder, Associate Planner

Other Attendees

- Coach Lavelle & Patti Edwards
- Dr. Alan & Chris Colledge

1. **Work Session Tour**— The City Council and Planning Commission will tour the recent Castle addition to the Historic Wadley Farms located at 35 East 400 North in Lindon, Utah.

Hugh Van Wagenen, Planning Director, explained the purpose of this joint work session tour is for the City Council and Planning Commission to experience a mobile tour of the Historic Wadley Farms, specifically the recent castle addition to the facility.

The Group then toured the Wadley Farms facility with Dr. & Mrs. Alan Colledge giving the tour and providing the history of the farm and the buildings including the most recent addition of the castle reception building. The group was also treated to refreshments provided by Alan and Chris Colledge.

Mr. Van Wagenen thanked Mr. & Mrs. Colledge for the tour of their facility and for their hospitality. He also made mention of the city’s appreciation of having Historic Wadley Farms located in Lindon City and for being a part of Lindon City’s heritage for

2 so many years. He then thanked the City Council and Planning Commission members
3 for their attendance.

4 **Adjourn** – The work session tour was adjourned at 7:00 p.m.

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Approved – April 12, 2016

Kathryn Moosman, City Recorder

Van Broderick, Mayor Pro tem

Sharon Call, Chairperson

The Lindon City Council held an annual Budget Kick-Off Meeting on **February 11, 2016**, beginning at 6:00 p.m. at the Lindon City Center, 100 North State Street, Lindon, Utah.

Conducting: Jeff Acerson, Mayor

PRESENT

Officials –

- Jeff Acerson, Mayor
- Matt Bean, Councilmember
- Randi Powell, Councilmember
- Jake Hoyt, Councilmember
- Carolyn Lundberg, Councilmember

Absent

- Van Broderick, Councilmember

Staff –

- Adam Cowie, City Administrator
- Kristin Colson, Finance Director
- Phil Brown, Chief Building Official
- Cody Cullimore, Chief of Police
- Hugh Van Wagenen, Planning Director
- Heath Bateman, Parks & Recreation Director
- Don Peterson, Public Works Director

The meeting was called to order at 6:00 p.m.

DISCUSSION – Lindon City Administration and Department Heads met with the Mayor and Council in a work session to review, discuss, and receive feedback on significant budget issues and priorities for the upcoming 2016-17 fiscal year. This item is for discussion only with no motions required at this meeting.

Items of general discussion included the following:

1. **Budget Adoption Process** (presented by Kristen Colson): Including discussion on financial goals and policies of the City and also a review of the timeline for the budget process and adoption.
2. **Financial Outlook** (presented by Adam Cowie & Kristen Colson): Including a review of significant revenue sources i.e., sales tax, property tax, PARC tax, RDA’s and Fee Schedule. There was also discussion on utility rates; to continue with the 5-year plan. Also discussed was the inflationary increase plus the study recommended increase equals: Water 9%; Sewer 4%; and Storm Water 13% Debt schedule was also reviewed.
3. **Reductions/Cost Savings/Increased Revenues:** Presented by Adam Cowie & Department Heads: Including discussion of the following items:

- 2 ➤ **Past Reductions/Savings:**
- 4 ○ employee benefits reductions – continued implementation on
phased plan
- 6 ○ Unfilled vacant positions and /or delayed filling of positions
(unfilled police secretary, police officer hiring delay, cut Youth
Sports Coordinator position).
- 8 ○ Janitorial changes
- 10 ○ Health insurance; property & liability insurance
- 12 ➤ **Future Savings:**
- 14 ○ Delayed filling of vacant employee positions (Public Works
Director)
- 16 ○ Fuel (gasoline)
- 18 ○ Grants (police, planning, public works)
- 20 ○ Evaluate new engineer position (reduce contract engineering costs)
- 22 ➤ **Increased Revenues:**
- 24 ○ Building permits increasing
- 26 ○ Public Works inspection fees
- 28 ○ Utility rates
- 30 ○ Impact fee updates (water, storm water, sewer, public safety)
- 32 ○ Aquatics Center: Add night-time pool rentals
- 34 4. **Personnel Issues:** Presented by Adam Cowie and Department Heads: Including
discussion on evaluating position needs as we experience growth.
- 36 ○ Engineer, Code Enforcement/Building Inspector, Recreation
- 38 ○ Horizon needs: Public Works inspector/Water/Streets, Police
Officer, Police Secretary, Administrative Assistants
- 40 5. **Capital Improvements & Expenditures:** Presented by Adam Cowie and
Department Heads: Including the following for discussion:
- 42 ○ Public Safety Building – Review bids
- 44 ○ Roads – funding options
- Geneva & Center Street lift station (or Ivory lift station)
- Chlorinators in wells/Generators in wells
- Misc. equipment/vehicle needs: Vactor truck, Dump truck, Misc.
vehicles, Aquatics Center repairs & updates
- PARC tax/Park Impact fee projects
- Recreation programs
6. **Council member needs and requests:** Discussion by the Councilmembers
including concerns of postponing or avoiding certain issues such as road funding,
building maintenance and public works projects.

2 This meeting was for discussion and informational purposes only. The Council
3 did not take action on any item at this meeting. Items which require Council action will
4 be discussed during regular City Council meetings prior to any action being taken.

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6 The meeting was adjourned at 9:20 p.m.

7 Approved – April 19, 2015

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11 Kathryn Moosman, City Recorder

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16 Jeff Acerson, Mayor

DRAFT

Item 4 – Consent Agenda – *(Consent agenda items are only those which have been discussed beforehand and do not require further discussion)*

- No Items.

Item 5 – Open Session for Public Comment *(For items not on the agenda)*

6. Review & Action—2016 Utah County Recreation Grant Application *(10 minutes)*

The Council will review and consider the proposal to apply for \$5,450 through the 2016 Utah County Municipal Recreation Grant program for purchase of a Wibit Play Structure for the Lindon Aquatics Center. If awarded the grant the City match an additional \$3,150 in PARC tax funds for the equipment purchase.

The County offers a similar grant program each year and requires the City Council to authorize the use of the proposed funds if awarded. Funds are allocated based on population with the maximum allotment this year for Lindon being \$5,450. See attached grant application and photo of the proposed play equipment.

Sample Motion: I move to (approve, deny) submittal of the 2016 Utah County Municipal Recreation Grant application requesting \$5,450 for a Wibit Play Structure at the Aquatics Center and matching an additional \$3,150 in PARC tax funds.

April 12, 2016

Lindon City Parks & Recreation
25 N Main
Lindon, Utah 84042

2016 Municipal Recreation Grant

Utah County Commission,

We would like to purchase a WIBIT Wiggle Bridge with our Municipal Recreation Grant this year. The wiggle bridge could give our pool another amenity that may help to increase your attendance and provide a safe and fun opportunity for play at our pool.

Cost is \$8,600

Municipal Recreation Grant = \$5,450

Lindon City PARC Tax = \$3,150

Total = \$8,600



7. Public Hearing—Ordinance #2016-13-O creating LCC Chapter 11.13 Lindon City Public Safety Impact Fees Ordinance and adopting the Fire & Police Impact Fee Facilities Plans and Impact Fee Analysis studies (45 minutes)

The City Council will review and consider for adoption Ordinance 2016-13-O creating Lindon City Code, Chapter 11.13, Lindon City Public Safety Impact Fee Ordinance and adoption of associated Fire & Police Impact Fee Facilities Plans and Impact Fee Analysis studies. If adopted the fee will be effective on July 19, 2016.

Cami Hamilton, with Lewis Young Robertson & Burningham (LYRB), will be available to help present this item. See attached ordinance and materials from LYRB. The City has been working with LYRB to prepare an impact fee study. The City prepared a Public Safety Impact Fee study in 2010, but decided not to finalize and implement the fee at that time. The State mandated methodology for impact fee studies has since been updated and in 2014 the City approached LYRB to start a new study.

The Public Safety Impact fee will only be collected from new development at the time of building permit issuance. The collected amounts will help to offset costs of the Public Safety Building, which is increasing the level of service for public safety needs in order to accommodate future growth.

The Council asked for some comparisons of impact fees for a few other municipalities adjacent to Lindon. Those summary comparisons are included. We’ve also provided sample costs of building permits on single-family homes. While these are truly “apples to oranges” comparisons as impact fee amounts are unique to individual city facilities and infrastructure, it may be helpful for general reference to see what other fees are being charged in neighboring cities.

The table below shows the proposed fee amounts found in the ordinance:

Lindon Public Safety Impact Fee			
Zone	Fire Impact Fee	Police Impact Fee	Combined Public Safety Impact Fee
Residential (per residential unit)	\$152.00	\$162.00	\$314.00
Non-Residential (Per 1000 Sf Floor Space)			
Commercial	\$ 78.00	\$ 84.00	\$162.00
Industrial	\$ 31.00	\$ 41.00	\$72.00

If the ordinance and associated Impact Fee Facilities Plans and Impact Fee Analysis studies are adopted, the fee will not become effective until July 19, 2016.

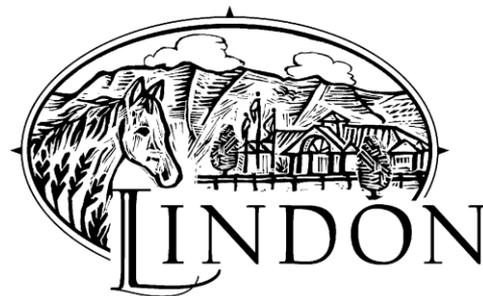
Sample Motion: I move to (approve, deny, continue) Ordinance 2016-13-O creating and adopting the Lindon City Public Safety Impact Fees ordinance and associated Fire & Police Impact Fee Facilities Plans and Impact Fee Analysis studies.

2016 PUBLIC SAFETY IFFP & IFA

LINDON CITY, UT

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.

APRIL 2016



INTRODUCTION TO IMPACT FEES

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- **Impact Fees:** payment of money imposed upon new development activity as a condition of development approval to mitigate the impact of the new development on public facilities.

- **“Public facilities”** means only the following impact fee facilities that have a life expectancy of 10 or more years and are owned or operated by or on behalf of a local political subdivision or private entity:
 - Water rights and water supply, treatment, storage, and distribution facilities
 - Wastewater collection and treatment facilities;
 - Storm water, drainage, and flood control facilities;
 - Municipal power facilities;
 - Roadway facilities;
 - Parks, recreation facilities, open space, and trails;
 - **Public safety facilities; and/or**
 - Environmental mitigation.

- Utah Code Title 11 Chapter 36A, the “Impact Fees Act” outlines the requirements to establish impact fees.

INTRODUCTION TO IMPACT FEES

3

- Before imposing an impact fee, each local political subdivision or private entity shall prepare:



IMPACT FEE FACILITIES PLAN (IFFP)

Identifies the demands placed upon the City's existing facilities by future development and evaluates how these demands will be met by the City. Outlines the improvements which are intended to be funded by impact fees.



IMPACT FEE ANALYSIS (IFA)

Proportionately allocates the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered.

INTRODUCTION TO IMPACT FEES

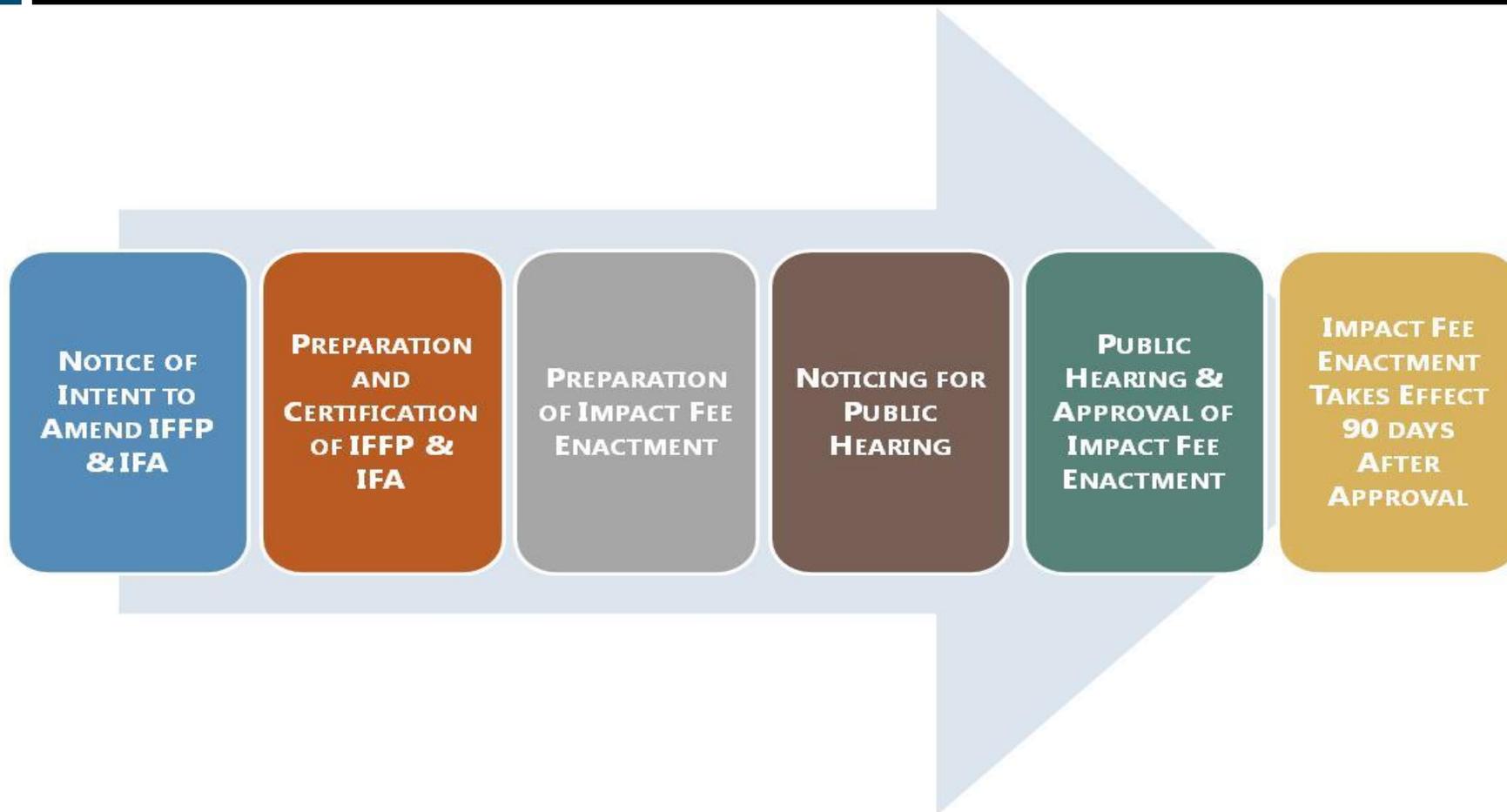
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- The following elements are important considerations when completing an IFFP and IFA:



IMPACT FEE PROCESS

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FIRE

FIRE

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□ Existing Inventory and Excess Capacity:

- Public Safety Building constructed in 2016 will serve all fire calls through buildout.

FACILITIES OR ENGINES	CONSTRUCTION YEAR	TOTAL SQ. FT.	% OF STATION TO FIRE	% TO LINDON	CONSTRUCTION COST TOTAL	COST TO LINDON FIRE	% CITY FUNDED & IMPACT FEE ELIGIBLE	TOTAL IMPACT FEE ELIGIBLE COST	TOTAL LINDON DEMAND SERVED
Public Safety Building	2016	17,538	61%	62%	\$3,333,036	\$1,264,127	100%	\$1,264,127	632

- The City plans to fund the Public Safety Building with a Sales Tax Revenue Bond.

	PRINCIPAL	INTEREST	% TO FIRE	% TO LINDON FIRE	TOTAL FIRE IMPACT FEE ELIGIBLE INTEREST COST
2015 Sales Tax Revenue Bond	\$2,600,000	\$361,726	61%	62%	\$137,192

FIRE

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□ Cost per Call Calculation:

	ESTIMATED COST	% CITY FUNDED	% IMPACT FEE ELIGIBLE	COST TO IMPACT FEES	CALLS SERVED	COST PER CALL
Existing Stations and Facilities						
Public Safety Building	\$1,264,127	100%	100%	\$1,264,127	632	\$1,999
Bond Related to Public Safety Building				\$137,192	632	\$217
Impact Fee Cost						\$2,216
Other						
Professional Expense				\$5,400	422	\$13
Impact Fee Cost						\$13
Total Impact Fee Cost per Call						\$2,229

FIRE

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□ Fire Impact Fee:

	COST PER CALL	CALLS PER UNIT	TOTAL IMPACT FEE PER UNIT (NEW)
Residential			
Residential	\$2,229	0.068	\$152
Non-Residential (per 1,000 sq. ft.)			
Commercial	\$2,229	0.035	\$78
Industrial	\$2,229	0.014	\$31

**The City does not currently charge an impact fee for public safety. LYRB completed an Impact Fee Analysis for public safety in 2010 but the fees were never adopted.*

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POLICE

POLICE

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□ Existing Inventory and Excess Capacity:

- Public Safety Building constructed in 2016 will serve all fire calls through buildout.

FACILITIES OR ENGINES	CONSTRUCTION YEAR	TOTAL SQ. FT.	% TO POLICE (IF ELIGIBLE)*	CONSTRUCTION COST TOTAL	COST TO POLICE	% CITY FUNDED & IMPACT FEE ELIGIBLE	TOTAL IMPACT FEE ELIGIBLE COST	TOTAL LINDON DEMAND SERVED
Public Safety Building	2016	17,538	38%	\$3,333,036	\$1,261,624	100%	\$1,261,624	5,992
Storage Facility (Old Fire Station)	2001	1,750	40%	\$373,610	\$149,444	100%	\$149,444	5,992

**Involuntary incarceration space of 171 square feet has been removed from the impact fee eligible square footage associated with police for the Public Safety Building.*

- The City plans to fund the Public Safety Building with a Sales Tax Revenue Bond.

	PRINCIPAL	INTEREST	% TO POLICE (IF ELIGIBLE)	TOTAL POLICE IMPACT FEE ELIGIBLE INTEREST COST
2015 Sales Tax Revenue Bond	\$2,600,000	\$361,726	38%	\$136,921

POLICE

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□ Cost per Call Calculation:

	ESTIMATED COST	% CITY FUNDED	% IF ELIGIBLE	COST TO IMPACT FEES	CALLS SERVED	COST PER CALL
Public Safety Building	\$1,261,624	100%	100%	\$1,261,624	5,992	\$211
Bond Interest related to Public Safety Building				\$136,921	5,992	\$23
Storage Facility	\$149,444	100%	100%	\$149,444	5,992	\$25
Total				\$1,547,989		\$258
Professional Expense (through 2021)				\$5,400	3,994	\$1
Total Impact Fee Cost per Call*						\$260

**Numbers may not total exactly due to rounding.*

POLICE

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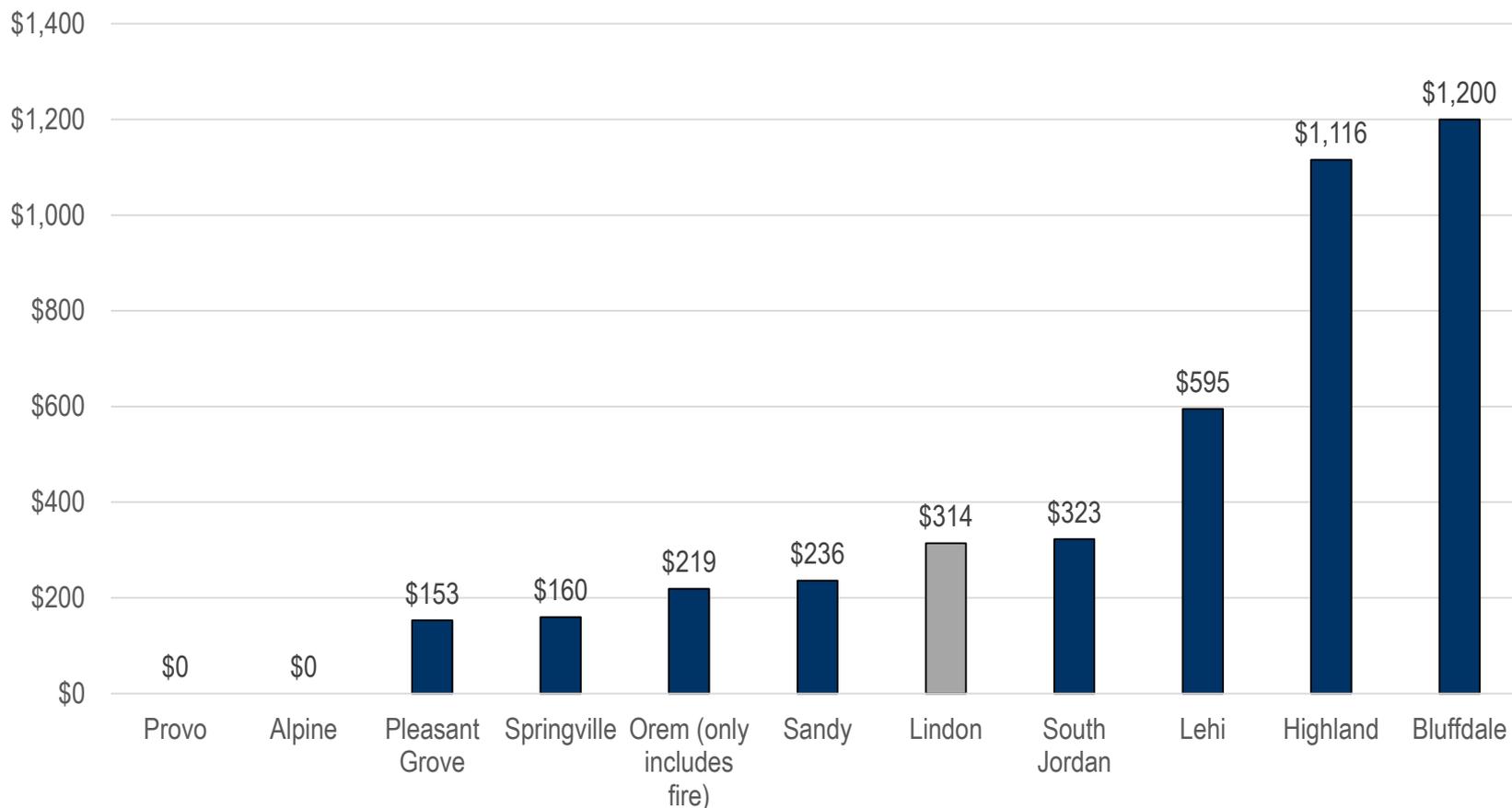
□ Police Impact Fee:

	COST PER CALL	CALLS PER UNIT/1,000 SQ. FT.	TOTAL IMPACT FEE PER UNIT/1,000 SQ. FT.
Residential			
Residential	\$260	0.625	\$162
Non-Residential (per 1,000 sq. ft.)			
Commercial	\$260	0.325	\$84
Industrial	\$260	0.157	\$41

**The City does not currently charge an impact fee for public safety. LYRB completed an Impact Fee Analysis for public safety in 2010 but the fees were never adopted.*

PUBLIC SAFETY COMPARABLES

14



EXAMPLE ONLY

Lindon City

FOR YOUR INFORMATION

April 2016

This is ONLY AN ESTIMATE for a typical home in a residential subdivision with no special assessments. The following permit fees and bond are currently in effect for a Single Family home* valued at \$300,000.

The home valuation includes: labor, materials, and contractor profit. It does not include land cost.

TYPE	FEE
Irrigation Water	1 Share N. Union Per Acre
Sewer	\$2,586.00
1" Culinary Water	\$1,629.00
Planning Admin	\$50.00
Plan Check	\$528.00
Storm Water	\$799.00
Park & Recreation-Single Family *	\$4,500.00
Performance Bond (refundable)	\$1,000.00
Building Permit	\$2,114.00
1% State	\$21.14
TOTAL	\$13,227.14

*This calculation does not apply to duplexes and/or triplexes.

LINDON Impact Fee Cost Comparisons

FEE	PLEASANT GROVE	AMERICAN FORK	LINDON	PROVO	VINEYARD	OREM
Police	\$766.70	\$487	-	-	-	-
Fire/EMS	\$759.90	\$415	-	-	-	-
Water	\$1,931.70	\$1,495	\$1,279	\$1,139	\$873/\$521	\$3,698.52
Storm Water	\$2,242	-	\$799	\$890	\$222/\$337	-
Roadway	\$1,533	\$1,348.39	-	\$986	\$3,586/\$1,286	-
Sewer	\$1,034.21	\$1,48.39	\$2,561	\$1,230	\$539/\$2,391	-
Parks	\$1,083.23	\$3,212	\$4,500	\$3,088	-	-
TSSD	\$2,475	\$2,475	-	-	\$2,563	-
Electrical	-	-	-	\$961	-	-
TOTAL	\$11,825.74	\$10,020.39	\$9,139	\$8,294	\$7,783/\$7,098	\$3,698.52

Total Building Permit Cost Estimate – Single Family Residential \$300,000 valuation

- Provo - \$19,373
- Pleasant Grove - \$15,500
- American Fork – \$15,100
- Lindon - \$13,227 (*includes \$1,000 refundable performance bond*)
- Vineyard – \$12,505 TO \$14,698 depending on area
- Orem – \$11,100

LINDON Impact Fee Cost Comparisons

Pleasant Grove City:

Public Safety – Police	\$766.70
Public Safety – Fire/EMS	\$759.90
Water –	\$1,931.70
Storm Water –	\$2,242
Roadway –	\$1,533
Waste Water –	\$1,034.21
Parks –	\$1,083.23
TSSD –	\$2,475
Total Impact Fees –	<u>\$11,825.74</u>

American Fork City:

Public Safety/Police –	\$487
Public Safety/Fire –	\$415
Water –	\$1,495
Storm Water –	N/A
Roadway –	\$1,348.39
Waste Water –	\$588
Parks –	\$3,212
TSSD –	\$2,475
Total Impact Fees –	<u>\$10,020.39</u>

Orem City:

Public Safety –	
Water –	\$3,698.52
Storm Water –	
Roadway –	
Waste Water –	
Parks –	
Total Impact Fees –	<u>\$3,698.52</u>

Additional Impact Fees are under consideration in newly annexed area.

Provo City:

Public Safety –	N/A
Water –	\$1,139
Storm Water –	\$890
Roadway –	\$986
Waste Water –	\$1,230
Parks –	\$3,088
Electrical –	\$961
Total Impact Fees –	<u>\$8,294</u>

Vineyard:

Public Safety –	N/A
Water –	
• Area A -	\$873
• Area B -	\$521
Storm Water –	
• Area A -	\$222
• Area B -	\$337
• Area C -	\$237
Roadway –	
• Area A -	\$3,586
• Area B -	\$1,286
Waste Water –	
• Area A -	\$539
• Area B -	\$2,391
Parks –	N/A
TSSD -	\$2,563
Total Impact Fees/Area A -	<u>\$7,783</u>
Total Impact Fees/Area B -	<u>\$7,098</u>

ORDINANCE NO. 2016-13-O

AN ORDINANCE, CREATING CHAPTER 11.13 OF LINDON CITY CODE TITLED “LINDON CITY PUBLIC SAFETY IMPACT FEES ORDINANCE”, ADOPTING A PUBLIC SAFETY IMPACT FEES ANALYSIS, ADOPTING AND FIXING POLICY FOR SUCH IMPACT FEES, PROVIDING FOR THE CALCULATION AND COLLECTION OF SUCH FEES, PROVIDING FOR ACCOUNTINGS, ADJUSTMENTS, SEVERABILITY AND APPEAL OF THE SAME, AND OTHER RELATED MATTERS

WHEREAS, Lindon City (the “City”) is a political subdivision of the State of Utah, authorized and organized under the provisions of Utah law; and

WHEREAS, the City has legal authority, pursuant to Sections 11-36a-101 et seq., Utah State Code, as amended (“Utah Impact Fees Act”), to impose development impact fees as a condition of development approval; and

WHEREAS, the City has retained the firm of Lewis Young Robertson & Burningham, Inc. (Consultant), to prepare an impact fee facility plan and an impact fee analysis for fire protection and police services so as to study the need and appropriateness of adopting a Public Safety Impact Fee; and

WHEREAS, the Consultant has prepared, and the City has reviewed, the Fire Impact Fee Facilities Plan and Impact Fee Analysis, which is attached hereto as Exhibit “A” (“Fire Impact Fee Facilities Plan/Impact Fee Analysis”); and

WHEREAS, the Consultant has prepared, and the City has reviewed, the Police Impact Fee Facilities Plan and Impact Fee Analysis, which is attached hereto as Exhibit “B” (“Police Impact Fee Facilities Plan/Impact Fee Analysis”); and

WHEREAS, the Lindon City Council met in regular session on April 19, 2016, to consider adopting the Fire Impact Fee Facilities Plan/Impact Fee Analysis and the Police Impact Fee Facilities Plan/Impact Fee Analysis and to consider imposing a Public Safety Impact Fee Ordinance to provide for the calculation and collection of a public safety impact fee, and providing for appeal, accounting, and severability of the same, and other related matters; and

WHEREAS, the City has reviewed the current level of service for both fire and police services throughout Lindon City and has found that increased growth in all areas of the City will place additional needs for such services throughout the City and that such needs throughout the City justifies the creation of one, citywide, service area; and

WHEREAS, the Consultant has intentionally and expressly excluded the cost of any incarceration cells in the Police Impact Fee Facility Plan/Impact Fee Analysis, the costs of such construction are not included in the Public Safety Impact Fee and such costs are not required as a condition of development approval; and

WHEREAS, the Consultant's Fire Impact Fee Facility Plan/Impact Fee Analysis, does not include a facility that is a fire suppression vehicle costing less than \$500,000.00, it is not necessary to make special adjustments between residential and non-residential areas in the application of the Fire/EMS portion of the Public Safety Impact Fee; and

WHEREAS, the Consultant has recommended, and the Lindon City Council finds, that it is equitable and fair that the impact fees should be assessed on a per unit basis in residential zones and on a per 1000 square feet of building floor space in non-residential zones; and

WHEREAS, a copy of the Fire Impact Fee Facilities Plan/Impact Fee Analysis and a copy of the Police Impact Fee Facilities Plan/Impact Fee Analysis, together with a summary of both, designed to be understood by a lay person, and a draft copy of this proposed Ordinance have been made available to the public at Lindon City Offices and has been posted to the City's website as required by §11-36a-504, so as to be available to the public for inspection; and

WHEREAS, the City has complied with the requirements of §§11-36a-504 and 10-9a-205 of the Utah Code Ann. by posting notice of the date, time, and place of the public hearing to consider the adoption of the Impact Fee Ordinance in at least three public locations within the municipality or on the municipality's official website and by publishing notice in a newspaper of general circulation in Lindon City at least ten (10) calendar days before the public hearing, and by mailing notice to such entities as required, again at least ten (10) calendar days before the hearing; and

WHEREAS, after careful review of the above referenced studies, and after careful consideration of the comments provided at the public hearings, the Council has determined that it is in the best interest of the health, safety and welfare of the inhabitants of Lindon City to adopt the findings and recommendations of the studies to address the impacts of development upon Lindon City, to approve the proposed Fire Impact Fee Facilities Plan/Impact Fee Analysis and the proposed Police Impact Fee Facilities Plan/Impact Fee Analysis, to enact the Lindon Public Safety Impact Fee Ordinance, to provide for the calculation and collection of public safety impact fees, and to provide for appeal, accounting and severability of the same.

NOW THEREFORE, be it ordained the City Council of Lindon City, Utah, as follows:

PART 1. FINDINGS: The Lindon City Council finds and determines as follows:

1.1. All required notices have been given and made and all public hearings have been conducted as requested by the Utah Impact Fees Act with respect to the Fire Impact Fee Facilities Plan/Impact Fee Analysis and the Police Impact Fee Facilities Plan/Impact Fee Analysis Impact, and the enactment of the Lindon City Public Safety Impact Fees Ordinance (this "Ordinance").

1.2. Growth and development activities in Lindon City will create additional demands on its public safety facilities. The buy-in/fair share approach of allocating responsibility for the costs of capital facilities which are analyzed in the Fire Impact

Fee Facilities Plan/Impact Fee Analysis and the Police Impact Fee Facilities Plan/Impact Fee Analysis appropriately identify the existing level of service and determine the excess capacity in the existing facilities that may serve new growth. These studies and analyses apportion the costs between the current levels of service with the projected impacts of future development in a manner that is fair and equitable and which complies with the requirements of the Utah Impact Fees Act. Persons responsible for growth and development activities should pay a proportionate share of the costs of the public safety facilities needed to serve the growth and development activity.

1.3. Impact fees are necessary to achieve an equitable allocation to the costs borne in the past and to those to be borne in the future, in comparison with the benefits already received and those yet to be received.

Part 2. CHAPTER ADOPTED: Chapter 11.13 of the Lindon City Code is enacted and adopted to read as follows:

**CHAPTER 11.13
LINDON CITY PUBLIC SAFETY IMPACT FEES ORDINANCE**

Sections:

11.13.010	Short Title
11.13.020	Purpose
11.13.030	Definitions
11.13.040	Impact Fee Analysis
11.13.050	Impact Fee Calculations
11.13.060	Impact Fee Imposed
11.13.070	Fee Exceptions and Adjustments
11.13.080	Appeal Procedures
11.13.090	Miscellaneous

11.13.010 Short Title

This Ordinance shall be known as and cited to as the “Lindon City Public Safety Impact Fee Ordinance.”

11.13.020 Purpose

1. This Impact Fees Ordinance is promulgated pursuant to the requirements of the Utah Impact Fees Act. This Ordinance establishes impact fees for public safety facilities within Lindon City, and describes certain capital improvements to be funded in part by impact fees, provides a schedule of impact fees for differing types of land-use development, and sets forth direction for challenging and appealing these impact fees.
2. In enacting and approving the Fire Impact Fee Facilities Plan/Impact Fee Analysis and the Police Impact Fee Facilities Plan/Impact Fee Analysis, the Lindon City Council has taken into consideration, and in certain situations will consider on a case-by-case basis in the future, the future capital facilities and public safety needs of Lindon City, the capital financial needs of Lindon City which are the result of Lindon City's future facilities needs, the distribution of the burden of costs to different properties within Lindon City based on the use of public safety services and the corresponding facilities of Lindon City by such properties, the financial contribution of those

properties and other properties similarly situated in Lindon City at the time of computation of the required fee and prior to the enactment of this Ordinance, all revenue sources available to Lindon City, and the impact on future public safety facilities that will be required by growth and new development activities in Lindon City.

3. The provisions of this Ordinance shall be liberally construed in order to carry out the purpose and intent of the Lindon City Council in establishing the Public Safety Impact Fees Ordinance.

11.13.030 Definitions

Except as provided below, words and phrases that are defined in the Utah Impact Fees Act shall have the same definition in this Impact Fees Ordinance. The following words and phrases shall have the following meanings:

1. “City” means the local political subdivision of the State of Utah and is referred to herein as Lindon City, Utah.
2. “Development Activity” means any construction or expansion of building, structure or use, any change in use of building or structure, or any change in the use of land that creates additional demand and need for public facilities. Development activity will include all residential, commercial, industrial and institutional users in the service area.
3. “Development Approval” means any written authorization from the City that authorizes the commencement of development activity.
4. “Facilities and/or System Improvements” refer both to existing public facilities designed to provide public safety services within Lindon City and to future public facilities identified in a reasonable plan for capital improvements adopted by the City which are intended to provide service to Lindon City.
5. “Impact Fee” means a payment of money imposed upon development activity as a condition of development approval. “Impact Fee” includes development impact fees, but does not include a tax, a special assessment, a hookup fee, a building permit fee, a fee for project improvements, or other reasonable permit or application fees.
6. “Proportionate Share” means the cost of public facility improvements that are roughly proportionate and reasonably related to the service demands and needs of a development activity.
7. “Public Safety Facilities” shall mean public safety buildings, fixtures, structures and improvements which are owned or operated by or on behalf of the City, but for the purposes of this Ordinance shall not include fire suppression vehicles or incarcerations cells.
8. “Service Area” shall mean the municipal boundaries of Lindon City.
9. “Utah State Impact Fees Act” shall mean Title 11, Chapter 36a, Utah Code annotated or its successor state statute if that title and chapter or renumbered, re-codified, or amended.

11.13.040 Impact Fee Facilities Plan and Impact Fee Analysis

1. Executive Summary. A summary of findings and conclusions of the Fire Impact Fee Facilities Plan/Impact Fee Analysis and the Police Impact Fee Facilities Plan/Impact Fee Analysis that is designed to be understood by a lay person, is included in Exhibits “A” and “B” and demonstrates the need for impact fees to be charged. A copy of the Executive Summary is

included in Fire Impact Fee Facilities Plan/Impact Fee Analysis and the Police Impact Fee Facilities Plan/Impact Fee Analysis and has been available for public inspection at least ten (10) days prior to the adoption of this Ordinance at the City offices and on the City's public website as required by §11-36a-504 of the Utah Code.

2. Written Analysis. The City has prepared the Fire Impact Fee Facilities Plan/Impact Fee Analysis and the Police Impact Fee Facilities Plan/Impact Fee Analysis Fees that identifies the impact upon the public safety system required by the development activity and demonstrates how those impacts on system improvements are reasonably related to the development activity, estimates the proportionate share of the costs of impacts on system improvements that are reasonably related to the development activity and identifies how the impact fees are calculated. A copy of these plans and analyses have been made available for public inspection ten (10) days prior to the adoption of this Ordinance both at the City offices and on the City's public website.
3. Proportionate Share Analysis. Part and parcel to the written study, the City prepared a Proportionate Share Analysis analyzing whether or not the proportionate share of the costs of public facilities identified in the Impact Fee Facilities Plans are reasonably related to new development activity. The Proportionate Share Analysis identified the costs of existing public facilities, the manner of financing existing public facilities, the relative extent to which new development will contribute to the cost of existing facilities and the extent to which new development is entitled to a credit for payment towards the costs of new facilities from general taxation or other means apart from user charges in other parts of the City. A copy of the Proportionate Share Analysis is included in the Impact Fees Analysis and has been available for public inspection 10 days prior to the adoption of this Ordinance both at the City offices and on the City's public website.
4. Continuing Availability of Written Analyses. Pursuant to 11-36a-504, the Executive Summary, Written Analysis, and Proportionate Share Analysis shall be posted and maintained on the City's website found at www.lindoncity.org.

11.13.050 Impact Fee Calculations

1. Ordinance Enacting Impact Fees. The City Council has, by this Ordinance, approved an impact fee in accordance with the Impact Fee Analysis set forth in Exhibits "A" and "B": Fire Impact Fee Facilities Plan/Impact Fee Analysis and the Police Impact Fee Facilities Plan/Impact Fee Analysis.
2. Elements. In calculating the impact fee, the City has included the construction costs, land acquisition costs, costs of improvements, fees for planning, surveying, and engineering services provided for and directly related to the construction of system improvements, debt service charges if the City might use impact fees as revenue stream to pay principal and interest on bonds or other obligations to finance the cost of system improvements, and professional services in preparing the impact fee facility plans and the impact fee analyses.
3. Notice and Hearing. Before approving the Ordinance, the City held a public meeting on March 15, 2016 to review the proposed impact fees, then also held a public hearing on April 19, 2016, and made copies of the Fire Impact Fee Facilities Plan/Impact Fee Analysis, the Police Impact Fee Facilities Plan/Impact Fee Analysis, and the Public Safety Impact Fee Ordinance available to the public in the Lindon City Offices located at 100 North, State Street,

Lindon, Utah, and at the City's public website at www.lindoncity.org, for at least ten (10) days before the date of the hearing, all in conformity with the requirements of Utah Code Annotated §§11-36a-504 and 10-9a-205. After the public hearing, the City Council adopted this Lindon City Public Safety Impact Fees Ordinance.

4. Previously Incurred Costs. To the extent that the new growth and development will be served by previously constructed improvements, the City's impact fee may include public facility costs and bond costs related to the public safety facility improvements previously incurred by the City. These costs may include all projects included in the Fire Impact Fee Facilities Plan/Impact Fee Analysis and the Police Impact Fee Facilities Plan/Impact Fee Analysis which are under construction or completed but have not been utilized to their capacity, as evidenced by outstanding debt obligations.
5. Tax Credit. Property taxes revenues have not been used as a funding source to help fund construction of the public safety facilities contemplated in the impact fees analysis. Inter-fund loans may be made from the general fund which may ultimately include some property tax revenues, but such loan must be repaid and the City does not assess interest on money borrowed from the general fund. As such, development activity is not entitled to a credit for property taxes.
6. Development Credits. A developer, including a school district or a charter school, may receive a credit against, or a proportionate reimbursement of the Public Safety Impact Fee if the developer, school district, or charter school;
 - a. dedicates land for a system improvement;
 - b. builds and dedicates some or all of a system improvement; or
 - c. dedicates a public facility that the City agrees will reduce the need for a system improvement.
7. Impact Fees Accounting. The City will establish separate interest-bearing ledger accounts for each type of public facility for which an impact fee promulgated in accordance with the requirements of the Utah Impact Fees Act deposited in the appropriate ledger account. Interest earned on each fund or account shall be segregated to that account.
8. Reporting. At the end of each fiscal year, the City shall prepare a report on each fund or account generally showing the source and amount of all monies collected, earned and received by the fund or account and each expenditure from the fund or account.
9. Impact Fee Expenditures. The City may expend impact fees covered by the Impact Fees Ordinance only for system improvements that are of the specific public facility type for which the fee was collected.
10. Time of Expenditure. Impact fees collected pursuant to the requirements of this Impact Fees Ordinance are to be expended, dedicated or encumbered for a permissible use within six years of the receipt of those funds by the City, unless the City Council otherwise directs. For purposes of this calculation, the first funds received shall be deemed to be the first funds expended.
11. Extension of Time. The City may hold previously dedicated or unencumbered fees for longer than six years if it identifies in writing (i) an extraordinary and compelling reason why the fees should be held longer than six years and (ii) establishes an absolute date by which the fees will be expended.

12. Refunds. The City shall refund any impact fees paid by a developer, plus interest actually earned when (i) the developer does not proceed with the development activity and files a written request for a refund; (ii) the fees have not been spent or encumbered; and (iii) no impact has resulted. An impact that would preclude a developer from a refund from the City may include any impact reasonably identified by the City, including, but not limited to, the City having sized facilities and/or paid for, installed and/or caused the installation of facilities based, in whole or in part, upon the Developer's planned development activity even though that capacity may, at some future time, be utilized by another development.
13. Other Impact Fees. To the extent allowed by law, the City Council may negotiate or otherwise impose impact fees and other fees different from those currently charged. Those charges may, in the discretion of the City Council, include, but not be limited to, reductions or increases in impact fees, all or part of which may be reimbursed to the developer who installed improvements related to and improving the services and/or facilities for which the impact fees are imposed.
14. Additional Fees and Costs. The Public Safety Impact Fees authorized hereby are separate from and in addition to user fees and other charges lawfully imposed by the City, and other fees and costs that may not be included as itemized component parts of the Impact Fee Schedule. In charging any such additional fees as a condition of development approval, the City recognizes that the fees must be a reasonable charge for the service provided.
15. Fees Effective at Time of Payment. Unless the City is otherwise bound by a contractual requirement, the impact fee shall be determined from the fee schedule in effect at the time of application for a building permit in accordance with the provisions of § 11.13.060 below.
16. Imposition of Additional Fee or Refund after Development. Should any developer undertake Development Activities such that the ultimate density or other impact of the development activity is not revealed to the City, either through inadvertence, neglect, a change in plans, or any other cause whatsoever, and/or the impact fee is not initially charged against all units or the total density within the development, the City shall be entitled to charge an additional impact fee to the developer or other appropriate person covering the density for which an impact fee was not previously paid.

11.13.060 Impact Fees Imposed

Impact fees are hereby imposed as a condition of the issuance of a building permit by Lindon City for any development activity which creates additional demand and need for public facilities or makes demands on the public safety system. The formula used to establish these fees is the total calls, per specified land use, multiplied by the cost per call, equals the impact fee. (total calls, per land use, * cost per call = impact fee)

The Public Safety Impact Fees imposed are as follows:

Lindon Public Safety Impact Fee			
Zone	Fire Impact Fee	Police Impact Fee	Combined Public Safety Impact Fee
Residential (per residential unit)	\$152.00	\$162.00	\$314.00
Non-Residential (Per 1000 Sf Floor Space)			
Commercial	\$ 78.00	\$ 84.00	\$162.00
Industrial	\$ 31.00	\$ 41.00	\$72.00

11.13.070 Exceptions and Adjustments

1. Waiver for “Public Purpose”: The City Council may, on a project-by-project basis, authorize exceptions or adjustments to the impact fee rate structure for those projects the City Council determines to be of such benefit to the community as a whole to justify the exception or adjustment. Such projects may included low income housing.
2. Adjustments For Non-Standard Land Uses: The City reserves the right under the Utah Impact Fee Act to assess an adjusted impact fee that more closely matches the true impact that a land use will have on the Public Safety facilities. The Council may adjust impact fees imposed pursuant to this Ordinance as necessary in order to respond to unusual circumstances in specific areas, to ensure that impact fees are imposed fairly, or to permit the adjustments of the amount of the impact fees based upon studies and data submitted by an applicant in order to ensure that the impact fee represents the proportionate share of the cost of providing such public safety facilities which are reasonably related to and necessary in order to provide the services in question to anticipate future growth and development activities.
 - a. This adjustment could result in a higher impact fee if the City determines that a particular user creates a greater impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documented evidence or other credible analysis that the proposed use will have a lower impact than is standard for its land use
 - b. Any analysis upon which an adjustment is made must adequately demonstrate that the modification is appropriate for both the Fire and Police portions of the Public Safety Impact Fee. Adequate documentation justifying the adjustment in one portion of the impact fee shall not be presumed to justify a modification of the other portion of the impact fee.
 - c. The formula for determining a non-standard impact fee will assume the buy-in/fair share approach and will be as follows:

Total call, per the specified land use, multiplied by the cost per call equal the impact fee. (total calls * cost per call = impact fee)
3. Government Entity or School: The City Council may also adjust impact fees to respond to a request for a prompt and individualized impact fee review for the development activity of an agency of the State of Utah, a school district, or charter school.
4. Procedures. Applications for Waiver or Adjustments shall be filed with the City at the time the applicant first requests the extension of service to the applicant’s development or property.

Upon receipt of an application, the City Council shall cause a study to be completed, which will evaluate the net economic value received compared to the magnitude of impact fees being waived.

11.13.080 Appeal Procedures

1. Application. The appeal procedure applies to challenges to the legality of impact fees, to similar and related fees of the City, and to the interpretation and/or application of those fees. By way of illustration, in addition to the legality of the impact fee schedule, determinations of the density of Development activity or calculation of the amount of the impact fee due will also be subject to this appeal procedure.
2. Declaratory Judgment Action. Any person or entity residing in or owning property within the City and any organization, association or corporation representing the interests of persons or entities owning property within a service area may file a declaratory judgment action challenging the validity of an impact fee.
3. Request for Information Concerning the Fee. Any person or entity required to pay an impact fee under this Ordinance may file a written request for information concerning the fee with Lindon City. Lindon City will provide the person or entity with Lindon City's written impact fee facility plans and impact fees analyses and other relevant information relating to the impact fee within fourteen (14) days after receipt of the request for information.
4. Appeal to the City After Payment of the Impact Fee; Statute of Limitations for Failure to File. Any person or entity that has paid an impact fee and wishes to challenge the fee shall file a written request for information concerning the fee and proceed under the City's appeal procedure. A challenge may not be initiated unless it is initiated within:
 - a. Challenge of Noticing Requirements. The person or entity has thirty (30) days after paying an impact fee to challenge whether Lindon City complied with the noticing requirements of the Utah Impact Fees Act with respect to the imposition of the impact fee; and
 - b. Challenge of Other Procedural Requirements. The person or entity has 180 days after paying an impact fee to challenge whether Lindon City complied with any other procedural requirements of the Utah Impact Fees Act for imposing impact fees; and
 - c. Challenge of Impact Fee. The person or entity has one year after paying the impact fee to challenge the impact fee.
5. Appeal to Lindon City. Any developer, landowner or affected party desiring to challenge the legality of any impact fee or related fee or exaction under this Ordinance may appeal directly to Lindon City by filing a written challenge with the City before the deadlines provided in Subsection 4 of this Section.
 - a. Hearing. An informal hearing will be held not sooner than five (5) days nor more than twenty-five (25) days after the written appeal to Lindon City is filed.
 - b. Decision. After the conclusion of the informal hearing, the City Council, by majority vote, shall affirm, reverse, or take action with respect to the challenge or appeal as the Council deems appropriate. The decision of the Council will be issued within thirty (30) days after the date the written

challenge was filed. In light of the statutorily mandated time restriction, Lindon City shall not be required to provide more than three (3) working days prior notice of the time, date and location of the informal hearing and the inconvenience of the hearing to the challenging party shall not serve as a basis of a judicial appeal of Lindon City's final determination.

6. Denial Due to Passage of Time. Should Lindon City, for any reason, fail to issue a final decision on a written challenge to an impact fee, its calculation or application, within thirty (30) days after the filing of that challenge with the City, the challenge shall be deemed to have been denied.
7. Challenge by Arbitration. Each person or entity intending to challenge an impact fee shall file a written request for arbitration with the local political subdivision within the time limitation provided for the applicable type of challenge as is stated in §11-36a-705. If a person or entity files a written request for arbitration, an arbitrator or arbitration panel shall be selected and a hearing on the challenge shall be held within thirty (30) days after the date the request for arbitration is filed. The arbitrator or arbitration panel shall then issue a decision in writing within ten (10) days from the date the hearing is completed.
8. Judicial Review. Nothing in this Ordinance shall be interpreted to alter the statutory deadlines before which an action to challenge an impact fee must be initiated in the District Court. After having been served with a copy of the pleadings initiating a court review, Lindon City shall submit to the court the record of the proceedings before the City Council, including minutes, and if available, a true and correct transcript of any proceedings.

11.13.090 Miscellaneous

1. Severability. If any section, subsection, paragraph, clause or phrase of this Impact Fees Ordinance shall be declared invalid for any reason, such decision shall not affect the remaining portions of this Impact Fees Ordinance, which shall remain in full force and effect, and for this purpose, the provisions of this Impact Fees Ordinance are declared to be severable.
2. Interpretation. This Impact Fees Ordinance has been divided into sections, subsections, paragraphs and clauses for convenience only and the interpretation of this Impact Fees Ordinance shall not be affected by such division or by any heading contained herein.

PART 3. EFFECTIVE DATE:

This Ordinance shall become effective on July 19, 2016. (A date 90 days or more after the adoption of this Ordinance.)

PASSED AND APPROVED ON THIS _____, DAY OF APRIL, 2016.

JEFF ACERSON
MAYOR

Attested By:

Kathy Moosman
City Recorder

EXHIBIT "A"
FIRE IMPACT FEE FACILITY PLAN & IMPACT FEE ANALYSIS

FIRE IMPACT FEE FACILITIES PLAN (IFFP) & IMPACT FEE ANALYSIS (IFA)

LINDON CITY, UTAH



APRIL 2016

NOTICING DRAFT



**LEWIS YOUNG
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IMPACT FEE CERTIFICATION

IMPACT FEE FACILITIES PLAN (IFFP) CERTIFICATION

LYRB certifies that the attached impact fee facilities plan:

- includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
- 2. does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and,
- 3. complies in each and every relevant respect with the Impact Fees Act.

IMPACT FEE ANALYSIS (IFA) CERTIFICATION

LYRB certifies that the attached impact fee analysis:

- 1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
- 2. does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
 - d. offsets costs with grants or other alternate sources of payment; and,
- 3. complies in each and every relevant respect with the Impact Fees Act.

Lewis Young Robertson & Burningham, Inc. makes this certification with the following caveats:

- 1. All of the recommendations for implementations of the IFFP made in the IFFP documents or in the IFA documents are followed by City staff and elected officials.
- 2. If all or a substantial portion of the IFFP or IFA are modified or amended by the City, this certification is no longer valid.
- 3. All information provided to LYRB is assumed to be correct, complete, and accurate. This includes information provided by the City as well as outside sources.

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.



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SECTION I: EXECUTIVE SUMMARY - FIRE IMPACT FEES

The purpose of the Fire Impact Fee Facilities Plan (“IFFP”), with supporting Impact Fee Analysis (“IFA”), is to fulfill the requirements established in Utah Code Title 11 Chapter 36a, the “Impact Fees Act”, and help Lindon City (the “City”) plan necessary capital improvements for future growth. This document will address the future fire infrastructure needed to serve the City through the next five to ten years, as well as address the appropriate impact fees the City may charge to new growth to maintain the existing level of service (“LOS”).

- ☞ **Service Area:** The service area for fire impact fees includes all areas within the City.
- ☞ **Demand Analysis:** The demand unit used for this analysis is calls for fire service. It is anticipated that the growth projected over the next ten year planning horizon, and through buildout, will impact the City’s existing services through the increase in calls for service. Section 3 of this report outlines the growth in calls for service.
- ☞ **Level of Service:** The level of service for purposes of this analysis is the current building square feet per call. While the current level of service is 28.21 Sq. Ft. per call, the City does not anticipate a need to construct additional fire facilities in the future as the existing Public Safety Building will likely serve all demand through buildout. Level of service can also be measured in response times. The target response time for the Fire Department is six minutes. The existing response time is slightly higher at approximately 6.04 minutes. Additional detail regarding level of service is found in Section 4.
- ☞ **Excess Capacity:** Excess capacity currently exists in the Public Safety Building that is currently under construction. The City anticipates that this building will serve all future calls through buildout.
- ☞ **Future Capital Facilities:** The City does not plan on constructing any new fire facilities in the future. Thus, the impact fee calculation is solely based on the buy-in component of the existing Public Safety Building.

PROPOSED FIRE IMPACT FEE

The IFFP must properly complete the legislative requirements found in the Impact Fee Act if it is to serve as a working document in the calculation of appropriate impact fees. The calculation of impact fees relies upon the information contained in this analysis. Impact fees are then calculated based on many variables centered on proportionality share and level of service. The following paragraph describes the methodology used for calculating impact fees in this analysis.

GROWTH-DRIVEN (PERPETUATION OF EXISTING LEVEL OF SERVICE)

The methodology utilized in this analysis is based on the increase, or **growth**, in demand. The growth driven method utilizes the existing level of service and perpetuates that level of service into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development provides sufficient investment to maintain the current level of service (LOS) standards in the community.

PLAN BASED/BUY-IN METHODOLOGY (FEE BASED ON DEFINED CIP AND EXCESS CAPACITY)

Impact fees can be calculated based on a defined set of costs specified for future development. The improvements are identified in a capital plan as growth related projects. The total project costs are divided by the total demand units the projects are designed to serve. In the event that the City does not plan to construct additional facilities in the future to serve new growth, a buy-in component can be considered. Under this methodology, it is important to identify the existing level of service and determine the excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality share and level of service.



FIRE IMPACT FEE CALCULATION

Fire impact fees were calculated assuming that all future growth will buy-in to the existing Public Safety Building. The cost per call was determined by taking the total cost of the existing Public Safety Building and dividing it over the total estimated number of calls through buildout, as shown in Table I.1. A cost for professional services is then applied, which is the actual cost to update the IFFP and IFA. The City can use this portion of the impact fee to reimburse itself for the expense of updating the IFFP and IFA. The professional services cost is divided over the additional calls generated in the next six years. Section 5 further details the calculation of this impact fee. The total cost per call is the basis for the maximum impact fees per land use category shown in Table I.2.

TABLE I.1: ESTIMATE OF IMPACT FEE COST PER CALL

	ESTIMATED COST	% CITY FUNDED	% IMPACT FEE ELIGIBLE	COST TO IMPACT FEES	CALLS SERVED	COST PER CALL
Existing Stations						
Public Safety Building	\$1,264,127	100%	100%	\$1,264,127	632	\$1,999
Bonding Related to Public Safety Building				\$137,192	632	\$217
Total Stations						\$2,216
Other Expenses						
Professional Expense				\$5,400	422	\$13
Total Other Expenses						\$13

The cost per call is then multiplied by the actual demand unit of measurement, or calls per unit for each development type as shown in table I.2. The total cost per call includes the cost per call for facilities and professional expense. The fire/EMS impact fees proposed in this analysis will be assessed within all areas of the City.

TABLE I.2: PROPOSED FIRE/EMS IMPACT FEE SCHEDULES

	COST PER CALL	CALLS PER UNIT/1,000 SQ. FT.	TOTAL IMPACT FEE PER UNIT/1,000 SQ. FT.
Residential (per unit)			
Residential	\$2,229	0.068	\$152
Non-Residential (per 1,000 Sq. Ft.)			
Commercial	\$2,229	0.035	\$78
Industrial	\$2,229	0.014	\$31

NON-STANDARD IMPACT FEES

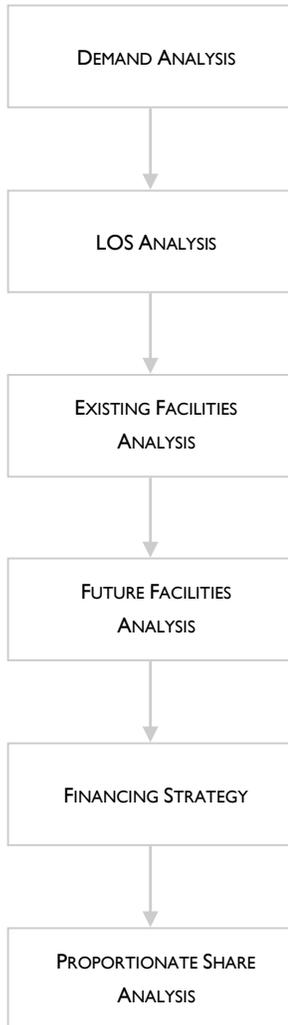
The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon public facilities.¹ This adjustment should be based on the total cost per call and may produce a fee that differs from the schedule above based on the actual demand of the proposed development. To determine the impact fee for a non-standard use, the City should use the following formula:

$$\text{Total Calls (per Specified Land Use) * Cost per Call}$$

¹ 11-36a-402(1)(c)

SECTION 2: GENERAL IMPACT FEE METHODOLOGY

FIGURE 2.1: IMPACT FEE METHODOLOGY



The purpose of this study is to fulfill the requirements of the Impact Fees Act regarding the establishment of an IFFP and IFA. The IFFP is designed to identify the demands placed upon the City’s existing facilities by future development and evaluate how these demands will be met by the City. The IFFP is also intended to outline the improvements which are intended to be funded by impact fees. The IFA is designed to proportionately allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. Each component must consider the historic level of service provided to existing development and ensure that impact fees are not used to raise that level of service. The following elements are important considerations when completing an IFFP and IFA.

DEMAND ANALYSIS

The demand analysis serves as the foundation for the IFFP. This element focuses on a specific demand unit related to each public service – the existing demand on public facilities and the future demand as a result of new development that will impact public facilities.

LEVEL OF SERVICE ANALYSIS

The demand placed upon existing public facilities by existing development is known as the existing “Level of Service” (“LOS”). Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the level of service which is provided to a community’s existing residents and ensures that future facilities maintain these standards. Any excess capacity identified within existing facilities can be apportioned to new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

EXISTING FACILITY INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, the Impact Fee Facilities Plan provides an inventory of the City’s existing system improvements. To the extent possible, the inventory valuation should consist of the following information:

- ☐ Original construction cost of each facility;
- ☐ Estimated date of completion of each future facility;
- ☐ Estimated useful life of each facility; and,
- ☐ Remaining useful life of each existing facility.

The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development.

FUTURE CAPITAL FACILITIES ANALYSIS

The demand analysis, existing facility inventory and LOS analysis allow for the development of a list of capital projects necessary to serve new growth and to maintain the existing system. This list includes any excess capacity of existing facilities as well as future system improvements necessary to maintain the level of service. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.



FINANCING STRATEGY – CONSIDERATION OF ALL REVENUE SOURCES

This analysis must also include a consideration of all revenue sources, including impact fees, future debt costs, alternative funding sources and the dedication of system improvements, which may be used to finance system improvements.² In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.³

PROPORTIONATE SHARE ANALYSIS

The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, clearly detailing each cost component and the methodology used to calculate each impact fee. A local political subdivision or private entity may only impose impact fees on development activities when its plan for financing system improvements establishes that impact fees are necessary to achieve an equitable allocation to the costs borne in the past and to be borne in the future (UCA 11-36a-302).

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² 11-36a-302(2)

³ 11-36a-302(3)

SECTION 3: SERVICE AREA AND DEMAND ANALYSIS

SERVICE AREA

Utah Code requires the impact fee enactment to establish one or more service areas within which impact fees will be imposed.⁴ The impact fee identified in this document will be assessed to a single city-wide service area.

DEVELOPMENT BY ZONING CLASS

Table 3.1 summarizes the City's existing and future residential dwelling units, and the developed and undeveloped non-residential land-uses.

TABLE 3.1: DEVELOPMENT BY ZONING CLASS

	MEASUREMENT	DEVELOPED	UNDEVELOPED	TOTAL
Residential				
Residential	per Unit	2,637	1,049	3,686
Subtotal Residential:		2,637	1,049	3,686
Non-Residential				
Commercial	per 1,000 sf	4,365	4,367	8,722
Industrial	per 1,000 sf	3,381	2,051	5,432
Subtotal Non-Residential:		7,746	6,408	14,154
Total		10,383	7,457	17,840

The IFFP, in conjunction with the IFA, is designed to accurately assess the true impact of a particular user upon the City's infrastructure and prevent existing users from subsidizing new growth or for new growth to pay for existing system deficiencies. Impact fees should be used to fund the costs of growth-related capital infrastructure based upon the historic funding of the existing infrastructure and the intent of the City to equitably allocate the costs of growth-related infrastructure in accordance with the true impact that a user will place on the system.

DEMAND UNITS

This element focuses on the specific demand unit related to fire services, which will be calls for service.⁵ The demand analysis identifies the existing demand on public facilities and the future demand as a result of new development that will impact public facilities. The demand analysis also provides projected annual growth in demand units over the planning horizon of the IFFP. Existing call data was analyzed in relation to the current land-use within the City to determine the current level of service by land-use type. Call data was collected from 2012 through 2014 to determine the average calls for residential and non-residential development.

TABLE 3.2: HISTORIC FIRE CALL DATA BY LAND USE CATEGORY

LAND USE	PRIVATE FIRE CALLS FY 2012-2014	3 YEAR AVERAGE # OF CALLS	PERCENTAGE
Residential	534	178	
Commercial	462	154	
Industrial	145	48	
Total Lindon Calls	1,141	380	62%
Total Orem Calls		233	38%
Total Calls		613	

The Lindon Fire Department currently serves a portion of Orem City as well. The calls responded to in Orem amount to approximately 38 percent of the total calls served by the Lindon Fire Department.

⁴ UC 11-36a-402(a)

⁵ Fire call means a call which initiates the deployment of fire apparatus and fire fighters to a location within the City

TABLE 3.3: RATIO OF CALLS PER DEVELOPED UNIT

	DEVELOPED UNITS OR 1,000 SF	HISTORIC AVG. ANNUAL CALLS	CALLS PER UNIT
Residential (per dwelling unit)			
Residential	2,637	178	0.068
Subtotal Residential:	2,637	178	0.068
Non-Residential (per 1,000 Sq. Ft.)			
Commercial	4,365	154	0.035
Industrial	3,381	48	0.014
Subtotal Non-Residential:	7,746	202	0.049
Total	10,383	380	0.117

In all, an annual average of 380 calls for service in Lindon were attributed to residential and non-residential development (not including calls placed from public land-uses – i.e. government buildings, parks, etc. – and calls that cannot be traced to identifiable land-uses).

The call ratio analysis establishes the existing level of service for residential and non-residential land-uses. A review of existing business in the City shows a mix of business types. This suggests the call data is based on a variety of business that reflects a cross-section of the types of business that will likely continue to develop in the City.

In order to determine the demand placed upon existing public facilities by new development, this analysis projects the additional call volume that undeveloped land-uses will generate. An in-depth analysis has been prepared to determine the number of developed units or acres of land in each zoning category, and the number of calls per unit or acre of land has been assigned to each land-use category. As shown in Table 3.4, the future fire calls are projected based upon the number of historic calls within each land-use category.

The fire call projections include fire calls to private land-uses within the City only. Therefore, calls placed from public land-uses, including government buildings, parks, etc., calls that cannot be traced to identifiable land-uses, and calls outside of the City have not been included in the fire call projections shown in Table 3.4. Additionally, all Orem calls have been excluded from the analysis as well as the proportionate cost of the existing facility that serves Orem calls.

TABLE 3.4: FIRE CALL PROJECTIONS

	CALLS PER UNIT	UNDEVELOPED UNITS	ADDITIONAL CALLS TO BUILDOUT
Residential			
Residential	0.068	1,049	71
Subtotal Residential:	0.068	1,049	71
Non-Residential			
Commercial	0.035	4,357	152
Industrial	0.014	2,051	29
Subtotal Non-Residential:	0.049	6,408	181
Total	0.117	7,457	252

As shown in Table 3.4, the City anticipates an additional annual 252 calls through buildout.⁶ Thus, the total annual calls at buildout are expected to be approximately 632.⁷ Table 3.5 shows a forecast of calls from 2015 through 2025, which is the planning horizon. Approximately 62 calls will occur within the planning horizon (2015-2025).

⁶ The City estimates the average annual population growth to be 1.5 percent based on data from Census 2010 and the Governor’s Office of Management and Budget (GOMB). At a growth rate of 1.5 percent annually, the City will likely reach buildout in 2048, thus the 252 additional annual calls until buildout have been spread evenly from 2015 until 2048.

⁷ This is calculated by taking the historic average annual call total (380) shown in Table 3.3 and adding the additional annual calls to buildout (252) shown in Table 3.4.



TABLE 3.5: FORECASTED CALLS

YEAR	CALLS	ANNUAL % CHANGE
2014	380	1.50%
2015	386	1.50%
2016	392	1.50%
2017	398	1.50%
2018	404	1.50%
2019	410	1.50%
2020	416	1.50%
2021	422	1.50%
2022	428	1.50%
2023	435	1.50%
2024	441	1.50%
2025	448	1.50%
Calls added 2015 - 2025 (IFFP Horizon)	62	
Calls added 2015 – 2021 (6 Year Professional Expense Horizon)	36	
Calls added 2015 to Buildout	252	

NOTICING DRAFT



SECTION 4: EXISTING FACILITIES INVENTORY & LEVEL OF SERVICE

EXISTING FACILITIES INVENTORY

The Lindon Fire Department is currently in the process of constructing a new public safety building. This facility will house both the fire and police departments. The police portion will include offices, evidence rooms, and a sally port. The fire portion will include public and shared spaces, living quarters and bays. Some space will be shared between both police and fire such as a lobby, public hallways, training rooms, elevator, public restroom, stairwells, mechanical, janitorial closets, etc. The total square footage of the building will be 17,538.

In the past, the police department worked out of the basement of the City Center. The fire department used an old house as a living quarters and a separate facility to store equipment and vehicles. This new facility will replace all of the existing facilities previously used by the fire and police departments.

VALUE OF EXISTING FIRE INFRASTRUCTURE

In order to quantify the demands placed upon existing public facilities by new development activity, the Impact Fee Facilities Plan provides an inventory of the City's existing facilities. The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development. Once the new Public Safety Building is completed, this will be the only facility used by the fire department. The table below shows the percentage of the Public Safety Building that will be used by the fire department as well as the percentage of calls that will serve Lindon City v. Orem City.

TABLE 4.1: ORIGINAL COST OF EXISTING FACILITIES AND APPARATUS > \$500,000

FACILITIES	CONSTRUCTION YEAR	TOTAL SQ. FT.	% OF STATION TO FIRE	% TO LINDON	Sq. Ft. TO FIRE	CONSTRUCTION COST TOTAL	COST TO LINDON FIRE	% CITY FUNDED AND IMPACT FEE ELIGIBLE	TOTAL IMPACT FEE ELIGIBLE COST	LINDON DEMAND SERVED
Public Safety Building	2016	17,538	61%	62%	10,720	\$3,333,036.43	\$1,264,127	100%	\$1,264,127	632

Approximately 61 percent of the Public Safety Building will be used by the fire department and 62 percent of all calls responded to by the fire department will be within Lindon City (see Table 3.2). Thus, while the actual construction cost of the building is \$3,333,036, only \$1,264,127 will be included in the calculation of the impact fee. The City does not anticipate constructing any additional fire facilities in the future, thus this Public Safety Building will serve the City's demand through buildout, for a total of 632 Lindon calls for service, as well as demand generated from Orem City calls for service.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The Public Safety Building has been funded by existing development through City and RDA funds. In addition, a Sales Tax Revenue Bond was issued in 2016 to fund a portion of the facility. Table 4.2 describes the principal and interest associated with the bond as well as the amount of interest that can be included in the calculation of the fire impact fee.

TABLE 4.2: FUNDING

	PRINCIPAL	INTEREST	% TO FIRE	% TO LINDON FIRE	TOTAL FIRE IMPACT FEE ELIGIBLE
2016 Sales Tax Revenue Bond	\$2,600,000	\$361,726	61%	62%	\$137,192.39

Since the City does not anticipate a need to construct additional fire facilities in the future, a portion of the cost associated with the Public Safety Building will be calculated as a buy-in and will be applied to future residents by way of an impact fee. New growth will be expected to pay its fair share of the costs incurred to serve new growth.



LEVEL OF SERVICE STANDARDS

The level of service for purposes of this analysis is the current building square feet per call. Level of service can also be described in terms of response time and road miles as discussed below. Impact fees cannot be used to finance an increase in the level of service to current or future users of the infrastructure. Based on the historic call data shown above there is approximately 380 calls annually. This equates to 28 sq. ft. of existing facilities per call.

TABLE 4.3: FIRE FACILITIES LEVEL OF SERVICE AND NEEDS ASSESSMENT

FIRE FACILITIES	
Total Current Sq. Ft.	10,729
Average Annual Calls	380
Sq. Ft./Call (Level of Service)	28.21
Future Calls to Buildout	252
Additional Square Feet Needed	7,108

Based on the historic level of service, a total of 7,108 new square feet would be necessary to serve new development and maintain the same proportionality of square footage at buildout. However, the City believes the Public Safety Building to be sufficient to serve all fire calls through buildout and does not plan to maintain this current level of service in the future. Thus, an impact fee will be charged to buy-in to the existing Public Safety Building.

LEVEL OF SERVICE (RESPONSE TIME)

The target response for service for the fire department is **six minutes**. The applicable National Fire Protection Association (NFPA) standard is 8:00 for Advanced Life Support responses. The standard should be met more than 90 percent of the time. While the City's target response time is six minutes, actual response time may be slightly higher due to the nature of fire incidents. The overall City average response time is 6:04 minutes.

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SECTION 5: CAPITAL FACILITY ANALYSIS

The demand analysis anticipates an additional 62 calls within the next ten years with an additional 252 calls through buildout. The City anticipates that all of these calls can be served by the Public Safety Building that is currently under construction and thus does not plan on building additional fire facilities in the future.

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities that are intended to provide services to service areas within the community at large.⁸ Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.⁹ The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis. Since fire services serve the entire community, the construction of fire safety buildings are considered system improvements. However, no additional fire safety buildings are planned for the near future.

FUNDING OF FUTURE FACILITIES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication (developer donated) of system improvements, which may be used to finance system improvements.¹⁰ In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.¹¹

PROPERTY TAX REVENUES

Property tax revenues are not specifically identified in this analysis as a funding source for capital projects, but inter-fund loans can be made from the general fund which will ultimately include some property tax revenues. Inter-fund loans may be repaid once sufficient impact fee revenues have been collected. The City does not currently assess interest on money borrowed from the general fund; however, the City may adopt a policy to do so.

GRANTS AND DONATIONS

Should the City receive grant money to fund fire facilities, the impact fees will need to be adjusted accordingly to reflect the grant monies received. A donor will be entitled to a reimbursement for the value of the improvements funded through impact fees if donations are made by new development. Section 6 further addresses developer donations.

IMPACT FEE REVENUES

Impact fees are a valid mechanism for funding growth-related infrastructure. Impact fees are charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing level of service. Increases to an existing level of service cannot be funded with impact fee revenues. Analysis is required to accurately assess the true impact of a particular user upon the City infrastructure and to prevent existing users from subsidizing new growth.

DEBT FINANCING

The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt.

⁸ UC 11-36a-102(20)

⁹ UC 11-36a-102(13)

¹⁰ UC 11-36a-302(2)

¹¹ UC 11-36a-302(3)



EQUITY OF IMPACT FEES

Impact fees are intended to recover the costs of capital infrastructure that relate to future growth. The impact fee calculations are structured for impact fees to fund 100% of the growth-related facilities identified in the proportionate share analysis as presented in the impact fee analysis. Even so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. In those years, other revenues such as general fund revenues will be used to make up any annual deficits. Any borrowed funds are to be repaid in their entirety through impact fees.

NECESSITY OF IMPACT FEES

An entity may only impose impact fees on development activity if the entity's plan for financing system improvements establishes that impact fees are necessary to achieve parity between existing and new development. This analysis has identified the improvements to public facilities and the funding mechanisms to complete the suggested improvements. Impact fees are identified as a necessary funding mechanism to help offset the costs of new capital improvements related to new growth. In addition, alternative funding mechanisms are identified to help offset the cost of future capital improvements.

NOTICING DRAFT

SECTION 6: FIRE IMPACT FEE CALCULATION

The written impact fee analysis relies upon the information contained in this document. The following briefly discusses the methodology for calculating fire impact fees.

PROPOSED FIRE IMPACT FEES

The fire/EMS impact fees proposed in this analysis will be assessed within all areas of the City. The cost per call for the existing Public Safety Building is the basis for the maximum impact fees per land use category shown in Table 5.2.

TABLE 5.1: ESTIMATE OF IMPACT FEE COST PER CALL

	ESTIMATED COST	% CITY FUNDED	% IMPACT FEE ELIGIBLE	COST TO IMPACT FEES	CALLS SERVED	COST PER CALL
Existing Stations						
Public Safety Building	\$1,264,127	100%	100%	\$1,264,127	632	\$1,999
Bonding Related to Public Safety Building				\$137,192	632	\$217
Total Stations						\$2,216
Other Expenses						
Professional Expense				\$5,400	422	\$13
Total Other Expenses						\$13

The cost per call is then multiplied by the actual demand unit of measurement, or calls per unit for each development type as shown in table 5.2. The total cost per call includes the cost per call for facilities and professional expense.

TABLE 5.2: RECOMMENDED FIRE/EMS IMPACT FEE SCHEDULE

	COST PER CALL	CALLS PER UNIT/1,000 SQ. FT.	TOTAL IMPACT FEE PER UNIT/1,000 SQ. FT.
Residential (per unit)			
Residential	\$2,229	0.068	\$152
Non-Residential (per 1,000 Sq. Ft.)			
Commercial	\$2,229	0.035	\$78
Industrial	\$2,229	0.014	\$31

NON-STANDARD FIRE IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon fire facilities.¹² This adjustment could result in a higher impact fee if the City determines that a particular user may create a greater impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation evidence, or alternative-credible analysis that the proposed impact will be lower than normal. The formula for determining a non-standard impact fee, assuming the fair share approach, is found below.

FORMULA FOR NON-STANDARD FIRE/EMS IMPACT FEES:

<p>Residential Fire Impact Fee Calls per Residence x \$2,229 = Recommended Impact Fee</p>
<p>Non-Residential Fire Impact Fee Calls per Unit / (Bldg. Sq. Ft./1,000) x \$2,229 = Recommended Impact Fee</p>

¹² UC 11-36a-402(1)(c)



CONSIDERATION OF ALL REVENUE SOURCES

The Impact Fees Act requires the proportionate share analysis to demonstrate that impact fees paid by new development are the most equitable method of funding growth-related infrastructure. See Section 5 for further discussion regarding the consideration of revenue sources.

EXPENDITURE OF IMPACT FEES

Legislation requires that impact fees should be spent or encumbered within six years after each impact fee is paid. Impact fees collected in the next five to six years should be spent only on those projects outlined in the IFFP as growth related costs to maintain the LOS.

PROPOSED CREDITS OWED TO DEVELOPMENT

The Impact Fees Act requires that credits be paid back to development for future fees that will pay for growth-driven projects included in the Impact Fee Facilities Plan that would otherwise be paid for through user fees. Credits may also be paid to developers who have constructed and donated facilities to that City that are included in the IFFP in-lieu of impact fees. This situation does not apply to developer exactions or improvements required to offset density or as a condition of development. Any project that a developer funds must be included in the IFFP if a credit is to be issued.

In the situation that a developer chooses to construct facilities found in the IFFP in lieu of impact fees, the decision must be made through negotiation with the developer and the City on a case-by-case basis.

GROWTH-DRIVEN EXTRAORDINARY COSTS

The City does not anticipate any extraordinary costs necessary to provide services to future development.

SUMMARY OF TIME PRICE DIFFERENTIAL

The Impact Fees Act allows for the inclusion of a time price differential to ensure that the future value of costs incurred at a later date are accurately calculated to include the costs of construction inflation. Construction inflation has not been included since no additional capital facilities are planned for the future.

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EXHIBIT "B"
POLICE IMPACT FEE FACILITY PLAN & IMPACT FEE ANALYSIS

POLICE IMPACT FEE FACILITIES PLAN (IFFP) & IMPACT FEE ANALYSIS (IFA)

LINDON CITY, UTAH



APRIL 2016

NOTICING DRAFT



**LEWIS YOUNG
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IMPACT FEE CERTIFICATION

IMPACT FEE FACILITIES PLAN (IFFP) CERTIFICATION

LYRB certifies that the attached impact fee facilities plan:

includes only the costs of public facilities that are:

- a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
- a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and,
3. complies in each and every relevant respect with the Impact Fees Act.

IMPACT FEE ANALYSIS (IFA) CERTIFICATION

LYRB certifies that the attached impact fee analysis:

1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
 - d. offsets costs with grants or other alternate sources of payment; and,
3. complies in each and every relevant respect with the Impact Fees Act.

Lewis Young Robertson & Burningham, Inc. makes this certification with the following caveats:

1. All of the recommendations for implementations of the IFFP made in the IFFP documents or in the IFA documents are followed by City staff and elected officials.
2. If all or a substantial portion of the IFFP or IFA are modified or amended by the City, this certification is no longer valid.
3. All information provided to LYRB is assumed to be correct, complete, and accurate. This includes information provided by the City as well as outside sources.

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.



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SECTION I: EXECUTIVE SUMMARY - POLICE IMPACT FEES

The purpose of the Police Impact Fee Facilities Plan (“IFFP”), with supporting Impact Fee Analysis (“IFA”), is to fulfill the requirements established in Utah Code Title 11 Chapter 36a, the “Impact Fees Act”, and help Lindon City (the “City”) plan necessary capital improvements for future growth. This document will address the future police infrastructure needed to serve the City through the next five to ten years, as well as address the appropriate impact fees the City may charge to new growth to maintain the existing level of service (“LOS”).

- ☞ **Service Area:** The service area for police impact fees includes all areas within the City.
- ☞ **Demand Analysis:** The demand unit used for this analysis is calls for police service. It is anticipated that the growth projected over the next ten year planning horizon, and through buildout, will impact the City’s existing services through the increase in calls for service. Section 3 of this report outlines the growth in calls for service.
- ☞ **Level of Service:** The level of service for purposes of this analysis is 1.39 officers per 1,000 residents. Another way to measure level of service is the square feet of floor space per officer. Currently the police department has approximately 489 square feet per call. While the current level of service is 489 square feet per call, the City does not anticipate a need to construct additional police facilities in the future as the existing police facilities will likely serve all demand through buildout. Additional detail regarding level of service is found in Section 4.
- ☞ **Excess Capacity:** Excess capacity currently exists in the Public Safety Building that is currently under construction as well as an additional storage facility used by police. The City anticipates that these buildings will serve all future calls through buildout.
- ☞ **Future Capital Facilities:** The City does not plan on constructing any new police facilities in the future. Thus, the impact fee calculation is solely based on the buy-in component of the existing police facilities.

PROPOSED POLICE IMPACT FEE

The IFFP must properly complete the legislative requirements found in the Impact Fee Act if it is to serve as a working document in the calculation of appropriate impact fees. The calculation of impact fees relies upon the information contained in this analysis. Impact fees are then calculated based on many variables centered on proportionality share and level of service. The following paragraph describes the methodology used for calculating impact fees in this analysis.

GROWTH-DRIVEN (PERPETUATION OF EXISTING LEVEL OF SERVICE)

The methodology utilized in this analysis is based on the increase, or **growth**, in demand. The growth driven method utilizes the existing level of service and perpetuates that level of service into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development provides sufficient investment to maintain the current level of service (LOS) standards in the community.

PLAN BASED/BUY-IN METHODOLOGY (FEE BASED ON DEFINED CIP AND EXCESS CAPACITY)

Impact fees can be calculated based on a defined set of costs specified for future development. The improvements are identified in a capital plan as growth related projects. The total project costs are divided by the total demand units the projects are designed to serve. In the event that the City does not plan to construct additional facilities in the future to serve new growth, a buy-in component can be considered. Under this methodology, it is important to identify the existing level of service and determine the excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality share and level of service.



POLICE IMPACT FEE CALCULATION

Police impact fees were calculated assuming that all future growth will buy-in to the existing Public Safety Building and police storage facility. The cost per call was determined by taking the total cost of the existing police facilities and dividing it over the total estimated number of calls through buildout, as shown in Table I.1. A cost for professional services is then applied, which is the actual cost to update the IFFP and IFA. The City can use this portion of the impact fee to reimburse itself for the expense of updating the IFFP and IFA. The professional services cost is divided over the additional calls generated in the next six years. Section 5 further details the calculation of this impact fee. The total cost per call is the basis for the maximum impact fees per land use category shown in Table I.2.

TABLE I.1: ESTIMATE OF IMPACT FEE COST PER CALL

	ESTIMATED COST	% CITY FUNDED	% IMPACT FEE ELIGIBLE	COST TO IMPACT FEES	CALLS SERVED	COST PER CALL
Existing Facilities						
Public Safety Building	\$1,261,624	100%	100%	\$1,261,624	5,992	\$211
Bonding Related to Public Safety Building				\$136,921	5,992	\$23
Storage Facility	\$149,444	100%	100%	\$149,444	5,992	\$25
Total Facilities				\$1,547,989		\$258
Other Expenses						
Professional Expense				\$5,400	3,994	\$1
Total Other Expenses						\$1
Total Cost per Call						\$260

The cost per call is then multiplied by the actual demand unit of measurement, or calls per unit for each development type as shown in table I.2. The total cost per call includes the cost per call for facilities and professional expense. The police impact fees proposed in this analysis will be assessed within all areas of the City.

TABLE I.2: PROPOSED POLICE IMPACT FEE SCHEDULES

	COST PER CALL	CALLS PER UNIT/1,000 SQ. FT.	TOTAL IMPACT FEE PER UNIT/1,000 SQ. FT.
Residential (per unit)			
Residential	\$260	0.625	\$162
Non-Residential (per 1,000 Sq. Ft.)			
Commercial	\$260	0.325	\$84
Industrial	\$260	0.157	\$41

NON-STANDARD IMPACT FEES

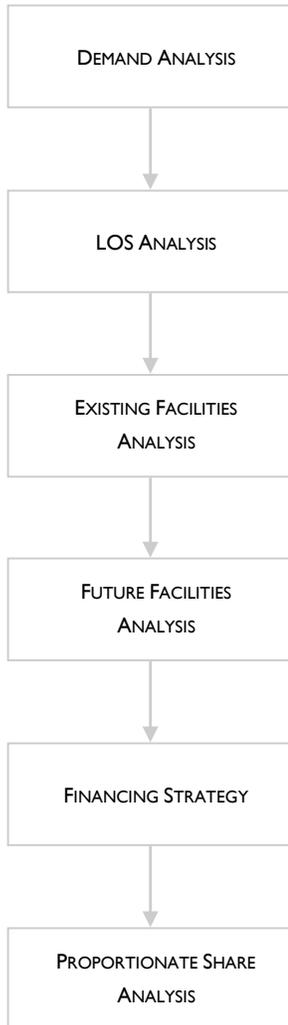
The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon public facilities.¹ This adjustment should be based on the total cost per call and may produce a fee that differs from the schedule above based on the actual demand of the proposed development. To determine the impact fee for a non-standard use, the City should use the following formula:

$$\text{Total Calls (per Specified Land Use) * Cost per Call}$$

¹ 11-36a-402(1)(c)

SECTION 2: GENERAL IMPACT FEE METHODOLOGY

FIGURE 2.1: IMPACT FEE METHODOLOGY



The purpose of this study is to fulfill the requirements of the Impact Fees Act regarding the establishment of an IFFP and IFA. The IFFP is designed to identify the demands placed upon the City’s existing facilities by future development and evaluate how these demands will be met by the City. The IFFP is also intended to outline the improvements which are intended to be funded by impact fees. The IFA is designed to proportionately allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. Each component must consider the historic level of service provided to existing development and ensure that impact fees are not used to raise that level of service. The following elements are important considerations when completing an IFFP and IFA.

DEMAND ANALYSIS

The demand analysis serves as the foundation for the IFFP. This element focuses on a specific demand unit related to each public service – the existing demand on public facilities and the future demand as a result of new development that will impact public facilities.

LEVEL OF SERVICE ANALYSIS

The demand placed upon existing public facilities by existing development is known as the existing “Level of Service” (“LOS”). Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the level of service which is provided to a community’s existing residents and ensures that future facilities maintain these standards. Any excess capacity identified within existing facilities can be apportioned to new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

EXISTING FACILITY INVENTORY

In order to quantify the demands placed upon existing public facilities by new development activity, the Impact Fee Facilities Plan provides an inventory of the City’s existing system improvements. To the extent possible, the inventory valuation should consist of the following information:

- ☐ Original construction cost of each facility;
- ☐ Estimated date of completion of each future facility;
- ☐ Estimated useful life of each facility; and,
- ☐ Remaining useful life of each existing facility.

The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development.

FUTURE CAPITAL FACILITIES ANALYSIS

The demand analysis, existing facility inventory and LOS analysis allow for the development of a list of capital projects necessary to serve new growth and to maintain the existing system. This list includes any excess capacity of existing facilities as well as future system improvements necessary to maintain the level of service. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.



FINANCING STRATEGY – CONSIDERATION OF ALL REVENUE SOURCES

This analysis must also include a consideration of all revenue sources, including impact fees, future debt costs, alternative funding sources and the dedication of system improvements, which may be used to finance system improvements.² In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.³

PROPORTIONATE SHARE ANALYSIS

The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, clearly detailing each cost component and the methodology used to calculate each impact fee. A local political subdivision or private entity may only impose impact fees on development activities when its plan for financing system improvements establishes that impact fees are necessary to achieve an equitable allocation to the costs borne in the past and to be borne in the future (UCA 11-36a-302).

NOTICING DRAFT

² 11-36a-302(2)

³ 11-36a-302(3)

SECTION 3: SERVICE AREA AND DEMAND ANALYSIS

SERVICE AREA

Utah Code requires the impact fee enactment to establish one or more service areas within which impact fees will be imposed.⁴ The impact fee identified in this document will be assessed to a single city-wide service area.

DEVELOPMENT BY ZONING CLASS

Table 3.1 summarizes the City's existing and future residential dwelling units, and the developed and undeveloped non-residential land-uses.

TABLE 3.1: DEVELOPMENT BY ZONING CLASS

	MEASUREMENT	DEVELOPED	UNDEVELOPED	TOTAL
Residential				
Residential	per Unit	2,637	1,049	3,686
Subtotal Residential:		2,637	1,049	3,686
Non-Residential				
Commercial	per 1,000 sf	4,365	4,367	8,722
Industrial	per 1,000 sf	3,381	2,051	5,432
Subtotal Non-Residential:		7,746	6,408	14,154
Total		10,383	7,457	17,840

The IFFP, in conjunction with the IFA, is designed to accurately assess the true impact of a particular user upon the City's infrastructure and prevent existing users from subsidizing new growth or for new growth to pay for existing system deficiencies. Impact fees should be used to fund the costs of growth-related capital infrastructure based upon the historic funding of the existing infrastructure and the intent of the City to equitably allocate the costs of growth-related infrastructure in accordance with the true impact that a user will place on the system.

DEMAND UNITS

This element focuses on the specific demand unit related to police services, which will be calls for service. The demand analysis identifies the existing demand on public facilities and the future demand as a result of new development that will impact public facilities. The demand analysis also provides projected annual growth in demand units over the planning horizon of the IFFP. Existing call data was analyzed in relation to the current land-use within the City to determine the current level of service by land-use type. Call data was collected from 2012 through 2014 to determine the average calls for residential and non-residential development.

TABLE 3.2: HISTORIC POLICE CALL DATA BY LAND USE CATEGORY

LAND USE	PRIVATE POLICE CALLS FY 2012-2014	3 YEAR AVERAGE # OF CALLS
Residential	4,946	1,649
Commercial	4,261	1,420
Industrial	1,588	529
Total Calls	10,795	3,598

TABLE 3.3: RATIO OF CALLS PER DEVELOPED UNIT

	DEVELOPED UNITS OR 1,000 SF	HISTORIC AVG. ANNUAL CALLS	CALLS PER UNIT
Residential (per dwelling unit)			
Residential	2,637	1,649	0.625
Subtotal Residential:		1,649	0.625
Non-Residential (per 1,000 Sq. Ft.)			
Commercial	4,365	1,420	0.325
Industrial	3,381	529	0.157

⁴ UC 11-36a-402(a)

	DEVELOPED UNITS OR 1,000 SF	HISTORIC AVG. ANNUAL CALLS	CALLS PER UNIT
Subtotal Non-Residential:	7,746	1,950	0.482
Total	10,383	3,598	1.107

In all, an annual average of 3,598 calls for service in Lindon were attributed to residential and non-residential development (not including calls placed from public land-uses – i.e. government buildings, parks, etc. – and calls that cannot be traced to identifiable land-uses).

The call ratio analysis establishes the existing level of service for residential and non-residential land-uses. A review of existing business in the City shows a mix of business types. This suggests the call data is based on a variety of business that reflects a cross-section of the types of business that will likely continue to develop in the City.

In order to determine the demand placed upon existing public facilities by new development, this analysis projects the additional call volume that undeveloped land-uses will generate. An in-depth analysis has been prepared to determine the number of developed units or acres of land in each zoning category, and the number of calls per unit or acre of land has been assigned to each land-use category. As shown in Table 3.4, the future police calls are projected based upon the number of historic calls within each land-use category.

The police call projections include police calls to private land-uses within the City only. Therefore, calls placed from public land-uses, including government buildings, parks, etc., calls that cannot be traced to identifiable land-uses, and calls outside of the City have not been included in the police call projections shown in Table 3.4.

TABLE 3.4: POLICE CALL PROJECTIONS

	CALLS PER UNIT	UNDEVELOPED UNITS	ADDITIONAL CALLS TO BUILDOUT
Residential			
Residential	0.625	1,049	656
Subtotal Residential:	0.625	1,049	656
Non-Residential			
Commercial	0.325	4,357	1,416
Industrial	0.157	2,051	322
Subtotal Non-Residential:	0.482	6,408	1,738
Total	1.107	7,457	2,394

As shown in Table 3.4, the City anticipates an additional annual 2,394 calls through buildout.⁵ Thus, the total annual calls at buildout are expected to be approximately 5,992.⁶ Table 3.5 shows a forecast of calls from 2015 through 2025, which is the planning horizon. Approximately 586 calls will occur within the planning horizon (2015-2025).

TABLE 3.5: FORECASTED CALLS

YEAR	CALLS	ANNUAL % CHANGE
2014	3,598	1.50%
2015	3,652	1.50%
2016	3,707	1.50%
2017	3,763	1.50%
2018	3,819	1.50%
2019	3,876	1.50%
2020	3,935	1.50%
2021	3,994	1.50%

⁵ The City estimates the average annual population growth to be 1.5 percent based on data from Census 2010 and the Governor's Office of Management and Budget (GOMB). At a growth rate of 1.5 percent annually, the City will likely reach buildout in 2048, thus the 2,394 additional annual calls until buildout have been spread evenly from 2015 until 2048.

⁶ This is calculated by taking the historic average annual call total (3,598) shown in Table 3.3 and adding the additional annual calls to buildout (2,394) shown in Table 3.4.



YEAR	CALLS	ANNUAL % CHANGE
2022	4,053	1.50%
2023	4,114	1.50%
2024	4,176	1.50%
2025	4,239	1.50%
Calls added 2015 - 2025 (IFFP Horizon)	586	
Calls added 2015 – 2021 (6 Year Professional Expense Horizon)	341	
Calls added 2015 to Buildout	2,394	

NOTICING DRAFT

SECTION 4: EXISTING FACILITIES INVENTORY & LEVEL OF SERVICE

EXISTING FACILITIES INVENTORY

The Lindon Police Department is currently in the process of constructing a new public safety building. This facility will house both the fire and police departments. The police portion will include offices, evidence rooms, and a sally port. The fire portion will include public and shared spaces, living quarters and bays. Some space will be shared between both police and fire such as a lobby, public hallways, training rooms, elevator, public restroom, stairwells, mechanical, janitorial closets, etc. The total square footage of the building will be 17,538.

In the past, the police department worked out of the basement of the City Center. The fire department used an old house as a living quarters and a separate facility to store equipment and vehicles. This new facility will replace all of the existing facilities previously used by the fire and police departments, with the exception that the police will continue to use a separate facility for storage space.

VALUE OF EXISTING POLICE INFRASTRUCTURE

In order to quantify the demands placed upon existing public facilities by new development activity, the Impact Fee Facilities Plan provides an inventory of the City's existing facilities. The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development. Once the new Public Safety Building is completed, this along with the storage facility will be the only facilities used by the police department. The table below shows the percentage of the Public Safety Building that will be used by the police department.

TABLE 4.1: ORIGINAL COST OF EXISTING FACILITIES

FACILITIES	YEAR	TOTAL Sq. Ft.	% TO POLICE (IF ELIGIBLE) ⁷	Sq. Ft. TO POLICE (IF ELIGIBLE)	CONSTRUCTION COST TOTAL	COST TO LINDON POLICE	% CITY FUNDED AND IMPACT FEE ELIGIBLE	TOTAL IMPACT FEE ELIGIBLE COST	LINDON DEMAND SERVED
Public Safety Building	2016	17,538	38%	6,675	\$3,333,036	\$1,261,624	100%	\$1,261,624	5,992
Storage Facility	2001	1,750	40%	700	\$373,610	\$149,444	100%	\$149,444	5,992
Total		19,288			\$3,706,647	\$1,411,068		\$1,411,068	

Approximately 38 percent of the Public Safety Building will be used by the police department. Thus, while the actual construction cost of the building is \$3,333,036, only \$1,261,624 will be included in the calculation of the impact fee. The City does not anticipate constructing any additional police facilities in the future, thus this Public Safety Building and storage facility will serve the City's demand through buildout, or a total of 5,992 calls for service.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The Public Safety Building has been funded by existing development through City and RDA funds. In addition, a Sales Tax Revenue Bond was issued in 2016 to fund a portion of the facility. Table 4.2 describes the principal and interest associated with the bond as well as the amount of interest that can be included in the calculation of the police impact fee.

TABLE 4.2: FUNDING

	PRINCIPAL	INTEREST	% TO POLICE (IF ELIGIBLE)	TOTAL POLICE IMPACT FEE ELIGIBLE
2016 Sales Tax Revenue Bond	\$2,600,000	\$361,726	38%	\$136,921

Since the City does not anticipate a need to construct additional police facilities in the future, a portion of the cost associated with the existing police facilities will be calculated as a buy-in and will be applied to future residents by way of an impact fee. New growth will be expected to pay its fair share of the costs incurred to serve new growth.

⁷ Involuntary incarceration space of 171 square feet has been removed from the impact fee eligible square footage associated with police for the Public Safety Building.



LEVEL OF SERVICE STANDARDS

The current level of service is approximately 1.39 officers per 1,000 residents. Another way to measure level of service is the square feet of floor space per officer. Currently the police department has approximately 489 square feet of floor space per officer.

POLICE FACILITY NEEDS ASSESSMENT

To determine the impacts new development will place on the existing system this analysis also considers the current building square feet per call. Impact fees cannot be used to finance an increase in the level of service to current or future users of the infrastructure. Based on the historic call data shown above there is approximately 3,598 calls annually. This equates to 2.04 square feet of existing facilities per call.

TABLE 4.3: POLICE FACILITIES NEEDS ASSESSMENT

	POLICE FACILITIES
Total Current Sq. Ft.	7,339
Average Annual Calls	3,598
Sq. Ft./Call	2.04
Future Calls to Buildout	2,394
Additional Square Feet Needed	4,883

Based on the historic level of service, a total of 4,883 new square feet would be necessary to serve new development and maintain the same proportionality of square footage at buildout. However, the City believes the existing police facilities to be sufficient to serve all police calls through buildout and does not plan to maintain this current level of service in the future. Thus, an impact fee will be charged to build-in to the existing police facilities.

NOTICING DRAFT

SECTION 5: CAPITAL FACILITY ANALYSIS

The demand analysis anticipates an additional 586 calls within the next ten years with an additional 2,394 calls through buildout. The City anticipates that all of these calls can be served by the existing police facilities and thus does not plan on building additional police facilities in the future.

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities that are intended to provide services to service areas within the community at large.⁸ Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.⁹ The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis. Since police services serve the entire community, the construction of police buildings are considered system improvements. However, no additional police buildings are planned for the near future.

FUNDING OF FUTURE FACILITIES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication (developer donated) of system improvements, which may be used to finance system improvements.¹⁰ In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.¹¹

PROPERTY TAX REVENUES

Property tax revenues are not specifically identified in this analysis as a funding source for capital projects, but inter-fund loans can be made from the general fund which will ultimately include some property tax revenues. Inter-fund loans may be repaid once sufficient impact fee revenues have been collected. The City does not currently assess interest on money borrowed from the general fund; however, the City may adopt a policy to do so.

GRANTS AND DONATIONS

Should the City receive grant money to fund police facilities, the impact fees will need to be adjusted accordingly to reflect the grant monies received. A donor will be entitled to a reimbursement for the value of the improvements funded through impact fees if donations are made by new development. Section 6 further addresses developer donations.

IMPACT FEE REVENUES

Impact fees are a valid mechanism for funding growth-related infrastructure. Impact fees are charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing level of service. Increases to an existing level of service cannot be funded with impact fee revenues. Analysis is required to accurately assess the true impact of a particular user upon the City infrastructure and to prevent existing users from subsidizing new growth.

DEBT FINANCING

The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt.

⁸ UC 11-36a-102(20)

⁹ UC 11-36a-102(13)

¹⁰ UC 11-36a-302(2)

¹¹ UC 11-36a-302(3)



EQUITY OF IMPACT FEES

Impact fees are intended to recover the costs of capital infrastructure that relate to future growth. The impact fee calculations are structured for impact fees to fund 100% of the growth-related facilities identified in the proportionate share analysis as presented in the impact fee analysis. Even so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. In those years, other revenues such as general fund revenues will be used to make up any annual deficits. Any borrowed funds are to be repaid in their entirety through impact fees.

NECESSITY OF IMPACT FEES

An entity may only impose impact fees on development activity if the entity's plan for financing system improvements establishes that impact fees are necessary to achieve parity between existing and new development. This analysis has identified the improvements to public facilities and the funding mechanisms to complete the suggested improvements. Impact fees are identified as a necessary funding mechanism to help offset the costs of new capital improvements related to new growth. In addition, alternative funding mechanisms are identified to help offset the cost of future capital improvements.

NOTICING DRAFT

SECTION 6: POLICE IMPACT FEE CALCULATION

The written impact fee analysis relies upon the information contained in this document. The following briefly discusses the methodology for calculating police impact fees.

PROPOSED POLICE IMPACT FEES

The police impact fees proposed in this analysis will be assessed within all areas of the City. The cost per call for the existing facilities is the basis for the maximum impact fees per land use category shown in Table 5.2.

TABLE 5.1: ESTIMATE OF IMPACT FEE COST PER CALL

	ESTIMATED COST	% CITY FUNDED	% IMPACT FEE ELIGIBLE	COST TO IMPACT FEES	CALLS SERVED	COST PER CALL
Existing Facilities						
Public Safety Building	\$1,261,624	100%	100%	\$1,261,624	5,992	\$211
Bonding Related to Public Safety Building				\$136,921	5,992	\$23
Storage Facility	\$149,444	100%	100%	\$149,444	5,992	\$25
Total Facilities				\$1,547,989		\$258
Other Expenses						
Professional Expense				\$5,400	3,994	\$1
Total Other Expenses						\$1
Total Cost per Call						\$260

The cost per call is then multiplied by the actual demand unit of measurement, or calls per unit for each development type as shown in table 5.2. The total cost per call includes the cost per call for facilities and professional expense. The police impact fees proposed in this analysis will be assessed within all areas of the City.

TABLE 5.2: PROPOSED POLICE IMPACT FEE SCHEDULES

	COST PER CALL	CALLS PER UNIT/1,000 SQ. FT.	TOTAL IMPACT FEE PER UNIT/1,000 SQ. FT.
Residential (per unit)			
Residential	\$260	0.625	\$162
Non-Residential (per 1,000 Sq. Ft.)			
Commercial	\$260	0.325	\$84
Industrial	\$260	0.157	\$41

NON-STANDARD POLICE IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon police facilities.¹² This adjustment could result in a higher impact fee if the City determines that a particular user may create a greater impact than what is standard for its land use. The City may also decrease the impact fee if the developer can provide documentation evidence, or alternative-credible analysis that the proposed impact will be lower than normal. The formula for determining a non-standard impact fee, assuming the fair share approach, is found below.

FORMULA FOR NON-STANDARD POLICE IMPACT FEES:

<p>Residential Police Impact Fee Calls per Residence x \$260 = Recommended Impact Fee</p>
<p>Non-Residential Police Impact Fee Calls per Unit / (Bldg. Sq. Ft./1,000) x \$260 = Recommended Impact Fee</p>

¹² UC 11-36a-402(1)(c)



CONSIDERATION OF ALL REVENUE SOURCES

The Impact Fees Act requires the proportionate share analysis to demonstrate that impact fees paid by new development are the most equitable method of funding growth-related infrastructure. See Section 5 for further discussion regarding the consideration of revenue sources.

EXPENDITURE OF IMPACT FEES

Legislation requires that impact fees should be spent or encumbered within six years after each impact fee is paid. Impact fees collected in the next five to six years should be spent only on those projects outlined in the IFFP as growth related costs to maintain the LOS.

PROPOSED CREDITS OWED TO DEVELOPMENT

The Impact Fees Act requires that credits be paid back to development for future fees that will pay for growth-driven projects included in the Impact Fee Facilities Plan that would otherwise be paid for through user fees. Credits may also be paid to developers who have constructed and donated facilities to that City that are included in the IFFP in-lieu of impact fees. This situation does not apply to developer exactions or improvements required to offset density or as a condition of development. Any project that a developer funds must be included in the IFFP if a credit is to be issued.

In the situation that a developer chooses to construct facilities found in the IFFP in lieu of impact fees, the decision must be made through negotiation with the developer and the City on a case-by-case basis.

GROWTH-DRIVEN EXTRAORDINARY COSTS

The City does not anticipate any extraordinary costs necessary to provide services to future development.

SUMMARY OF TIME PRICE DIFFERENTIAL

The Impact Fees Act allows for the inclusion of a time price differential to ensure that the future value of costs incurred at a later date are accurately calculated to include the costs of construction inflation. Construction inflation has not been included since no additional capital facilities are planned for the future.

NOTICING DRAFT

8. Public Hearing—Adoption of FY2017 Tentative Budget*(30 minutes)*

The City Council will review and consider the Tentative Budget for fiscal year beginning July 1, 2016. Proposed Fee Schedule changes, PARC Tax allocation, overview of fund balances, and other supplemental information will be presented. The City will hold additional public meetings to review the budget on May 3, 2016 and May 17, 2016. The City will also hold a public hearing to adopt the Proposed Budget on May 17, 2016 and a public hearing to adopt the Final Budget on June 21, 2016.

See attached FY2017 Tentative Budget and associated documents. Staff will review the items in detail in the meeting.

Sample Motion: I move to (approve, deny) the Tentative Budget for the 2017 fiscal year beginning July 1, 2016, and approve the dates for the public hearings to be held on the Proposed Budget on May 17, 2016 and Final Budget on June 21, 2016.

SUMMARY OF CHANGES IN FUND BALANCES

	Governmental Funds							Proprietary Funds						Total All Funds
	General	Road	RDA	PARC Tax	Parks CIP	Pub. Sfty CIP	Debt Svc	Water	Sewer	Garbage	Storm	Recreation	Telecomm.	
Beginning Balances	2,254,424	167,977	615,824	347,392	261,490	2,582,225	-	2,639,753	1,775,012	89,875	(428,134)	217,772	41,960	10,565,570
Revenues														
Program revenues														
Charges for services	1,840,605							1,781,737	1,548,997	419,500	626,969	487,360	50,000	6,755,168
Grants and contributions	63,500											5,700		69,200
General revenues														
Property taxes	1,947,935													1,947,935
Sales tax	3,700,500													3,700,500
Other taxes	1,595,000	355,000	191,000	510,000										2,651,000
Other	927,120	20,700	3,000	2,000	184,000	-		149,796	249,600		95,000		-	1,631,216
Total revenues	10,074,660	375,700	194,000	512,000	184,000	-	-	1,931,533	1,798,597	419,500	721,969	493,060	50,000	16,755,019
Transfers In	-	-	-	-	-	367,010	651,223	-	-	-	-	917,050	-	1,935,283
Expenses														
General government	2,923,912		44,347											2,968,259
Public safety	4,580,412													4,580,412
Streets	630,525	162,000												792,525
Parks and recreation	459,605			320,650										780,255
Capital projects	-	-	-		5,000	2,949,235								2,954,235
Debt Service	-						651,223							651,223
Water								1,513,601						1,513,601
Sewer									1,908,881					1,908,881
Solid Waste										427,480				427,480
Storm Water Drainage											598,447			598,447
Recreation Fund												1,497,025		1,497,025
Telecomm. Fund													50,000	50,000
Total expenses	8,594,454	162,000	44,347	320,650	5,000	2,949,235	651,223	1,513,601	1,908,881	427,480	598,447	1,497,025	50,000	18,722,342
Transfers Out	1,264,647	213,526	367,010	80,100	10,000	-	-	-	-	-	-	-	-	1,935,283
Ending Balances	2,469,984	168,151	398,467	458,642	430,490	-	-	3,057,684	1,664,728	81,895	(304,611)	130,857	41,960	8,598,247
Percent Change	9.6%	0.1%	-35.3%	32.0%	64.6%	-100.0%	0.0%	15.8%	-6.2%	-8.9%	28.9%	-39.9%	0.0%	-18.6%

GENERAL FUND:

	<u>Fund Bal.</u>	<u>% of Rev.</u>
6/30/2016	2,254,424	23.99%
6/30/2017	2,469,984	24.52%

PARC TAX FUND

	Actual 2013-2014	Actual 2014-2015	Amended Budget 2015-2016	Manual Budget 2016-2017
REVENUE				
24-30-100 PARC Tax	117,403.64	475,198.10	500,000.00	510,000.00
24-30-110 Interest Earnings	4.30	880.73	1,800.00	2,000.00
	<u>117,407.94</u>	<u>476,078.83</u>	<u>501,800.00</u>	<u>512,000.00</u>
FACILITIES MAINTENANCE				
Allocation of Revenue	<u>37,570.54</u> 32.0%	<u>152,345.23</u> 32.0%	<u>200,720.00</u> 40.0%	<u>204,800.00</u> 40.0%
Aquatics Center				
24-41-250 Operating Supplies & Maint	-	14,170.84	15,000.00	15,000.00
24-41-252 Pool Chemicals	-	23,021.71	40,000.00	40,000.00
24-41-270 Utilities - Electricity	-	32,800.70	42,000.00	42,000.00
24-41-275 Utilities - Gas	-	12,935.60	17,000.00	17,000.00
24-41-280 Utilities - Telephone	-	133.02	1,000.00	1,000.00
24-41-285 Utilities - Water/Sewer	-	3,431.90	3,600.00	3,600.00
24-41-620 Other Services	-	-	-	-
Total Aquatics Center Facilities Maintenance	<u>-</u>	<u>86,493.77</u>	<u>118,600.00</u>	<u>118,600.00</u>
Community Center				
24-42-250 Operating Supplies & Maint	-	3,035.00	4,000.00	4,000.00
24-42-270 Utilities - Electricity	-	5,561.29	7,800.00	8,000.00
24-42-275 Utilities - Gas	-	4,336.24	6,000.00	6,000.00
24-42-280 Utilities - Telephone	-	980.69	1,100.00	1,200.00
24-42-285 Utilities - Water/Sewer	-	3,307.04	4,000.00	4,000.00
24-42-620 Other Services	-	-	-	-
Total Community Center Facilities Maintenance	<u>-</u>	<u>17,220.26</u>	<u>22,900.00</u>	<u>23,200.00</u>
Veterans Hall				
24-43-250 Operating Supplies & Maint	-	-	-	-
24-43-270 Utilities - Electricity	-	382.40	600.00	600.00
24-43-275 Utilities - Gas	-	528.83	600.00	600.00
24-43-285 Utilities - Water/Sewer	-	492.12	650.00	650.00
24-43-620 Other Services	-	-	-	-
Total Veterans Hall Facilities Maintenance	<u>-</u>	<u>1,403.35</u>	<u>1,850.00</u>	<u>1,850.00</u>
Parks & Trails				
24-44-250 Operating Supplies & Maint	-	37,822.07	30,000.00	5,000.00
24-44-270 Utilities - Electricity	-	3,992.11	7,500.00	7,500.00
24-44-285 Utilities - Water/Sewer	-	22,355.82	23,000.00	23,000.00
24-44-620 Other Services	-	-	1,650.00	-
Total Parks & Trails Facilities Maintenance	<u>-</u>	<u>64,170.00</u>	<u>62,150.00</u>	<u>35,500.00</u>
TOTAL FACILITIES MAINTENANCE	<u>-</u>	<u>169,287.38</u>	<u>205,500.00</u>	<u>179,150.00</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>37,570.54</u>	<u>(16,942.15)</u>	<u>(4,780.00)</u>	<u>25,650.00</u>
FACILITIES MAINTENANCE CONTINGENCY BALANCE	<u>37,570.54</u>	<u>20,628.39</u>	<u>15,848.39</u>	<u>41,498.39</u>
AQUATICS CENTER IMPROVEMENTS				
Allocation of Revenue	<u>16,437.11</u> 14.0%	<u>66,651.04</u> 14.0%	<u>70,252.00</u> 14.0%	<u>71,680.00</u> 14.0%
24-41-310 Professional & Tech Services	-	-	4,000.00	-
24-41-675 Purchase of Equipment	-	17,358.78	-	45,000.00
24-41-720 Facility Improvements	7,612.00	-	-	-
24-41-920 Trfr to Recreation-Capital Exp	-	43,567.57	30,000.00	-
TOTAL AQUATICS CENTER IMPROVEMENTS	<u>7,612.00</u>	<u>60,926.35</u>	<u>34,000.00</u>	<u>45,000.00</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>8,825.11</u>	<u>5,724.69</u>	<u>36,252.00</u>	<u>26,680.00</u>
AQUATICS CENTER IMPROVEMENTS CONTINGENCY BALANCE	<u>8,825.11</u>	<u>14,549.80</u>	<u>50,801.80</u>	<u>77,481.80</u>
COMMUNITY CENTER IMPROVEMENTS				
Allocation of Revenue	<u>16,437.11</u> 14.0%	<u>66,651.04</u> 14.0%	<u>50,180.00</u> 10.0%	<u>51,200.00</u> 10.0%
24-42-310 Professional & Tech Services	-	-	12,200.00	34,500.00
24-42-675 Purchase of Equipment	-	3,723.06	9,100.00	15,000.00
24-42-920 Trfr to Recreation-Capital Exp	-	-	-	-
TOTAL COMMUNITY CENTER IMPROVEMENTS	<u>-</u>	<u>3,723.06</u>	<u>21,300.00</u>	<u>49,500.00</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>16,437.11</u>	<u>62,927.98</u>	<u>28,880.00</u>	<u>1,700.00</u>
COMMUNITY CENTER IMPROVEMENTS CONTINGENCY BALANCE	<u>16,437.11</u>	<u>79,365.09</u>	<u>108,245.09</u>	<u>109,945.09</u>

PARC TAX FUND

	Actual 2013-2014	Actual 2014-2015	Amended Budget 2015-2016	Manual Budget 2016-2017
PARKS & TRAILS IMPROVEMENTS				
Allocation of Revenue	16,437.11 14.0%	66,651.04 14.0%	70,252.00 14.0%	71,680.00 14.0%
24-44-310 Professional & Tech Services	-	-	-	-
24-44-730 Improvements Other than Bldgs	-	33,306.42	83,365.00	32,000.00
24-44-910 Trfr to Parks CIP	-	-	5,000.00	-
TOTAL PARKS & TRAILS IMPROVEMENTS	-	33,306.42	88,365.00	32,000.00
REVENUE OVER (UNDER) EXPENDITURES	16,437.11	33,344.62	(18,113.00)	39,680.00
PARKS & TRAILS IMPROVEMENTS CONTINGENCY BALANCE	16,437.11	49,781.73	31,668.73	71,348.73
OTHER				
24-48-400 Grants to Other Entities	- 0.0%	3,650.00	6,430.00 1.3%	15,000.00 2.9%
24-49-920 Trfr to Recreation for Admin	- 0.0%	32,925.00	30,870.00 6.2%	30,100.00 5.9%
24-49-920 Trfr to Recreation for Debt Svc	- 0.0%	-	50,000.00 10.0%	50,000.00 9.8%
MISCELLANEOUS CONTINGENCY				
Annual Total	30,526.06 26.0%	87,205.50	23,096.00 4.6%	17,540.00 3.4%
MISCELLANEOUS CONTINGENCY BALANCE	30,526.06	117,731.56	140,827.56	158,367.56
TOTAL CONTINGENCY BALANCES	109,795.94	282,056.56	347,391.56	458,641.56

Summary:

	117,407.94	476,078.83	501,800.00	512,000.00
Revenue	117,407.94	476,078.83	501,800.00	512,000.00
Allocations				
Facilities Maintenance	37,570.54 32.0%	152,345.23 32.0%	200,720.00 40.0%	204,800.00 40.0%
Aquatics Center	16,437.11 14.0%	66,651.04 14.0%	70,252.00 14.0%	71,680.00 14.0%
Community Center	16,437.11 14.0%	66,651.04 14.0%	50,180.00 10.0%	51,200.00 10.0%
Vet Hall	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Parks & Trails	16,437.11 14.0%	66,651.04 14.0%	70,252.00 14.0%	71,680.00 14.0%
Grants	- 0.0%	3,650.00 0.8%	6,430.00 1.3%	15,000.00 2.9%
Administration	- 0.0%	32,925.00 6.9%	30,870.00 6.2%	30,100.00 5.9%
Debt Service	- 0.0%	- 0.0%	50,000.00 10.0%	50,000.00 9.8%
Unreserved Contingency	30,526.06 26.0%	87,205.50 18.3%	23,096.00 4.6%	17,540.00 3.4%
Total Allocations	117,407.94	476,078.83	501,800.00	512,000.00

Merit Increases

The merit increase will depend on the unreserved General Fund balance as a percentage of revenue.

GF Balance	10.0-11.9%	12.0-13.9%	14.0-15.9%	16.0-17.9%	18.0-19.9%	Over 19.9%
Merit Increase	0.5%	1.0%	1.5%	2.0%	2.5%	3.0%

If the GF Balance is less than 10.0% then there will not be a Merit Increase nor a COLA increase.

A **3.0%** Merit Increase is budgeted for 2017FY.

CONSUMER PRICE INDEX

<u>March - February</u>	<u>Average Index</u>	<u>Percent Change</u>	
2010-2011	218.731		
2011-2012	226.006	3.3%	(Used Apr-Apr Percent Change of 3.2%)
2012-2013	230.270	1.9%	(First Year using this method)
2013-2014	233.478	1.4%	
2014-2015	236.714	1.4%	
2015-2016	237.484	0.3%	

	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Average</u>
2014-2015	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812	233.707	234.722	236.714
2015-2016	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525	236.916	237.111	237.484
% Change	-0.1%	-0.2%	0.0%	0.1%	0.2%	0.2%	0.0%	0.2%	0.5%	0.7%	1.4%	1.0%	0.3%

PROPOSED FEE SCHEDULE CHANGES

For 2016-2017 Budget

CHANGES

Aquatics Center	
Flow Rider Fees	
Non-resident	\$10.00 \$15.00 per person
Facility Rental Rates	
Leisure and Competition Pool	\$350.00 \$400.00 /hr
Leisure/Competition Pool and Flow Rider	\$450.00 \$500.00 /hr
Cemetery	
Burial Right (Cemetery Lot)	
Resident	\$550.00 \$700.00
Non-resident	\$1,000.00 \$1,300.00
Quarter-size Lot (Only available in cremation section)	
Resident	\$140.00 \$175.00
Non-resident	\$250.00 \$325.00
Interment	
Additional fee for Saturdays/After hours	\$275.00 \$300.00
Single-Depth Burial	
Resident	\$250.00 \$400.00
Non-resident	\$450.00 \$700.00
Double-Depth Burial	
Resident	\$300.00 \$450.00
Non-resident	\$600.00 \$800.00
Cremation Burial	
Resident	\$200.00 \$350.00
Non-resident	\$300.00 \$500.00
Library Reimbursement	50% of cost, \$50 maximum
<p>For Orem and Pleasant Grove libraries only. Must present library receipt. Only 1 reimbursement will be given each year (from July 1 to June 30) whether on a 6 month or 1 year card and will be limited to 1 per family, not property. Residents that do not have the water bill in their name will have to present other proof of residency (i.e. recent electric bill or phone bill).</p>	
North Pointe Solid Waste Transfer Station Punch Pass (2 punches)	
First pass (Residents only)	Free
Additional pass	\$16.00 \$18.00
Recreation	
Basketball	\$45.00 \$50.00
Baseball	
Pee Wee League	
Tee Ball	\$35.00 \$40.00
Coach Pitch	\$35.00 \$40.00
Machine Pitch	\$35.00 \$40.00
Minors League	
Mustang	\$80.00
Pinto	\$80.00
Pony	\$90.00

Soccer
 Fall Indoor Soccer \$35.00 ~~\$40.00~~
 Spring Soccer \$35.00 ~~\$40.00~~

Community Center Rental Rates
 Deposit 50% of total rental cost ~~\$200.00~~

Utility Rates - increases as recommended by Engineer's Study

Culinary Water Utility Fee (p. 15)

ZONES		METER SIZE					
		1"	1 1/2"	2"	3"	4"	6"
Below North Union Canal	base	\$17.63	\$31.73	\$51.13	\$193.93	\$352.60	\$654.07
		\$19.22	\$34.59	\$55.73	\$211.38	\$384.33	\$712.94
	ea. 1000 gal.	\$1.45	\$1.45	\$1.45	\$1.45	\$1.45	\$1.45
		\$1.58	\$1.58	\$1.58	\$1.58	\$1.58	\$1.58
Above North Union Canal	base	\$19.07	\$34.33	\$55.30	\$209.77	\$381.40	\$707.50
		\$20.79	\$37.42	\$60.28	\$228.65	\$415.73	\$771.18
	ea. 1000 gal.	\$1.54	\$1.54	\$1.54	\$1.54	\$1.54	\$1.54
		\$1.68	\$1.68	\$1.68	\$1.68	\$1.68	\$1.68
Upper Foothills	base	\$27.47	\$49.45	\$79.66	\$302.17	\$549.40	\$1,019.14
		\$29.94	\$53.90	\$86.83	\$329.37	\$598.85	\$1,110.86
	ea. 1000 gal.	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75
		\$1.91	\$1.91	\$1.91	\$1.91	\$1.91	\$1.91

Sewer
 Base \$17.65 ~~\$18.69~~
 Usage per 1000 gal. \$3.17 ~~\$3.30~~

Storm Water \$6.18 ~~\$6.98~~

DELETIONS

Aquatics Center Season Passes

	<u>Resident</u>	<u>Non-Resident</u>
Family*	\$190.00 + tax	\$250.00 + tax
Adult Couple	\$130.00 + tax	\$175.00 + tax
Adult Single	\$85.00 + tax	\$112.50 + tax
Senior Couple	\$85.00 + tax	\$112.50 + tax
Senior Single	\$55.00 + tax	\$75.00 + tax
Youth Pass	\$75.00 + tax	\$95.00 + tax

*Family Pass is for up to 5 members of the immediate family. Add \$15+tax/person for each additional family member.

Cemetery

Half-size lots
 Resident \$275.00
 Non-resident \$500.00

Public Works

Swimming Pool Fill Up \$500.00 + cost of water

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
GENERAL FUND							
TAXES							
10-31-100	Gen. Property Taxes - Current	1,665,260.36	1,707,974.46	1,636,124.42	1,638,935.00	1,638,935.00	1,638,935.00
10-31-150	Fees in Lieu of Prop. Tax	128,730.59	125,901.60	81,855.38	125,000.00	125,000.00	125,000.00
10-31-200	Prior Year Taxes	201,272.96	240,968.52	157,095.05	180,000.00	180,000.00	180,000.00
10-31-250	Penalties and Interest	11,398.27	3,953.27	2,787.35	4,000.00	4,000.00	4,000.00
10-31-300	General Sales & Use Tax	3,193,637.69	3,467,260.14	1,839,637.37	3,500,000.00	3,600,000.00	3,700,000.00
10-31-400	Mass Transit Tax	3,591.42	363.81	112.35	1,000.00	500.00	500.00
Budget notes: Utah State Tax Commission remits this tax directly to UTA on Lindon's behalf. Lindon is still required to recognize the revenue (10-31-400) and expenditure (10-60-550)							
10-31-450	Room Tax	11.61	.00	.00	.00	.00	.00
10-31-500	Telecommunications Tax	209,636.02	202,874.11	96,514.01	205,000.00	205,000.00	205,000.00
10-31-510	Cable Franchise Tax	32,858.34	32,972.45	17,429.41	30,000.00	30,000.00	30,000.00
10-31-550	Energy Franchise Tax	1,250,990.16	1,259,380.60	906,317.99	1,275,000.00	1,275,000.00	1,275,000.00
10-31-600	911 Telephone Tax	90,854.80	86,915.42	45,528.53	85,000.00	85,000.00	85,000.00
Total TAXES:		6,788,242.22	7,128,564.38	4,783,401.86	7,043,935.00	7,143,435.00	7,243,435.00
LICENSES AND PERMITS							
10-32-100	Business Licenses & Permits	68,374.73	67,709.88	67,636.91	65,500.00	67,000.00	67,000.00
10-32-110	Home Occupancy Application	600.00	525.00	550.00	500.00	500.00	500.00
10-32-120	Alarm Permits & False Alarms	425.00	325.00	325.00	500.00	500.00	500.00
10-32-200	Building Permits	163,663.51	301,662.41	291,247.00	140,000.00	300,000.00	300,000.00
10-32-300	1% State Fee - Bldg Permits	301.38	827.32	1,253.71	300.00	300.00	300.00
10-32-350	Building Bonds Forfeited	1,000.00	.00	.00	.00	.00	.00
10-32-400	Plan Check Fee	42,845.89	121,546.00	133,977.00	35,000.00	135,000.00	120,000.00
10-32-600	Animal License	1,170.00	1,485.00	855.00	1,200.00	1,200.00	1,200.00
Budget notes: Should be the same as 10-57-635							
Total LICENSES AND PERMITS:		278,380.51	494,080.61	495,844.62	243,000.00	504,500.00	489,500.00
GRANTS & INTERGOVERNMENTAL							
10-33-150	CDBG Grants	.00	.00	.00	.00	.00	55,000.00
10-33-180	Federal Grants	.00	.00	.00	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-33-300	State Liquor Fund Allotment	9,100.54	8,243.80	8,610.79	8,000.00	8,600.00	8,500.00
10-33-525	Police Misc. Grants	13,473.33	11,695.50	.00	.00	.00	.00
10-33-790	State Grants	1,003.84	.00	.00	3,000.00	3,000.00	.00
	Budget notes: ~2016 \$3,000 EDC Utah matching grant; spend in 10-68-310						
10-33-795	MAG Grants	.00	.00	.00	.00	.00	.00
10-33-800	County Grants	.00	.00	.00	.00	.00	.00
	Total GRANTS & INTERGOVERNMENTAL:	23,577.71	19,939.30	8,610.79	11,000.00	11,600.00	63,500.00
CHARGES FOR SERVICES							
10-34-100	Zoning & Subdivision Fee	66,673.47	105,522.25	78,242.30	50,000.00	75,000.00	75,000.00
10-34-101	Engineering Review Fees	10,027.08	32,786.46	10,939.01	1,000.00	11,000.00	11,000.00
10-34-250	Planning Admin Fee	4,908.00	10,766.00	11,944.37	3,000.00	13,000.00	13,000.00
10-34-270	Materials Testing Fee	.00	.00	.00	.00	.00	.00
10-34-300	Street and Regulatory Signs	.00	620.00	1,460.00	.00	1,000.00	.00
10-34-320	Construction Services Fee	.00	.00	35,510.28	.00	40,000.00	60,000.00
10-34-425	Re-Inspection Fee	.00	.00	.00	.00	.00	.00
10-34-500	Park & Public Property Rental	9,390.00	11,230.00	6,200.00	7,000.00	7,000.00	7,000.00
10-34-550	Weed Abatement	.00	.00	.00	.00	.00	.00
	Budget notes: Tied to 10-55-621						
	Total CHARGES FOR SERVICES:	90,998.55	160,924.71	144,295.96	61,000.00	147,000.00	166,000.00
MUNICIPAL COURT REVENUE							
10-35-100	Court Fines	343,303.49	335,696.24	226,933.65	330,000.00	330,000.00	300,000.00
10-35-200	Traffic School Fees	11,911.00	11,051.00	6,966.00	10,000.00	10,000.00	10,000.00
	Total MUNICIPAL COURT REVENUE:	355,214.49	346,747.24	233,899.65	340,000.00	340,000.00	310,000.00
MISCELLANEOUS REVENUE							
10-36-100	Interest Earnings	6,234.32	12,472.22	17,056.85	6,000.00	24,000.00	24,000.00
10-36-110	Police Misc. Fees	5,916.75	4,490.00	3,837.50	5,000.00	5,000.00	5,000.00
10-36-112	Police Training Courses	.00	.00	325.00	.00	.00	.00
10-36-113	Lindon Youth Court	690.00	830.43	540.00	1,000.00	1,000.00	1,000.00

LINDON CITY CORPORATION

Budget Worksheet
Period: 14/16Page: 3
Mar 29, 2016 10:22AM

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-36-118	LD Car Show Contrib to Police	.00	5,500.00	5,000.00	.00	5,000.00	.00
	Budget notes: Receipt Lindon Days Car Show donation here when they raise money for the Police Dept						
10-36-120	Payment Convenience Fee	1,066.45	1,831.50	2,233.75	1,700.00	2,500.00	2,500.00
10-36-640	Fixed Asset Disposal Gain/Loss	47,000.00	291,800.00	.00	253,000.00	49,000.00	286,500.00
	Budget notes: ~2016 Trade in 2 police vehicles est. \$49k; sell tithing home est. \$110k Trade in skid steer est. 24k; Trade in back hoe est. 70k (WE DON'T OWN THESE; THEY ARE RENTALS)						
10-36-650	Misc. Park Revenue	39,467.68	3,120.00	1,430.00	3,120.00	3,120.00	3,120.00
10-36-900	Sundry Revenue	2,046.09	12,099.69	25,821.34	5,000.00	5,000.00	5,000.00
10-36-905	Lease Revenue	96,174.12	97,818.02	86,813.67	100,000.00	100,000.00	100,000.00
10-36-920	Maps and Publications	12.00	650.00	.00	.00	.00	.00
10-36-945	Funds from Financing Sources	73,435.85	480,520.00	.00	75,000.00	75,000.00	500,000.00
	Budget notes: Police vehicle leases; street equipment leases						
	Total MISCELLANEOUS REVENUE:	272,043.26	911,131.86	143,058.11	449,820.00	269,620.00	927,120.00
CEMETERY REVENUE							
10-37-100	Sale of Burial Plots	52,370.00	39,155.00	34,670.00	36,000.00	36,000.00	36,000.00
10-37-150	Transfer Fees	140.00	80.00	.00	.00	.00	.00
10-37-250	Interment Fees	11,400.00	17,650.00	11,575.00	10,000.00	12,000.00	12,000.00
	Total CEMETERY REVENUE:	63,910.00	56,885.00	46,245.00	46,000.00	48,000.00	48,000.00
CONTRIBUTIONS & TRANSFERS							
10-38-220	Admin Costs from RDA	149,800.00	147,700.00	.00	141,183.00	141,183.00	26,740.00
	Budget notes: Total 22-81-910 and 22-83-910						
10-38-240	Transfer from PARC Tax Fund	.00	.00	.00	.00	.00	.00
10-38-510	Admin Costs from Water	210,823.00	216,251.00	.00	233,297.00	233,297.00	249,443.00
	Budget notes: Match 51-40-910						
10-38-511	PW Admin Dept cost share-Water	85,643.75	90,236.00	.00	84,194.00	84,194.00	75,669.00
10-38-520	Admin Costs from Sewer	190,226.00	197,835.00	.00	208,519.00	208,519.00	216,860.00
	Budget notes: Match 52-40-910						
10-38-521	PW Admin Dept cost share-Sewer	85,643.75	90,236.00	.00	84,194.00	84,194.00	75,669.00
10-38-530	Admin Costs frm Solid Waste Fd	15,532.00	16,600.00	.00	16,780.00	16,780.00	16,780.00
	Budget notes:						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
Match 53-40-910							
10-38-540	Admin Costs from Storm Drain	56,977.00	66,444.00	.00	77,678.00	77,678.00	87,776.00
Budget notes: Match 54-40-910							
10-38-541	PW Admin Dept cost share-Storm	85,643.75	90,236.00	.00	84,194.00	84,194.00	75,669.00
10-38-560	Admin Costs from Telecomm Fd	.00	2,250.00	.00	2,500.00	2,500.00	2,500.00
10-38-900	Use of Fund Balance	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS & TRANSFERS:		880,289.25	917,788.00	.00	932,539.00	932,539.00	827,106.00

LEGISLATIVE

10-41-110	Salaries & Wages	48,592.36	49,583.16	39,708.29	51,500.00	51,900.00	51,000.00
Budget notes: \$400 tech allowance for mayor and each council member (they can refuse it or return it); mayor & council rec'd first allowance in April 2013 ~2016 \$400 x 3: tech allowance for possible 3 new council members; changed in budget amendment to 3 from 2015 plus 1 possible new council member							
10-41-120	Planning Commission Allowance	9,900.00	8,500.00	6,100.00	8,800.00	8,800.00	9,200.00
Budget notes: Commissioners & term ending dates (term is 3 yrs): Bob Wiley Mar 2017 Sharon Call Apr 2017 Matt McDonald Jul 2017 Mike Marchbanks Jan 2018 Rob Kallas Jan 2018 Charles Keller Jan 2019 \$400 tech allowance for each planning commissioner (they can refuse it or return it); allowance available July 2013 and then at the start of a new term (every 3 years) ~2016 \$400 tech allowance for new member							
10-41-135	Benefits - FICA	4,829.95	4,443.57	3,504.33	4,650.00	4,650.00	4,650.00
10-41-150	Benefits - Insurance Allowance	4,638.25	.00	.00	.00	.00	.00
10-41-185	Benefits - Workers Comp.	1,111.25	640.74	505.53	900.00	900.00	900.00
10-41-230	Travel & Training	4,251.36	4,709.67	1,991.12	6,000.00	6,000.00	6,000.00
Budget notes: ~2016 Adam req. \$4,200; changed to \$6,000 in meeting with Adam ULCT - SLC: \$300 X 3 = \$900 ULCT - St. George: \$750 x 5 = \$3,750 other: \$1,350 (mileage reimb)							
10-41-260	Miscellaneous Expense	2,904.97	1,182.17	560.73	2,500.00	2,500.00	2,500.00
Budget notes: ~2016 Adam req. \$1,500; changed to \$2,500 in meeting with Adam for open houses, pictures & plaques							
10-41-330	Mountainland Assoc of Govt	4,469.00	4,473.00	4,504.00	4,505.00	4,505.00	4,505.00
10-41-340	Utah Lake Commission	3,018.70	3,018.70	3,018.70	3,100.00	3,100.00	3,100.00
10-41-350	Utah League of Cities & Towns	7,481.75	8,040.04	8,609.05	8,610.00	8,610.00	8,610.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-41-355	Chamber of Commerce	.00	1,350.00	.00	1,350.00	1,350.00	1,350.00
	Total LEGISLATIVE:	91,197.59	85,941.05	68,501.75	91,915.00	92,315.00	91,815.00
JUDICIAL							
10-42-110	Salaries & Wages	105,634.80	102,346.28	68,698.96	98,000.00	98,000.00	100,100.00
10-42-115	Salaries & Wages - Overtime	.00	.00	.00	.00	.00	.00
10-42-120	Salaries - Temp Employees	.00	.00	.00	.00	.00	.00
10-42-135	Benefits - FICA	8,325.20	7,989.35	5,629.88	7,500.00	7,500.00	7,680.00
10-42-140	Benefits - LTD	178.23	186.24	153.99	250.00	250.00	250.00
10-42-145	Benefits - Life	171.98	157.92	118.44	185.00	185.00	185.00
10-42-150	Benefits - Insurance Allowance	17,738.14	17,337.60	10,665.81	13,300.00	14,650.00	15,900.00
10-42-180	Benefits - Retirement	16,416.53	17,635.95	13,010.88	15,900.00	15,900.00	16,400.00
10-42-185	Benefits - Workers Comp.	636.65	112.02	79.08	200.00	200.00	200.00
10-42-210	Membership Dues & Subscriptions	163.54	173.87	81.08	350.00	350.00	350.00
10-42-230	Travel & Training	1,172.45	1,309.29	1,182.31	2,000.00	2,000.00	2,000.00
	Budget notes:						
	~2016 Adam req. \$2,500; changed to \$2,000 in meeting with Adam						
10-42-240	Office Supplies	4,275.72	2,833.48	4,390.41	4,500.00	4,500.00	4,500.00
	Budget notes:						
	~2016 Adam req. \$4,500						
10-42-250	Operating Supplies & Maint	113.22	560.67	249.00	500.00	500.00	500.00
10-42-260	Miscellaneous Expense	59.02	.00	.00	.00	.00	.00
10-42-280	Telephone	1,410.68	1,441.90	860.51	1,500.00	1,500.00	1,500.00
	Budget notes:						
	~2016 Changed to \$1,500 in meeting with Adam						
10-42-290	Gasoline & Oil	7.67	21.74	2.52	.00	.00	.00
10-42-310	Professional & Tech Services	176,902.99	150,093.26	95,132.46	170,000.00	170,000.00	170,000.00
	Budget notes:						
	~2016 Changed to \$1,700 in meeting with Adam						
10-42-510	Insurance	1,508.21	1,535.23	2,118.10	1,600.00	2,200.00	2,200.00
10-42-620	Court Surcharges & Fees	107,597.83	109,306.98	66,009.72	105,000.00	105,000.00	105,000.00
10-42-640	Bailiff Services	6,704.36	5,551.26	3,930.68	6,500.00	6,500.00	6,500.00
	Budget notes:						
	~2016 Adam req. \$6,500						

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-42-675	Purchase of Equipment	5,000.00	.00	.00	1,000.00	1,000.00	1,000.00
	Budget notes: ~2016 Adam req. \$1,000 for emergency computer replacement						
	Total JUDICIAL:	454,017.22	418,593.04	272,313.83	428,285.00	430,235.00	434,265.00
ADMINISTRATION							
10-44-110	Salaries & Wages	373,142.13	404,466.54	298,536.27	428,000.00	428,000.00	438,500.00
10-44-115	Salaries & Wages - Overtime	.00	.00	.00	.00	.00	.00
10-44-120	Salaries - Temp Employees	.00	2,760.00	1,978.17	4,000.00	4,000.00	4,000.00
	Budget notes: ~2016 Adam req. \$5,000; Changed to \$4,000 in meeting with Adam						
10-44-135	Benefits - FICA	30,041.42	32,600.02	25,063.17	33,100.00	33,100.00	33,900.00
10-44-140	Benefits - LTD	1,844.88	2,008.45	1,662.84	2,300.00	2,300.00	2,300.00
10-44-145	Benefits - Life	947.52	930.20	673.65	1,000.00	1,000.00	1,000.00
10-44-150	Benefits - Insurance Allowance	97,751.22	98,916.31	58,979.16	79,500.00	79,500.00	67,500.00
10-44-180	Benefits - Retirement	75,941.35	85,393.38	63,123.13	86,800.00	86,800.00	89,400.00
10-44-185	Benefits - Workers Comp.	1,977.30	1,633.37	1,239.05	2,000.00	2,000.00	2,000.00
10-44-210	Membership Dues & Subscriptions	1,157.60	1,175.00	1,079.00	1,200.00	1,200.00	1,200.00
10-44-220	Public Notices	1,560.45	2,887.35	2,950.15	2,000.00	5,000.00	5,000.00
	Budget notes: ~2016 Adam req. \$2,000 2/16/2016 budget amendment - change to \$5k to cover increasing number of public notices						
10-44-230	Travel & Training	4,441.04	5,003.49	3,612.06	5,000.00	5,000.00	5,000.00
10-44-231	Tuition Reimbursement Program	.00	.00	.00	.00	.00	.00
10-44-240	Office Supplies	10,510.88	7,077.57	4,807.57	10,500.00	10,500.00	10,500.00
	Budget notes: ~2016 Adam req. \$10,500						
10-44-250	Operating Supplies & Maint	1,645.50	2,533.29	3,458.02	2,000.00	4,000.00	2,500.00
	Budget notes: ~2016 11/12/2015 budget amendment to add \$2k (\$1,700 for Caselle add-on to do electronic W2 and 1099 filing and \$275 for printer and \$25 for rounding)						
10-44-260	Miscellaneous Expense	.00	178.93	115.56	300.00	300.00	300.00
	Budget notes: Includes Synergy exp						
10-44-280	Telephone	4,811.10	4,973.27	2,835.97	4,500.00	4,500.00	4,500.00
10-44-290	Gasoline & Oil	1,157.64	552.93	476.15	500.00	500.00	500.00
	Budget notes: Mileage reimb on payroll (going to bank); Taurus trfr to Planning in 2015FY						

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-44-300	Employee Recognition	3,289.42	3,174.45	636.95	2,500.00	2,500.00	2,500.00
	Budget notes:						
	Includes longevity awards, dinner/gas certificates, dept gatherings/farewells						
	Includes Summer & Christmas parties 50/50 split with Emp Assoc.						
	Budget for Christmas party is \$500 for City's half						
	~2016 increase for Don's retirement						
10-44-310	Professional & Tech Services	93,950.34	104,605.86	71,719.80	120,000.00	120,000.00	120,000.00
	Budget notes:						
	~2017 add annual service to upgrade website; add \$3k for service to keep code/ordinance updated						
10-44-330	Merchant Fees	32,135.15	37,694.15	30,033.08	38,000.00	38,000.00	38,000.00
10-44-450	Bad Debt Expense	.00	.00	23.62	.00	.00	.00
10-44-510	Insurance & Surety Bond	4,231.88	4,338.78	4,538.79	5,000.00	5,000.00	5,000.00
10-44-580	Insurance - Treasury Bond	899.00	900.00	1,265.57	1,100.00	1,270.00	1,300.00
10-44-620	Other Services	50.00	1,715.41	71.50	.00	.00	.00
	Budget notes:						
	~2016 Changed to \$0 in mtg with Adam						
10-44-675	Purchase of Equipment	4,950.96	2,959.77	1,767.63	2,500.00	2,500.00	2,500.00
	Budget notes:						
	~2016 Adam req. \$2,500; \$1,500 for desktop scanner for Kathy M & \$1,000 for emergency computer replacement; 1/3 firewall (split with Comm Ctr & PW Bldg)						
10-44-740	Purchase of Capital Asset	.00	.00	.00	.00	.00	.00
	Total ADMINISTRATION:	746,436.78	808,478.52	580,646.86	831,800.00	836,970.00	837,400.00
CITY ATTORNEY							
10-45-310	Professional & Tech Services	61,821.37	76,269.24	51,386.85	65,000.00	65,000.00	65,000.00
10-45-320	Claims Settlemnt Contingencies	10,622.94	5,074.50	8,871.38	20,000.00	20,000.00	20,000.00
	Budget notes:						
	~2016 Flygare settlement \$5k annually for 5 years						
	Total CITY ATTORNEY:	72,444.31	81,343.74	60,258.23	85,000.00	85,000.00	85,000.00
CITY ENGINEER							
10-46-310	Professional & Tech Services	184,367.60	190,376.85	137,378.23	200,000.00	200,000.00	200,000.00
	Total CITY ENGINEER:	184,367.60	190,376.85	137,378.23	200,000.00	200,000.00	200,000.00
ELECTIONS							
10-50-320	Election Judges	2,780.00	.00	2,520.00	3,000.00	3,000.00	3,000.00
	Budget notes:						
	Utah County pays election expenses in even years (ie. Nov. 2012, which is FY2013)						
	~2016 Adam req. \$3,000						
10-50-480	Special Department Supplies	644.70	25.72	.00	750.00	750.00	750.00
	Budget notes:						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
	Utah County - registers & maps; Carr Printing - ballots, etc; refreshments for election night(s), election judge meals ~2016 Adam req. \$750						
10-50-620	Other Services	4,591.96	.00	779.87	4,600.00	4,600.00	4,600.00
	Budget notes: ~2016 Adam req. \$4,600						
	Total ELECTIONS:	8,016.66	25.72	3,299.87	8,350.00	8,350.00	8,350.00

GENERAL GOVERNMENT BUILDINGS

10-51-110	Salaries & Wages	.00	5,362.64	2,649.14	22,000.00	2,650.00	2,650.00
	Budget notes: ~2016 11/12/2015 budget amendment - decrease to \$2,650 since switching back to contracting custodial service						
10-51-135	Benefits - FICA	.00	362.53	250.34	1,700.00	250.00	250.00
	Budget notes: ~2016 11/12/2015 budget amendment - decrease to \$250 since switching back to contracting custodial service						
10-51-185	Benefits - Workers Comp.	.00	52.31	36.12	250.00	36.00	36.00
	Budget notes: ~2016 11/12/2015 budget amendment - decrease to \$36 since switching back to contracting custodial service						
10-51-250	Operating Supplies & Maint	10,826.46	4,783.49	1,982.68	10,000.00	15,000.00	15,000.00
	Budget notes: ~2016 11/12/2015 budget amendment - add \$5k for supplies to do building improvements						
10-51-260	Miscellaneous Expense	14,957.94	14,022.76	8,423.09	15,000.00	15,000.00	15,000.00
	Budget notes: Maintenance on rental properties ~2016 Changed to \$15,000 in mtg with Adam						
10-51-270	Utilities	34,639.25	30,972.42	24,867.54	35,000.00	35,000.00	45,000.00
	Budget notes: ~2017 increase for 1/2 yr of new Public Safety Bldg						
10-51-280	Telephone	1,025.52	.00	237.50	.00	21,000.00	.00
	Budget notes: ~2016 Changed to \$0 in mtg with Adam Add \$21k for phone system upgrade in City Center						
10-51-310	Professional & Tech Services	230.00	485.00	.00	500.00	500.00	500.00
10-51-510	Insurance	10,252.51	9,176.33	6,959.48	12,000.00	10,000.00	12,000.00
	Budget notes: ~2017 Add \$2,167 for addition of Public Safety Bldg when completed						
10-51-620	Other Services	24,089.02	17,682.72	16,930.50	5,000.00	49,700.00	49,700.00
	Budget notes: ~2016 Decrease to \$5,000 - no janitorial service 11/12/2015 budget amendment - add \$35k: \$20k since switching back to contracting custodial service and \$15k for contracted building improvements such as repairing columns and painting interior walls 2/16/2016 budget amendment - add \$9,700 for tithing office demolition						
10-51-730	Building Improvements	.00	.00	.00	.00	.00	80,000.00
	Budget notes: ~2017 \$80k for City Center elevator (\$60k CDBG & \$20k City funded)						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-51-770	Veterans Hall Renovation	3,200.00	.00	.00	.00	.00	.00
	Total GENERAL GOVERNMENT BUILDINGS:	99,220.70	82,900.20	62,336.39	101,450.00	149,136.00	220,136.00
POLICE							
10-54-110	Salaries & Wages	1,042,627.20	1,086,954.03	761,237.53	1,111,000.00	1,111,000.00	1,103,000.00
10-54-112	Salaries & Wages, X-ing Guard	18,334.67	18,553.85	13,061.00	19,250.00	19,250.00	19,150.00
10-54-115	Salaries & Wages - Overtime	48,396.74	45,475.13	52,090.51	55,000.00	55,000.00	55,000.00
	Budget notes: ~2016 Cody req. \$55,000						
10-54-120	Salaries - Temp Employees	.00	.00	.00	.00	.00	.00
10-54-135	Benefits - FICA	86,766.93	90,460.05	67,129.87	90,700.00	90,700.00	90,100.00
10-54-140	Benefits - LTD	5,347.56	5,624.96	4,347.24	6,000.00	6,000.00	6,000.00
10-54-145	Benefits - Life	2,773.00	2,708.14	1,934.52	2,850.00	2,850.00	2,850.00
10-54-150	Benefits - Insurance Allowance	277,055.68	273,420.91	172,037.89	233,000.00	233,000.00	240,550.00
10-54-180	Benefits - Retirement	328,288.41	357,828.73	254,112.59	367,400.00	367,400.00	368,600.00
10-54-185	Benefits - Workers Comp.	24,420.03	18,828.80	14,079.42	24,000.00	24,000.00	24,000.00
10-54-210	Membership Dues & Subscriptions	723.00	1,215.00	720.00	1,000.00	1,000.00	1,000.00
	Budget notes: ~2016 Cody req. \$1,000 ~2017 Cody req. \$1,000						
10-54-222	Uniform Expense	13,651.85	12,294.98	7,978.60	10,000.00	10,000.00	10,000.00
	Budget notes: ~2016 Cody req. \$10,000 ~2017 Cody req. \$10,000						
10-54-230	Travel & Training	12,436.07	12,384.28	7,504.51	10,000.00	10,000.00	10,000.00
	Budget notes: ~2016 Cody req. \$10,000 ~2017 Cody req. \$10,000						
10-54-240	Office Supplies	5,571.70	4,474.08	2,600.71	5,000.00	5,000.00	5,000.00
	Budget notes: ~2016 Cody req. \$5,000 ~2017 Cody req. \$5,000						
10-54-250	Operating Supplies & Maint	23,194.25	13,389.19	16,078.76	23,000.00	23,000.00	23,000.00
	Budget notes: ~2016 Cody req. \$23,000 ~2017 Cody req. \$23,000						
10-54-280	Telephone	21,609.66	16,928.98	8,733.05	14,000.00	14,000.00	17,000.00
	Budget notes: ~2016 Cody req. \$14,000; est. decrease due to change in air card services ~2017 Cody req. \$14,000; change to \$17k for incr cost of Public Safety Bldg (PSB phones will be split with fire)						

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-54-290	Gasoline & Oil	51,859.01	42,394.33	20,887.66	46,000.00	36,000.00	36,000.00
	Budget notes:						
	~2016 Cody req. \$46,000; est decrease due to reduced fuel prices						
	~2017 Cody req. \$36,000						
10-54-310	Professional & Tech Services	32,342.11	38,228.38	33,460.50	39,000.00	39,000.00	60,000.00
	Budget notes:						
	~2016 Cody req. \$39,000 (Everbridge, Major Crimes, UCAN Radio)						
	~2017 Cody req. \$40,000; add \$20k for psych evals						
10-54-315	Dispatch, Orem City	93,596.70	107,662.20	91,839.33	122,452.00	122,452.00	122,452.00
	Budget notes:						
	~2016 Cody estimates a 5% increase just on the personnel costs; contract = \$122,452						
10-54-480	Special Department Supplies	4,787.60	4,443.08	989.98	5,000.00	5,000.00	5,000.00
	Budget notes:						
	~2017 Cody req. \$5,000						
10-54-510	Insurance	7,078.71	8,855.06	5,982.63	9,000.00	9,000.00	9,000.00
	Budget notes:						
	~2017 Cody req. \$9,000						
10-54-610	Equipment Rental	.00	.00	.90-	.00	.00	.00
10-54-615	Vehicle Lease	112,031.62	266,000.00	.00	.00	49,000.00	286,500.00
	Budget notes:						
	MOVE TO 10-54-810 (LEASE PRINCIPAL) AND 10-54-820 (LEASE INTEREST)						
	Chief + 1 lease = \$12,600 (Feb 2014 & Feb 2016)						
	Fleet lease = abt \$85,100 (Aug 2015 & Aug 2017)						
	Use this account to record disposal of old leases						
	~2017 Cody req. \$110,000; move to 10-54-810 for the debt svc pmt						
10-54-620	Other Services	.00	.00	.00	.00	.00	.00
10-54-625	Risk Management	1,060.44	755.75	.00	1,000.00	1,000.00	1,000.00
	Budget notes:						
	~2016 Cody req. \$1,000						
	~2017 Cody req. \$1,000						
10-54-630	Emergency Preparedness	8,667.08	4,028.21	1,743.96	3,000.00	8,000.00	1,500.00
	Budget notes:						
	~2016 Cody req. \$3,000						
	2/16/2016 budget amendment - add \$5k for Car Show contribution						
	~2017 Cody req. \$1,500						
10-54-635	Miscellaneous Exp.-Petty Cash	1,365.26	1,858.17	1,282.11	2,000.00	2,000.00	2,000.00
	Budget notes:						
	~2016 Cody req. \$2,000						
	~2017 Cody req. \$2,000						
10-54-640	Youth Court Expenses	244.70	503.74	568.63	1,300.00	1,300.00	500.00
	Budget notes:						
	~2016 Cody req. \$1,300						
	~2017 Cody req. \$500						
10-54-645	Nova/RAD Expense	1,138.12	1,492.40	1,353.20	1,300.00	1,300.00	1,300.00
	Budget notes:						

LINDON CITY CORPORATION

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
	~2016 Cody req. \$1,300						
	~2017 Cody req. \$1,300						
10-54-650	Use of USAAV Funds	9,100.54	8,243.80	.00	8,000.00	8,600.00	8,500.00
	Budget notes:						
	Spending alcohol funds so should = 10-33-300; Cody is tracking officer time which will be recoded from payroll						
10-54-675	Purchase of Equipment	12,454.89	17,920.05	399.97	10,000.00	10,000.00	10,000.00
	Budget notes:						
	~2016 Cody req. \$10,000; includes computers for Steve, Robin & Cody						
	~2017 Cody req. \$10,000						
10-54-740	Purchase of Capital Asset	73,435.85	480,520.00	.00	.00	.00	.00
10-54-750	Vehicles	.00	.00	.00	75,000.00	75,000.00	500,000.00
	Budget notes:						
	This account is for recording the acquisition of vehicles as assets; tie to 10-36-945 for lease revenue.						
	~2016 Can we hold off on Feb 2016 new lease (2 vehicles) and combine the 2 leases in Dec 1016?						
10-54-810	Vehicle Lease Principal	.00	112,791.12	93,010.22	155,000.00	106,000.00	110,000.00
	Budget notes:						
	This account includes annual lease principal payments as well as lease principal payoff amounts						
	~2016 Payoff 2 vehicle lease = \$49,000						
	New 2 vehicle princ = \$13,000						
	Lease princ for fleet = \$93,010						
	TOTAL = \$155,000						
10-54-820	Vehicle Lease Interest	8,162.00	973.53	8,156.11	8,944.00	8,944.00	8,944.00
	Budget notes:						
	~2016 Lease int for 2 veh = \$ 787.40						
	Lease int for fleet = \$8,156.11						
	TOTAL = \$8,943.51						
	Total POLICE:	2,328,521.38	3,057,210.93	1,643,319.60	2,459,196.00	2,454,796.00	3,137,946.00
FIRE DEPARTMENT							
10-55-250	Operating Supplies & Maint	80.00	.00	.00	4,115.00	4,115.00	4,115.00
	Budget notes:						
	~2016 \$4,115 for Center/State St traffic signal opticom system						
10-55-280	Telephone	.00	.00	.00	.00	.00	3,600.00
	Budget notes:						
	~2017 \$3,600 for half of Public Safety Bldg phones						
10-55-550	Orem Fire/EMS	1,069,836.22	1,248,259.56	969,411.87	1,292,549.00	1,292,549.00	1,292,549.00
	Budget notes:						
	~2016 Cody estimates a 5% increase just on the personnel costs; contract = \$1,292,549						
10-55-551	Dispatch	93,596.70	107,662.20	91,839.33	122,452.00	122,452.00	122,452.00
	Budget notes:						
	~2016 Cody estimates a 5% increase just on the personnel costs; contract = \$122,452						
10-55-620	Other Services	264.00	360.00	281.00	300.00	300.00	300.00
10-55-621	Weed Abatement	.00	.00	.00	.00	.00	.00
	Budget notes:						
	Tied to 10-34-550						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
Total FIRE DEPARTMENT:		1,163,776.92	1,356,281.76	1,061,532.20	1,419,416.00	1,419,416.00	1,423,016.00
PROTECTIVE INSPECTIONS							
10-56-110	Salaries & Wages	147,582.27	152,357.76	110,275.01	153,000.00	153,000.00	201,150.00
	Budget notes:	~2017 Phil req. new code enforcement officer/bldg inspector; Gary will be doing just bldg insp.					
10-56-115	Salaries & Wages - Overtime	.00	.00	.00	.00	.00	.00
10-56-120	Salaries - Temp Employees	.00	.00	.00	.00	.00	.00
10-56-135	Benefits - FICA	12,013.13	12,601.85	8,873.79	12,000.00	12,000.00	15,450.00
10-56-140	Benefits - LTD	748.64	785.17	621.63	820.00	820.00	1,100.00
10-56-145	Benefits - Life	315.84	315.84	236.88	350.00	350.00	480.00
10-56-150	Benefits - Insurance Allowance	32,115.60	32,108.64	21,442.05	30,400.00	30,400.00	43,700.00
10-56-180	Benefits - Retirement	30,732.34	32,741.99	23,500.22	31,800.00	31,800.00	41,750.00
10-56-185	Benefits - Workers Comp.	2,597.93	1,824.34	1,284.30	2,020.00	2,020.00	2,200.00
10-56-210	Membership Dues & Subscriptions	1,024.00	722.50	341.00	1,200.00	1,200.00	1,200.00
	Budget notes:	~2016 Phil req. \$1,200 ~2017 Phil req. \$1,200					
10-56-230	Travel & Training	1,165.08	2,073.50	2,040.39	2,950.00	2,950.00	3,000.00
	Budget notes:	~2016 Phil req. \$2,950 ~2017 Phil req. \$3,000					
10-56-240	Office Supplies	2,483.41	2,103.34	1,142.03	2,500.00	2,500.00	3,650.00
	Budget notes:	~2016 Phil req. \$3,500; Changed to \$2,500 in mtg with Adam ~2017 Phil req. \$2,500 plus \$573 x 2 for Insp Code Books = \$3,650					
10-56-250	Operating Supplies & Maint	2,180.58	979.51	2,297.30	3,000.00	4,400.00	3,000.00
	Budget notes:	~2016 Changed to \$3,000 in mtg with Adam 2/16/2016 budget amendment - add \$1,400 for Phil's truck tires (postponed from FY15) ~2017 Phil req. \$3,000					
10-56-280	Telephone	2,983.77	2,815.45	1,818.87	3,400.00	3,400.00	3,700.00
	Budget notes:	~2016 Phil req. \$3,400 ~2017 Phil req. \$3,700; incr for air time for iPads					
10-56-290	Gasoline & Oil	3,417.27	2,868.25	1,375.73	3,600.00	3,600.00	3,600.00
	Budget notes:	~2016 Phil req. \$3,600 ~2017 gas prices down, but new employee, so keep budget at \$3,600					
10-56-310	Professional & Tech Services	2,800.00	7,917.50	16,551.25	4,700.00	25,000.00	10,000.00
	Budget notes:						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
	~2016 Phil req. \$4,700; added \$1,200 for annual bldg permit app hosting; 11/12/2015 budget amendment - change to \$10k to cover costs of more plan reviews 2/16/2016 budget amendment - change to \$25k to cover costs of more plan reviews and increased bldg permit software costs ~2017 Phil req. \$10,000						
10-56-510	Insurance	1,939.13	1,973.87	2,723.28	3,000.00	3,000.00	3,000.00
10-56-675	Purchase of Equipment	2,259.98	.00	350.00	1,000.00	1,000.00	4,330.00
	Budget notes: ~2016 Phil req. \$1,000 for emergency computer replacement; replaced asst clerk computer tower ~2017 Phil req. \$3,500 \$1,120 for 2 iPad Air 2 at \$560 each \$ 300 for 2 rugged iPad cases at \$150 each \$ 800 for 2 large monitors at \$400 each (for plan reviews) \$1,000 for computer for new employee \$ 280 buffer						
	Total PROTECTIVE INSPECTIONS:	246,358.97	254,189.51	194,873.73	255,740.00	277,440.00	341,310.00
ANIMAL CONTROL							
10-57-230	Travel & Training	.00	.00	.00	.00	.00	.00
10-57-250	Operating Supplies & Maint	3,717.29	1,245.75	356.14	1,000.00	1,000.00	1,000.00
	Budget notes: ~2016 Cody req. \$1,000						
10-57-480	Special Dept Supplies	3.93	.00	.00	250.00	250.00	250.00
	Budget notes: ~2016 Cody req. \$250						
10-57-630	North Ut County Animal Shelter	14,870.00	21,591.00	16,130.00	17,000.00	17,000.00	17,000.00
	Budget notes: ~2016 Cody req. \$22,000 (est.)						
10-57-635	NUC Shelter-remit license fees	1,170.00	1,485.00	725.00	1,200.00	1,200.00	1,200.00
	Budget notes: Should be the same as 10-32-600						
10-57-675	Purchase of Equipment	.00	.00	.00	.00	.00	.00
	Budget notes: ~2016 Cody req. \$0						
	Total ANIMAL CONTROL:	19,761.22	24,321.75	17,211.14	19,450.00	19,450.00	19,450.00
STREETS DEPARTMENT							
10-60-110	Salaries & Wages	116,998.56	118,315.19	84,729.50	121,200.00	121,200.00	123,200.00
10-60-115	Salaries & Wages - Overtime	907.97	209.61	.00	.00	.00	.00
10-60-120	Salaries - Temp Employees	1,574.27	3,689.47	2,721.17	8,000.00	8,000.00	8,000.00
	Budget notes: ~2016 Don req. \$8,000 ~2017 Don req. \$8,000						
10-60-135	Benefits - FICA	10,057.31	9,017.00	7,061.13	9,900.00	9,900.00	10,100.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-60-140	Benefits - LTD	608.80	627.08	499.32	660.00	660.00	675.00
10-60-145	Benefits - Life	315.84	315.84	236.88	350.00	350.00	350.00
10-60-150	Benefits - Insurance Allowance	31,824.62	34,682.40	21,337.11	28,500.00	28,500.00	27,800.00
10-60-180	Benefits - Retirement	24,788.04	26,248.36	18,866.62	25,700.00	25,700.00	26,150.00
10-60-185	Benefits - Workers Comp.	1,902.90	937.64	738.86	1,050.00	1,050.00	1,050.00
10-60-210	Membership Dues & Subscriptions	97.00	73.75	.00	100.00	100.00	100.00
	Budget notes:						
	~2016 Don req. \$100						
	~2017 Don req. \$100						
10-60-222	Uniform Expense	319.97	150.00	75.00	150.00	150.00	300.00
	Budget notes:						
	~2016 Don req. \$250; Changed to \$150 in mtg with Adam (only do a \$75 clothing allowance for 2 employees)						
	~2017 Don req. \$300						
10-60-230	Travel & Training	1,838.52	1,683.16	16.16-	2,100.00	2,100.00	2,100.00
	Budget notes:						
	~2016 Don req. \$2,100 for Road School in the Spring						
	~2017 Don req. \$2,100 for Road School in the Spring						
10-60-240	Office Supplies	260.78	439.32	317.13	500.00	500.00	500.00
	Budget notes:						
	~2016 Don req. \$500						
	~2017 Don req. \$500						
10-60-250	Operating Supplies & Maint	15,389.80	17,485.18	10,115.11	15,000.00	15,000.00	16,000.00
	Budget notes:						
	~2016 Don req. \$15,000						
	~2017 Don req. \$16,000						
10-60-260	Miscellaneous Exp	.00	513.98	.00	200.00	200.00	200.00
	Budget notes:						
	~2016 Don req. \$200						
	~2017 Don req. \$200						
10-60-270	Utilities	27,686.02	25,974.12	26,664.83	30,000.00	30,000.00	30,000.00
10-60-280	Telephone	1,392.15	1,271.40	931.77	2,000.00	5,000.00	2,000.00
	Budget notes:						
	~2016 Add \$3k for PW phone system upgrade						
10-60-290	Gasoline & Oil	10,618.49	6,249.21	4,991.58	12,000.00	12,000.00	10,000.00
	Budget notes:						
	~2016 Don req. \$12,000						
	~2017 Don req. \$10,000						
10-60-310	Professional & Tech Services	37,952.45	65,198.65	19,810.01	30,000.00	30,000.00	30,000.00
	Budget notes:						
	~2017 Don req. \$30,000						
10-60-311	Street-side Landscaping	24,558.99	33,956.80	27,327.90	43,500.00	44,650.00	46,000.00
	Budget notes:						

LINDON CITY CORPORATION

Budget Worksheet
Period: 14/16

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
	~2016 Contract = \$43,445						
	~2017 Contract = \$44,845; add \$1,000 for PG Blvd at 2600 W add'l mowing and spraying						
10-60-315	Materials Testing	.00	487.08	.00	2,000.00	2,000.00	2,000.00
	Budget notes:						
	~2016 Don req. \$2,000						
	~2017 Don req. \$2,000						
10-60-320	Traffic Study	.00	1,973.20	.00	2,000.00	2,000.00	2,000.00
	Budget notes:						
	~2016 Don req. \$2,000						
	~2017 Don req. \$2,000						
10-60-410	Special Snow Removal	28,027.44	8,422.07	28,941.22	33,600.00	33,600.00	34,000.00
	Budget notes:						
	~2016 Don req. \$33,600						
	~2017 Don req. \$34,000						
10-60-450	Sidewalk Maintenance	13,815.00	13,000.00	.00	15,000.00	15,000.00	15,000.00
	Budget notes:						
	~2016 Don req. \$15,000						
	~2017 Don req. \$15,000						
10-60-480	Special Dept Supplies	3,595.03	5,070.19	2,899.50	5,000.00	5,000.00	9,000.00
	Budget notes:						
	~2016 Don req. \$9,000; Changed to \$5,000 in mtg with Adam						
	~2017 Don req. \$9,000, req'd the incr for traffic cones and signs						
10-60-510	Insurance	3,063.88	4,282.87	2,723.42	5,000.00	5,000.00	5,000.00
10-60-550	UTA Tax Payment	3,591.42	363.81	112.35	1,000.00	500.00	500.00
	Budget notes:						
	Utah State Tax Commission remits this tax directly to UTA on Lindon's behalf. Lindon is still required to recognize the revenue (10-31-400) and expenditure (10-60-550)						
10-60-610	Equipment Rental	6,072.50	2,288.70	339.26	2,500.00	2,500.00	2,500.00
	Budget notes:						
	~2016 Don req. \$2,500; incl. 1/3 back hoe rental \$6,000/3=\$2,000						
	~2017 Don req. \$2,500 (skid steer \$8k/4, backhoe \$2k/4)						
10-60-620	Other Services	4,817.83	2,844.30	1,030.62	10,000.00	10,000.00	10,000.00
	Budget notes:						
	~2016 Don req. \$15,000; Changed to \$10,000 in mtg with Adam (no more custodial)						
	~2017 Don req. \$10,000						
10-60-675	Purchase of Equipment	387.47	559.80	519.96	2,000.00	2,000.00	2,000.00
	Budget notes:						
	~2016 Don req. \$500 for pole pruners plus \$1,500 for emergency computer replacement, etc.						
	~2017 Don req. \$2,000 (bucket for skid steer \$1,500/4, tablet for Gary \$500)						
10-60-720	New Sidewalks	.00	.00	.00	.00	.00	.00
	Budget notes:						
	~2016 Don req. \$12,000 for State St, south of 200 S.; use RDA money so: Changed to \$0 in mtg with Adam						
10-60-725	ADA Ramps	2,385.00	16,080.00	.00	10,000.00	10,000.00	10,000.00
	Budget notes:						
	Ott req. \$10,000 per year until Citywide upgrades are complete						
	~2016 Don req. \$10,000						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
~2017 Don req. \$10,000							
10-60-730	Improvements Other than Bldgs	.00	.00	.00	.00	.00	.00
10-60-740	Purchase of Capital Asset	31,485.00	.00	.00	112,000.00	.00	204,000.00
Budget notes:							
~2016 Don req. \$178,000; Changed to \$18,000 net after meeting with Adam							
\$160,000 for snow plow (no trade) - POSTPONE AGAIN							
\$ 8,000 (net) to replace skid steer - record \$32k purchase price here and \$24k trade value in 10-36-640 (WE ARE RENTING, NOT BUYING; MOVE TO ALL-4-610)							
\$ 10,000 (net) to replace back hoe - record \$80k purchase price here and \$70k trade value in 10-36-640 (WE ARE RENTING, NOT BUYING; MOVE TO ALL-4-610)							
~2017 Don req. \$180,000 for snow plow + \$24,000 to put snow plow, flat bed & sander on Don's truck = \$204,000							
10-60-750	Traffic Calming Projects	.00	.00	.00	.00	.00	.00
10-60-810	Lease Principal	.00	.00	.00	.00	.00	.00
Total STREETS DEPARTMENT:		406,333.05	402,410.18	262,974.09	531,010.00	422,660.00	630,525.00
PUBLIC WORKS ADMINISTRATION							
10-62-110	Salaries & Wages	227,056.21	227,609.69	155,741.97	220,500.00	220,500.00	199,500.00
10-62-115	Salaries & Wages - Overtime	154.56	.00	.00	.00	.00	.00
10-62-120	Salaries - Temp Employees	.00	.00	.00	.00	.00	.00
10-62-135	Benefits - FICA	17,539.61	18,557.09	12,354.51	16,900.00	16,900.00	15,300.00
10-62-140	Benefits - LTD	1,130.00	1,174.80	877.50	1,150.00	1,150.00	1,050.00
10-62-145	Benefits - Life	456.84	445.09	368.48	475.00	475.00	475.00
10-62-150	Benefits - Insurance Allowance	52,188.68	50,806.04	23,860.67	43,600.00	43,600.00	35,400.00
10-62-180	Benefits - Retirement	46,971.76	49,349.00	32,864.42	44,800.00	44,800.00	40,450.00
10-62-185	Benefits - Workers Comp.	3,232.12	2,063.95	1,496.23	2,000.00	2,000.00	2,000.00
10-62-222	Uniform Expense	145.43	149.70	.00	150.00	150.00	300.00
Budget notes:							
~2016 Don req. \$250; Changed to \$150 in mtg with Adam (only do a \$75 clothing allowance for 2 employees)							
~2017 Don req. \$300							
10-62-230	Travel & Training	2,294.58	2,029.58	1,329.63	3,500.00	3,500.00	3,500.00
Budget notes:							
~2016 Don req. \$3,500							
~2017 Don req. \$3,500							
10-62-240	Office Supplies	167.88	86.00	26.88	500.00	500.00	500.00
Budget notes:							
~2016 Don req. \$500							
~2017 Don req. \$500							
10-62-250	Operating Supplies & Maint	15.89	16.99	50.99	500.00	500.00	500.00
Budget notes:							
~2016 Don req. \$500							
~2017 Don req. \$500							

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-62-280	Telephone/Cell Phone	649.20	1,108.65	599.81	1,200.00	1,200.00	1,200.00
10-62-310	Professional & Tech Services	228.24	80.00	.00	500.00	500.00	500.00
	Budget notes: ~2016 Don req. \$500 ~2017 Don req. \$500						
10-62-675	Purchase of Equipment	.00	.00	999.99	1,000.00	1,000.00	2,000.00
	Budget notes: ~2016 Don req. \$1,000 for emergency computer ~2017 Don req. \$2,000 (computer for Shelly & laptop for Van)						
Total PUBLIC WORKS ADMINISTRATION:		352,231.00	353,476.58	230,571.08	336,775.00	336,775.00	302,675.00
PARKS							
10-64-110	Salaries & Wages	117,261.58	121,502.13	89,283.95	124,700.00	124,700.00	128,600.00
10-64-115	Salaries & Wages - Overtime	2,796.78	1,613.50	2,541.30	1,000.00	2,600.00	1,000.00
	Budget notes: ~2016 Heath req. \$1,000 ~2017 Heath req. \$2,150						
10-64-120	Salaries - Temp Employees	20,348.28	13,434.60	11,648.89	15,000.00	15,000.00	15,000.00
	Budget notes: ~2016 Heath req. \$15,000 ~2017 Heath req. \$15,000						
10-64-135	Benefits - FICA	11,191.44	11,191.31	8,493.74	10,900.00	10,900.00	11,150.00
10-64-140	Benefits - LTD	581.76	628.66	507.96	680.00	680.00	725.00
10-64-145	Benefits - Life	351.60	364.29	276.39	370.00	370.00	370.00
10-64-150	Benefits - Insurance Allowance	27,004.81	34,016.72	21,872.52	28,700.00	28,700.00	23,250.00
10-64-180	Benefits - Retirement	25,562.06	27,269.43	20,196.49	26,400.00	26,400.00	27,350.00
10-64-185	Benefits - Workers Comp.	2,244.73	1,615.92	1,225.83	1,600.00	1,600.00	1,600.00
10-64-210	Membership Dues & Subscriptions	615.00	615.00	440.00	650.00	650.00	650.00
	Budget notes: ~2016 Heath req. \$650 ~2017 Heath req. \$650						
10-64-222	Uniform Expense	153.01	250.00	20.27	150.00	150.00	250.00
	Budget notes: ~2016 Heath req. \$300; increase \$50 for seasonal employee shirts; Changed to \$150 in mtg with Adam (only do a \$75 clothing allowance for 2 employees) ~2017 Heath req. \$250						
10-64-230	Travel & Training	2,606.00	2,248.40	1,564.72	2,250.00	2,250.00	2,555.00
	Budget notes: ~2016 Heath req. \$2,500; Changed to \$2,250 in mtg with Adam ~2017 Heath req. \$2,555 (Green = \$555; UCPA=\$1,000x2)						
10-64-240	Office Supplies	578.05	.00	38.31	200.00	200.00	200.00
	Budget notes:						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
	~2016 Heath req. \$400; Changed to \$200 in mtg with Adam ~2017 Heath req. \$200						
10-64-250	Operating Supplies & Maint Budget notes: ~2016 Heath req. \$20,000; use more PARC tax to offset operations ~2017 Heath req. \$25,000	28,962.15	25,249.68	15,782.79	20,000.00	20,000.00	25,000.00
10-64-260	Other Supplies Budget notes: ~2016 Heath req. \$13,000; Changed to \$8,000 in mtg with Adam ~2017 Heath req. \$7,000	14,716.99	12,098.76	1,742.95	8,000.00	8,000.00	7,000.00
10-64-265	Trails Maintenance Budget notes: Budget \$3,100/yr for UT County's billing for Murdock Trail maintenance ~2016 Heath req. \$3,000; doing work trade with UT County to offset maintenance cost ~2017 Heath req. \$3,000	274.63	1,962.66	240.21	3,000.00	3,000.00	3,000.00
10-64-270	Utilities Budget notes: ~2016 Heath req. \$15,000 ~2017 Heath req. \$15,000	39,655.42	4,093.96	4,093.71	15,000.00	15,000.00	15,000.00
10-64-280	Telephone Budget notes: ~2016 Heath req. \$1,800 ~2017 Heath req. \$1,800	1,122.82	866.17	852.22	1,800.00	1,800.00	1,800.00
10-64-290	Gasoline & Oil Budget notes: ~2016 Heath req. \$6,000 ~2017 Heath req. \$5,000	6,402.07	5,036.50	2,643.15	6,000.00	5,000.00	5,000.00
10-64-310	Professional & Tech Services Budget notes: ~2016 Heath req. \$3,500 ~2017 Heath req. \$3,500	7,738.72	3,233.31	1,078.73	3,500.00	3,500.00	3,500.00
10-64-311	Parks Maintenance Contract Budget notes: ~2016 Contract = \$131,600 plus one-time add-on projects ~2017 Contract = \$132,037	138,633.01	137,626.78	83,738.59	135,000.00	135,000.00	135,000.00
10-64-480	Special Dept Supplies Budget notes: ~2016 Heath req. \$1,500; Changed to \$0 in mtg with Adam	.00	2,986.63	.00	.00	.00	.00
10-64-510	Insurance Budget notes: ~2017 Heath req. \$3,000	1,939.13	2,502.87	2,723.28	3,000.00	3,000.00	3,000.00
10-64-610	Equipment Rental Budget notes: ~2016 Heath req. \$1,000 ~2017 Heath req. \$1,000	13.20	81.40	484.20	1,000.00	1,000.00	1,000.00

LINDON CITY CORPORATION

Budget Worksheet
Period: 14/16

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-64-620	Other Services Budget notes: ~2016 Heath req. \$500 ~2017 Heath req. \$1,500	152.28-	514.00	32.00	500.00	500.00	500.00
10-64-630	Tree City USA Expenses Budget notes: ~2016 Heath req. \$750 ~2017 Heath req. \$750	78.00	661.78	453.84	750.00	750.00	750.00
10-64-635	Tree Purchases & Services Budget notes: ~2016 Heath req. \$5,000 ~2017 Heath req. \$5,000	177.69-	1,913.64	2,150.00	5,000.00	5,000.00	5,000.00
10-64-675	Purchase of Equipment Budget notes: ~2016 \$2,100: Heath req. \$1,500; Don req. \$620 (\$3,700 split 6 ways: streets, parks, cemetery, water, sewer, storm) for: \$700 for 3" trash pump; \$2,000 for Jumping Jack; \$1,000 for Cut Off Saw ~2017 Heath req. \$1,000 to replace Jake's computer	466.31	1,112.70	1,300.80	2,100.00	2,100.00	1,000.00
10-64-730	Improvements Other than Bldgs Budget notes: ~2017 Heath req. \$20,000 to repave arena road into City Center Park	.00	.00	.00	.00	.00	20,000.00
10-64-740	Purchase of Capital Asset Budget notes: ~2017 Heath req. \$20,355 for parks utility vehicle-Kubota	.00	.00	.00	.00	.00	20,355.00
10-64-770	Trails Construction & Improvmt	.00	.00	.00	.00	.00	.00
10-64-780	Lindon Heritage Trail Budget notes: Timp/Lake Trail name changed to Lindon Heritage Trail in 2005 Include costs for State Street Tunnel	40,109.69	.00	.00	.00	.00	.00
Total PARKS:		491,077.27	414,690.80	275,426.84	417,250.00	417,850.00	459,605.00
LIBRARIES							
10-66-210	Library Card Reimbursement	29,389.50	15,005.00	9,887.50	16,000.00	16,000.00	16,000.00
Total LIBRARIES:		29,389.50	15,005.00	9,887.50	16,000.00	16,000.00	16,000.00
CEMETERY							
10-67-230	Travel & Training	60.00	.00	.00	.00	.00	.00
10-67-250	Operating Supplies & Maint Budget notes: ~2016 Don req. \$2,000 ~2017 Don req. \$2,000	726.54	2,768.68	12.99	2,000.00	2,000.00	2,000.00
10-67-310	Professional & Tech Services Budget notes: additional name engravings on Vet Memorial are coded here ~2016 Don req. \$2,000	.00	1,391.93	168.02	2,000.00	2,000.00	2,000.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
	~2017 Don req. \$2,000						
10-67-311	Grounds Maintenance Contract	5,408.00	6,377.92	4,592.40	7,350.00	7,350.00	7,350.00
	Budget notes:						
	~2016 Contract = \$7,350						
	~2017 Contract = \$7,350						
10-67-480	Special Dept Supplies	814.10	775.69	10.14	1,000.00	1,000.00	2,000.00
	Budget notes:						
	~2016 Don req. \$1,000						
	~2017 Don req. \$1,000 + \$1,000 to start a new program for Eagle Scouts to raise funds to install headstones for those who can't afford it (headstone 8"x16"=\$175)						
10-67-610	Equipment Rental	.00	2,186.50	524.27	3,500.00	3,500.00	3,500.00
	Budget notes:						
	~2016 Don req. \$2,000; Change to \$3,500 for auger rental in mtg with Adam						
	~2017 Don req. \$3,500						
10-67-675	Purchase of Equipment	.00	.00	.00	.00	.00	.00
	Total CEMETERY:	7,008.64	13,500.72	5,307.82	15,850.00	15,850.00	16,850.00
PLANNING/ECON DEVELOPMENT							
10-68-110	Salaries & Wages	137,501.19	168,491.83	124,748.01	181,200.00	181,200.00	189,200.00
10-68-115	Salaries & Wages - Overtime	.00	.00	.00	.00	.00	.00
10-68-120	Salaries - Interns & Temp Emp	1,000.00	.00	.00	500.00	500.00	1,000.00
	Budget notes:						
	~2017 Hugh req. \$1,000; Intern will help with General Plan update						
10-68-135	Benefits - FICA	11,365.14	13,897.03	10,096.82	14,000.00	14,000.00	14,600.00
10-68-140	Benefits - LTD	638.00	803.16	649.02	900.00	950.00	950.00
10-68-145	Benefits - Life	381.64	473.76	342.16	500.00	500.00	500.00
10-68-150	Benefits - Insurance Allowance	39,301.58	49,446.24	31,438.92	40,700.00	40,700.00	43,700.00
10-68-180	Benefits - Retirement	25,660.71	32,958.67	23,971.04	34,000.00	34,000.00	36,150.00
10-68-185	Benefits - Workers Comp.	1,978.81	1,374.17	1,044.60	1,500.00	1,550.00	1,600.00
10-68-210	Membership Dues & Subscriptions	832.00	1,041.00	238.00	1,200.00	1,200.00	1,200.00
	Budget notes:						
	~2016 Hugh req. \$1,200						
	~2017 Hugh req. \$1,200						
10-68-230	Travel & Training	853.66	1,295.00	924.00	2,500.00	2,500.00	2,500.00
	Budget notes:						
	~2016 Hugh req. \$2,500						
	~2017 Hugh req. \$2,500						
10-68-240	Office Supplies	2,548.70	1,813.64	1,048.99	2,800.00	2,800.00	2,800.00
	Budget notes:						
	~2016 Hugh req. \$3,250; Changed to \$2,800 in mtg with Adam						
	~2017 Hugh req. \$2,800						

LINDON CITY CORPORATION

Budget Worksheet
Period: 14/16

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
10-68-250	Operating Supplies & Maint	393.75	503.16	.00	2,000.00	2,000.00	2,000.00
	Budget notes:						
	~2016 Hugh req. \$1,500; Hugh increased req. to \$2,000 to cover vehicle maintenance						
	~2017 Hugh req. \$2,000						
10-68-280	Telephone	2,521.78	2,994.31	1,557.37	2,900.00	2,900.00	2,900.00
	Budget notes:						
	~2016 Hugh req. \$2,900						
	~2017 Hugh req. \$2,900						
10-68-290	Gasoline & Oil	516.75	455.01	308.95	800.00	800.00	800.00
	Budget notes:						
	~2016 Hugh req. \$1,000; Changed to \$800 in mtg with Adam						
	~2017 Hugh req. \$800						
10-68-310	Professional & Tech Services	210.00	232.00	150.00	10,000.00	10,000.00	1,000.00
	Budget notes:						
	~2016 Hugh req. \$15,000 if Council wants a consultant to d a study on 700 North; changed to \$1,000 via email 3/25/15; Changed to \$10,000 in mtg with Adam; awarded \$3,000 EDC Utah grant						
	~2017 Hugh req. \$1,000						
10-68-315	Aerial Photos of the City	.00	.00	.00	.00	.00	.00
10-68-510	Insurance	1,939.13	2,172.87	2,723.28	2,300.00	2,800.00	2,800.00
	Budget notes:						
	~2016 Hugh req. \$2,800; 11/12/2015 budget amendment - increase to \$2,800						
	~2017 Hugh req. \$2,800						
10-68-610	Zoning Enforcement & Clean up	.00	.00	.00	.00	.00	.00
10-68-620	Master Plan	.00	.00	.00	500.00	500.00	500.00
	Budget notes:						
	~2016 Hugh req. \$500 for printing the update						
	~2017 Hugh req. \$500						
10-68-630	Miscellaneous Expense	87.63	122.00	32.00	300.00	300.00	400.00
	Budget notes:						
	~2016 Hugh req. \$300						
	~2017 Hugh req. \$400						
10-68-650	Zoning & Ordinance Revision	.00	.00	.00	100.00	100.00	.00
	Budget notes:						
	~2016 Hugh req. \$100						
10-68-652	Economic Development Expense	.00	.00	.00	.00	.00	.00
	Budget notes:						
	\$500 for Utah Valley Economic Development Partnership website is paid to Utah Valley Chamber of Commerce (10-41-355); this is for other EconDev exp.						
	~2016 Hugh req. \$500; Changed to \$0 in mtg with Adam; absorb in other line items like Office Supplies or Profession Svc						
10-68-675	Purchase of Equipment	1,563.98	2,849.99	349.99	2,000.00	2,000.00	2,000.00
	Budget notes:						
	~2016 Hugh req. \$2,000						
	~2017 Hugh req. \$2,000: \$1,000 for conference room monitor, \$500 x 2 monitors for Brandon and Hugh to do electronic plan reviews						
10-68-680	Historical Preservation Socty	503.12	64.03	.00	500.00	500.00	500.00
	Budget notes:						
	~2016 Hugh req. \$500						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
~2017 Hugh req. \$500							
10-68-682	Historical Fund Raiser	.00	.00	.00	357.00	357.00	357.00
Budget notes: ~2017 Hugh req. \$357 (unused amt remaining from Aug 2010)							
Total PLANNING/ECON DEVELOPMENT:		229,797.57	280,987.87	199,623.15	301,557.00	302,157.00	307,457.00
TRANSFERS & CONTRIBUTIONS							
10-75-901	Transfer to Road Fund	.00	.00	.00	36,864.00	36,864.00	.00
Budget notes: ~2016 General Fund savings from PARC tax allocation for facilities maintenance increasing from 32% to 40%							
10-75-902	Trfr to Redevelopment	.00	.00	.00	.00	.00	.00
10-75-912	Trfr to Debt Svc - UTOPIA	403,028.76	411,089.28	349,425.90	419,311.00	419,311.00	427,697.00
Budget notes: ~2016 \$419,311.07 ~2017 \$427,697.29							
10-75-913	Trfr to Debt Svc-Pub Sfty Bldg	.00	.00	.00	.00	.00	.00
10-75-930	Trfr to Fire Station CIP Fd 49	.00	.00	.00	230,000.00	820,748.00	367,010.00
Budget notes: ~2016 \$180,000 that was used for Hogan Bond but is now available & \$50,000 savings to General Fund since PARC tax will fund \$50k of the Aq Ctr debt service							
10-75-948	Trfr to Recreation-Aquatics Bd	662,916.25	662,941.25	.00	590,748.00	.00	219,940.00
Budget notes: ~2016 285,000 + 375,185.00 + 1,900.00 = 662,085.00; less \$50k which will be funded by PARC Tax ~2017 295,000 + 363,585.00 + 1,900.00 = 660,485.00							
10-75-949	Trfr to Recreation-Hogan Bond	176,991.00	177,375.60	.00	.00	.00	.00
10-75-950	Trfr to Recreation Fund	574,031.00	200,000.00	.00	250,000.00	250,000.00	250,000.00
10-75-956	Education Grants	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10-75-957	Contrib - Miss Pleasant Grove	.00	2,000.00	.00	2,000.00	2,000.00	2,000.00
10-75-960	Little Miss Lindon Sponsorship	4,776.52	4,933.95	1,003.04	5,000.00	5,000.00	5,000.00
10-75-961	Lindon Days Sponsorship	.00	.00	.00	.00	.00	.00
10-75-962	Parade Float Sponsorship	4,859.15	9,249.65	.00	750.00	750.00	750.00
10-75-963	Contrib - Character Connection	1,200.00	.00	.00	.00	.00	.00
10-75-965	Community Unification Programs	4,114.34	.00	.00	.00	.00	.00
Budget notes: Spring Cleanup dumpsters							
10-75-969	UIA Assessments	62,345.00	.00	.00	53,904.00	53,904.00	53,904.00
Budget notes: ~2016 Adam req. \$86,676 (\$7,223 monthly OpEx assessment x 12 months)							
10-75-990	Appropriate to Fund Balance	.00	.00	.00	18,673.00	322,717.00	215,560.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
Budget notes:							
~2016 11/12/2015 budget amendment - change from \$18,673 to \$170,487							
2/16/2016 budget amendment - change to \$309,387							
	Total TRANSFERS & CONTRIBUTIONS:	1,895,262.02	1,468,589.73	351,428.94	1,608,250.00	1,912,294.00	1,542,861.00
	GENERAL FUND Revenue Total:	8,752,655.99	10,036,061.10	5,855,355.99	9,127,294.00	9,396,694.00	10,074,661.00
	GENERAL FUND Expenditure Total:	8,825,218.40	9,308,323.95	5,436,891.25	9,127,294.00	9,396,694.00	10,074,661.00
	Net Total GENERAL FUND:	72,562.41-	727,737.15	418,464.74	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
CLASS "C" ROAD FUND							
REVENUES							
11-30-100	Road Fund Allotment	343,943.35	362,702.39	182,147.74	355,000.00	355,000.00	355,000.00
	Budget notes:						
	~2017 Increase \$63k for estimated increase for new gas tax						
11-30-150	Road Impact Fees	9,566.38	98,218.43	71,820.00	15,000.00	72,000.00	20,000.00
11-30-180	Interest Earnings, Impact Fees	308.10	125.82	165.91	100.00	100.00	100.00
11-30-200	Interest Earnings PTIF Class C	2,028.68	2,126.41	748.62	600.00	600.00	600.00
11-30-560	Interest, US Bank, 700 N Bond	.13	.00	.00	.00	.00	.00
	Budget notes:						
	Make sure to distribute interest between Roads, Water & Storm proportionately						
11-30-600	Miscellaneous	4,827.69	.00	.00	.00	.00	.00
11-30-800	Transfer from General Fund	.00	.00	.00	36,864.00	36,864.00	.00
11-30-900	Use of Fund Balance	.00	.00	.00	882.00	.00	.00
11-30-950	Use of Impact Fee Fund Balance	.00	.00	.00	.00	.00	.00
	Total REVENUES:	360,674.33	463,173.05	254,882.27	408,446.00	464,564.00	375,700.00
EXPENDITURES							
11-40-250	Operating Supplies & Maint	.00	.00	.00	2,000.00	2,000.00	2,000.00
	Budget notes:						
	~2016 Don req. \$2,000						
	~2017 Don req. \$2,000						
11-40-270	Street Lights Utilities	81,344.62	77,932.86	56,227.55	85,000.00	85,000.00	85,000.00
	Budget notes:						
	~2017 Don req. \$85,000						
11-40-310	Professional & Tech Services	85,513.25	24,850.19	3,076.26	30,000.00	30,000.00	30,000.00
	Budget notes:						
	~2017 Don req. \$30,000						
11-40-415	Street Lights	8,244.74	2,808.10	5,943.18	15,000.00	15,000.00	15,000.00
	Budget notes:						
	~2016 Don req. \$15,000						
	~2017 Don req. \$15,000						
11-40-420	Street Striping	3,841.23	1,500.00	4,762.50	5,000.00	5,000.00	5,000.00
	Budget notes:						
	~2016 Don req. \$5,000						
	~2017 Don req. \$5,000						
11-40-430	Crack Sealing	47,167.25	25,000.00	.00	25,000.00	25,000.00	25,000.00
	Budget notes:						
	~2016 Don req. \$25,000						
	~2017 Don req. \$25,000						

LINDON CITY CORPORATION

Budget Worksheet
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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
11-40-440	Overlays	.00	.00	.00	.00	.00	.00
11-40-675	Purchase of Equipment	.00	.00	.00	.00	.00	.00
11-40-735	Class C Capital Improvements	390,621.65	257,918.60	28,282.74	33,000.00	66,880.00	.00
	Budget notes:						
	~2016 stretch \$33k as far as it will go; 11/12/2015 budget amendment - add \$33,800 for 1600 N project with Orem postponed from 2015FY						
11-40-907	Trfr to Debt Serv - 700 N Bond	213,396.11	213,983.67	34,183.41	213,446.00	213,446.00	213,526.00
	Budget notes:						
	~6/16 146,812.60 + 65,339.36 + 1394.23 = \$213,326.39						
	~6/17 152,169.70 + 59,842.13 + 1394.23 = \$213,406.06						
11-40-910	Appropriate to Fund Balance	.00	.00	.00	.00	22,238.00	174.00
11-40-920	Appropriate to Impact Fee bal.	.00	.00	.00	.00	.00	.00
	Total EXPENDITURES:	830,128.85	603,993.42	132,475.64	408,446.00	464,564.00	375,700.00
	CLASS "C" ROAD FUND Revenue Total:	360,674.33	463,173.05	254,882.27	408,446.00	464,564.00	375,700.00
	CLASS "C" ROAD FUND Expenditure Total:	830,128.85	603,993.42	132,475.64	408,446.00	464,564.00	375,700.00
	Net Total CLASS "C" ROAD FUND:	469,454.52-	140,820.37-	122,406.63	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
REDEVELOPMENT AGENCY FUND							
REVENUES							
22-30-100	State St - Interest Earnings	6,973.06	6,665.18	6,434.58	5,600.00	8,500.00	2,000.00
22-30-175	State St - Tax Increment	193,783.53	147,454.17	131,959.04	147,450.00	132,000.00	137,000.00
	Budget notes:						
	Began in 1995						
	Haircuts (calendar year):						
	100% 1995-1999						
	80% 2000-2004						
	75% 2005-2009						
	70% 2010-2014						
	60% 2015-2019						
22-30-180	State St - Prior Yr Tax Incr	138,464.61	66,344.05	54,308.55	30,000.00	54,300.00	54,000.00
22-30-225	State St - Sundry Revenue	.00	.00	.00	.00	.00	.00
22-30-280	Trfr from General Fund	.00	.00	.00	.00	.00	.00
	Budget notes:						
	Should equal 2281640 and 1075902						
22-30-290	State St - Use of Fund Balance	.00	.00	.00	605,293.00	884,810.00	200,750.00
22-30-325	West Side - Interest Earnings	1,068.30	783.69	580.41	300.00	600.00	.00
22-30-490	West Side - Use of Fnd Balance	.00	.00	.00	148,532.00	126,471.00	.00
22-30-525	District 3 - Interest Earnings	6,609.89	3,659.64	2,100.77	3,500.00	3,500.00	1,000.00
22-30-600	District 3 - Tax Increment	824,021.18	831,587.68	850,637.37	831,000.00	850,630.00	.00
	Budget notes:						
	Began in 1991						
	Haircuts (calendar year):						
	100% 1991-1995						
	80% 1996-2005						
	75% 2006-2010						
	70% 2011-2015						
	no 60% haircut due to 80% haircut extension						
22-30-605	District 3 - Prior Yr Tax Incr	1,368.24	7,716.45	2,277.40	.00	2,270.00	.00
22-30-650	District 3 - Sundry Revenue	.00	.00	.00	.00	.00	.00
22-30-690	District 3 - Use of Fund Bal	.00	.00	.00	94,083.00	118,410.00	16,607.00
22-30-750	Contributions from Other Govts	.00	879,263.00	.00	.00	.00	.00
22-30-900	Tax Increment Adjustment	.00	879,263.00-	.00	.00	.00	.00
	Total REVENUES:	1,172,288.81	1,064,210.86	1,048,298.12	1,865,758.00	2,181,491.00	411,357.00
STATE STREET PROJECT AREA							
22-81-260	Miscellaneous Expense	.00	3,745.00	106.54	.00	107.00	.00
	Budget notes:						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
~2016 11/12/2015 budget amendment - \$107 for RDA checks							
22-81-310	Professional & Tech Services	10,326.39	2,500.00	1,666.67	173,500.00	1,670.00	.00
	Budget notes:	~2016 Adam req. \$170k for Fire Station & City Center projects; add \$3,500 for Heritage trail connection design (connect trail to State St bus stop by City Ctr park, participate 50/50 with UTA) MAKE TRANSFERS INSTEAD OF RECORDING PUBLIC SAFETY EXPENSES IN RDA FUND					
22-81-640	Sales Tax Participation Agrmt	.00	.00	.00	.00	.00	.00
	Budget notes:	First pmt Sep 1997. Expires after \$1,000,000 or 15 years (Sep 2012), which ever is first. Amount should equal 2230280 and 1075902					
22-81-650	Tax Incremt Agmt, Carter Const	.00	.00	.00	.00	.00	.00
	Budget notes:	Expires after \$645,000 or 15 years (Sep 2012), which ever is first.					
22-81-720	Other Improvements	59,726.57	.00	.00	590,000.00	.00	.00
	Budget notes:	Building reserves to purchase property for public safety building ~2016 Adam req. \$540k for Fire Station site work & 60 N reconstruction; Adam added \$10,000 for State St sidewalk replacement north of 200 S (5/4/15); add \$40,000 for Heritage trail connection (connect trail to State St bus stop by City Ctr park, participate 50/50 with UTA) (5/6/15) MAKE TRANSFERS INSTEAD OF RECORDING PUBLIC SAFETY EXPENSES IN RDA FUND					
22-81-910	Admin Costs to General Fund	33,600.00	33,600.00	.00	24,843.00	24,843.00	26,740.00
	Budget notes:	Rec'd in 10-38-220 with 22-83-910 Calculate as 14% of budgeted tax increment					
22-81-949	Trfr to CIP49-Public Safety Bg	.00	.00	169,617.44	.00	462,242.00	.00
22-81-955	Trfr to Rereation Fund	.00	.00	.00	.00	590,748.00	367,010.00
22-81-990	Appropriate to Fund Balance	.00	.00	.00	.00	.00	.00
	Total STATE STREET PROJECT AREA:	103,652.96	39,845.00	171,390.65	788,343.00	1,079,610.00	393,750.00
WEST SIDE PROJECT AREA							
22-82-260	Miscellaneous Expense	.00	.00	.00	.00	.00	.00
22-82-310	Professional & Tech Services	20,808.74	13,259.43	15,305.90	10,000.00	16,500.00	.00
22-82-620	Other Services/Utilities	.00	.00	.00	.00	.00	.00
22-82-720	Other Improvements	.00	.00	.00	138,832.00	110,571.00	.00
	Budget notes:	~2016 Use remaining fund balance on street resurfacing; 11/12/2015 budget amendment - adj amount remaining from 2015FY 11/17/2015 project awarded to Staker & Parsons for \$94,042.31					
22-82-990	Appropriate to Fund Balance	.00	.00	.00	.00	.00	.00
	Total WEST SIDE PROJECT AREA:	20,808.74	13,259.43	15,305.90	148,832.00	127,071.00	.00
DISTRICT 3 PROJECT AREA							
22-83-260	Miscellaneous Expense	.00	.00	106.53	.00	107.00	107.00
	Budget notes:	~2016 11/12/2015 budget amendment - \$107 for RDA checks					

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
22-83-310	Professional & Tech Services	24,417.84	10,128.39	38,043.25	15,000.00	40,000.00	15,000.00
	Budget notes:						
	City will pay landscaping costs until property develops beginning summer 2014 (for about 7-10 yrs?)						
	~2016 Elite Grounds contract = \$5,150; add about \$10k for engineering						
	~2017 Elite Grounds contract = \$5,150						
22-83-510	Insurance	1,136.00	1,137.71	1,688.41	2,500.00	2,500.00	2,500.00
22-83-640	Tax Participation Agreements	630,158.70	269,841.30	.00	175,743.00	175,743.00	.00
	Budget notes:						
	Lindon Gateway Agreement = \$1,925,743 pd at \$250,000/yr 2009-2015, 2016 = \$175,743						
22-83-720	Other Improvements	233,233.60	24,741.00	17,630.80	619,000.00	640,120.00	.00
	Budget notes:						
	~2016 Adam req. road projects to use up last of funds except enough to pay for landscaping until 2024 = \$619k; 11/12/2015 budget amendment - add \$21,120 for 1600 N project with Orem postponed from 2015FY						
	11/17/2015 project awarded to Staker & Parsons for \$442,612.00						
22-83-910	Trfr to Gen Fund - Admin Costs	116,200.00	114,100.00	.00	116,340.00	116,340.00	.00
	Budget notes:						
	Rec'd in 10-38-220 with 22-81-910						
	Calculate as 14% of budgeted tax increment						
22-83-920	Trfr to Debt Service	337,324.40	605,675.20	.00	.00	.00	.00
	Budget notes:						
	Principal, Interest & agent fee (\$1750) until 6/2015						
22-83-990	Appropriate to Fund Balance	.00	.00	.00	.00	.00	.00
	Total DISTRICT 3 PROJECT AREA:	1,342,470.54	1,025,623.60	57,468.99	928,583.00	974,810.00	17,607.00
	REDEVELOPMENT AGENCY FUND Revenue Total:	1,172,288.81	1,064,210.86	1,048,298.12	1,865,758.00	2,181,491.00	411,357.00
	REDEVELOPMENT AGENCY FUND Expenditure Total:	1,466,932.24	1,078,728.03	244,165.54	1,865,758.00	2,181,491.00	411,357.00
	Net Total REDEVELOPMENT AGENCY FUND:	294,643.43-	14,517.17-	804,132.58	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
PARC TAX FUND							
REVENUES							
24-30-100	PARC Tax Budget notes: ~2016 11/12/2015 budget amendment	117,403.64	475,198.10	251,399.61	460,000.00	500,000.00	510,000.00
24-30-110	Interest Earnings	4.30	880.73	1,261.94	800.00	1,800.00	2,000.00
24-30-900	Use of Fund Balance	.00	.00	.00	.00	.00	.00
Total REVENUES:		117,407.94	476,078.83	252,661.55	460,800.00	501,800.00	512,000.00
AQUATICS CENTER							
24-41-250	Operating Supplies & Maint Budget notes: ~2016 Heath req. \$15,000 for table umbrellas and new maintenance equip (small pumps, skimmers, etc.) ~2017 Heath req. \$15,000	.00	14,170.84	818.72	15,000.00	15,000.00	15,000.00
24-41-252	Pool Chemicals Budget notes: ~2016 11/12/2015 budget amendment - increase exp \$10k ~2017 Heath req. \$35,000	.00	23,021.71	16,504.96	25,000.00	40,000.00	40,000.00
24-41-270	Utilities - Electricity Budget notes: ~2016 Heath req. \$35,000 ~2017 Heath req. \$35,000	.00	32,800.70	25,262.28	35,000.00	42,000.00	42,000.00
24-41-275	Utilities - Gas Budget notes: ~2016 Heath req. \$13,000 ~2017 Heath req. \$13,000	.00	12,935.60	10,316.59	13,000.00	17,000.00	17,000.00
24-41-280	Utilities - Telephone Budget notes: ~2017 Heath req. \$1,000	.00	133.02	548.12	1,000.00	1,000.00	1,000.00
24-41-285	Utilities - Water/Sewer Budget notes: ~2016 Heath req. \$3,000; incr to \$3,400 based on estimates ~2017 Heath req. \$3,400	.00	3,431.90	2,756.92	3,400.00	3,600.00	3,600.00
24-41-310	Professional & Tech Services Budget notes: ~2016 2/16/2016 budget amendment - \$4k for lighting study	.00	.00	4,000.00	.00	4,000.00	.00
24-41-620	Other Services	.00	.00	.00	.00	.00	.00
24-41-675	Purchase of Equipment Budget notes: ~2017 Heath req. \$45,000 for greaseless fryer, ADA chair, etc.	.00	17,358.78	.00	.00	.00	45,000.00
24-41-720	Facility Improvements Budget notes: Do not post exp here. Instead, do a trfr to Rec Fund so expense can be capitalized.	7,612.00	.00	.00	.00	.00	.00

LINDON CITY CORPORATION

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
24-41-920	Trfr to Recreation-Capital Exp	.00	43,567.57	15,457.00	15,000.00	30,000.00	.00
	Budget notes:						
	~2016 \$15,000 for pool improvements as needed; 11/12/2015 budget amendment - increase \$15k for pool slide step postponed from 2015FY						
	Total AQUATICS CENTER:	7,612.00	147,420.12	75,664.59	107,400.00	152,600.00	163,600.00
COMMUNITY CENTER							
24-42-250	Operating Supplies & Maint	.00	3,035.00	3,007.73	3,000.00	4,000.00	4,000.00
	Budget notes:						
	~2017 Heath req. \$30,000 for upstairs lounge, cc roof, gym floor (move to 24-42-310); keep \$4,000 here						
24-42-270	Utilities - Electricity	.00	5,561.29	5,849.60	7,000.00	7,800.00	8,000.00
	Budget notes:						
	~2016 Heath req. \$7,000						
	~2017 Heath req. \$7,000						
24-42-275	Utilities - Gas	.00	4,336.24	3,908.15	5,000.00	6,000.00	6,000.00
	Budget notes:						
	~2016 Heath req. \$5,000						
	~2017 Heath req. \$5,000						
24-42-280	Utilities - Telephone	.00	980.69	832.25	1,000.00	1,100.00	1,200.00
	Budget notes:						
	~2017 Heath req. \$1,000						
24-42-285	Utilities - Water/Sewer	.00	3,307.04	2,388.66	4,000.00	4,000.00	4,000.00
	Budget notes:						
	~2016 Heath req. \$4,500; Changed to \$4,000 in mtg with Adam						
	~2017 Heath req. \$4,000						
24-42-310	Professional & Tech Services	.00	.00	12,144.86	.00	12,200.00	34,500.00
	Budget notes:						
	~2016 11/12/2015 budget amendment - \$4,500 for services in excess of computer lab grant						
	~2017 Heath req. \$34,500 (\$30,000 for upstairs lounge, cc roof, gym floor)						
24-42-620	Other Services	.00	.00	.00	.00	.00	.00
24-42-675	Purchase of Equipment	.00	3,723.06	7,479.74	.00	9,100.00	15,000.00
	Budget notes:						
	~2016 11/12/2015 budget amendment - \$4,600 for computer lab equipment not covered by grant + \$4,500 for tables at Community Center						
	~2017 Heath req. \$15,000 for pool table & digital marquee						
24-42-920	Trfr to Recreation-Capital Exp	.00	.00	.00	.00	.00	.00
	Budget notes:						
	~2016 Trfr \$40k for Comm Ctr generator and mobile scrolling marquee; CANCEL						
	Total COMMUNITY CENTER:	.00	20,943.32	35,610.99	20,000.00	44,200.00	72,700.00
VETERANS HALL							
24-43-250	Operating Supplies & Maint	.00	.00	.00	.00	.00	.00
24-43-270	Utilities - Electricity	.00	382.40	187.46	820.00	600.00	600.00
	Budget notes:						
	~2016 Heath req. \$1,000						
	~2017 Heath req. \$820						

LINDON CITY CORPORATION

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
24-43-275	Utilities - Gas	.00	528.83	380.50	600.00	600.00	600.00
	Budget notes:						
	~2016 Heath req. \$500						
	~2017 Heath req. \$600						
24-43-280	Utilities - Telephone	.00	.00	.00	.00	.00	.00
24-43-285	Utilities - Water/Sewer	.00	492.12	423.90	500.00	650.00	650.00
	Budget notes:						
	~2016 Heath req. \$500						
	~2017 Heath req. \$500						
24-43-310	Professional & Tech Services	.00	.00	.00	.00	.00	.00
24-43-620	Other Services	.00	.00	.00	.00	.00	.00
24-43-720	Building Improvements	.00	.00	.00	.00	.00	.00
	Total VETERANS HALL:	.00	1,403.35	991.86	1,920.00	1,850.00	1,850.00

PARKS AND TRAILS

24-44-250	Operating Supplies & Maint	.00	37,822.07	4,598.00	30,000.00	30,000.00	5,000.00
	Budget notes:						
	Budget about \$20k annually for sprinkler wiring to simplify turning water on and off						
	~2016 Heath req. \$15,000; Change to \$30,000 for parking lot light at Citizenship Park and sprinkler wiring						
	~2017 Heath req. \$20,500 for purchase of 1 of 4 bleachers for arena; move bleacher to 24-44-730; change to \$5,000						
24-44-270	Utilities - Electricity	.00	3,992.11	3,559.82	10,000.00	7,500.00	7,500.00
	Budget notes:						
	~2016 Heath req. \$12,500						
	~2017 Heath req. \$7,500						
24-44-280	Utilities - Telephone	.00	.00	.00	.00	.00	.00
24-44-285	Utilities - Water/Sewer	.00	22,355.82	16,104.36	23,000.00	23,000.00	23,000.00
	Budget notes:						
	~2016 Heath req. \$22,000						
	~2017 Heath req. \$23,000						
24-44-310	Professional & Tech Services	.00	.00	.00	.00	.00	.00
24-44-620	Other Services	.00	.00	1,623.43	.00	1,650.00	.00
24-44-730	Improvements Other than Bldgs	.00	33,306.42	30,805.91	83,000.00	83,365.00	32,000.00
	Budget notes:						
	~2016 Heath req. \$175,000; Changed to \$103,000 after 5/5/15 Council Mtg						
	\$20,000 Pheasant Brook Park - outfield baseball fence CANCEL per Heath 5/6/2015						
	\$72,000 New mobile stage CANCEL						
	\$20,000 Move Meadow Park playground to Creekside Park						
	\$ 8,000 Citizenship Park - gazebo						
	\$ 5,000 Creekside Park - add toy in empty volleyball area						
	ADD \$40,000 FOR RESEALING THE HERITAGE TRAIL						
	\$50,000 Meadows Park - pour pad and install new playground						
	11/12/2015 budget amendment - add \$7,500 to pave section of trail & build a berm to eliminate erosion problems						
	2/16/2016 budget amendment - add \$22,865 for sidewalk by Arena (completed in FY16 instead of FY15) and take out \$70k for Meadow & Creekside Park playgrounds (not sure if it is postponed or cancelled)						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
~2017 \$22,000 for 1st of 4 bleachers at Arena + \$10,000 for installation							
24-44-910	Trfr to Parks CIP	.00	.00	.00	.00	5,000.00	.00
Budget notes:							
~2016 2/16/2016 budget amendment - \$5k contribution for Fryer Park playground							
Total PARKS AND TRAILS:		.00	97,476.42	56,691.52	146,000.00	150,515.00	67,500.00
GRANTS TO OTHER ENTITIES							
24-48-400	Grants to Other Entities	.00	3,650.00	6,430.00	15,000.00	6,430.00	15,000.00
Total GRANTS TO OTHER ENTITIES:		.00	3,650.00	6,430.00	15,000.00	6,430.00	15,000.00
NON-DEPARTMENTAL							
24-49-920	Trfr to Recreation	.00	32,925.00	.00	80,870.00	80,870.00	80,100.00
Budget notes:							
1/2 of Hannah's salary & benefits							
~2016 \$30,870 for 1/2 Hannah's payroll and \$50,000 toward Aq Ctr debt svc							
24-49-990	Appropriate to Fund Balance	.00	.00	.00	89,610.00	65,335.00	111,250.00
Total NON-DEPARTMENTAL:		.00	32,925.00	.00	170,480.00	146,205.00	191,350.00
PARC TAX FUND Revenue Total:		117,407.94	476,078.83	252,661.55	460,800.00	501,800.00	512,000.00
PARC TAX FUND Expenditure Total:		7,612.00	303,818.21	175,388.96	460,800.00	501,800.00	512,000.00
Net Total PARC TAX FUND:		109,795.94	172,260.62	77,272.59	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
DEBT SERVICE FUND							
REVENUES							
33-30-715	Trfr from RDA District 3	337,324.40	605,675.20	.00	.00	.00	.00
	Budget notes:						
	Principal, Interest & agent fee (\$1750) until 6/2015						
33-30-725	Trfr from Road Fd - 700 N Bond	213,396.11	213,983.67	34,183.41	213,446.00	213,446.00	213,526.00
	Budget notes:						
	Road portion = 79.67% of Principal, Interest & agent fee (\$1750) until 6/2025						
	~2016 146,812.60 + 65,339.36 + 1394.23 = \$213,326.39						
	~2017 152,169.70 + 59,842.13 + 1394.23 = \$213,406.06						
33-30-745	Trfr from Gen Fd - UTOPIA	403,028.76	411,089.28	349,425.90	419,311.00	419,311.00	427,697.00
	Budget notes:						
	~2016 \$419,311.07						
	~2017 \$427,697.29						
33-30-755	Trfr From Gen Fd-Pub Sfty Bldg	.00	.00	.00	.00	.00	.00
33-30-780	Trff from Park CIP Fund	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	Budget notes:						
	~2016 \$10,000 for annual pmt on Lindon View Trailhead Park						
	~2017 \$10,000 for annual pmt on Lindon View Trailhead Park						
33-30-900	Use of Fund Balance	.00	.00	.00	.00	.00	.00
	Total REVENUES:	963,749.27	1,240,748.15	393,609.31	642,757.00	642,757.00	651,223.00
EXPENDITURES							
33-40-440	Public Safety Bldg Principal	.00	.00	.00	.00	.00	.00
33-40-445	Public Safety Bldg Interest	.00	.00	.00	.00	.00	.00
33-40-450	Public Safety Bldg Paying Agnt	.00	.00	.00	.00	.00	.00
33-40-550	RDA District 3 Principal	301,000.00	581,000.00	.00	.00	.00	.00
33-40-560	RDA District 3 Interest	34,574.40	22,775.20	.00	.00	.00	.00
33-40-570	RDA District 3 Payng Agent Fee	1,750.00	1,900.00	.00	.00	.00	.00
33-40-580	SID 2001 Bond Principal	.00	.00	.00	.00	.00	.00
33-40-590	SID 2001 Bond Interest	.00	.00	.00	.00	.00	.00
33-40-660	Parks Prop. Purchase Principal	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	Budget notes:						
	~2016 \$10,000 for annual pmt on Lindon View Trailhead Park						
	~2017 \$10,000 for annual pmt on Lindon View Trailhead Park						
33-40-865	UTOPIA Bond	403,028.76	411,089.28	349,425.90	419,311.00	419,311.00	427,697.00
	Budget notes:						
	~2016 \$419,311.07						
	~2017 \$427,697.29						

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
33-40-870	700 N Road Bond Principal	136,235.70	141,812.60	.00	146,593.00	146,593.00	152,170.00
	Budget notes:						
	Road portion only - 79.67% of debt service payment						
	~2016 146,812.60						
	~2017 152,169.70						
33-40-880	700 N Road Bond Interest	75,766.18	70,657.34	32,669.68	65,339.00	65,339.00	59,842.00
	Budget notes:						
	Road portion only - 79.67% of debt service payment						
	~2016 65,339.36						
	~2017 59,842.13						
33-40-890	700 N Road Bond Pay Agent Fees	1,394.23	1,513.73	1,513.73	1,514.00	1,514.00	1,514.00
	Budget notes:						
	Road portion only - 79.67% of debt service payment						
	\$1,750 x 79.67% = \$1,394.23; increased to \$1,900 eff. 1/1/2014; \$1,900 x 79.67% = \$1,513.73						
33-40-990	Appropriate to Fund Balance	.00	.00	.00	.00	.00	.00
	Total EXPENDITURES:	963,749.27	1,240,748.15	393,609.31	642,757.00	642,757.00	651,223.00
	DEBT SERVICE FUND Revenue Total:	963,749.27	1,240,748.15	393,609.31	642,757.00	642,757.00	651,223.00
	DEBT SERVICE FUND Expenditure Total:	963,749.27	1,240,748.15	393,609.31	642,757.00	642,757.00	651,223.00
	Net Total DEBT SERVICE FUND:	.00	.00	.00	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
CIP - CITYWIDE PARKS							
REVENUES							
47-30-500	City Wide Impact Fees	223,500.00	292,500.00	151,500.00	125,000.00	180,000.00	180,000.00
47-30-550	City Wide Interest Earned	1,327.89	2,306.93	2,648.95	1,500.00	4,000.00	4,000.00
47-30-640	Funds from Financing Sources	.00	.00	.00	.00	.00	.00
	Budget notes: Help funding park purchases, may not be necessary if owner financing--just show liability						
47-30-820	Trfr from PARC Tax	.00	.00	.00	.00	5,000.00	.00
	Budget notes: ~2016 2/16/2016 budget amendment - \$5k contribution from PARC Tax for Fryer Park playground						
47-30-900	City Wide Use of Fund Balance	.00	.00	.00	3,500.00	97,000.00	.00
	Total REVENUES:	224,827.89	294,806.93	154,148.95	130,000.00	286,000.00	184,000.00
EXPENDITURES							
47-40-310	Professional & Tech Services	4,391.18	.00	.00	5,000.00	5,000.00	5,000.00
	Budget notes: ~2017 Heath req. \$5,000						
47-40-710	Pioneer Park	.00	.00	.00	.00	.00	.00
47-40-715	Pheasant Brook Park	.00	.00	.00	60,000.00	.00	.00
	Budget notes: ~2016 Heath req. \$60,000 for Tennis and pickleball courts 2/16/2016 budget amendment - move courts to Hollow Park						
47-40-718	Meadow Park Fieldstone	.00	.00	16,388.00	.00	50,000.00	.00
	Budget notes: ~2016 11/12/2015 budget amendment - \$50,000 for pavilion postponed from 2015FY						
47-40-720	Hollow Park	.00	.00	.00	.00	125,000.00	.00
	Budget notes: ~2016 2/16/2016 budget amendment - \$125k for tennis/pickleball courts (move from Pheasant Brook and increase est. cost)						
47-40-725	Keenland Park	.00	.00	.00	.00	.00	.00
47-40-730	City Center Park	696.00	.00	.00	.00	.00	.00
47-40-745	Lindon View Trailhead Park	37,429.48	6,268.56	.00	40,000.00	.00	.00
	Budget notes: ~2016 Heath req. \$40,000 for new playground 2/16/2016 budget amendment - postpone to use funding for other projects						
47-40-750	Fryer Park	8,019.52	87,996.55	80,964.34	15,000.00	96,000.00	.00
	Budget notes: ~2016 Heath req. \$10,000 for lighting the walking path; Changed to \$15,000 in mtg with Adam; 11/12/2015 budget amendment - add \$81,000 for playground postponed from 2015FY						
47-40-760	Property Purchase	.00	.00	.00	.00	.00	.00
47-40-850	Payment on Lindon View Park	.00	.00	.00	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
47-40-910	Trfr to Debt Service	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	Budget notes:						
	Property purchase from Provo River Water Users Assoc at \$10,000/yr for 10 years starting 7/1/12						
	~2016 \$10,000 for annual pmt on Lindon View Trailhead Park						
	~2017 \$10,000 for annual pmt on Lindon View Trailhead Park						
47-40-990	Cty Wd Appropriate to Fund Bal	.00	.00	.00	.00	.00	169,000.00
	Total EXPENDITURES:	60,536.18	104,265.11	107,352.34	130,000.00	286,000.00	184,000.00
	CIP - CITYWIDE PARKS Revenue Total:	224,827.89	294,806.93	154,148.95	130,000.00	286,000.00	184,000.00
	CIP - CITYWIDE PARKS Expenditure Total:	60,536.18	104,265.11	107,352.34	130,000.00	286,000.00	184,000.00
	Net Total CIP - CITYWIDE PARKS:	164,291.71	190,541.82	46,796.61	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
CAPITAL PROJECT-PUBLIC SAFETY							
REVENUES							
49-30-100	Trfr from General Fund	.00	.00	.00	230,000.00	820,748.00	367,010.00
49-30-110	Transfer from RDA	.00	.00	169,617.44	.00	462,242.00	.00
49-30-400	Bond Proceeds	.00	.00	.00	3,000,000.00	2,600,000.00	.00
49-30-900	Use of Fund Balance	.00	.00	.00	.00	.00	2,582,225.00
Total REVENUES:		.00	.00	169,617.44	3,230,000.00	3,882,990.00	2,949,235.00
EXPENDITURES							
49-40-310	Professional & Tech Services	.00	.00	183,778.71	100,000.00	200,000.00	32,000.00
Budget notes: ~2016 cost of issuance; other services go to 22-81-310							
49-40-510	Insurance	.00	.00	.00	.00	1,050.00	1,600.00
Budget notes: ~2016 Builder's Risk Insur premium 3/8/16-6/30/16 = \$1,050 ~2017 Builder's Risk Insur premium 7/1/16-12/22/16 = \$1,590							
49-40-730	Construction Costs	.00	.00	.00	1,600,000.00	1,037,215.00	2,585,685.00
49-40-750	Furniture, Fixtures & Equipmnt	.00	.00	.00	.00	.00	329,950.00
49-40-800	Cost of Bond Issuance	.00	.00	.00	.00	62,500.00	.00
49-40-900	Appropriate to Fund Balance	.00	.00	.00	1,530,000.00	2,582,225.00	.00
Total EXPENDITURES:		.00	.00	183,778.71	3,230,000.00	3,882,990.00	2,949,235.00
CAPITAL PROJECT-PUBLIC SAFETY Revenue Total:		.00	.00	169,617.44	3,230,000.00	3,882,990.00	2,949,235.00
CAPITAL PROJECT-PUBLIC SAFETY Expenditure Total:		.00	.00	183,778.71	3,230,000.00	3,882,990.00	2,949,235.00
Net Total CAPITAL PROJECT-PUBLIC SAFETY:		.00	.00	14,161.27-	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
WATER FUND							
REVENUES							
51-30-110	Interest Earnings	710.45	547.55	523.02	1,500.00	1,500.00	1,500.00
51-30-120	Culinary Water Impact Fees	59,016.00	75,367.00	72,717.00	40,000.00	75,000.00	75,000.00
51-30-125	Interest, PTIF Cul Impact Fees	1,809.20	1,441.26	1,221.28	1,500.00	1,500.00	1,500.00
51-30-130	Hydrant Meter & Water Usage	9,446.26	5,840.84	3,826.87	2,000.00	4,000.00	4,000.00
51-30-150	Metered Water User Fees	1,063,654.98	1,143,349.77	829,514.24	1,281,410.00	1,281,410.00	1,396,737.00
51-30-300	Secondary Water User Fees	383,912.08	386,491.12	260,398.76	385,000.00	385,000.00	385,000.00
51-30-310	Water Line Inspection Fee	1,125.00	1,325.00	1,150.00	1,000.00	1,200.00	1,200.00
51-30-320	Water Main Line Assessment	3,424.25	34,852.00	11,601.00	2,000.00	11,600.00	2,000.00
51-30-330	Meter Installation, Bldg Permt	15,339.09	19,945.00	19,210.00	16,800.00	20,000.00	16,800.00
51-30-335	Utility Application Fee	1,160.00	1,550.00	1,010.00	500.00	1,050.00	1,000.00
51-30-340	Utility Collection Fees	5,020.27	47,748.92	33,067.82	20,000.00	45,000.00	45,000.00
51-30-351	Secondary Water Share Rentals	1,796.00	1,796.00	1,796.00	1,796.00	1,796.00	1,796.00
51-30-410	Fee in Lieu of Water Stock	174,291.35	82,457.17	127,468.00	.00	127,500.00	.00
51-30-750	Contributions from development	41,080.00	291,473.00	.00	.00	.00	.00
51-30-870	Water shares received	241,005.50	270,742.50	.00	.00	.00	.00
51-30-900	Sundry Revenue	5,048.60	2,630.54	165.00	.00	.00	.00
51-30-975	Use of Impact Fees	.00	.00	.00	43,051.00	20,051.00	8,057.00
51-30-980	Use of Fund Balance	.00	.00	.00	123,594.00	19,574.00	.00
Total REVENUES:		2,007,839.03	2,367,557.67	1,363,668.99	1,920,151.00	1,996,181.00	1,939,590.00
EXPENDITURES							
51-40-110	Salaries & Wages	121,425.27	154,384.97	112,598.81	153,500.00	153,500.00	160,000.00
51-40-115	Salaries & Wages - Overtime	5,748.66	2,772.72	1,452.98	5,000.00	5,000.00	5,000.00
51-40-120	Salaries - Temp Employees	4,727.18	3,689.46	2,721.17	9,000.00	9,000.00	9,000.00
Budget notes:							
~2016 Don req. \$9,000							
~2017 Don req. \$9,000							
51-40-135	Benefits - FICA	10,528.81	12,302.59	9,734.22	12,800.00	12,800.00	13,400.00
51-40-140	Benefits - LTD	1,486.90	725.82	630.09	900.00	900.00	900.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
51-40-145	Benefits - Life	263.20	421.12	355.32	500.00	500.00	500.00
51-40-150	Benefits - Insurance Allowance	29,076.76	43,496.82	30,796.02	40,700.00	40,700.00	37,800.00
51-40-180	Benefits - Retirement	24,890.59	31,557.74	24,481.36	32,000.00	32,000.00	33,350.00
51-40-181	Benefit Expense	.00	27,794.00-	.00	.00	.00	.00
51-40-182	Actuarial Calc'd Pension Exp	.00	18,285.00	.00	.00	.00	.00
51-40-185	Benefits - Workers Comp.	1,846.46	1,787.48	1,414.09	1,900.00	1,900.00	1,900.00
51-40-210	Membership Dues & Subscriptions	1,005.00	248.75	405.78	1,100.00	1,100.00	1,100.00
	Budget notes:						
	~2016 Don req. \$1,500; Changed to \$1,100 in mtg with Adam						
	~2017 Don req. \$1,100						
51-40-222	Uniform Expense	394.97	300.00	65.08	225.00	225.00	450.00
	Budget notes:						
	~2016 Don req. \$350; Changed to \$225 in mtg with Adam (only do a \$75 clothing allowance for 3 employees)						
	~2017 Don req. \$450						
51-40-230	Travel & Training	907.74	2,463.00	1,351.76	3,500.00	3,500.00	3,500.00
	Budget notes:						
	~2016 Don req. \$3,500						
	~2017 Don req. \$3,500						
51-40-240	Office Supplies	19,105.18	19,088.06	15,037.66	18,000.00	18,000.00	18,000.00
	Budget notes:						
	~2016 Don req. \$18,000						
	~2017 Don req. \$18,000						
51-40-250	Operating Supplies & Maint	28,541.83	25,922.00	10,452.86	30,000.00	30,000.00	30,000.00
	Budget notes:						
	~2016 Don req. \$30,000						
	~2017 Don req. \$30,000						
51-40-260	Miscellaneous Expense	.00	.00	.00	.00	.00	.00
51-40-270	Utilities	195,215.65	201,157.58	159,273.38	200,000.00	200,000.00	200,000.00
51-40-280	Telephone	5,272.50	6,550.21	4,820.34	6,500.00	9,500.00	6,500.00
	Budget notes:						
	~2016 Add \$3k for PW phone system upgrade						
51-40-290	Gasoline & Oil	9,192.80	8,250.93	3,517.98	12,000.00	12,000.00	10,000.00
	Budget notes:						
	~2016 Don req. \$12,000						
	~2017 Don req. \$10,000						
51-40-310	Professional & Tech Services	57,058.51	117,832.24	55,258.16	50,000.00	60,000.00	50,000.00
51-40-315	Services - Impact Fees	688.52	53,089.19	29,123.92	20,000.00	32,000.00	20,000.00
51-40-450	Bad Debt Expense	.00	.00	.00	.00	.00	.00

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
51-40-480	Special Dept Supplies	49,233.33	38,047.16	36,899.80	30,000.00	40,000.00	40,000.00
	Budget notes:						
	~2016 Don req. \$30,000						
	~2017 Don req. \$30,000						
51-40-510	Insurance	7,958.59	7,497.27	7,332.04	7,900.00	7,900.00	7,900.00
51-40-610	Equipment Rental	.00	2,018.00	713.26	2,500.00	2,500.00	2,500.00
	Budget notes:						
	~2017 Don req. \$2,500 (skid steer \$8k/4, backhoe \$2k/4)						
51-40-620	Other Services	5,908.69	3,745.07	1,472.44	7,000.00	7,000.00	7,000.00
	Budget notes:						
	~2016 \$10,000; Changed to \$ in mtg with Adam						
51-40-640	CUP/Alpine Reach Watr Carriage	6,854.64	7,882.16	.00	8,000.00	8,000.00	8,000.00
51-40-655	Claims Settlement/Expense	.00	.00	.00	.00	.00	.00
51-40-660	CUP/Bonneville OM&R	31,909.92	32,398.49	.00	35,000.00	35,000.00	35,000.00
51-40-675	Purchase of Equipment	435.51	559.80	1,269.65	1,240.00	1,270.00	1,575.00
	Budget notes:						
	~2016 Don req. \$3,700 split 3 ways: water, sewer, storm = abt \$1,240 each for: \$ 700 for 3" trash pump \$2,000 for Jumping Jack \$1,000 for Cut Off Saw ~2017 Don req. \$1,575 (bucket for skid steer \$1,500/4 + water reading laptop \$1,200)						
51-40-680	CUWCD Power Loss Charge	14,176.28	15,078.58	5,943.54	15,000.00	15,000.00	15,000.00
51-40-690	Water Stock Assessment	106,393.17	62,090.51	38,133.50	110,000.00	110,000.00	110,000.00
51-40-730	Improvements Other than Bldgs	.00	.00	.00	.00	.00	.00
51-40-740	Purchase of Capital Asset	.00	.00	.00	.00	.00	50,000.00
	Budget notes:						
	~2017 Don req. \$50,000 for 1.5 ton service truck						
51-40-751	Well Reconstruction	.15-	.00	17,144.21	71,000.00	71,000.00	25,000.00
	Budget notes:						
	~2016 Don req. \$71,000 \$45,000 \$17,000 for chlorinator \$ 9,000 for Well #2 roof ~2017 Don req. \$25,000 to upgrade meters at wells						
51-40-755	Special Projects	778.40	23,386.95	21,766.25	392,000.00	433,000.00	45,000.00
	Budget notes:						
	~2016 Don req. \$62,000; Changed to \$57,000 in mtg with Adam \$200,000 to add a pump to 835 E pump station; changed to \$40k on 4/2/15; changed to \$35k in mtg with Adam \$ 22,000 to rebuild traveling screen at zone III Add \$335k to finish 200 S waterline and do Geneva Rd waterline (postponed from 2015FY) 11/12/2015 budget amendment - add \$13,000 for fence around a well that is being vandalized; Phase 1 200 S project awarded to Skip Dunn for \$253,876.88 2/16/2016 budget amendment - add \$50k for reconditioning pressure reducing stations (postponed from 2015FY) and take out \$22k to rebuild traveling screen at zone III (not needed now) ~2017 Don req. \$45,000						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
	\$10,000 inspect and clean 4 tanks \$30,000 upgrade PRV's, 2 on Center St & 1 on 200 S \$ 5,000 upgrade Scada system (split with sewer \$10k/2)						
51-40-771	Murdock Utility Relocation	.27	.00	.00	.00	.00	.00
51-40-775	Impact Fee Projects	9,389.32	.00	.00	50,000.00	50,000.00	50,000.00
51-40-790	Depreciation	314,534.00	318,973.00	.00	.00	.00	.00
51-40-854	CUP Water Principal	.00	.00	51,617.00	51,617.00	51,617.00	53,280.00
	Budget notes: ~2016 \$51,617 ~2017 \$53,280						
51-40-855	CUP Water Interest	93,309.00	91,727.00	90,787.00	90,787.00	90,787.00	89,124.00
	Budget notes: ~2016 90,787.00 ~2017 89,124.00						
51-40-860	700 N Water Bond Interest	5,291.96	4,821.20	2,243.04	4,486.00	4,486.00	4,109.00
	Budget notes: Water portion only - 5.47% of debt service payment ~2016 \$4486.08 ~2017 \$4108.65						
51-40-861	700 N Water Bond Principal	.00	.00	.00	10,065.00	10,065.00	10,448.00
	Budget notes: Water portion = 5.47% ~2016 \$10,064.80 ~2017 \$10,447.70						
51-40-870	400 N Cul. Water Bond Interest	4,741.97	3,321.22	3,082.28	3,082.00	3,082.00	1,579.00
	Budget notes: ~2016 3,082.27 ~2017 1,578.72						
51-40-871	400 N Cul Water Bond Principal	.00	.00	30,070.89	30,071.00	30,071.00	31,574.00
	Budget notes: ~2016 30,070.90 ~2017 31,574.46						
51-40-875	2010 Wtr Meter Lease Principal	.00	.00	82,402.89	82,403.00	82,403.00	.00
	Budget notes: ~2016 82,402.89						
51-40-876	2010 Wtr Meter Lease Interest	5,783.01	2,999.67	2,884.09	2,884.00	2,884.00	.00
	Budget notes: ~2016 2,884.09						
51-40-890	Amort of Cost of Issuance	.00	.00	.00	.00	.00	.00
51-40-900	Close Out to Balance Sheet	.00	.00	.00	.00	.00	.00
51-40-910	Admin Costs to General Fund	210,823.00	216,251.00	.00	233,297.00	233,297.00	249,443.00
	Budget notes: Should be 14% of budgeted user fees (51-30-150 and 51-30-300)						

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
51-40-911	P.W. Admin Costs to Gen. Fund	85,643.75	90,236.00	.00	84,194.00	84,194.00	75,669.00
	Budget notes:						
	1/4 of General Fund Public Works Admin (10-62) exp.						
51-40-980	Appropriate to Impact Fee Bal	.00	.00	.00	.00	.00	.00
51-40-990	Appropriate to Fund Balance	.00	.00	.00	.00	.00	425,989.00
	Total EXPENDITURES:	1,470,541.19	1,597,564.76	857,252.86	1,920,151.00	1,996,181.00	1,939,590.00
	WATER FUND Revenue Total:	2,007,839.03	2,367,557.67	1,363,668.99	1,920,151.00	1,996,181.00	1,939,590.00
	WATER FUND Expenditure Total:	1,470,541.19	1,597,564.76	857,252.86	1,920,151.00	1,996,181.00	1,939,590.00
	Net Total WATER FUND:	537,297.84	769,992.91	506,416.13	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
SEWER FUND							
REVENUES							
52-30-100	Sewer Charges	1,256,141.47	1,378,891.09	940,921.29	1,489,420.00	1,489,420.00	1,548,997.00
52-30-110	Interest Earnings	226.28	874.57	985.71	700.00	1,500.00	1,500.00
52-30-300	Sundry Revenue	1.15-	.00	.00	.00	.00	.00
52-30-310	Sewer Line Inspection Fee	1,050.00	1,325.00	1,100.00	1,000.00	1,200.00	1,200.00
52-30-400	Sewer Impact Fee	129,842.00	279,940.00	216,585.00	90,000.00	235,000.00	235,000.00
	Budget notes: ~2016 11/12/2015 budget amendment						
52-30-405	Interest PTIF Sewer Impact Fee	575.72	310.94	462.70	400.00	500.00	500.00
52-30-410	Sewer Assessment, 1900 West	5,774.00	11,314.97	18,513.00	9,400.00	18,515.00	9,400.00
52-30-420	Sewer Assessment, 200 South	.00	.00	.00	.00	.00	.00
52-30-430	Sewer Assessment, Other	1,406.25	8,352.75	9,401.00	2,000.00	9,400.00	2,000.00
52-30-750	Contributions from development	17,954.00	178,217.00	.00	.00	.00	.00
52-30-960	Use of Impact Fees	.00	.00	.00	20,000.00	.00	.00
52-30-980	Use of Fund Balance	.00	.00	.00	.00	.00	110,284.00
	Total REVENUES:	1,412,968.57	1,859,226.32	1,187,968.70	1,612,920.00	1,755,535.00	1,908,881.00
EXPENDITURES							
52-40-110	Salaries & Wages	91,732.51	107,596.04	80,634.47	113,000.00	113,000.00	115,650.00
52-40-115	Salaries & Wages - Overtime	.00	.00	.00	.00	.00	.00
52-40-120	Salaries - Temp Employees	1,574.25	3,689.45	2,721.17	6,000.00	6,000.00	6,000.00
	Budget notes: ~2016 Don req. \$6,000 ~2017 Don req. \$6,000						
52-40-135	Benefits - FICA	6,855.74	9,024.48	7,072.42	9,600.00	9,600.00	9,600.00
52-40-140	Benefits - LTD	455.01	571.16	461.07	650.00	650.00	650.00
52-40-145	Benefits - Life	236.88	315.84	236.88	350.00	350.00	350.00
52-40-150	Benefits - Insurance Allowance	20,274.84	20,402.64	12,705.18	19,500.00	19,500.00	12,250.00
52-40-180	Benefits - Retirement	18,040.15	23,292.84	17,044.90	23,200.00	23,200.00	23,750.00
52-40-181	Benefit Expense	.00	20,515.00-	.00	.00	.00	.00
52-40-182	Actuarial Calc'd Pension Exp	.00	13,497.00	.00	.00	.00	.00

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
52-40-185	Benefits - Workers Comp.	1,448.12	1,302.02	1,020.54	1,300.00	1,350.00	1,350.00
52-40-210	Membership Dues & Subscriptions	725.00	798.75	25.00	500.00	500.00	500.00
	Budget notes: ~2016 Don req. \$500 ~2017 Don req. \$500						
52-40-222	Uniform Expense	169.96	150.00	.00	150.00	150.00	300.00
	Budget notes: ~2016 Don req. \$250; Changed to \$150 in mtg with Adam (only do a \$75 clothing allowance for 2 employees) ~2017 Don req. \$300						
52-40-230	Travel & Training	911.74	2,040.41	1,798.36	2,100.00	2,100.00	2,100.00
	Budget notes: ~2016 Don req. \$1,800 ~2017 Don req. \$2,100						
52-40-240	Office Supplies	260.80	539.18	362.64	800.00	800.00	800.00
	Budget notes: ~2016 Don req. \$1,200; Changed to \$800 in mtg with Adam ~2017 Don req. \$800						
52-40-250	Operating Supplies & Maint	17,329.82	20,052.70	11,936.98	25,000.00	25,000.00	25,000.00
	Budget notes: ~2016 Don req. \$25,000 which includes sewer hose for vacor ~2017 Don req. \$25,000						
52-40-260	Miscellaneous Expense	.00	.00	.00	.00	.00	.00
52-40-270	Utilities	13,448.99	21,742.10	10,714.70	15,000.00	15,000.00	15,000.00
52-40-280	Telephone	1,453.61	1,563.70	1,029.98	2,100.00	5,100.00	2,100.00
	Budget notes: ~2016 Add \$3k for PW phone system upgrade						
52-40-290	Gasoline & Oil	7,376.40	5,176.91	3,871.04	7,500.00	7,500.00	6,000.00
	Budget notes: ~2016 Don req. \$9,000; Changed to \$7,500 in mtg with Adam ~2017 Don req. \$6,000						
52-40-310	Professional & Tech Services	26,584.51	73,315.22	18,654.95	60,000.00	60,000.00	60,000.00
	Budget notes: ~2016 Don req. \$10,000 for telemetry upgrade to be split with water (\$5,000 each); incr for sewer lift station engineering; take out, reevaluate project and timing with regard to Ivory Development						
52-40-315	Services - Impact Fees	.00	9,803.10	31,580.05	5,000.00	100,000.00	10,000.00
	Budget notes: ~2016 11/12/2015 budget amendment - add \$95k for sewer master plan, capital facilities plan and impact fee plan						
52-40-450	Bad Debt Expense	.00	.00	.00	.00	.00	.00
52-40-480	Special Dept Supplies	2,999.42	3,936.66	4,000.13	5,000.00	5,000.00	5,000.00
	Budget notes: ~2016 Don req. \$10,000 which includes Root X; Changed to \$5,000 in mtg with Adam ~2017 Don req. \$5,000						
52-40-510	Insurance	3,364.03	4,912.18	3,747.55	5,500.00	5,500.00	5,500.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
52-40-600	Orem City Sewage Collection	394,678.89	408,341.83	212,465.06	460,000.00	460,000.00	460,000.00
	Budget notes:						
	~2016 Orem estimates Lindon's portion of their one-time large purchase exp will be \$51,000						
52-40-610	Equipment Rental	.00	.00	178.22	500.00	500.00	2,500.00
	Budget notes:						
	~2016 Don req. \$500						
	~2017 Don req. \$2,500 (skid steer \$8k/4, backhoe \$2k/4)						
52-40-620	Other Services	8,718.28	5,229.00	3,026.71	3,500.00	3,500.00	3,500.00
	Budget notes:						
	~2016 Don req. \$5,000; Changed to \$3,500 in mtg with Adam (no janitorial svc)						
	~2017 Don req. \$3,500						
52-40-655	Sewer Backup Claims	.00	3,979.56	4,245.18	3,000.00	4,250.00	3,000.00
	Budget notes:						
	~2016 Don req. \$7,000; Changed to \$3,000 in mtg with Adam						
	~2017 Don req. \$3,000						
52-40-675	Purchase of Equipment	2,185.46	6,036.80	1,269.65	4,140.00	4,140.00	6,875.00
	Budget notes:						
	~2016 Don req. \$3,520						
	\$ 400 for front camera for vactor						
	\$1,500 for laptop						
	\$1,000 for tools						
	\$1,240 (\$3,700 split 3 ways: water, sewer, storm) for:						
	\$700 for 3" trash pump; \$2,000 for Jumping Jack; \$1,000 for Cut Off Saw						
	~2017 Don req. \$6,875						
	\$ 375 bucket for skid steer \$1,500/4						
	\$1,500 wheels for TV camera						
	\$2,000 root ex						
	\$1,500 computer updates for TV truck						
	\$1,000 plate for flat bed						
	\$ 500 11x17 printer for Kevin						
52-40-740	Purchase of Capital Asset	.00	.24	.00	.00	.00	500,000.00
	Budget notes:						
	~2017 Don req. \$500,000 vactor truck						
52-40-746	Geneva Road Upgrade Project	571.12-	.00	.00	.00	.00	.00
52-40-755	Special Projects	.00	.48	36,610.67	20,000.00	40,000.00	20,000.00
	Budget notes:						
	~2016 Don req. \$60,000 which includes \$24k to rebuild pumps at SL 1 & 4; CANCEL (work with Ivory/might shut down) add \$30,000 to carry over project to get power to lift station #5						
	~2017 Don req. \$20,000 + \$5,000 upgrade Scada system (split with sewer \$10k/2)						
52-40-757	Infiltration Elimination	.00	.00	.00	.00	.00	.00
52-40-771	Murdock Utility Relocation	.06	.00	.00	.00	.00	.00
52-40-772	Orem Sewer Plant Expansion	.14-	.00	.00	.00	.00	.00
52-40-790	Depreciation	289,565.00	465,030.00	.00	.00	.00	.00
52-40-805	Orem Swr Plant Expansn Princpl	49,295.78	49,295.78	125,977.49	160,074.00	125,977.00	125,977.00
	Budget notes:						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
Loan Principal Pmt (P) + Loan Reserve Pmt (R) + Emergency Repair & Replacemnt Pmt (E) + Supplemental Funds Pmt (S) ~2016 110,778.14 (P) + 11,096.46 (R) + 4,102.89 (E) = 125,977.49 ~2017 110,778.14 (P) + 11,096.46 (R) + 4,102.89 (E) = 125,977.49							
52-40-810	Geneva Rd Proj. Bond Principal	.00	.00	.00	130,000.00	130,000.00	133,000.00
	Budget notes:	Payments are due July 1; pay in June and code to June so we don't have to accrue the interest ~2016 130,000 ~2017 133,000					
52-40-820	Geneva Rd Proj Bond Interest	69,075.00	65,927.48	.00	62,850.00	62,850.00	59,600.00
	Budget notes:	~6/16 62,850.00 ~6/17 59,600.00					
52-40-900	Close Out to Balance Sheet	.00	.00	.00	.00	.00	.00
52-40-910	Admin Costs to General Fund	190,226.00	197,835.00	.00	208,519.00	208,519.00	216,860.00
	Budget notes:	Should be 14% of budgeted user fees (52-30-100)					
52-40-911	P.W. Admin Costs to Gen. Fund	85,643.75	90,236.00	.00	84,194.00	84,194.00	75,669.00
	Budget notes:	1/4 of General Fund Public Works Admin (10-62) exp.					
52-40-980	Appropriate to Impact Fee Bal	.00	.00	.00	.00	.00	.00
52-40-990	Appropriate to Fund Balance	.00	.00	.00	173,893.00	231,305.00	.00
Total EXPENDITURES:		1,304,058.74	1,595,119.55	593,390.99	1,612,920.00	1,755,535.00	1,908,881.00
SEWER FUND Revenue Total:		1,412,968.57	1,859,226.32	1,187,968.70	1,612,920.00	1,755,535.00	1,908,881.00
SEWER FUND Expenditure Total:		1,304,058.74	1,595,119.55	593,390.99	1,612,920.00	1,755,535.00	1,908,881.00
Net Total SEWER FUND:		108,909.83	264,106.77	594,577.71	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
WASTE COLLECTION FUND							
REVENUES							
53-30-100	Waste Collection Fees	376,012.25	377,724.00	255,826.61	377,000.00	377,000.00	377,000.00
53-30-150	Recycling Collection Fees	39,712.33	43,081.78	30,473.55	42,500.00	42,500.00	42,500.00
53-30-900	Use of Fund Balance	.00	.00	.00	.00	.00	7,980.00
Total REVENUES:		415,724.58	420,805.78	286,300.16	419,500.00	419,500.00	427,480.00
EXPENDITURES							
53-40-260	Other Supplies & Services	.00	.00	.00	.00	.00	.00
53-40-310	Republic Collection Fees	218,380.46	213,737.37	140,641.77	222,300.00	222,300.00	227,000.00
53-40-315	Landfill	119,894.03	122,501.07	82,168.69	121,000.00	121,000.00	125,000.00
53-40-320	Republic Recycling Charges	37,339.65	38,441.46	25,619.55	40,600.00	40,600.00	41,500.00
53-40-325	North Pointe Punch Passes	9,534.00	8,528.00	4,176.00	10,000.00	10,000.00	10,000.00
53-40-330	City Wide Cleanup	.00	2,925.35	.00	4,500.00	4,500.00	4,500.00
Budget notes:		~2016 Dumpsters throughout city est. \$4,200					
53-40-450	Bad Debt Expense	.00	.00	.00	.00	.00	.00
53-40-510	Insurance	812.10	826.66	1,140.52	1,200.00	1,200.00	1,200.00
53-40-620	Other Services	.00	1,304.12	251.58	1,500.00	1,500.00	1,500.00
Budget notes:		City dumping and 200 S litter control					
53-40-910	Admin Costs to General Fund	15,532.00	16,600.00	.00	16,780.00	16,780.00	16,780.00
53-40-990	Appropriate to Fund Balance	.00	.00	.00	1,620.00	1,620.00	.00
Total EXPENDITURES:		401,492.24	404,864.03	253,998.11	419,500.00	419,500.00	427,480.00
WASTE COLLECTION FUND Revenue Total:		415,724.58	420,805.78	286,300.16	419,500.00	419,500.00	427,480.00
WASTE COLLECTION FUND Expenditure Total:		401,492.24	404,864.03	253,998.11	419,500.00	419,500.00	427,480.00
Net Total WASTE COLLECTION FUND:		14,232.34	15,941.75	32,302.05	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
STORM WATER DRAINAGE FUND							
REVENUES							
54-30-100	Storm Water Utility	424,103.07	489,158.49	387,500.94	554,840.00	554,840.00	626,969.00
	Budget notes:						
	NEED TO DO RATE STUDY						
54-30-200	Storm Water Impact Fee	41,262.39	86,702.39	90,129.00	35,000.00	91,000.00	95,000.00
	Budget notes:						
	NEED TO COMPLETE IMPACT FEE STUDY						
54-30-300	Sundry Revenue	144.44	35.00-	125.00	.00	.00	.00
54-30-325	Grant Proceeds	.00	.00	.00	.00	.00	.00
54-30-350	Interest Earned	.02	.00	.00	.00	.00	.00
54-30-600	Funds from Other Sources	.00	.00	.00	.00	.00	.00
54-30-640	Fixed Asset Disposal Gain/Loss	45,000.00	.00	.00	.00	.00	.00
54-30-750	Contributions from development	10,945.00	270,001.00	.00	.00	.00	.00
54-30-900	Use of Fund Balance	.00	.00	.00	.00	.00	.00
	Total REVENUES:	521,454.92	845,826.88	477,754.94	589,840.00	645,840.00	721,969.00
EXPENDITURES							
54-40-110	Salaries & Wages	113,409.46	102,127.98	74,331.74	104,600.00	104,600.00	106,900.00
54-40-115	Salaries & Wages - Overtime	.00	.00	.00	.00	.00	.00
54-40-120	Salaries - Temp Employees	1,574.25	5,468.50	4,766.53	6,000.00	6,000.00	6,000.00
	Budget notes:						
	~2016 Don req. \$6,000						
	~2017 Don req. \$6,000						
54-40-135	Benefits - FICA	9,220.50	8,564.88	6,597.89	8,500.00	8,500.00	8,700.00
54-40-140	Benefits - LTD	591.23	528.36	429.12	600.00	600.00	600.00
54-40-145	Benefits - Life	394.80	315.84	236.88	350.00	350.00	350.00
54-40-150	Benefits - Insurance Allowance	26,418.00	23,411.16	15,848.01	21,300.00	21,300.00	21,950.00
54-40-180	Benefits - Retirement	24,016.50	22,261.25	16,248.99	22,100.00	22,100.00	22,600.00
54-40-181	Benefit Expense	.00	19,606.00-	.00	.00	.00	.00
54-40-182	Actuarial Calc'd Pension Exp	.00	12,898.00	.00	.00	.00	.00
54-40-185	Benefits - Workers Comp.	1,995.91	1,243.16	957.05	1,250.00	1,250.00	1,250.00
54-40-210	Membership Dues & Subscrptions	2,462.00	2,251.75	1,478.00	2,500.00	2,500.00	2,500.00
	Budget notes:						
	~2017 Don req. \$2,500						

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54-40-222	Uniform Expense	244.96	222.57	75.00	150.00	150.00	300.00
	Budget notes:						
	~2016 Don req. \$250; Changed to \$150 in mtg with Adam (only do a \$75 clothing allowance for 2 employees)						
	~2017 Don req. \$300						
54-40-230	Travel & Training	1,095.80	693.84	350.00	800.00	800.00	800.00
	Budget notes:						
	~2016 Don req. \$1,200; Changed to \$800 in mtg with Adam						
	~2017 Don req. \$800						
54-40-240	Office Supplies	802.31	687.23	414.90	1,000.00	1,000.00	1,000.00
	Budget notes:						
	~2016 Don req. \$1,000						
	~2017 Don req. \$1,000						
54-40-250	Operating Supplies & Maint	13,489.78	14,924.78	14,701.76	15,000.00	15,000.00	25,000.00
	Budget notes:						
	~2016 Don req. \$20,000; Changed to \$15,000 in mtg with Adam						
	~2017 Don req. \$15,000 + \$1,500 for permanent curb markers + \$500 to repair inlet box at City Center + \$5,000 restock inlet protection + \$3,000 for inspection software >> \$25,000						
54-40-260	Miscellaneous Expense	.00	.00	.00	.00	.00	.00
54-40-270	Utilities	1,907.15	1,269.44	1,280.28	2,000.00	2,000.00	2,000.00
54-40-280	Telephone	2,146.30	1,810.19	1,078.14	2,000.00	5,000.00	2,000.00
	Budget notes:						
	~2016 Add \$3k for PW phone system upgrade						
54-40-290	Gasoline & Oil	8,666.07	6,071.80	4,504.53	7,000.00	7,000.00	6,000.00
	Budget notes:						
	~2016 Don req. \$8,000; Changed to \$7,000 in mtg with Adam						
	~2017 Don req. \$6,000						
54-40-310	Professional & Tech Services	29,925.01	78,986.58	33,207.34	50,000.00	50,000.00	50,000.00
54-40-315	Services - Impact Fees	.00	45,211.74	32,630.60	25,000.00	65,000.00	65,000.00
	Budget notes:						
	~2016 11/12/2015 budget amendment - continue plan updates started in 2015FY						
54-40-320	Claims Settlement/Expense	.00	.00	470.67	3,000.00	3,000.00	3,000.00
	Budget notes:						
	~2016 \$7,500; Changed to \$3,000 in mtg with Adam						
	~2017 Don req. \$3,000						
54-40-450	Bad Debt Expense	.00	.00	.00	.00	.00	.00
54-40-480	Special Dept Supplies	685.56	287.97	1,210.53	2,000.00	2,000.00	2,000.00
	Budget notes:						
	~2016 Don req. \$4,000; Changed to \$2,000 in mtg with Adam						
	~2017 Don req. \$4,000; move inspection software to 5440250 and change to \$2,000						
54-40-510	Insurance	2,153.86	4,446.71	2,932.91	4,600.00	4,600.00	4,600.00
54-40-610	Equipment Rental	.00	.00	178.22	1,000.00	1,000.00	2,500.00
	Budget notes:						
	~2016 Don req. \$1,000						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
~2017 Don req. \$2,500 (skid steer \$8k/4, backhoe \$2k/4)							
54-40-620	Other Services	4,798.04	4,553.26	855.69	3,000.00	3,000.00	5,000.00
Budget notes: ~2016 \$5,000; Changed to \$3,000 in mtg with Adam (no janitorial svc) ~2017 Don req. \$3,000 + \$2,000 to spray weeds at proctor ditch							
54-40-630	Disburse Grant to Subrecipient	.00	.00	.00	.00	.00	.00
54-40-640	Storm Water Mgmt Program	55.00	800.00	800.00	1,000.00	1,000.00	1,000.00
54-40-675	Purchase of Equipment	384.45	1,639.79	8,236.93	11,240.00	11,240.00	1,625.00
Budget notes: ~2016 Don req. \$10,620 \$1,000 for light bar for sweeper \$9,000 for 40" flail mower \$1,240 (\$3,700 split 3 ways: water, sewer, storm) for: \$700 for 3" trash pump; \$2,000 for Jumping Jack; \$1,000 for Cut Off Saw ~2017 Don req. \$1,625 \$375 bucket for skid steer \$1,500/4 \$350 leaf blower \$400 chain saw \$500 monitor for Paul							
54-40-740	Purchase of Capital Asset	.00	.00	.00	.00	.00	.00
54-40-750	Special Projects	23,515.50	.00	.00	10,000.00	10,000.00	10,000.00
Budget notes: ~2016 Don req. \$10,000 to repair subsurface drains south of 100 S, main drain to 800 W							
54-40-758	Lindon Hollow Creek	2,616.20-	.00	.00	.00	.00	.00
54-40-771	Murdock Utility Relocation	.33-	.00	.00	.00	.00	.00
54-40-790	Depreciation	284,982.00	299,503.00	.00	.00	.00	.00
54-40-840	700N Storm Water Bond Interest	14,052.86	13,095.96	6,093.53	12,187.00	12,187.00	12,187.00
Budget notes: Storm portion only - 14.86% of debt service payment ~6/16 \$12,187.06 ~6/17 \$11,161.72							
54-40-841	700N Storm Wtr Bond Principal	.00	.00	.00	27,342.00	27,342.00	27,342.00
Budget notes: Storm Water portion = 14.86% ~6/16 \$27,342.40 ~6/17 \$28,382.60							
54-40-850	Street Sweeper Principal	.00	.00	38,486.85	38,487.00	38,487.00	39,522.00
Budget notes: Pmts due Aug 14 ~2016 \$38,486.85 ~2017 \$39,522.15							
54-40-855	Street Sweeper Interest	1,936.00	7,155.48	4,311.30	4,311.00	4,311.00	3,276.00
Budget notes: Pmts due Aug 14 ~2016 \$4,311.30							

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~2017 \$3,276.00							
54-40-890	Amort of Cost of Issuance	.00	.00	.00	.00	.00	.00
54-40-900	Close out to Balance Sheet	.00	.00	.00	.00	.00	.00
54-40-910	Admin Costs to General Fund	56,977.00	66,444.00	.00	77,678.00	77,678.00	87,776.00
Budget notes: Should be 14% of budgeted user fees (54-30-100)							
54-40-911	P.W. Admin Costs to Gen. Fund	85,643.75	90,236.00	.00	84,194.00	84,194.00	75,669.00
Budget notes: 1/4 of General Fund Public Works Admin (10-62) exp.							
54-40-990	Appropriate to Fund Balance	.00	.00	.00	39,651.00	52,651.00	123,522.00
Total EXPENDITURES:		710,927.52	797,505.22	272,713.39	589,840.00	645,840.00	721,969.00
STORM WATER DRAINAGE FUND Revenue Total:		521,454.92	845,826.88	477,754.94	589,840.00	645,840.00	721,969.00
STORM WATER DRAINAGE FUND Expenditure Total:		710,927.52	797,505.22	272,713.39	589,840.00	645,840.00	721,969.00
Net Total STORM WATER DRAINAGE FUND:		189,472.60-	48,321.66	205,041.55	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
RECREATION FUND							
REVENUES							
55-30-110	Interest Earnings	491.14	100.17	10.58	500.00	500.00	500.00
55-30-120	Daily Admission	152,543.30	177,194.56	99,201.35	165,000.00	165,000.00	165,000.00
55-30-121	Resident Season Pass	21,935.77	20,931.41	635.09	26,000.00	26,000.00	26,000.00
55-30-122	Non-Resident Season Pass	14,752.88	13,574.68	592.76	15,000.00	15,000.00	15,000.00
55-30-123	Flow Rider Daily Admission	26,696.32	19,421.58	14,933.75	22,000.00	22,000.00	22,000.00
55-30-124	Pool Punch Pass	10,165.00	10,507.89	2,157.45	10,000.00	10,000.00	10,000.00
55-30-130	Water Aerobics	673.00	826.00	398.75	700.00	700.00	700.00
55-30-190	Concessions	18,940.85	55,562.04	33,364.69	50,000.00	50,000.00	50,000.00
55-30-195	Merchandise	1,747.49	906.03	653.49	1,300.00	1,300.00	1,300.00
55-30-200	Swim Classes	40,380.79	42,588.39	4,047.00	40,000.00	40,000.00	40,000.00
55-30-205	Swim Team	34,140.00	16,715.00	866.00	15,000.00	15,000.00	15,000.00
	Budget notes: Hosted Swim Meet Jul 2013						
55-30-210	Flow Rider Lessons	2,365.00	3,610.00	325.00	2,200.00	2,200.00	2,200.00
55-30-215	Junior Life Guard	648.00	.00	.00	.00	.00	.00
55-30-300	Flow Rider Rentals	5,185.00	615.00	1,025.00	5,500.00	5,500.00	5,500.00
55-30-305	Private Pool Rentals	30,610.00	44,931.00	32,054.00	37,500.00	37,500.00	37,500.00
55-30-310	Party Room Rentals	1,805.00	1,340.00	1,240.00	1,500.00	1,500.00	1,500.00
55-30-350	FlowTour Event	1,495.00	1,715.00	2,960.00	1,700.00	2,960.00	2,960.00
	Budget notes: ~2016 11/12/2015 budget amendment						
55-30-400	Recreation Center Classes	11,296.14	12,953.50	8,206.00	10,000.00	10,000.00	10,000.00
55-30-500	Recreation Sports Fees	52,202.00	46,715.45	53,955.25	47,000.00	54,500.00	54,500.00
	Budget notes: ~2016 2/16/2016 budget amendment - add \$7,500 for little league registration						
55-30-510	Lindon Days Revenue	17,876.04	19,295.03	22,228.24	20,000.00	22,600.00	20,000.00
	Budget notes: ~2016 11/12/2015 budget amendment						
55-30-560	Till Adjustments	84.96-	87.08	350.90-	.00	.00	.00
55-30-570	Community Center Donations	2,590.49	7,237.85	2,213.33	5,700.00	5,700.00	5,700.00
55-30-580	Community Center Rental	6,787.00	7,862.80	10,616.50	7,700.00	7,700.00	7,700.00

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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
55-30-600	Grant Proceeds	63,400.59	5,835.00	24,357.00	5,824.00	25,824.00	.00
	Budget notes:						
	~2016 \$6,000 Utah County Recreation grant for ice cream machine at pool; 11/12/2015 budget amendment - add \$20k for CDBG (computer lab) postponed from 2015FY						
55-30-800	Sundry Revenue	.00	134.46	262.71	.00	.00	.00
55-30-880	Transfer from PARC Tax Fund	.00	76,492.57	15,457.00	95,870.00	110,870.00	80,100.00
	Budget notes:						
	1/2 of Hannah's FT salary & benefits						
	~2016 11/12/2015 budget amendment - add \$15 for steps, postponed from 2015FY						
55-30-885	Transfer from RDA	.00	.00	.00	.00	590,748.00	367,010.00
55-30-890	Trfr from GF-Aquatic Ctr Bond	662,916.25	662,941.25	.00	590,748.00	.00	219,940.00
	Budget notes:						
	~2016 285,000 + 375,185.00 + 1,750.00 = 661,935.00						
	~2017 295,000 + 363,585.00 + 1,750.00 = 660,335.00						
55-30-895	Trfr from GF-Hogan Bond	176,991.00	177,375.60	.00	.00	.00	.00
55-30-897	Transfer from General Fund	574,031.00	200,000.00	.00	250,000.00	250,000.00	250,000.00
55-30-900	Use of Fund Balance	.00	.00	.00	32,706.00	52,496.00	86,915.00
	Total REVENUES:	1,932,580.09	1,627,469.34	331,410.04	1,459,448.00	1,525,598.00	1,497,025.00

AQUATICS FACILITY

55-41-110	Salaries & Wages	27,040.90	23,735.00	17,905.96	25,200.00	25,200.00	26,700.00
55-41-115	Salaries & Wages - Overtime	.00	.00	.00	.00	.00	.00
55-41-120	Salaries - Seasonal Help	273,043.23	263,970.75	162,092.62	280,000.00	280,000.00	280,000.00
	Budget notes:						
	~2016 Heath req. \$280,000						
	~2017 Heath req. \$280,000						
55-41-135	Benefits - FICA	20,842.93	21,675.84	16,478.49	23,500.00	23,500.00	23,500.00
55-41-140	Benefits - LTD	106.32	128.13	103.41	150.00	150.00	150.00
55-41-145	Benefits - Life	52.68	52.68	39.51	75.00	75.00	75.00
55-41-150	Benefits - Insurance Allowance	5,805.36	5,803.08	3,782.25	5,100.00	5,100.00	5,300.00
55-41-180	Benefits - Retirement	4,893.46	5,350.05	3,933.49	5,350.00	5,350.00	5,700.00
55-41-181	Benefit Expense	.00	.00	.00	.00	.00	.00
55-41-182	Actuarial Calc'd Pension Exp	.00	.00	.00	.00	.00	.00
55-41-185	Benefits - Workers Comp.	4,227.02	3,025.74	2,137.16	3,400.00	3,400.00	3,400.00
55-41-210	Membership Dues & Subscriptions	872.71	1,725.09	473.70	1,500.00	1,500.00	1,500.00
	Budget notes:						
	~2016 Heath req. \$500; Changed to \$1,500 in mtg with Adam						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
~2017 Heath req. \$3,400; incr for software subscriptions							
55-41-225	Uniform Expense	774.26	5,898.72	.00	4,000.00	4,000.00	4,000.00
	Budget notes:						
	~2016 Heath req. \$4,000						
	~2017 Heath req. \$4,000						
55-41-230	Travel & Training	1,458.04	1,376.00	2,414.77	1,500.00	1,500.00	1,500.00
	Budget notes:						
	~2016 Heath req. \$1,500						
	~2017 Heath req. \$1,500						
55-41-235	Licenses & Fees	3,995.83	1,915.00	2,381.05	2,500.00	2,500.00	2,500.00
	Budget notes:						
	~2016 Heath req. \$2,000; health dept increasing fees; Changed to \$2,500 in mtg with Adam						
	~2017 Heath req. \$2,500						
55-41-240	Office Supplies	1,328.04	2,074.20	512.59	1,500.00	1,500.00	1,500.00
	Budget notes:						
	~2016 Heath req. \$1,500						
	~2017 Heath req. \$1,500						
55-41-250	Operating Supplies & Maint	57,681.69	38,933.92	10,354.82	40,000.00	40,000.00	40,000.00
	Budget notes:						
	~2016 Heath req. \$40,000; decrease by offsetting with PARC tax						
	~2017 Heath req. \$40,000						
55-41-252	Pool Chemicals	34,139.87	11,231.25	.00	.00	.00	.00
	Budget notes:						
	~2016 Heath req. \$25,000; change to \$0 and move to PARC Tax fund						
55-41-255	Parts and Supplies	.00	.00	3.54	1,000.00	1,000.00	1,000.00
	Budget notes:						
	~2016 Heath req. \$1,000; decrease by offsetting with PARC tax						
	~2017 Heath req. \$1,000						
55-41-260	Miscellaneous Expense	7,353.89	593.51	5,951.16	1,000.00	6,000.00	6,000.00
	Budget notes:						
	~2016 Heath req. \$1,000; 11/12/2015 budget amendment - add \$5k for Flow Tour event and swim team exp						
	~2017 Heath req. \$6,000; includes Flow Tour & swim team expenses						
55-41-262	Concessions Expenses	14,306.21	31,251.53	15,281.11	30,000.00	30,000.00	30,000.00
	Budget notes:						
	~2016 Heath req. \$25,000; Changed to \$30,000 in mtg with Adam						
	~2017 Heath req. \$30,000						
55-41-270	Utilities	95,093.40	45,359.42	35,578.94	50,000.00	50,000.00	50,000.00
	Budget notes:						
	~2016 Heath req. \$50,000						
	~2017 Heath req. \$50,000						
55-41-280	Telephone	580.08	381.66	916.62	700.00	4,300.00	1,300.00
	Budget notes:						
	~2016 Heath req. \$700						
	Add \$3k for PW phone system upgrade						
	~2017 Heath req. \$700						

LINDON CITY CORPORATION

Budget Worksheet
Period: 14/16

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
55-41-290	Gasoline & Oil	342.20	322.58	62.71	.00	.00	.00
55-41-310	Professional & Tech Svcs	11,722.05	7,627.00	2,494.67	6,000.00	6,000.00	6,000.00
	Budget notes:						
	~2016 Heath req. \$6,000						
	~2017 Heath req. \$6,000						
55-41-510	Insurance	5,843.10	4,759.66	1,140.52	6,000.00	6,000.00	6,000.00
	Budget notes:						
	~2016 Heath req. \$6,000						
	~2017 Heath req. \$6,000						
55-41-620	Other Services	237.00	.00	.00	.00	.00	.00
	Budget notes:						
	~2016 Heath req. \$500; Changed to \$0 in mtg with Adam						
55-41-675	Purchase of Equipment	1,153.41-	10,795.34	.00	.00	.00	.00
	Budget notes:						
	~2016 Heath req. \$0; use PARC tax instead						
	~2017 Heath req. \$10,000 for lounge chair replacement and computer upgrades						
55-41-720	Building Improvements	.00	.00	.00	.00	.00	.00
55-41-730	Improvements	270.00-	.43-	15,457.00	15,000.00	30,000.00	30,000.00
	Budget notes:						
	~2016 \$15,000 for pool improvements as needed; use PARC Tax funds via trfr from 24-41-920; 11/12/2015 budget amendment - add \$15k for pool steps postponed from 2015FY						
55-41-740	Purchase of Capital Asset	.00	.00	.00	.00	.00	.00
	Total AQUATICS FACILITY:	570,316.86	487,985.72	299,496.09	503,475.00	527,075.00	526,125.00
COMMUNITY CENTER							
55-42-110	Salaries & Wages	107,279.58	128,898.97	82,307.45	134,600.00	134,600.00	139,500.00
55-42-115	Salaries & Wages - Overtime	.00	.00	.00	.00	.00	.00
55-42-135	Benefits - FICA	7,945.35	10,811.86	7,256.50	10,400.00	10,400.00	10,750.00
55-42-140	Benefits - LTD	106.40	327.15	265.86	400.00	400.00	400.00
55-42-145	Benefits - Life	52.56	193.56	145.17	225.00	225.00	225.00
55-42-150	Benefits - Insurance Allowance	5,805.48	23,214.48	12,042.78	15,700.00	15,700.00	11,500.00
55-42-180	Benefits - Retirement	4,872.49	12,824.19	9,559.28	13,300.00	13,300.00	14,125.00
55-42-181	Benefit Expense	.00	16,007.00-	.00	.00	.00	.00
55-42-182	Actuarial Calc'd Pension Exp	.00	10,531.00	.00	.00	.00	.00
55-42-185	Benefits - Workers Comp.	1,401.15	1,149.12	714.56	1,500.00	1,350.00	1,350.00
55-42-210	Membership Dues & Subscriptions	614.95	679.90	474.00	700.00	700.00	700.00
	Budget notes:						
	~2016 Heath req. \$650; Changed to \$700 in mtg with Adam						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
	~2017 Heath req. \$700						
55-42-222	Uniform Expense	87.36	.00	.00	.00	.00	.00
	Budget notes: ~2016 Heath req. \$250; Changed to \$0 in mtg with Adam						
55-42-225	Recreation Uniforms	10,413.10	8,821.12	3,308.12	10,000.00	10,000.00	10,000.00
	Budget notes: ~2016 Heath req. \$8,500 ~2017 Heath req. \$10,000						
55-42-230	Travel & Training	2,229.94	590.85	2,280.37	2,300.00	2,300.00	2,300.00
	Budget notes: ~2016 Heath req. \$2,300 ~2017 Heath req. \$2,300						
55-42-235	Licenses & Fees	.00	.00	255.00	300.00	300.00	300.00
	Budget notes: ~2016 Heath req. \$750; Changed to \$300 in mtg with Adam ~2017 Heath req. \$300						
55-42-240	Office Supplies	1,730.34	3,094.20	1,962.18	3,000.00	3,000.00	3,000.00
	Budget notes: ~2016 Heath req. \$2,200; Changed to \$3,000 in mtg with Adam ~2017 Heath req. \$3,000						
55-42-250	Operating Supplies & Maint	11,360.87	11,442.42	7,438.31	10,000.00	10,000.00	10,000.00
	Budget notes: ~2016 Heath req. \$10,000 ~2017 Heath req. \$10,000						
55-42-255	Parts and Supplies	710.00	.00	.00	1,500.00	1,500.00	1,500.00
	Budget notes: ~2016 Heath req. \$1,500 ~2017 Heath req. \$1,500						
55-42-260	Miscellaneous Expense	179.67	245.67	60.21	500.00	500.00	500.00
	Budget notes: ~2016 Heath req. \$500 ~2017 Heath req. \$500						
55-42-270	Utilities	23,601.30	10,898.05	7,160.99	12,500.00	12,500.00	12,500.00
	Budget notes: ~2016 Heath req. \$12,500 ~2017 Heath req. \$12,500						
55-42-280	Telephone	2,547.66	1,404.00	1,405.70	2,500.00	12,500.00	2,500.00
	Budget notes: ~2016 Heath req. \$2,500 Add \$10k for PW phone system upgrade ~2017 Heath req. \$2,500						
55-42-290	Gasoline & Oil	430.94	473.16	350.05	1,000.00	1,000.00	1,000.00
	Budget notes: ~2016 Heath req. \$2,000; Changed to \$1,000 in mtg with Adam ~2017 Heath req. \$1,000						

LINDON CITY CORPORATION

Budget Worksheet
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Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
55-42-310	Professional &Tech Svcs	3,335.50	5,518.00	5,125.70	5,000.00	5,500.00	5,000.00
	Budget notes:						
	~2016 Heath req. \$5,000						
	~2017 Heath req. \$5,000						
55-42-315	Recreation Program Expenses	14,118.42	13,951.63	7,252.07	12,000.00	32,000.00	32,000.00
	Budget notes:						
	~2016 Heath req. \$12,000						
	2/16/2016 budget amendment - add \$20k to start running little league baseball program						
	~2017 Heath req. \$32,000						
55-42-320	Comm. Ctr. Program Expenses	9,267.75	5,695.86	3,422.85	7,500.00	7,500.00	7,500.00
	Budget notes:						
	~2016 Heath req. \$7,500						
	~2017 Heath req. \$7,500						
55-42-325	Senior Ctr. Program Expenses	1,888.06	2,395.67	1,101.49	2,000.00	2,000.00	2,000.00
	Budget notes:						
	~2016 Heath req. \$3,000; Changed to \$2,000 in mtg with Adam						
	~2017 Heath req. \$2,000						
55-42-350	Lindon Days	54,810.07	44,423.10	44,904.28	50,300.00	45,000.00	50,300.00
	Budget notes:						
	Expenses recorded here. Budget equals \$29,500 plus \$800 for Huck Finn plus budgeted revenue in 55-30-510.						
	~2016 Heath req. \$54,800; 11/12/2015 budget amendment - change to \$43,600						
55-42-360	Other Community Events	3,175.91	4,848.82	4,078.57	6,000.00	6,000.00	5,500.00
	Budget notes:						
	Easter Egg Hunt \$500; Night hunt \$500; Halloween \$1,000; Volunteer Appreciation Dinner \$1,500; Tree Lighting \$300; Movies in the Park \$350 x 4 = \$1,400; buffer = \$300 >> \$5,500						
	~2016 Heath req. \$6,400; Changed to \$6,000 in mtg with Adam (changed buffer from \$700 to \$300)						
	~2017 Heath req. \$6,000; increase Hallow's Eve party from \$500 to \$1,000 (phone call 12/16/15), take out baseball league donation of \$1,000, new total = \$5,500						
55-42-365	Healthy Lindon	.00	319.45	79.50	1,000.00	1,000.00	1,000.00
	Budget notes:						
	~2016 Heath req. \$1,000						
	~2017 Heath req. \$1,000						
55-42-420	Comm. Ctr Advisory Board	147.00	.00	.00	.00	.00	.00
55-42-510	Insurance	2,276.67	1,975.00	.00	4,500.00	4,500.00	4,500.00
	Budget notes:						
	~2016 Heath req. \$4,500						
	~2017 Heath req. \$4,500						
55-42-620	Other Services	10,938.24	8,203.68	23,944.01	2,000.00	24,000.00	4,000.00
	Budget notes:						
	~2016 Heath req. \$15,000; Changed to \$2,000 in mtg with Adam (no janitorial svc); 11/12/2015 budget amendment - add \$20,000 for computer lab postponed from 2015FY						
	~2017 Heath req. \$22,000; DECREASE BECAUSE COMPUTER LAB IS DONE						
55-42-675	Purchase of Equipment	133.83	.00	.00	4,500.00	.00	.00
	Budget notes:						
	~2016 Heath req. \$4,500 for round and rectangle tables; 11/12/2015 budget amendment - change to \$0 and use PARC tax instead						
55-42-720	Building Improvements	.00	.00	.00	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
55-42-740	Purchase of Capital Asset	.00	.00	.00	.00	.00	.00
	Total COMMUNITY CENTER:	281,460.59	296,923.91	226,895.00	315,225.00	357,775.00	333,950.00
NON-DEPARTMENTAL							
55-49-790	Depreciation Expense	270,051.00	276,368.00	.00	.00	.00	.00
55-49-800	2008 Aquatics Center Principal	.00	.00	285,000.00	87,515.00	87,515.00	2,515.00
	Budget notes: ~2016 285,000 ~2017 295,000						
55-49-805	2008 Aquatics Center Interest	391,611.25	322,659.25	208,942.50	375,185.00	375,185.00	363,585.00
	Budget notes: ~2016 375,185.00 ~2017 363,585.00						
55-49-807	Aquatic Ctr Paying Agent Fees	1,750.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
	Budget notes: \$1,750; increased to \$1,900 eff. 1/1/2014						
55-49-811	2009 Hogan Bond Principal	.00	.00	.00	.00	.00	.00
55-49-812	2009 Hogan Bond Interest	7,022.00	280.60	.00	.00	.00	.00
55-49-813	Hogan Bond Paying Agent Fees	.00	.00	.00	.00	.00	.00
	Budget notes: \$1000; Billings are done in May of each year. Increased to \$1,100 eff. 1/1/2014 (final)						
55-49-815	2015 Refunding Principal	.00	.00	135,000.00	.00	.00	.00
55-49-816	2015 Refunding Interest	.00	30,392.00	174,247.50	174,248.00	174,248.00	267,050.00
55-49-817	2015 Refunding Agent Fees	.00	.00	.00	1,900.00	1,900.00	1,900.00
55-49-818	2015 Refundng Cost of Issuance	.00	132,201.00	.00	.00	.00	.00
55-49-825	Bond Amortization	2,561.00-	.00	.00	.00	.00	.00
55-49-826	COI Amortization	.00	2,561.00-	.00	.00	.00	.00
55-49-827	Premium Amortizatn Series 2015	.00	20,307.00-	.00	.00	.00	.00
55-49-828	Loss Amortization Series 2015	.00	30,927.00	.00	.00	.00	.00
55-49-900	Close Out to Balance Sheet	.00	.00	.00	.00	.00	.00
55-49-990	Appropriate to Fund Balance	.00	.00	.00	.00	.00	.00
	Total NON-DEPARTMENTAL:	667,873.25	771,859.85	805,090.00	640,748.00	640,748.00	636,950.00
	RECREATION FUND Revenue Total:	1,932,580.09	1,627,469.34	331,410.04	1,459,448.00	1,525,598.00	1,497,025.00
	RECREATION FUND Expenditure Total:	1,519,650.70	1,556,769.48	1,331,481.09	1,459,448.00	1,525,598.00	1,497,025.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
Net Total RECREATION FUND:		412,929.39	70,699.86	1,000,071.05-	.00	.00	.00

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
TELECOMMUNICATIONS FUND							
REVENUES							
56-30-100	Customer Connction Fee	46,041.79	49,052.44	36,442.44	50,000.00	50,000.00	50,000.00
	Budget notes:						
	Remit collected fees to UIA						
56-30-750	Contributions from development	.00	38,230.00	.00	.00	.00	.00
56-30-900	Sundry Revenue	.00	.00	.00	.00	.00	.00
56-30-950	Use of Fund Balance	.00	.00	.00	.00	.00	.00
	Total REVENUES:	46,041.79	87,282.44	36,442.44	50,000.00	50,000.00	50,000.00
EXPENDITURES							
56-40-300	UTOPIA Customer Services	43,904.97	43,065.50	38,873.75	47,500.00	47,500.00	47,500.00
	Budget notes:						
	Remit collected fees to UIA, should be 95% 56-30-100						
56-40-910	Admin Costs to General Fund	.00	2,250.00	.00	2,500.00	2,500.00	2,500.00
	Budget notes:						
	5% of 5630100						
56-40-990	Appropriate to Fund Balance	.00	.00	.00	.00	.00	.00
	Total EXPENDITURES:	43,904.97	45,315.50	38,873.75	50,000.00	50,000.00	50,000.00
	TELECOMMUNICATIONS FUND Revenue Total:	46,041.79	87,282.44	36,442.44	50,000.00	50,000.00	50,000.00
	TELECOMMUNICATIONS FUND Expenditure Total:	43,904.97	45,315.50	38,873.75	50,000.00	50,000.00	50,000.00
	Net Total TELECOMMUNICATIONS FUND:	2,136.82	41,966.94	2,431.31-	.00	.00	.00
	Net Grand Totals:	323,460.91	2,146,231.94	1,790,746.96	.00	.00	.00

9. Recess to Lindon City Redevelopment Agency Meeting (RDA)*(10 minutes)*

The City Council will recess their meeting and convene as the Lindon City RDA. After the RDA meeting, the Council will then reconvene for review of the remainder of their agenda items.

Sample Motion to Recess Council meeting: I move to recess the Lindon City Council meeting and adjourn as the Lindon City Redevelopment Agency (RDA).



Notice of Meeting of the Lindon City Redevelopment Agency

The Lindon City Redevelopment Agency (RDA) will hold a meeting beginning at **8:00 p.m.**, or as soon thereafter as possible, on **Tuesday, April 19, 2016** in the Lindon City Center council chambers, 100 North State Street, Lindon, Utah. The agenda will consist of the following:

Conducting: Jeff Acerson, Chairman

(Review times are estimates only)
(5 minutes)

1. Call to Order / Roll Call

2. Approval of minutes from November 12, 2015

(5 minutes)

3. Public Hearing—Adoption of FY2017 Tentative Budget

(5 minutes)

The RDA Board of Directors will review and consider the Tentative Budget for fiscal year beginning July 1, 2016. The RDA will also hold a public hearing to adopt the Proposed Budget on May 17, 2016 and a public hearing to adopt the Final Budget on June 21, 2016.

Adjourn and reconvene the Lindon City Council meeting.

This meeting may be held electronically to allow a council member to participate by video conference or teleconference.

Staff Reports and application materials for the agenda items above are available for review at the Lindon City Offices, located at 100 N. State Street, Lindon, UT. For specific questions on agenda items our staff may be contacted directly at (801)785-5043. City Codes and ordinances are available on the City web site found at www.lindoncity.org. The City of Lindon, in compliance with the Americans with Disabilities Act, provides accommodations and auxiliary communicative aids and services for all those citizens in need of assistance. Persons requesting these accommodations for city-sponsored public meetings, services programs or events should call Kathy Moosman at 801-785-5043, giving at least 24 hours notice.

Posted By: Kathy Moosman
Time: ~5:30 p.m.

Date: April 15, 2016
Place: Lindon City Center, Lindon Police Dept, Lindon Community Center

See RDA agenda. The RDA will call to order, review minutes, and then consider the RDA Tentative budget adoption for fiscal year 2017. The RDA Tentative budget is found within the budget documents provided in the previous City Council agenda item, but attached again for reference.

Sample Motion: I move (approve, deny, continue) the RDA Tentative Budget for fiscal year 2017.

Sample Motion to Adjourn RDA meeting: I move to adjourn the Lindon City RDA meeting and reconvene the Lindon City Council meeting.

2 Chairman Acerson called for any public comments. Hearing none he called for a motion to close the public hearing.

4 BOARDMEMBER LUNDBERG MOVED TO CLOSE THE PUBLIC HEARING. BOARDMEMBER BEAN SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

8 Chairman Acerson called for any comments or discussion from the Board. Hearing none he called for a motion.

10 BOARDMEMBER BEAN MOVED TO APPROVE RESOLUTION #2015-2-RDA, OUTLINING THE PROPOSED FY2016 BUDGET AMENDMENTS AS PRESENTED WITH NO CONDITIONS. BOARDMEMBER LUNDBERG SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:
12 BOARDMEMBER POWELL AYE
14 BOARDMEMBER BEAN AYE
16 BOARDMEMBER BRODERICK AYE
18 BOARDMEMBER LUNDBERG AYE
THE MOTION CARRIED UNANIMOUSLY WITH ONE ABSENT.

20 **ADJOURN -**

22 BOARDMEMBER POWELL MOVED TO ADJOURN THE MEETING OF THE LINDON CITY RDA AND RE-CONVENE THE MEETING OF THE LINDON CITY COUNCIL AT 11:47 P.M. BOARDMEMBER BRODERICK SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

28 Approved – April 19, 2016

30 _____
32 Adam Cowie, Executive Secretary

34 _____
36 Jeff Acerson, Chairman

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
REDEVELOPMENT AGENCY FUND							
REVENUES							
22-30-100	State St - Interest Earnings	6,973.06	6,665.18	6,434.58	5,600.00	8,500.00	2,000.00
22-30-175	State St - Tax Increment	193,783.53	147,454.17	131,959.04	147,450.00	132,000.00	137,000.00
	Budget notes:						
	Began in 1995						
	Haircuts (calendar year):						
	100% 1995-1999						
	80% 2000-2004						
	75% 2005-2009						
	70% 2010-2014						
	60% 2015-2019						
22-30-180	State St - Prior Yr Tax Incr	138,464.61	66,344.05	54,308.55	30,000.00	54,300.00	54,000.00
22-30-225	State St - Sundry Revenue	.00	.00	.00	.00	.00	.00
22-30-280	Trfr from General Fund	.00	.00	.00	.00	.00	.00
	Budget notes:						
	Should equal 2281640 and 1075902						
22-30-290	State St - Use of Fund Balance	.00	.00	.00	605,293.00	884,810.00	200,750.00
22-30-325	West Side - Interest Earnings	1,068.30	783.69	580.41	300.00	600.00	.00
22-30-490	West Side - Use of Fnd Balance	.00	.00	.00	148,532.00	126,471.00	.00
22-30-525	District 3 - Interest Earnings	6,609.89	3,659.64	2,100.77	3,500.00	3,500.00	1,000.00
22-30-600	District 3 - Tax Increment	824,021.18	831,587.68	850,637.37	831,000.00	850,630.00	.00
	Budget notes:						
	Began in 1991						
	Haircuts (calendar year):						
	100% 1991-1995						
	80% 1996-2005						
	75% 2006-2010						
	70% 2011-2015						
	no 60% haircut due to 80% haircut extension						
22-30-605	District 3 - Prior Yr Tax Incr	1,368.24	7,716.45	2,277.40	.00	2,270.00	.00
22-30-650	District 3 - Sundry Revenue	.00	.00	.00	.00	.00	.00
22-30-690	District 3 - Use of Fund Bal	.00	.00	.00	94,083.00	118,410.00	16,607.00
22-30-750	Contributions from Other Govts	.00	879,263.00	.00	.00	.00	.00
22-30-900	Tax Increment Adjustment	.00	879,263.00-	.00	.00	.00	.00
	Total REVENUES:	1,172,288.81	1,064,210.86	1,048,298.12	1,865,758.00	2,181,491.00	411,357.00
STATE STREET PROJECT AREA							
22-81-260	Miscellaneous Expense	.00	3,745.00	106.54	.00	107.00	.00
	Budget notes:						

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
~2016 11/12/2015 budget amendment - \$107 for RDA checks							
22-81-310	Professional & Tech Services	10,326.39	2,500.00	1,666.67	173,500.00	1,670.00	.00
Budget notes: ~2016 Adam req. \$170k for Fire Station & City Center projects; add \$3,500 for Heritage trail connection design (connect trail to State St bus stop by City Ctr park, participate 50/50 with UTA) MAKE TRANSFERS INSTEAD OF RECORDING PUBLIC SAFETY EXPENSES IN RDA FUND							
22-81-640	Sales Tax Participation Agrmt	.00	.00	.00	.00	.00	.00
Budget notes: First pmt Sep 1997. Expires after \$1,000,000 or 15 years (Sep 2012), which ever is first. Amount should equal 2230280 and 1075902							
22-81-650	Tax Incremt Agmt, Carter Const	.00	.00	.00	.00	.00	.00
Budget notes: Expires after \$645,000 or 15 years (Sep 2012), which ever is first.							
22-81-720	Other Improvements	59,726.57	.00	.00	590,000.00	.00	.00
Budget notes: Building reserves to purchase property for public safety building ~2016 Adam req. \$540k for Fire Station site work & 60 N reconstruction; Adam added \$10,000 for State St sidewalk replacement north of 200 S (5/4/15); add \$40,000 for Heritage trail connection (connect trail to State St bus stop by City Ctr park, participate 50/50 with UTA) (5/6/15) MAKE TRANSFERS INSTEAD OF RECORDING PUBLIC SAFETY EXPENSES IN RDA FUND							
22-81-910	Admin Costs to General Fund	33,600.00	33,600.00	.00	24,843.00	24,843.00	26,740.00
Budget notes: Rec'd in 10-38-220 with 22-83-910 Calculate as 14% of budgeted tax increment							
22-81-949	Trfr to CIP49-Public Safety Bg	.00	.00	169,617.44	.00	462,242.00	.00
22-81-955	Trfr to Rereation Fund	.00	.00	.00	.00	590,748.00	367,010.00
22-81-990	Appropriate to Fund Balance	.00	.00	.00	.00	.00	.00
Total STATE STREET PROJECT AREA:		103,652.96	39,845.00	171,390.65	788,343.00	1,079,610.00	393,750.00
WEST SIDE PROJECT AREA							
22-82-260	Miscellaneous Expense	.00	.00	.00	.00	.00	.00
22-82-310	Professional & Tech Services	20,808.74	13,259.43	15,305.90	10,000.00	16,500.00	.00
22-82-620	Other Services/Utilities	.00	.00	.00	.00	.00	.00
22-82-720	Other Improvements	.00	.00	.00	138,832.00	110,571.00	.00
Budget notes: ~2016 Use remaining fund balance on street resurfacing; 11/12/2015 budget amendment - adj amount remaining from 2015FY 11/17/2015 project awarded to Staker & Parsons for \$94,042.31							
22-82-990	Appropriate to Fund Balance	.00	.00	.00	.00	.00	.00
Total WEST SIDE PROJECT AREA:		20,808.74	13,259.43	15,305.90	148,832.00	127,071.00	.00
DISTRICT 3 PROJECT AREA							
22-83-260	Miscellaneous Expense	.00	.00	106.53	.00	107.00	107.00
Budget notes: ~2016 11/12/2015 budget amendment - \$107 for RDA checks							

Acct #	Account Title	2013-14 Actual	2014-15 Actual	2015-16 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 Future Budget
22-83-310	Professional & Tech Services	24,417.84	10,128.39	38,043.25	15,000.00	40,000.00	15,000.00
	Budget notes:						
	City will pay landscaping costs until property develops beginning summer 2014 (for about 7-10 yrs?)						
	-2016 Elite Grounds contract = \$5,150; add about \$10k for engineering						
	-2017 Elite Grounds contract = \$5,150						
22-83-510	Insurance	1,136.00	1,137.71	1,688.41	2,500.00	2,500.00	2,500.00
22-83-640	Tax Participation Agreements	630,158.70	269,841.30	.00	175,743.00	175,743.00	.00
	Budget notes:						
	Lindon Gateway Agreement = \$1,925,743 pd at \$250,000/yr 2009-2015, 2016 = \$175,743						
22-83-720	Other Improvements	233,233.60	24,741.00	17,630.80	619,000.00	640,120.00	.00
	Budget notes:						
	-2016 Adam req. road projects to use up last of funds except enough to pay for landscaping until 2024 = \$619k; 11/12/2015 budget amendment - add \$21,120 for 1600 N project with Orem postponed from 2015FY						
	11/17/2015 project awarded to Staker & Parsons for \$442,612.00						
22-83-910	Trfr to Gen Fund - Admin Costs	116,200.00	114,100.00	.00	116,340.00	116,340.00	.00
	Budget notes:						
	Rec'd in 10-38-220 with 22-81-910						
	Calculate as 14% of budgeted tax increment						
22-83-920	Trfr to Debt Service	337,324.40	605,675.20	.00	.00	.00	.00
	Budget notes:						
	Principal, Interest & agent fee (\$1750) until 6/2015						
22-83-990	Appropriate to Fund Balance	.00	.00	.00	.00	.00	.00
Total DISTRICT 3 PROJECT AREA:		1,342,470.54	1,025,623.60	57,468.99	928,583.00	974,810.00	17,607.00
REDEVELOPMENT AGENCY FUND Revenue Total:		1,172,288.81	1,064,210.86	1,048,298.12	1,865,758.00	2,181,491.00	411,357.00
REDEVELOPMENT AGENCY FUND Expenditure Total:		1,466,932.24	1,078,728.03	244,165.54	1,865,758.00	2,181,491.00	411,357.00
Net Total REDEVELOPMENT AGENCY FUND:		294,643.43-	14,517.17-	804,132.58	.00	.00	.00

9. **Council Reports:**

(20 minutes)

- | | |
|---------------------------------------------------------------------------|--------------------|
| A) MAG, COG, UIA, Utah Lake, ULCT, NUVAS, Budget Committee | - Jeff Acerson |
| B) Public Works, Irrigation/water, City Buildings | - Van Broderick |
| C) Planning, BD of Adjustments, General Plan, Budget Committee | - Matt Bean |
| D) Parks & Recreation, Trails, Tree Board, Cemetery | - Carolyn Lundberg |
| E) Public Safety, Court, IHC Outreach, Lindon Days | - Randi Powell |
| F) Admin., Community Center, Historic Comm., UV Chamber, Budget Committee | - Jacob Hoyt |

10. **Administrator's Report:**

(10 minutes)

Misc Updates:

- April newsletter: <http://siterepository.s3.amazonaws.com/442/aprilfinal16.pdf>
- May newsletter article: **Matt Bean** - Article due to Kathy Moosman last week in April.
- Pool now hiring all positions; summer temp help positions open. Please spread word.
- Grand Marshal for Lindon Days – possible names?
- Justice Court, Judge Bullock term update
- Fire/EMS reports included at end of packet
- Misc. Items:

Upcoming Meetings & Events:

- Sat, April 23 – Sat, April 30. Spring clean-up (dumpsters available)
- April 29th Noon to 2pm – Don Peterson Retirement Open House at City Center
- May 3rd – 6:00pm Budget Work Session
- May 17th – 6:00pm Budget Work Session
- May 30th – Memorial Day. Aquatics Center pool opens to the public.
- August 1st-6th – Lindon Days

Adjourn

2016	Engine 35 Responses in Lindon	Rescue 35 Responses in Lindon	Engine 35 Responses in Orem	Rescue 35 Responses in Orem	Mutual-Aid Engine 35	Mutual-Aid Rescue 35	Orem Responses in Lindon	Total
<i>January</i>	48	45	11	28	0	1	22	155
<i>February</i>	54	50	21	34	2	3	56	220
<i>March</i>	57	51	14	29	0	0	23	174
<i>April</i>								0
<i>May</i>								0
<i>June</i>								0
<i>July</i>								0
<i>August</i>								0
<i>September</i>								0
<i>October</i>								0
<i>November</i>								0
<i>December</i>								0
Total	159	146	46	91	2	4	101	549