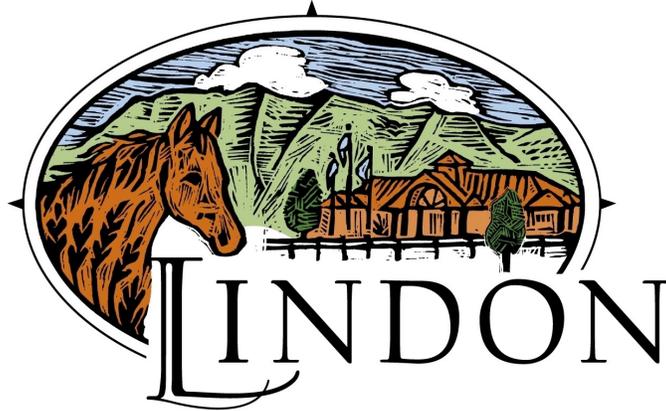


# **LINDON CITY UTAH**

## **ANNUAL BUDGET 2015-2016**



**100 NORTH STATE STREET  
LINDON, UT 84042  
(801) 785-5043  
[www.lindoncity.org](http://www.lindoncity.org)**



# **LINDON CITY ANNUAL BUDGET**

**FOR THE FISCAL YEAR  
JULY 1, 2015 – JUNE 30, 2016**

**JEFF ACERSON**

MAYOR

**MATT BEAN**

COUNCIL MEMBER

**VAN BRODERICK**

COUNCIL MEMBER

**JAKE HOYT**

COUNCIL MEMBER

**CAROLYN LUNDBERG**

COUNCIL MEMBER

**RANDI POWELL**

COUNCIL MEMBER

**ADAM COWIE**

CITY ADMINISTRATOR

**KRISTEN COLSON**

FINANCE DIRECTOR

## LINDON CITY EMPLOYEES' VALUE STATEMENT

### **WE ARE HONEST.**

WE GIVE TRUTHFUL, ACCURATE STATEMENTS TO THE BEST OF OUR ABILITY.

### **WE ARE RESPONSIBLE**

WE GIVE FAIRNESS, RELIABILITY, AND DEVOTION  
TO OUR JOBS SERVING THE RESIDENTS OF LINDON CITY.

### **WE ARE RESPECTFUL.**

WE HONOR AND VALUE EACH PERSON'S POINT OF VIEW,  
WHETHER FELLOW EMPLOYEE, OR MEMBER OF THE PUBLIC.

### **WE ARE PROFESSIONAL.**

WE REALIZE THAT EACH INDIVIDUAL HAS THEIR OWN POINT OF VIEW  
AND RESPOND TO IT WITH TOLERANCE, COMPASSION AND GENEROSITY.

### **WE ARE LOYAL.**

WE STAND BESIDE EACH OTHER AND DEFEND  
THE PRINCIPLES AND STANDARDS OF LINDON CITY.

**WE DISPLAY THE QUALITIES OF INTEGRITY.  
WE REPRESENT LINDON CITY TO THE WORLD.**

**APPROVED BUDGET  
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June 12, 2015

To: Honorable Mayor Acerson, Members of the City Council, Citizens of Lindon

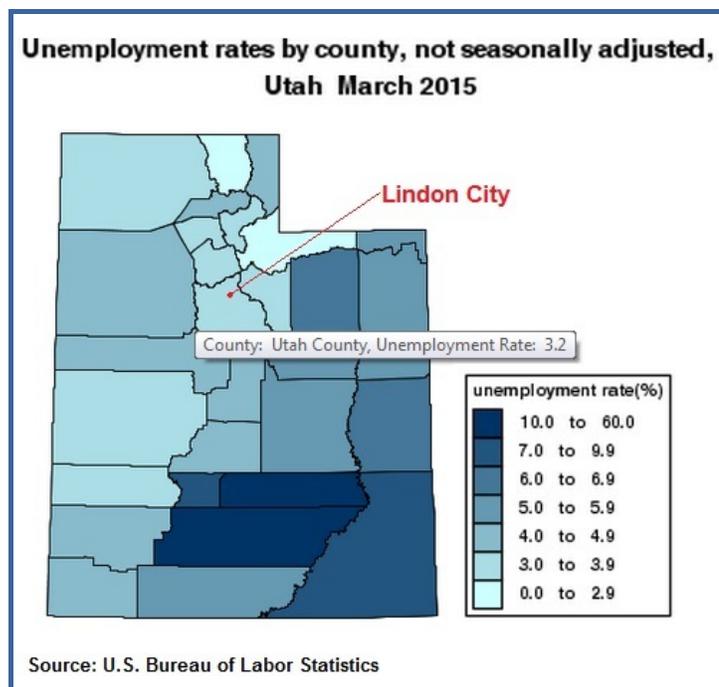
It is my privilege to present the Fiscal Year 2015-2016 Budget to you for your approval. This document is prepared for your review following the presentations of the Tentative Budget on May 5, 2015 and the Proposed Budget on May 19, 2015, and in anticipation of a public hearing scheduled for the purpose of adopting the Final budget on June 16, 2015, at 7:00 p.m. in the Lindon City Council Chambers at 100 N State St, Lindon, Utah. The following Budget Message is a brief overview of the highlights in the budget.

The budget is one of the most important documents that the City prepares each year because a delicate balance must be maintained to ensure that City resources are managed responsibly; and essential because it allows the City to identify the services it provides to its residents and then allocate the funding necessary for the continued existence of such services.

## BUDGET MESSAGE

This budget has been prepared in a very similar economic environment compared to a year ago. The national and local economies have shown some signs of improvement over the past year; however, it is commonly accepted that any recovery will be a slow process. The good news with this budget is the economy is coming back. The April 2015 unemployment rate in Utah County was 3.2%, which is below the State of Utah's average of 3.4% and the national average of 5.4%. Nationally, as well as locally, the housing industry is continuing to improve. The City's sales tax growth confirms that the economy is improving. The City's sales tax receipts have shown an increase for the fifth consecutive year. Sales tax receipts for the 2015 Fiscal Year (FY) are up 4.9% over the 2014 FY.

Despite such indicators causing general optimism, the recovery is



slow. Key decisions that have been delayed for several years now face the City leaders. After years of postponing capital improvements and many maintenance programs due to the Great Recession, Lindon City is feeling the pressure to “catch up”. The City engineers recently inventoried and evaluated the City’s infrastructure. In this budget, there are some maintenance projects, such as road surface repairs, but there will also be significant effort to identify and rank needs and then make plans for future budgets to meet those needs.

The City has many internal and external obligations that cause an enormous strain on an organization that relies on revenues such as sales tax and building permits. These revenue sources are sensitive (elastic) to the ins and outs of the economic tides. In good times, caution is required in order to treat much of the new revenue as one-time funds in the event that a recession is experienced, as has happened in the last decade. In poor times, the City lacks funding for one-time expenditures, such as road and building maintenance and vehicle replacement and repair. Additionally, the City has outside obligations that compete for the same revenues as on-going costs and capital maintenance.

The City’s Department Heads work hard to continue providing excellent service with very tight budget resources. A fully sustainable budget provides for operations, personnel, capital investment and replacement sufficient to provide the services desired by the residents of Lindon on an on-going basis. This requires a revenue stream that can weather the inevitable ups and downs of the economy without causing dramatic swings in service levels.

## **BUDGET POLICIES**

The City is required by State law to enact a balanced budget. This year, the budget is presented with revenue and expenditure levels that are believed to be achievable and is balanced without any increases in taxes. City staff are to be commended for working together to continue providing the residents of Lindon with the same high levels of service with the resources available.

The City Council has directed staff to prepare this and future budgets with the following guiding principles:

- ▶ Incorporate policies and vision of the City Council consistent with adopted ordinances, General Plan, and Capital Facilities plans.
- ▶ Revenues and expenditures should be estimated at levels that are believed to be achievable.
- ▶ Enterprise funds should be self-sustaining. The City should develop healthy reserves in enterprise funds for long-term replacement needs and emergency repair and maintenance of critical facilities.

- ▶ The General Fund should be supported by diverse, stable revenue sources that do not collectively cause dramatic fluctuations over time. The City should not be dependent on limited funding sources to sustain its services and encourages implementation of a broad base of revenue sources with low rates.
  - One-time revenues should be used for one-time expenses.
  - Sales taxes should typically be used for one-time expenses and not for long-term financial commitments due to its volatility in poor economic times.
- ▶ Property taxes, fees, and other more stable sources of revenue should be set at sufficient rates to support critical services and programs essential for maintaining the public health, safety, and welfare.
  - Sustainable, ongoing revenue sources should be used to pay for ongoing expenses.
  - Fees and utility rates should be annually increased consistent with inflationary rates in order to maintain the buying power of the revenues and also to protect the public from significant increases in rates and fees.
- ▶ Develop capital facility master plans for buildings, parks, utilities, and other significant City infrastructure. The master plans should include strategic operations, maintenance, and replacement guidelines with supporting financial plans. Financial plans should justify rate structures that support the implementation of the master plan.
  - Adopt rate structures that support the implementation of the master plan for a five-year period and update the plan every five years, or as needed.
- ▶ Develop and follow a market driven compensation plan that will entice and retain good, quality employees. Analyze the need for additions to staff and evaluate the need to replace staff when a position becomes open due to resignation or retirement.
- ▶ Seek public input on budgetary decisions through a variety of means. (Exit surveys, community-wide surveys, public meetings, open houses, etc.).
- ▶ Use debt sparingly. Debt will only be issued for projects that cannot be reasonably afforded through a pay-as-you-go plan. For example, a pay-as-you-go scenario may be rejected if to do so would require cutting services or increasing service fees higher than would be necessary to pay debt service. As much as possible, debt will be planned as part of the financial component of the Capital Facilities Master Plans.

The budget is a financial plan for the fiscal year. It is in essence a plan of operation based upon an expected economy. At times the best that can be said about expectations is to expect the unexpected. As a safeguard, all revenue collections and expenditures are monitored throughout the year by management and software programs are utilized to assist in analyzing and controlling expenditures. This allows

staff to reduce budgets quickly to minimize the impact of a faltering economy on the City's ability to deliver key services.

## EXPENDITURE HIGHLIGHTS

### Personnel

This budget does not include personnel changes. Personnel wages are proposed to increase by the average annual increase in the Consumer Price Index from March 2014 to February 2015 of 1.4% in order to provide employees with a cost of living allowance increase effective July 1, 2015. This budget also includes a 1.5% merit increase. In December 2015, the City Council will review the City's midyear financial position and vote whether to approve the merit increase which would be effective January 1, 2016 and would be contingent upon employee evaluation scores.

In the Fall of 2014, Lindon City staff evaluated employee benefits and proposed reductions which were approved by the City Council on January 6, 2015. City funded 401(k) contributions were changed from 4.5% (non-matching) to 1.5% (non-matching) and 1.5% (matching). This change became effective immediately. Benefit allowances to cover employee insurance premiums were reduced, effective July 1, 2015. Additionally, the City switched to a different medical insurance provider in order to see a savings on insurance premiums. As a result of these changes, benefit costs are projected to decrease 17%. More information can be found in the Compensation Programs Section of this document, as well as the "Benefit and Compensation Study" as adopted on January 6, 2015.

### Operations

Reductions were made in many operating accounts although a few accounts were increased when the additional expenditures were unavoidable, e.g., increased fuel or utility costs, or necessary maintenance costs to continue providing a service.

### Capital

Capital expenditures continue to be postponed whenever possible; however in the long run, this may impede the ability of the City to perform adequately, i.e., vehicles, heavy equipment or infrastructure will break down more often or require more costly repairs. As the economy is improving, Lindon is prioritizing needs and beginning to increase a few capital expenditures.

The capital projects budgeted for this fiscal year consist of:

- building a fire station and remodeling the City Center in order to expand the Police Department

- improving infrastructure in Redevelopment Agency (RDA) districts within the city
- street resurfacing, particularly in the RDA where more funding is available
- park improvements at Pheasant Brook, Lindon View Trailhead, Meadow, and Fryer Parks
- waterline replacement on Geneva Rd, Center St - 200 South

Lindon City will bond for the fire station and City Center remodel. The debt service payments will be made from the General Fund with funds which were previously used for another debt service payment for a bond which was paid off in 2015FY. The remaining projects are not funded by taxes, but by restricted revenues which are designated for such projects.

### Debt

The City has an annual debt service obligation of approximately \$1.6 million. This budget does recommend the issuance of additional long-term bonds for the purpose of financing the construction of a fire station and the remodeling of the City Center.

### **REVENUE HIGHLIGHTS**

The Lindon City 2015-2016 budget does not include tax increases though a few increases are requested to bring various services more in-line with their delivery costs.

Increases are requested for water, sewer and storm water utility rates. These utility funds were reviewed by J-U-B Engineers. The firm issued a rate study with proposed rate increases for the next 5 years which are designed to cover projected operational expenses, as well as increase the coverage of repair and replacement costs.

More information about these utility rate changes can be found in the "Budget Issues" subsection of the Budget Highlights and Overview Section.

### **CHALLENGES FOR THE FUTURE**

The City faces the following challenges that have not been addressed in this budget:

- the continually increasing need of funding for road maintenance and improvement
- identifying and prioritizing infrastructure improvement projects to maximize the City's investment

### **BUDGET AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lindon City, Utah for its annual budget for the fiscal year beginning July 1, 2014. In order to receive this

award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

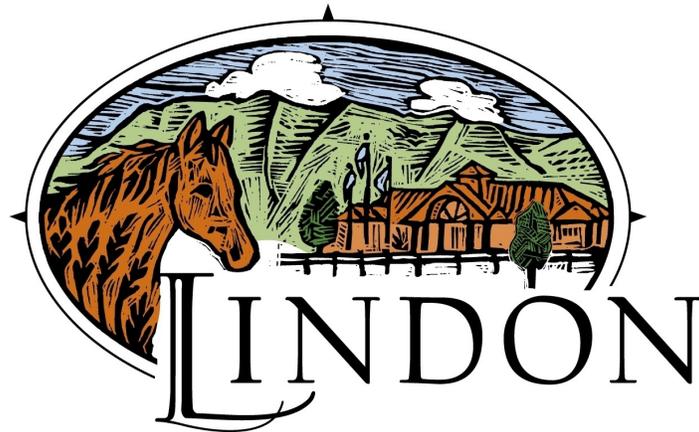
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for the City's eleventh consecutive award.

A reproduction of the certificate is in the Appendix.

## **CONCLUSION**

This budget emphasizes maintaining the high level of service that the residents of Lindon have come to expect. I appreciate the dedication of our many employees and volunteers that serve in this community. Thank you for taking the time to read this Budget Message. Please feel free to call me if you have any questions.

Respectfully submitted,  
Kristen Colson, Finance Director



## **Lindon City Community Profile Section**

This section of the City's 2015-2016 Budget presents information regarding the City's rich culture, location, population, education, economic development, and statistics.

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## LINDON CITY COMMUNITY PROFILE

**HISTORY**

Lindon was first settled in 1850 by Mormon pioneers. As an outgrowth of Pleasant Grove, originally known as Stringtown because the houses were built along a single road, the City's layout was unique from other valley cities. The land was divided into clusters and subdivisions rather than along stream beds, necessitating the water to be diverted along the new lines.

When the City was incorporated on March 5, 1924, with a population of "458 souls," the town petitioned the government for a formal post office to be named Linden, after the Linden tree. The post office approved the paperwork as Lindon instead of Linden. The name has never been changed.

Lindon has an abundant cultural and historical background. Over the past century Lindon has seen organized development, but it has tried to remain true to its motto, "A little bit of country."

Some notable historic sites include:

1. The Gillman Farm – 584 West Gillman Lane.  
James Henry Gillman bought 10 acres of land late in the 1800s. Now, over a hundred years later, four generations of Gillman's have restored and continue to work the land today. The Gillman Farm has been identified as one of Utah's "Century Farms."
2. Lindon Cider Mill – 395 North State Street.  
Built by Lewis Robinson in 1857, the Lindon Cider Mill provided cider for City residents every fall and winter. Later in the summer, residents would use the aged cider as vinegar. Today the cider mill stands with its original honeycomb limestone that was quarried from American Fork Canyon.
3. Lindon Ward Chapel – 400 North and Main Street.  
The Lindon Ward Chapel was built by early members of The Church of Jesus Christ of Latter-Day Saints (LDS Church) who settled in Lindon in the late 1800s. The chapel was dedicated in 1891 by Reed Smoot, a member of the quorum of the twelve apostles of the LDS Church. Today, the original iron fence and pine trees remain where the church once stood.
4. Lindon Elementary School – Main Street and Center Street.  
Lindon Elementary school was built for \$5,200 in 1900. It was annexed by the Pleasant Grove School District and was torn down in 1966. A new school was constructed for \$510,000 in November 1967.

**LINDON CITY COMMUNITY PROFILE****LOCATION**

Lindon City is located in the north of Utah County, the 2<sup>nd</sup> largest county in Utah. Lindon is approximately 40 minutes south of Salt Lake City, and 20 minutes north of Provo, Utah. It extends east to the Wasatch Mountains and the Great Western Trail and west to the Lindon Marina on Utah Lake. The City shares a boundary with Orem on the south and with Pleasant Grove and American Fork on the north. The mean elevation of the City is 4,640 feet above sea level. The City has an area of about 5,488 acres.

**A Beautiful Place**

Lindon City is a beautiful and fun place to live. In 2013, CNN Money Magazine ranked Lindon City as #1 for "ease of living" and #29 for "overall best small city in America" (<http://time.com/money/2791443/29-lindon-ut/>).

A variety of sights and activities for people of all ages can be found in and around the Lindon area. Utah Lake, Utah's largest freshwater lake, lies to the west of Lindon and offers a wide array of activities such as boating, waterskiing, and fishing. A paved scenic trail runs through the City and under State Street called the Lindon Heritage Trail. This trail can be used for bicycling, jogging, walking, or horseback riding. Mountain ranges, such as the beautiful Wasatch Mountains at Lindon's east border, as well as the White and Oquirrh Mountains within a forty-five minute drive to the northwest, offer activities such as hiking, mountain biking, fishing, camping, and skiing.

**LAND USE**

Lindon City has three basic types of land use: residential, commercial, and industrial. About 50 percent of the land is zoned for residential, while 27 percent of the land is zoned commercial. Approximately 20 percent of Lindon is zoned for industrial and manufacturing uses. Approximately 70 percent of the land within the City has been developed to date.

**POPULATION**

According to the 2010 census, Lindon has a population of 10,070 and a median annual household income of \$78,385. Lindon is classified by the State of Utah as a 4<sup>th</sup> Class City. Total build-out population estimates for Lindon City are about 17,000. In the past, the City experienced a yearly growth rate of around three percent until the economic

**APPROVED BUDGET**  
**LINDON CITY COMMUNITY PROFILE**

downturn slowed the growth rate substantially. Since 2010, the growth rate has averaged about 1.3% per year.

## **EDUCATION**

The Alpine School District operates the public and charter schools in Lindon. Lindon Elementary, Rocky Mountain Elementary, Timpanogos Academy, Maeser Preparatory Academy and Oak Canyon Junior High School are in Lindon. Lindon students also attend Aspen Elementary (Orem) and Pleasant Grove High School. The City is 15 minutes from Utah Valley University in Orem and 20 minutes from Brigham Young University in Provo. There are also several smaller universities, community colleges, and vocational institutions that can be found in and around Utah County.

Of residents at least 25 years old, 94% have a high school education, 38.7% have a bachelor's degree or higher.

## **ECONOMIC DEVELOPMENT**

Lindon City is bisected by Interstate 15 with two freeway interchange accesses in Lindon. The City has created a business-friendly climate.

Major employers include:

Vivint Inc.

Accessdata Group Inc.

Response Marketing Group

Wal-mart Supercenter

Niels Fugal Sons Co.

Universal Industrial Sales

Symantec Corp.

Seotowncenter Inc.

Ace Disposal Inc.

Mountain States Steel Inc.

Major sales tax payers include

Wal-mart Supercenter

Murdock Hyundai

Home Depot

Mercedes Benz of Lindon

Burton Lumber

Sunroc Corp.

Stock Building Supply West

Low Book Sales

Larry H. Miller Lexus of Lindon

Timpanogos Harley Davidson

## **STATISTICS**

The following pages contain several statistics relating to the demographics of Lindon City as well as the services provided to the City. Numbers for statistics are supplied by city departments unless otherwise noted.

APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE

LINDON CITY STREET MAP



**STREET LEGEND**

	ARTERIAL		MAJOR
	MAJOR COLLECTOR		MINOR COLLECTOR
	LOCAL		PRIVATE
	WATER		SEWER
	GAS		ELECTRIC
	STATE ROUTE		CITY BOUNDARY

**LANDMARK LEGEND**

1. LINDON CITY PUBLIC WORKS	16. EQUUS HOLLOW EQUESTRIAN PARK
2. LINDON CITY BALL	17. WOODEN POST WATER TRANSFER STATION
3. LINDON CITY STATION #1	
4. LIN. CHURCH	
5. BELLFLOWER BIBLE CHURCH	
6. LIN. CHURCH	
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14. LIN. CHURCH	
15. LIN. CHURCH	
18. WATER TOWER PARK	
19. PIONEER PARK	
20. CITY CENTER PARK	
21. CHERRY	
22. CHERRY	
23. CAROL ANN PARK	
24. CAROL ANN PARK	
25. EQUUS HOLLOW EQUESTRIAN PARK	
26. EQUUS HOLLOW EQUESTRIAN PARK	
27. LIN. CHURCH	
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APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE



Dry Canyon in Lindon at dusk

Population Projections	
Current (2014 est.)	10,611
2020	11,753
2030	12,459
2040	13,721
2050	14,600

(Source: <http://mountainland.org/>)



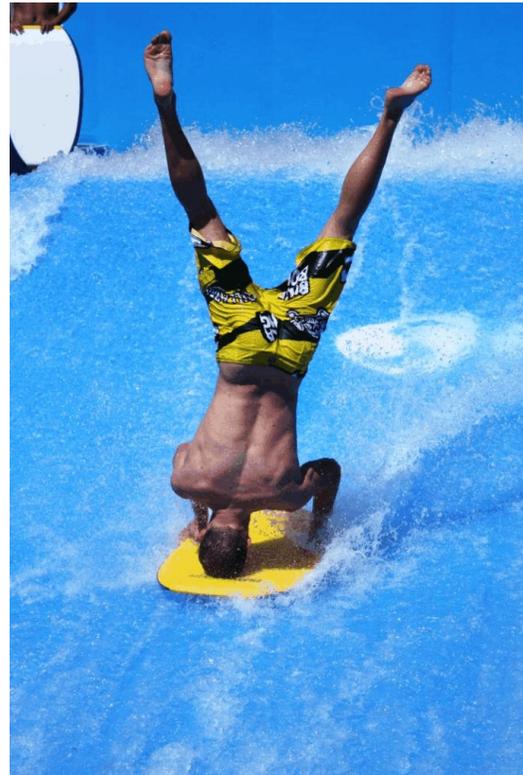
Lindon Days Parade 2013

General Information	
Date of Incorporation	Mar. 5, 1924
Form of Government	Six Member Council
Assessed Value of the City	\$1,056,802,752
Area of the City	8.4 sq. mi.
Elevation	4,640 ft
Median Household Income	\$90,415
Population Growth Rate	1.3%
2010 Census Population	10,070
Median Age	26.3 yrs
Population Composition	
White	88.3%
Hispanic	7.1%
Asian	1.3%
African American	0.5%
Pacific Islander	0.4%
Native American	0.3%
Other	2.1%
Gender	
Male	51.7%
Female	48.3%

(Source: [www.city-data.com/city/Lindon-Utah.html](http://www.city-data.com/city/Lindon-Utah.html))

Murdock Trail Ribbon Cutting





Recreation	
Aquatics Center	1
Swimming pools	5
Community Center	1
Parks	13
Park Acreage (developed)	56
Playgrounds	9
Sports Fields	7
City Trails (miles)	10

Entertainment and Businesses	
Parades	1
Rodeos	1
Restaurants	19
Home-Based Businesses	248
Total Businesses	765



APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE

**Churches**

Fellowship Bible Church  
The Church of Jesus Christ of Latter-day Saints



Original Lindon LDS Chapel on 400 North  
1891 - 1941



**Community Development  
Building Permits Issued  
2014 Fiscal Year**

New Building Permits	43
New Residence Single-Family	40
New Commercial	3
Total Building Permits	181

**Healthcare Facilities  
Hospitals Within 10 Miles**

American Fork Hospital  
Orem Community Hospital  
Timpanogos Regional Hospital  
Utah Valley Regional Medical Center



**APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE**

<b>Streets and Transportation</b>	
Miles of Paved Streets	54
Number of Street Lights	246
Major Highway	I-15
Distance to International Airport	40
Public Transportation	UTA Bus Routes



<b>Sewer and Storm Drainage System</b>	
Sewer Line Miles Inspected	1.5
Total Sewer Line Miles	61.3
Sewer Service Connections	2,774
Sewer Treatment Facility Location	Orem City
Storm Water Drainage Line Miles	40.6



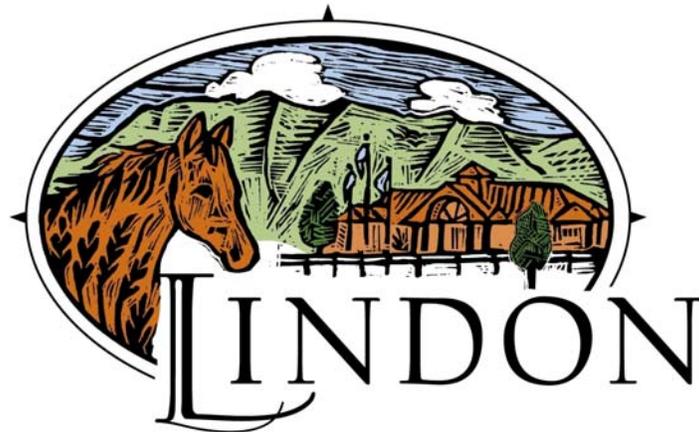
APPROVED BUDGET  
LINDON CITY COMMUNITY PROFILE



Police Protection 2013 Fiscal Year	
Stations	1
Full-time Police Officers	15
Patrol Units	15
Calls for Service	8,410
Offenses	2,302
Arrests	605
Traffic Accidents	321

Culinary Water	
Customer Connections	2,847
Average Daily Consumption (thousand gal.)	1,030
Water Main Line Miles	71
Storage Capacity (thousand gallons)	3,830





## **Budget Highlights and Overview Section**

This section of the City's 2015-2016 Budget presents information regarding Lindon City's focus, initiatives and capital improvements; provides a Citywide budget summary; and gives an overview of the City's accounting structure, personnel, budget issues and Citywide debt.

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This section talks about the Mayor and City Council's goals for Lindon City.	
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This is a balanced budget for Fiscal Year 2015-2016 that meets all legal requirements and accepted administrative practices. This budget document is the culmination of a major effort by numerous members of the City staff and officials. We have again endeavored to apply the standards of the Government Finance Officer's Association (GFOA) to both the budget process and this document, and will submit the document for consideration of the GFOA's Distinguished Budget Award. In applying the GFOA standards, we benchmark our performance against the standard for this process in local government.



### LINDON CITY FOCUS

Lindon City's mission is to provide high quality, cost-effective services to our community now and in the future, while preserving and enriching Lindon City's identity as "A Little Bit of Country."

In addition, the Mayor and City Council strive to:

- Enhance livability by maintaining open space, developing and expanding the City's parks and trails systems, planning for low density housing, and promoting cohesion throughout the community.
- Support economic development by attracting quality businesses that complement our community as well as addressing the needs of current businesses and commercial developments.
- Evaluate and improve aging infrastructure, as well as provide for future growth.
- Conduct City operations so as to avoid, eliminate, reduce, transfer and manage risks and thus provide a safe environment in which to work, live and play.
- Provide accountable, progressive, responsive, and open government while treating our residents, businesses, employees and visitors with fairness, respect and honesty.

This year the Mayor and City Council continue to show their commitment to valuing the input of the community and the efforts of our staff, protecting the integrity of our public utilities, and promoting high levels of maintenance at our numerous public facilities.

The City Council has seven ongoing goals for 2015-2016 which guide departmental functions throughout the City.

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

1. Preserve and enhance our sense of community.
2. Use City resources efficiently to ensure long-term financial stability.
3. Continue to plan for, improve and maintain the City's infrastructure.
4. Provide responsive, cost effective services to the community.
5. Assure a safe and healthy community.
6. Manage growth and respond to change consistent with maintaining a livable, full-service City.
7. Provide and support a highly qualified and motivated City workforce.

### OVERVIEW OF LINDON CITY ACCOUNTING STRUCTURE

#### Basis of Accounting

Lindon City's fiscal year is July 1 through June 30. The City follows Generally Accepted Accounting Principles (GAAP) guidelines to account for all funds. GAAP requires using the Modified Accrual basis of accounting for all governmental funds, and the Accrual basis of accounting for proprietary funds. Lindon City uses the modified accrual basis of accounting to budget ALL funds. Thus, the basis of budgeting is not the same as the basis of accounting for all proprietary funds. Under GAAP basis of accounting, capital outlays and debt service payments are not reported as expenditures in the current year, but allocations are made for depreciation and amortization expense. Under the modified accrual basis of budgeting, these amounts are recorded as expenditures in the current year. Depreciation is not budgeted. These types of differences occur in all proprietary funds for the 2015-2016 budget.

#### Fund and Fund Types

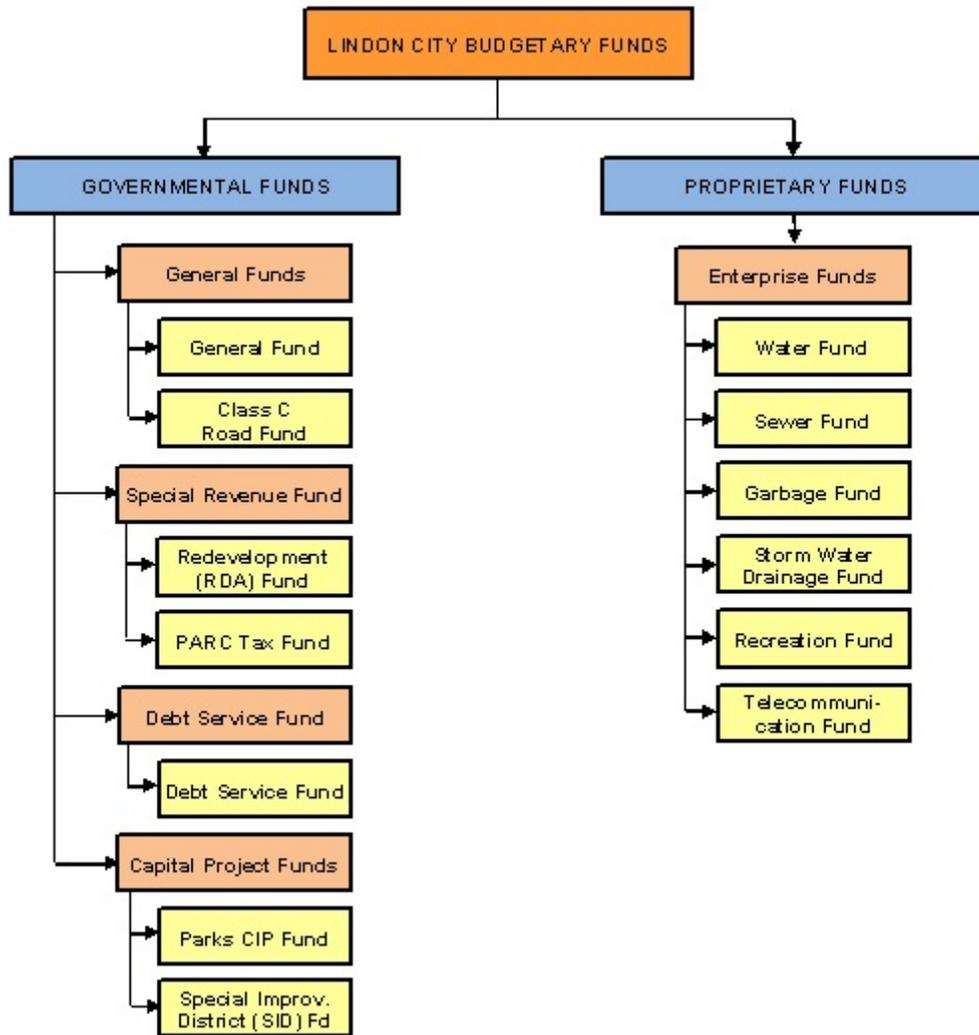
Lindon City utilizes governmental and proprietary funds. The City does not have any fiduciary funds. The City uses four different governmental fund types: general, special revenue, debt service and capital projects funds. The City does not have a permanent fund. All of the proprietary funds that Lindon City has are enterprise funds.

The following page has a chart of funds used by Lindon City to track resources and outlay. The funds are listed by fund classification and fund type. All of these funds are appropriated as well as accounted for in the City's financial statements. Lindon City accounts for these funds in accordance with GAAP.

#### Governmental Funds

These are funds through which most governmental functions are typically recorded and financed. Lindon City uses four different fund types which are classified as governmental funds.

**APPROVED BUDGET  
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*General Funds*

Lindon City uses two funds classified as general funds. The General Fund is the chief operating fund and is used to account for all financial resources necessary to carry out basic governmental activities which are not required to be accounted for in another fund. The General Fund is comprised of the following departments or divisions.

Legislative  
Judicial  
Administration  
City Attorney  
City Engineer  
Elections

General Government Buildings  
Police  
Fire Safety  
Protective Inspections  
Animal Control  
Streets

Public Works Administration  
Parks  
Library  
Cemetery  
Planning & Economic Development  
Transfers & Contributions

**APPROVED BUDGET**  
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The Road Fund is a separate general fund which accounts for moneys distributed by the state of Utah which are collected from a tax on gasoline. This revenue is allotted based on the miles of class B & C roads maintained by a municipality. Road impact fees are also recorded in this fund as well as the installation, maintenance and improvement of roads within the City.

*Special Revenue Funds*

Lindon City has two special revenue funds. The Redevelopment Agency (RDA) Fund is used to account for the three RDA districts within the City. Tax increment from property taxes paid in these districts is remitted to the Lindon City Redevelopment Agency and then those funds are appropriated for projects within the corresponding districts.

The Parks, Arts, Recreation and Culture (PARC) Tax Fund was created when the PARC tax was approved by voters in November 2013. The PARC tax is a .1% sales tax which was implemented in April 2014. This fund is used to account for the tax revenue and the qualifying expenditures for parks, arts, recreational and cultural facilities as well as program grants to community organizations.

*Debt Service Fund*

This fund is used to track debt service payments for governmental debt obligations.

*Capital Projects Funds*

Lindon City has two capital projects funds. The Parks Capital Improvement Project (CIP) Fund tracks the receipt of park impact fees. These fees are appropriated for the purchase and development of city parks.

The Public Safety CIP Fund accounts for the funding of and the expenditures for building a fire station and remodeling the City Center in order to expand the police department.

Proprietary Funds

These funds are used to account for the City's ongoing business-like activities. The City uses enterprise funds to account for activities in the following funds. Lindon City does not have any other types of proprietary funds, other than enterprise funds.

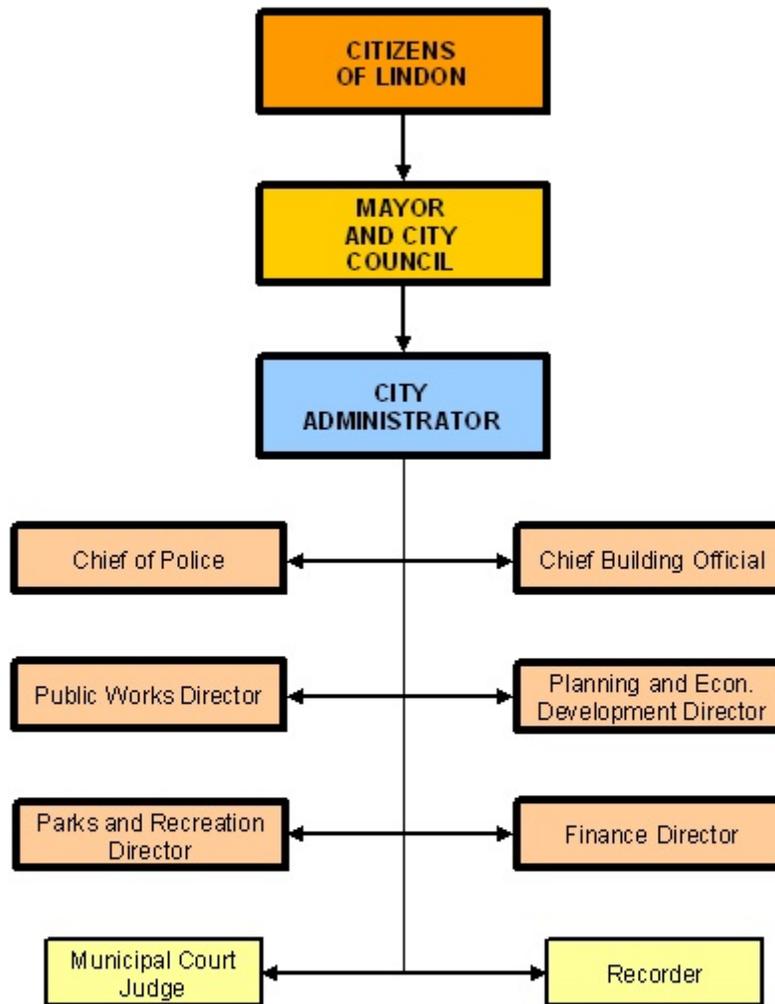
Water Fund  
 Sewer Fund  
 Waste Collection Fund

Storm Water Drainage Fund  
 Recreation Fund  
 Telecommunication Fund

**APPROVED BUDGET  
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So how does the accounting structure fit in with Lindon City’s organization? Refer to the exhibits on this and the next page. The first is Lindon City’s Organizational Chart showing the hierarchy from the citizens of Lindon to the department heads. Following that is a list of Lindon City’s accounting departments listed by the supervising position, as well as the accounting fund in which it is located.

**LINDON CITY ORGANIZATIONAL CHART**



Color coding for all organizational charts in the budget document

	Citizens
	Mayor and City Council
	City Administrator
	Department Heads
	Supervisors
	Other City Employees

**APPROVED BUDGET**  
**BUDGET HIGHLIGHTS AND OVERVIEW**

Supervising Position	Accounting Fund	Accounting Department
City Administrator	General Fund	Legislative Judicial City Attorney* City Engineer* Elections Fire Safety*
	RDA Fund	Redevelopment Agency (RDA)
Chief of Police	General Fund	Police Animal Control
Chief Building Official	General Fund	General Government Buildings Protective Inspections
Public Works Director	General Fund	Streets PW Administration Cemetery
	Road Fund	Roads
	Water Fund	Water
	Sewer Fund	Sewer
	Garbage Fund	Garbage*
	Storm Water Drainage Fund	Storm Water Drainage
Planning & Econ. Dev. Director	General Fund	Planning & Econ. Development
Parks & Recreation Director	General Fund	Parks
	PARC Tax Fund	PARC Facilities PARC Community Grants
	Parks CIP Fund	Parks CIP
	Recreation Fund	Aquatics Center Community Center
Finance Director	General Fund	Administration Libraries Transfers & Contributions
	Debt Service Fund	Debt Service
	Public Safety CIP Fund	Public Safety CIP
	Telecommunication Fund	Telecommunications*

\* Contracted Services

As seen in the table above, the City Administrator is directly over the Legislative, Judicial, Administration, City Attorney, City Engineer, Elections and Fire Safety accounting departments which are in the General Fund, as well as the RDA Fund. Several of these accounting departments are marked with an asterisk signifying that the majority, if not all, of the expenses in this accounting department come from contractors providing Lindon City with the corresponding services.

The table continues with the remaining department heads and the accounting departments which they oversee.

## LINDON CITY INITIATIVES

This budget was developed under the concept that Lindon City's government exists to protect what is valued today while meeting tomorrow's needs.

Over the last fifteen years, there has been a dramatic increase in the number of parks, miles of streets, and City operated buildings and grounds. Each of these expansions, though often undertaken and funded in a single year, represents a commitment of time and resources for maintenance in the future. All of this has to be taken into account when the budget is created each year.

Economic development is another initiative the City hopes to improve over the next several years. Lindon City is a small, quaint community, but has many resources for generating some large sales tax numbers. The 700 North Corridor here in Lindon is an excellent place for businesses as it provides access to Interstate 15, is a relatively new road surrounded by open area and is anchored to State Street by a Wal-Mart Supercenter.



700 North Corridor, west of Geneva Road

## Economic Factors

Lindon's economy saw a downturn just as the rest of the nation did. Lindon City's sales tax revenue reduced a total of 27.9% from the 2006-2007 fiscal year to the 2009-2010 fiscal year. However, since the 2009-2010 fiscal year, Lindon City has seen an 49.2% increase in sales tax revenue, an annual average increase of 8.2%, and surpassing the amount of sales tax revenue received in the 2006-2007 fiscal year. The increased revenues are needed to support services that were added as the Great Recession began. In the last eight years, Lindon City has added its own police force, the Aquatics Center and the Community Center. Infrastructure such as roads, parks, and water, sewer, and storm drainage lines have also been added through development. These new services have exponentially increased the demands on the City's recovering revenue sources.

Economists are hopeful that the economy will continue to rebound and show improvement. With this in mind, Lindon City's budget has been prepared with the intent

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

to continue minimizing costs, but providing for expenditures which will maintain service levels which the citizens of Lindon have come to expect.

### Staffing Level Changes

No new positions have been added or expanded in the 2015-2016 fiscal year. There are still a few positions that have not been filled since the hiring freeze, which was imposed during the recession, was lifted in the 2012 fiscal year.

### Salary and Benefit Increases

The administration of the City is committed to ensuring that employees are adequately compensated for the work they perform, that there are enough employees to do all the work necessary and there is adequate work space. However, due to the economic conditions over the last several years, meeting these criteria have not always been possible. The Mayor and City Council have told the employees that as the economy improves, they would like to re-commit to these ideals.

The City Council has approved a 1.4% Cost of Living Allowance (COLA) increase effective July 1, 2014. This increase is based on the average annual increase of the Consumer Price Index (CPI) from March 2013 to February 2015, as shown below.

Consumer Price Index - All Urban Consumers													
Original Data Value													
Not Seasonally Adjusted													
Area:	U. S. city average												
Item:	All items												
Base Period:	1982-84=100												
	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Average
2013-2014	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049	233.916	234.781	233.478
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
% Change	1.5%	2.0%	2.1%	2.1%	2.0%	1.7%	1.7%	1.7%	1.3%	0.8%	-0.1%	0.0%	1.4%

*Source: US Dept. of Labor, Bureau of Labor Statistics*

Millions of Americans receive cost of living wage adjustments based on the CPI changes over a period of time. Lindon City has opted to use the period of March to February in order to have the most recent information while preparing the City Budget. The February CPI is released mid to late March. Lindon City uses the average of each month's percent change from the same time the previous year. This average shows where the CPI was for most of the year rather than just taking a snapshot of the change from one month to the same month one year later. For example, as you can see in the table, if you compare Jan. to Jan. the COLA increase would be -0.1%, but if you compare May to May then the COLA would be 2.1%. These can undercut or inflate a

**APPROVED BUDGET**  
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COLA increase. Taking the average provides a COLA increase which is more inline with what Lindon employees had to spend as consumers and is more consistent from year to year.

Merit increases, which are awarded based on performance evaluations and are normally effective January 1, were conditionally approved. They are reflected in the 2015-2016 budget, but will need final Council approval after reviewing the City's financial situation in December 2015.

Lindon City conducted a salary and benefit study during the 2014-2015 fiscal year. The study showed that Lindon City offered generous benefits well beyond other cities in the study. A committee comprised of a representation of employees from different departments reviewed the results and recommended changes to the City Council. The City Council approved decreasing 401(k) contributions effective January 2015 and benefit allowances effective July 2015. The benefits now offered by Lindon City are described in the "Compensation Programs" section of this budget document. These changes will save Lindon City over \$130,000.

Lindon City continues to contract with First West Benefits Solutions (FWBS) to manage the employee benefits. FWBS bid out the insurance coverage in the Spring of 2015 resulting in Lindon City switching providers for medical insurance. The effective increase for medical and dental insurance premiums paid by Lindon City is 3.8%.

### **Tax Levels**

Property taxes are not increased. The Certified Tax Rate (CTR) has decreased as property valuations have increased. The CTR change merely keeps the City at the same revenue level for existing properties within city limits. Lindon City Council acted to increase the Certified Tax Rate 30% in the 2009-2010 fiscal year and has opted not to pursue another tax increase given the current state of the economy.

The total sales tax rate for Lindon City is 6.85%. The municipal portion of the sales tax remains at one percent, of which Lindon receives about 65-70% due to the distribution calculations used by the Utah State Tax Commission. Lindon residents voted to approve a Parks, Arts, Recreation and Culture (PARC) tax in November 2013. This added 0.1% to the sales tax rate in Lindon starting April 1, 2014. The PARC tax will remain in effect for 10 years, at which time residents will vote again on whether to renew it.

The municipal energy sales and use tax rate is still at 6.0%. The cable franchise tax rate is still 5.0%. The telecommunications license tax is still at 3.5%.

## BUDGET HIGHLIGHTS AND OVERVIEW

### Rate and Fee Changes

Lindon City commissioned a utility rate study to ensure that revenues are sufficient to not only cover current operational expenses, but also allow reserves to be established over time in order to fund repairing and/or replacing aging system components. The City Engineer conducted the utility rate study and determined that current utility rates do not meet this objective. The study recommends an annual increase over the next five years of 9% for water rates, 4% for sewer rates, and 13% for storm water rates.

The average increase on a residential utility bill effective July 1, 2015 will be \$5.06 per month. More information on the utility rate increases can be found later in this section, under the "Major Budget Issues" sub-section, specifically "Budget Issue #2".

Garbage and Recycling collection rates will remain the same. Other significant fees charged by Lindon City will also remain unchanged. This budget document contains a complete listing of fees in the Fee Schedule Section.

### Use of Reserves or Fund Balance

An important aspect of the financial health of a city is the fund balance. The fund balance is the excess of an entity's assets over its liabilities in governmental funds. A negative fund balance is also called a deficit. The State of Utah requires cities to maintain a fund balance in the General Fund of at least 5%, and no more than 25%, of budgeted revenues less qualifying transfers (Utah Code Annotated 10-6-116).

It is Lindon City's policy to only use fund balance reserves for capital or one-time expenditures. The City strives to keep operational costs within the scope of its dependable revenue and only use the fund balance reserves to pay for major capital expenditures.

Unfortunately, as the City strives to recover in these economic times, the City must still rely heavily on sales tax revenue, which is less dependable than property tax revenue, to fund operational costs. However, the City is not using fund balance, but is expecting to slightly increase the fund balance by 1.4%.

The Redevelopment Agency (RDA) Fund has a significant decrease in fund balance of 48.8% due to capital projects. This fund has restricted revenues that have been set aside in past years and are now being used to fund qualifying projects. The PARC Tax Fund is increasing its fund balance 42.6% to save for future projects.

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**BUDGET HIGHLIGHTS AND OVERVIEW**

	Governmental Funds						
	General	Road	RDA	PARC Tax	Parks CIP	Pub. Sfty CIP	Debt Svc
<b>Beginning Balances</b>	<b>1,375,296</b>	<b>93,375</b>	<b>1,738,551</b>	<b>210,365</b>	<b>424,090</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>							
Program revenues							
Charges for services	1,622,539						
Grants and contributions	11,000						
General revenues							
Property taxes	1,947,935						
Sales tax	3,501,000						
Other taxes	1,595,000	355,000	1,008,450	460,000			
Other	449,820	15,700	9,400	800	126,500	3,000,000	
<b>Total revenues</b>	<b>9,127,294</b>	<b>370,700</b>	<b>1,017,850</b>	<b>460,800</b>	<b>126,500</b>	<b>3,000,000</b>	<b>-</b>
<b>Transfers In</b>	<b>-</b>	<b>36,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>230,000</b>	<b>642,757</b>
<b>Expenses</b>							
General government	2,735,376		517,926				
Public safety	3,898,062						
Streets	531,010	162,000					
Parks and recreation	417,250			275,320			
Capital projects	-	33,000	1,347,832		120,000	1,700,000	
Debt Service	-						642,757
Water							
Sewer							
Solid Waste							
Storm Water Drainage	-						
Recreation Fund							
Telecomm. Fund							
<b>Total expenses</b>	<b>7,581,698</b>	<b>195,000</b>	<b>1,865,758</b>	<b>275,320</b>	<b>120,000</b>	<b>1,700,000</b>	<b>642,757</b>
<b>Transfers Out</b>	<b>1,526,923</b>	<b>213,446</b>	<b>-</b>	<b>95,870</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
<b>Ending Balances</b>	<b>1,393,970</b>	<b>92,493</b>	<b>890,643</b>	<b>299,975</b>	<b>420,590</b>	<b>1,530,000</b>	<b>-</b>
<b>Percent Change</b>	<b>1.4%</b>	<b>-0.9%</b>	<b>-48.8%</b>	<b>42.6%</b>	<b>-0.8%</b>	<b>0.0%</b>	<b>0.0%</b>

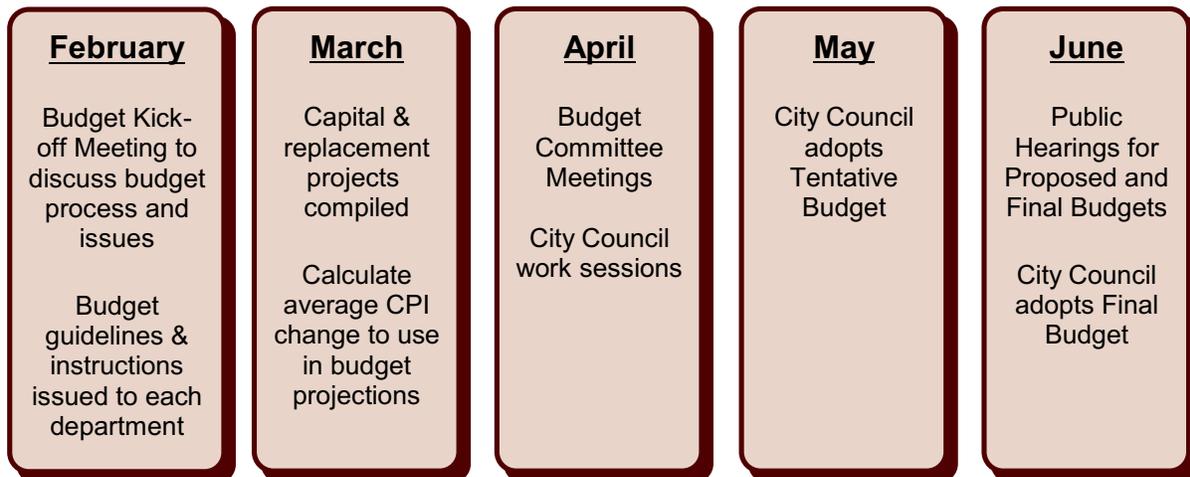
### Budget Calendar

The annual budget serves as the foundation for the City's financial planning and control. The City's budget process is well laid out starting in February for a budget that will be adopted before June 22 and go into effect July 1. The creation of the budget follows the time line on the next page.

An annual Budget Kick-off Meeting is held in February at which the Mayor, City Council and Department Heads meet to discuss and brainstorm City issues. This influences the City's budget by addressing new projects and goals that stem from concerns raised by staff, Council Members and residents. These items may be immediately addressed or may need many years of planning, such as public safety (Police, Fire & EMS) facilities.

## APPROVED BUDGET

### BUDGET HIGHLIGHTS AND OVERVIEW



Following the Budget Kick-off Meeting, the Finance Director prepares worksheets for Department Heads with the following information.

- Last two (2) years of audited amounts
- Original current year budget amounts
- Year-to-date amounts from the most recent revenue and expense report
- A column for Department Heads to request next year's budget amounts
- Another column to allow for notes on those line items

While the Department Heads are preparing their budget requests, the Finance Director is reviewing additional information, such as historical trends and the outlook for the next year. Once the Department Heads submit their budget requests in March, the Finance Director compiles the departmental budgets into one document along with a preliminary change in fund balances or fund equities. The Finance Director and City Administrator review the preliminary budget document and then address necessary changes in department requests with the Department Heads.

While external boards or commissions, such as governments or associations, do not have direct influence on Lindon's budget, there are occasionally external processes that may affect the City's budget. Examples include grants from Mountainland Association of Governments (MAG), Utah County, or the state of Utah, or the need to coordinate and participate in infrastructure improvements with surrounding cities, Utah County or the state of Utah.

The Finance Director presents the Tentative Budget to the Mayor and City Council on or before the first City Council meeting in May. Following this presentation and prior to the Finance Director's submission of the Proposed Budget in June, there are several Budget Committee meetings and City Council work sessions. These meetings and work sessions help guide the development of the City Budget through input and justification by Department Heads and direction and prioritization from the Mayor and City Council.

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

The public is invited to participate in the budget process. The City Council may commission public surveys on projects or other issues. Residents are encouraged to attend and comment in the public hearings.

The City holds two public hearings on the budget. The first public hearing is on or before the first Council meeting in June to present and discuss the Proposed Budget. The second public hearing is held on or before the second Council Meeting in June to present and adopt the Final Budget. Utah State Code mandates that the Final Budget must be adopted before June 22. The budget is then provided in digital format on the City's website and is available to all departments for their use in the upcoming year.

Once the budget is adopted by the Council, the Department Heads are responsible for working within their budgets. Monthly financial summaries provided by the Finance Director will keep the Council informed of operating trends and developing problems. Under this approach, the necessity to amend the budget of any fund during the year should be rare.

Within the approved budget, Department Heads may make transfers of appropriations inside their department. Transfers of appropriations between departments or funds, however, must be presented by the Finance Director to the City Council and require a public hearing (for governmental funds) and the approval of the City Council (for all funds). Final amendments to the current year budget of all funds shall be adopted by the City Council by the last day of the fiscal year.

### MAJOR BUDGET ISSUES

The Lindon City Council considered and acted on the following two budget issues.

#### **Budget Issue #1**

**Issue:** Should Lindon City continue to provide residents with a 50% reimbursement of one library card per family per year for another City's library?

**Background:** Lindon City does not have a city library. The City does not intend to build a library due to the sizable financial commitment it would necessitate and the fact that nearby cities provide full service libraries. Lindon City has historically reimbursed residents 75% for the cost of a family purchasing a non-resident library membership to another city's library. Last year, the reimbursement was decreased to 50%.

This reimbursement program is being evaluated in order to ensure that Lindon City's resources are being allocated efficiently. Approximately 320 out of an estimated 2500 homes in Lindon take advantage of this program. With few homes participating and with more technological resources available, the need for and the overall benefit of this program is questionable.

**Differential Fiscal Impact:**

There is \$16,000 in the Final Budget to continue the library reimbursement program in the 2015-2016 fiscal year.

**City Council Action:** Approved

**Budget Issue #2**

**Issue:** Should Lindon City increase Water, Sewer and Storm Water utility rates?

**Background:** Utility rates should not only cover current operational expenses, but also allow reserves to be established over time in order to fund repairing and or replacing aging system components. Current utility rates do not meet this objective.

The City Engineer conducted an infrastructure assessment and maintenance evaluation as well as a utility rate study to determine and recommend utility rate increases for water, sewer, and storm water utilities. The recommendation is to implement an annual increase over the next five years of 9% for water rates, 4% for sewer rates, and 13% for storm water rates. Additional information can be found in the engineer's rate study report.

The recommended rate changes are listed below along with the 2014-2015 rates.

Utility	2014-2015 Rates	Recommended 2015-2016 Rates
<b>Water (1" meter)</b>		
Below North Union Canal		
Base	\$16.17	\$17.63
Usage	\$1.33 / kgal	\$1.45 / kgal
Above North Union Canal		
Base	\$17.51	\$19.07
Usage	\$1.40 / kgal	\$1.54 / kgal
Upper Foothills		
Base	\$26.24	\$27.47
Usage	\$1.63 / kgal	\$1.75 / kgal
<b>Sewer</b>		
Base	\$16.97	\$17.65
Usage	\$3.05 / kgal	\$3.17 / kgal
<b>Storm Water (per ESU)</b>	\$5.47	\$6.18

(kgal = 1000 gallons; ESU = Equivalent Service Unit, i.e. a single family home)

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The monthly increase on a resident's utility bill (using 8,000 gallons, below North Union Canal) would be:

Water	\$2.42
Sewer	\$1.64
Storm	\$0.71
add'l tax	<u>\$0.29</u>
Total	\$5.06

**Differential Fiscal Impact:**

Water Fund	\$104,370
Sewer Fund	\$56,525
Storm Water Fund	\$63,050

These changes are reflected in the Final Budget and the revised Fee Schedule.

**City Council Action:** Approved

**CAPITAL PROJECTS**

Expenditures for purchase or improvement of assets or infrastructure qualify as a capital expenditure if they exceed \$5,000 and have (or extend) a useful life 5 years or more.

The capital projects listed below, totaling \$3,933,832, have been approved for 2016FY.

Fund	Project	Budget
General	Police vehicle	\$75,000
General	New sidewalks	\$10,000
General	Streets heavy equipment	\$112,000
Road	Streets projects and overlays	\$33,000
RDA	Street projects within districts	\$1,347,832
PARC Tax	Playgrounds at Meadow & Creekside Parks	\$75,000
PARC Tax	Gazebo at Citizenship Park	\$8,000
Parks	Tennis and pickle ball courts at Pheasant Brook Park	\$60,000
Parks	Playground at Lindon View Trailhead Park	\$40,000
Parks	Light the walking path at Fryer Park	\$15,000
Public Safety CIP	Construction of Fire Station and Police remodel	\$1,600,000
Water	Well reconstruction	\$71,000
Water	Various water line improvements	\$392,000
Water	Impact Fee projects	\$50,000
Sewer	Special projects reserve	\$20,000
Storm Water	Repair subsurface drains	\$10,000
Recreation	Aquatics Center Reserve	\$15,000

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

### Description of significant capital projects

The Streets Department has allocated \$112,000 to replace heavy equipment as part of a lease agreement. Using a lease option for heavy equipment allows Lindon City to maintain dependable machinery and minimize breakdowns and maintenance costs. The annual payments on this lease are about \$18,000.

In the RDA Fund, the State Street District will spend \$590,000 for design and site work on 60 North. The West Side District will spend the remaining \$138,832 in its reserves on road, water, and sewer infrastructure improvements along 1200 West. District #3 will spend \$619,000 on road projects throughout the district. Lindon City does not foresee any impact on operational costs in future budgets due to these projects.

The Parks CIP Fund has allocated \$115,000 in park impact fees to put new tennis and pickle ball courts in Pheasant Brook Park, a new playground in Lindon View Trailhead Park and lights around the walking path at Fryer Park. Lindon City will have minimal costs maintaining these structures in the immediate future.

The Public Safety CIP Fund has allocated to the portion of construction of public safety facilities which will be completed in the 2015-2016 fiscal year. The City will obtain funding for the construction of a Fire Station and the remodeling of the City Center in order to better accommodate the Police Department. Lindon City expects that the Fire Station will increase operational costs for government buildings \$30,000. The annual payments on the bond are estimated to be around \$260,000.

The Water Fund has budgeted \$392,000 to finish the waterline improvements on 200 South, to improve the waterline on Geneva Road, to add a pump to the 835 East pump station and to rebuild a traveling screen. There should not be a maintenance expense on these improvements in the immediate future.

### Future Projects

Future Projects are determined by Capital Facility Plans and strategic improvement plans. Capital Facilities Plans are compiled and maintained by the City Engineer with the aid of the City Administrator and appropriate Department Heads. These formal plans are instituted for the following areas and also comply with impact fee regulations.

- Water
- Sewer
- Storm Drain
- Parks, Trails and Recreation
- 700 N Street

Infrastructure maintenance and improvement projects which do not qualify for impact fee funding are determined by strategic improvement plans which are compiled and

**APPROVED BUDGET**  
**BUDGET HIGHLIGHTS AND OVERVIEW**

maintained by the appropriate Department Heads with the aid of the City Engineer. As funding becomes available, or as necessity dictates, Department Heads will request projects be considered for future budgets. Due to the recent economic downturn, Lindon City has had to postpone most of the planned projects as well as the scheduled maintenance of infrastructure citywide over the past six years.

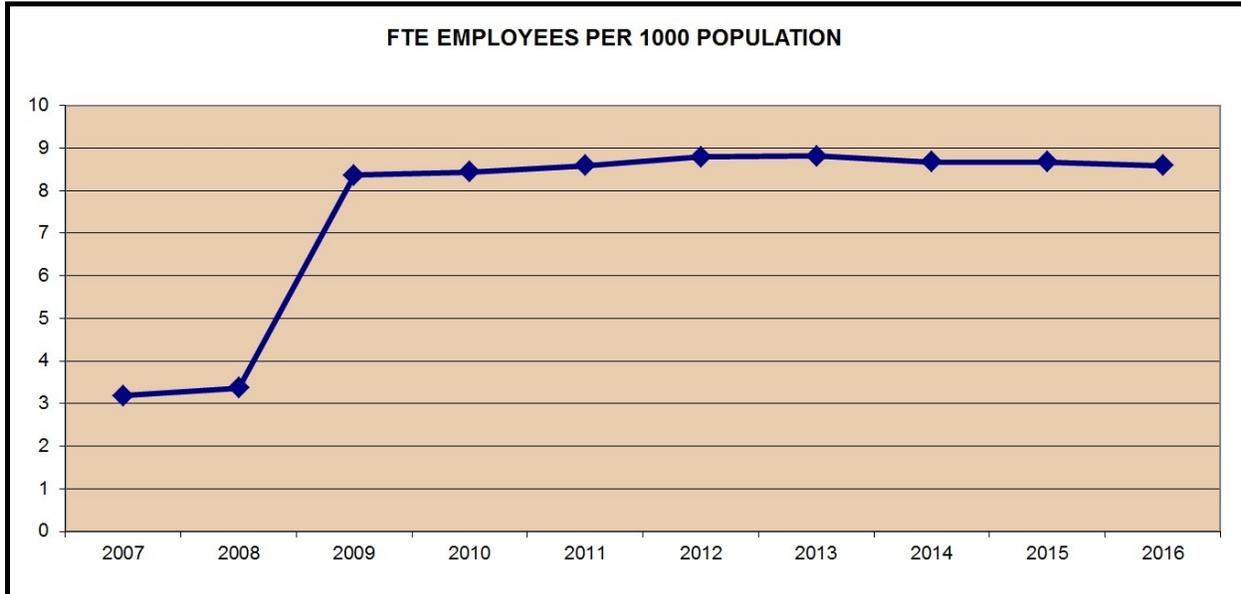
With the improvement in the economy, the Mayor, Council, City Engineer and staff will work together this year to evaluate the condition and needs of infrastructure and compile new maintenance schedules and strategic improvement plans.

Lindon City currently contracts Fire and Emergency Medical Services (EMS) with Orem City. Lindon also owns a small fire station with a neighboring home for Orem Fire and EMS personnel to use. When the agreement with Orem City began in July 2008, Lindon City officials committed to build a fire station within the next three to five years. However, the funds to build it were not available. Orem and Lindon City have extended the deadline for completion of the fire station to 2018. Lindon City also needs to expand the Police Department and so the City will bond this fiscal year to begin both building the fire station and remodeling the City Center in order to expand the Police Department facilities. These projects will take multiple fiscal years to complete.

### **PERSONNEL SUMMARY**

The 2008-2009 fiscal year saw the staffing of the new Aquatics Center and Police Department. Since then, the City has maintained a ratio of about 8½ employees per 1000 population as depicted in the following chart. During the winter months when the Aquatics Center is closed, Lindon City maintains a ratio of about 4 employees per 1000 population. The chart shows the ratio of full-time equivalent (FTE) employees to population based on the number of employees needed to staff the Aquatics Center for the season. Additional personnel information, including the Position Schedule and the Pay Range Schedule, is available in the Compensation Programs section.

### APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW



On the following page is a summary of the changes in the number of full-time (FT) and part-time (PT) personnel in the different departments and divisions. In the 2015-2016 fiscal year, there are no proposed staffing changes.

**APPROVED BUDGET**  
**BUDGET HIGHLIGHTS AND OVERVIEW**

**Summary of Personnel Positions**

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u> <u>VARIANCE</u>
<b>LEGISLATIVE</b>					
Mayor & Council					
FT	0	0	0	0	0
PT	6	6	6	6	0
Planning Commission					
FT	0	0	0	0	0
PT	7	7	7	7	0
<b>COURT</b>					
FT	1	1	1	1	0
PT	3	3	2	2	0
<b>ADMINISTRATIVE</b>					
Administration					
FT	2	2	2	2	0
PT	0	0	0	0	0
Finance & Treasury					
FT	4	4	4	4	0
PT	1	1	1	1	0
<b>COMMUNITY DEVELOPMENT</b>					
Building					
FT	2	2	2	2	0
PT	0	0	0	0	0
Planning					
FT	3	3	3	3	0
PT	1	1	1	1	0
<b>PARKS &amp; RECREATION</b>					
FT	3	3	4	4	0
PT	90	90	89	89	0
<b>POLICE</b>					
FT	16	16	17	17	0
PT	5	5	3	3	0
<b>PUBLIC WORKS</b>					
Director, Inspector & Clerical					
FT	3	3	3	3	0
PT	0	0	0	0	0
Sewer					
FT	1.5	1.5	2	2	0
PT	0	0	0	0	0
Storm Drainage					
FT	2.5	2.5	2	2	0
PT	0	0	0	0	0
Streets					
FT	2	2	2	2	0
PT	0	0	0	0	0
Water					
FT	2	2	3	3	0
PT	0	0	0	0	0
<b>TOTAL</b>					
FT	<b>42</b>	<b>42</b>	<b>45</b>	<b>45</b>	<b>0</b>
PT	<b>113</b>	<b>113</b>	<b>109</b>	<b>109</b>	<b>0</b>

## CITYWIDE DEBT

Lindon City does not have any general obligation debt. The City's debt service requirements for the 2015-2016 fiscal year are detailed in the table below. Descriptions of long-term debt follow.

Fund Type	2015-2016 FY Debt Requirements		Outstanding Principal
Governmental	Principal	\$156,593	\$1,655,790
	Interest	\$ 65,339	
	Total	\$221,932	
Proprietary	Principal	\$911,860	\$22,730,407
	Interest	\$730,020	
	Total	\$1,641,880	
Citywide	Principal	\$1,068,452	\$24,386,197
	Interest	\$795,360	
	Total	\$1,863,812	

### Governmental Activities

#### 2005 Sales Tax Revenue Bond

The Sales Tax Revenue Bonds Series 2005 was issued for \$3,700,000. Debt service payments are made annually with interest at 3.75%. The liability was split between Governmental and Proprietary funds in order to help finance the road, water and storm drain improvements of 700 North, west of Geneva Road. The principal outstanding at June 30, 2015 for the Road portion of this debt was \$1,742,383 with interest requirements totaling \$379,219. These bonds are scheduled to mature in June 2025.

#### 2013 PRWUA Note Payable

The 2013 Provo River Water Users Association (PRWUA) Note Payable consisted of \$100,000 in debt issued for the purchase of Lindon View Trailhead Park property. Debt service payments are made annually with interest at 0% from park impact fee revenues. The principal outstanding at June 30, 2015 was \$70,000. This note is scheduled to mature in January 2022.

**APPROVED BUDGET**  
**BUDGET HIGHLIGHTS AND OVERVIEW**

**Business-type Activities**2005 Sales Tax Revenue Bond

The Sales Tax Revenue Bonds Series 2005 was issued for \$3,700,000. Debt service payments are made annually with interest at 3.75%. The liability was split between Governmental and Proprietary funds in order to help finance the road, water and storm drain improvements of 700 North, west of Geneva Road. The principal outstanding at June 30, 2015 for the Water portion of this debt was \$119,629 with interest requirements totaling \$26,037. The principal outstanding at June 30, 2015 for the Storm Water portion of this debt was \$324,988 with interest requirements totaling \$70,732. These bonds are scheduled to mature in June 2025.

2006 Water Revenue Bond

The Water Revenue Bonds Series 2006, Lindon City, Utah consisted of \$256,000 in debt issued to finance the replacement of the culinary waterline on 400 North, from Canal Drive to 200 East. Debt service payments are made annually with interest at 5.0%. The principal outstanding at June 30, 2015 was \$61,645 with interest requirements totaling \$4,661. These bonds are scheduled to mature in September 2016.

2010 Water Meter Replacement Lease

In 2010, Lindon City entered into a lease agreement of \$385,075 to replace the water meters throughout the City with radio-read meters. The lease agreement has an interest rate of 3.5%. The principal outstanding at June 30, 2015 was \$82,403 with interest requirements totaling \$2,884. This obligation will be satisfied in July 2015.

1998 Central Utah Projects (CUP) Allotment Obligation

The City entered into an agreement with the Central Utah Water Conservancy District (CUWCD) to acquire an allotment of 1,425 acre feet of Central Utah Projects (CUP) water. The agreement was for 50 years starting in 1998 at an estimated cost of \$160 per acre foot. The City deferred payments for 10 years and is amortizing the payments over forty years. In January 2000, the City received a grant of \$1,899,011 from CUWCD. As part of the terms of the grant, the City gave back rights to 500 acre feet, leaving the City with rights to 925 acre feet per year. Lindon City received notice that the total repayment for the block is \$3,279,033 with an annual payment of \$142,404 beginning February 2008. Debt service payments are made annually with interest at 3.222%. The principal outstanding at June 30, 2015 was \$2,817,712 with interest requirements totaling \$1,739,358. This obligation will be satisfied in February 2047.

**BUDGET HIGHLIGHTS AND OVERVIEW**2010 Orem Water Reclamation Facility (OWRF) Expansion Note Payable

The 2010 OWRF Expansion Note Payable was issued for \$2,217,241 with a 0% interest rate. Orem City expanded their water reclamation facility in order to accommodate current and future needs for both cities, as well as the Town of Vineyard. Orem City is allowing Lindon City to pay its share of the cost over time and without interest. The principal outstanding at June 30, 2015 was \$1,851,617. This note is scheduled to mature in February 2032.

2011 Sewer Revenue Bond

The 2011 Sewer Revenue Bond was issued for \$3,000,000 at an interest rate of 2.5%. The proceeds from this bond were used to improve and upgrade sewer lines, pump and lift station on Geneva Road near the Orem City border. The principal outstanding at June 30, 2015 was \$2,514,000 with interest requirements totaling \$567,200. These bonds are scheduled to mature in July 2031.

2013 Street Sweeper Capital Lease

The 2013 Street Sweeper Capital Lease was issued for \$242,750 at an interest rate of 2.69% for the purchase of a street sweeper. Lease payments are made from the Storm Water Fund. The principal outstanding at June 30, 2015 was \$160,271 with interest requirements totaling \$10,921. This lease is scheduled to mature in August 2018.

2008 Sales Tax Revenue Bond – Aquatics Center Bond

The 2008 Sales Tax Revenue Bond was issued for \$9,565,000. Debt service payments are made annually with interest at 3.75%. The proceeds were used to build the Lindon Aquatics Center which opened May 2009. The 2015 Sales Tax Revenue Refunding Bond was issued in May 2015 for the purpose of paying off these bonds when they become callable in July 2018. The principal outstanding at June 30, 2015 was \$8,240,000 with interest requirements totaling \$1,262,898 through July 2018.

2015 Sales Tax Revenue Refunding Bond – Aquatics Center Bond

The 2015 Sales Tax Revenue Refunding Bond was issued for \$7,470,000. Debt service payments are made annually with interest rates starting at 2.0%, then 3.0% and finishing at 4.0%. The proceeds are in escrow and will be used to assist with debt service payment on the 2008 Sales Tax Revenue Bond until it becomes callable in July 2018, at which time the remaining proceeds will pay off the 2008 bonds. The principal outstanding at June 30, 2015 was \$7,470,000 with interest requirements totaling \$3,286,223. These bonds are scheduled to mature in July 2033.

**APPROVED BUDGET**  
**BUDGET HIGHLIGHTS AND OVERVIEW**

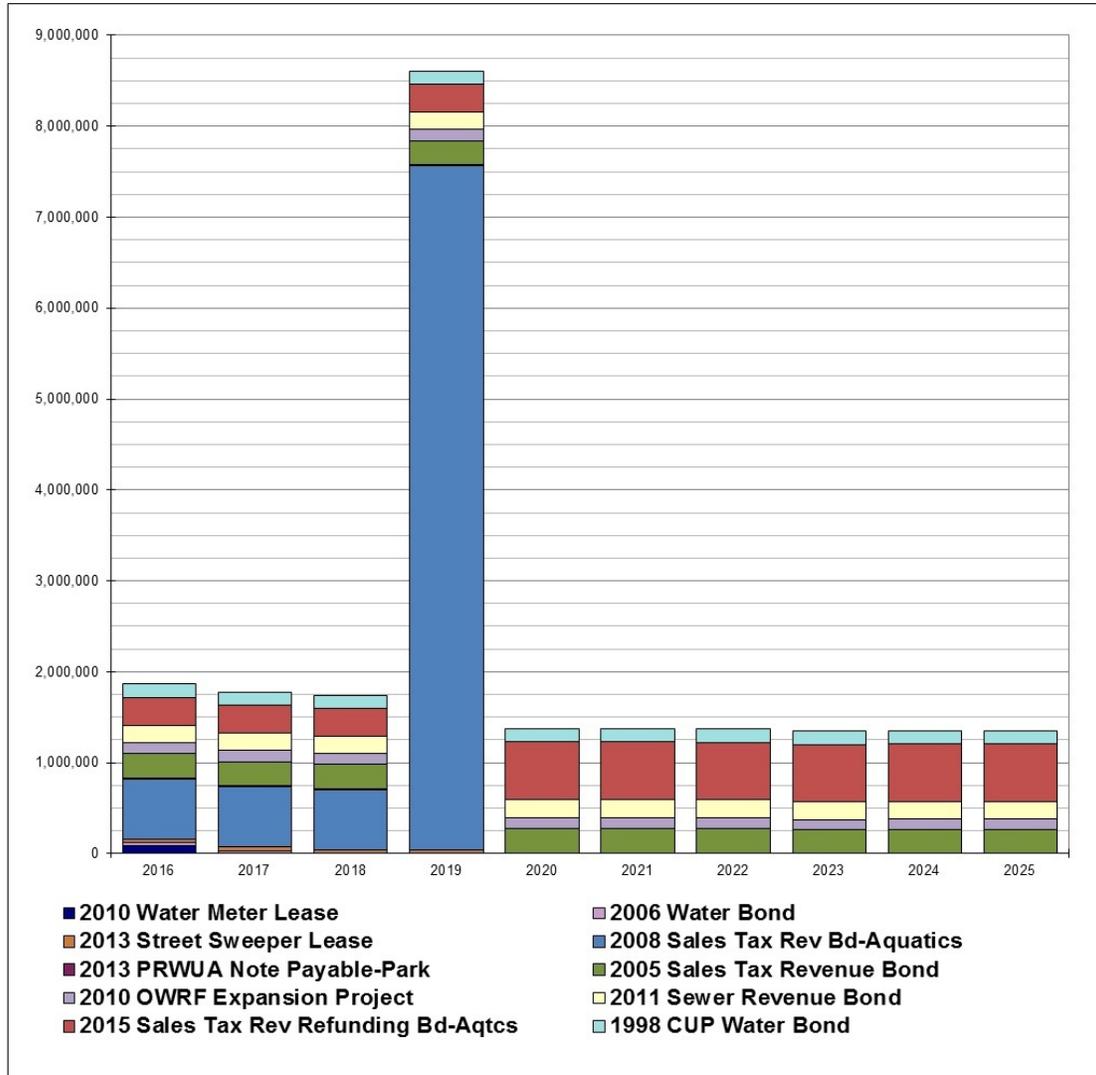
**Legal Limits**

The Utah State Constitution, Article XIV, Section 4 states, “no city ... shall become indebted to an amount, including existing indebtedness, exceeding four percent of the value of the taxable property therein...” According to the Utah County Auditor’s Office, the 2015 real property taxable value for Lindon City is \$1,056,802,752. This sets the limit of indebtedness at \$42,272,110. As of June 30, 2015, Lindon City’s total outstanding debt principal is \$25,454,649. This is well within the state limit.

Lindon City’s debt policy is located in the Financial Policies section. The following graph summarizes Lindon City’s debt obligations over the next 10 years. For more on Lindon City’s debt policies please refer to the Financial Policies section.

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

### ANNUAL DEBT PAYMENTS BY OBLIGATION



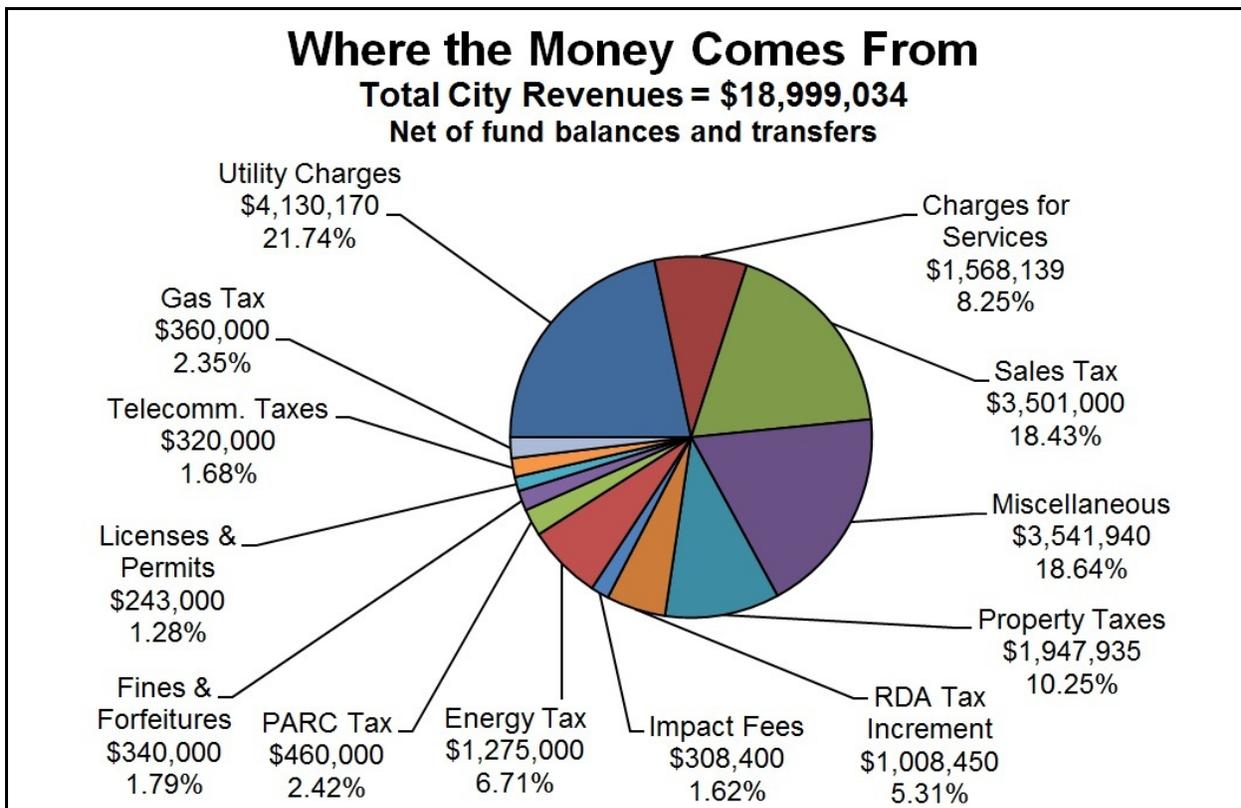
Obligation	Principal & interest payments for fiscal year ending:										Original Principal	
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
2010 Water Meter Lease	85,287											385,075
2006 Water Bond	33,153	33,153										256,000
2013 Street Sweeper Lease	42,798	42,798	42,798	42,798								242,750
2008 Sales Tax Rev Bd-Aquatics	660,185	658,585	661,485	7,522,643								9,565,000
2013 PRWUA Note Payable-Park	10,000	10,000	10,000	10,000	10,000	10,000	10,000					100,000
2005 Sales Tax Revenue Bond	266,013	266,113	265,950	266,525	266,800	266,775	266,450	265,825	265,900	266,638		3,700,000
2010 OWRF Expansion Project	121,875	121,875	121,875	121,875	121,875	121,875	121,875	110,778	110,965	110,965		2,217,241
2011 Sewer Revenue Bond	192,850	192,600	192,275	192,875	192,375	192,800	192,125	192,375	192,525	192,575		3,000,000
2015 Sales Tax Rev Refunding Bd-Aqtcs	309,248	307,050	306,250	305,450	636,300	636,775	635,075	633,075	635,700	635,700		7,470,000
1998 CUP Water Bond	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404	142,404		3,279,033
<b>TOTALS</b>	<b>1,863,812</b>	<b>1,774,577</b>	<b>1,743,037</b>	<b>8,604,569</b>	<b>1,369,754</b>	<b>1,370,629</b>	<b>1,367,929</b>	<b>1,344,457</b>	<b>1,347,494</b>	<b>1,348,281</b>		<b>30,215,099</b>

**APPROVED BUDGET**  
**BUDGET HIGHLIGHTS AND OVERVIEW**

**BUDGET SUMMARY**

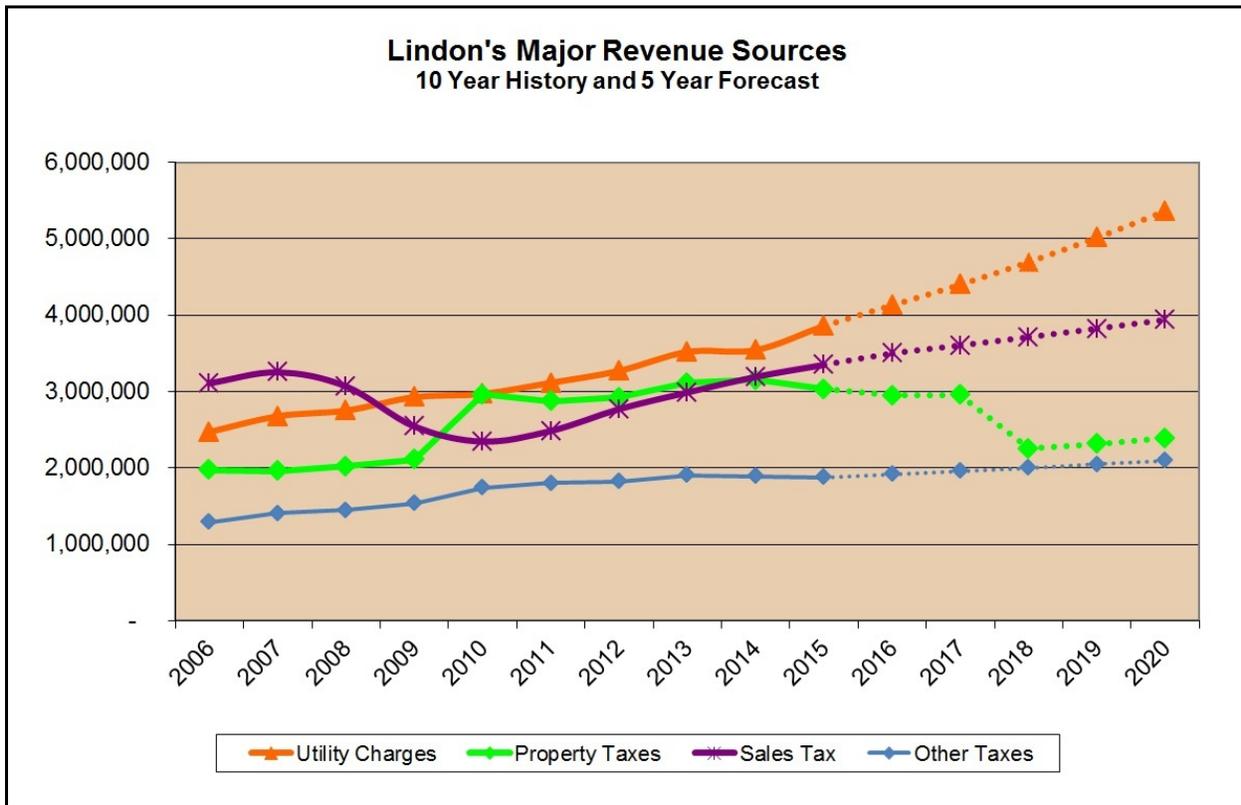
**Citywide Revenues**

The chart below shows the sources of Lindon City’s revenue net of transfers and using fund balance. This year, one-quarter of the revenue comes from utility charges. Utility charges consist of water, sewer, garbage, recycling, pressurized irrigation and storm water drainage charges to Lindon residents. The utility charges are projected to increase about five percent per year based on rate increases, growth of the City and the economy.



Sales tax has been a major source of revenue in the last decade. The Mayor and City Council recognize the unpredictable nature of sales tax. They prefer to use the majority of this revenue for improvements, capital purchases and other one time expenditures, rather than relying on it for operational costs. Lindon City’s sales tax revenue reduced a total of 27.9% from the 2006-2007 fiscal year to the 2009-2010 fiscal year. However, the sales tax revenue has increased an average of 8.2% annually since 2010. As you can see from the chart on the next page, sales tax revenue is expected to improve by about 3% each year for the next 5 years.

**APPROVED BUDGET**  
**BUDGET HIGHLIGHTS AND OVERVIEW**



In 2014 Lindon City received about 16.2% of the total property taxes paid by residential and commercial owners. For example, on a property taxed on a value of \$200,000, the owner would pay a property tax bill of \$2,306, of which, Lindon would receive \$372. The majority of the property tax paid (\$1,619) would go to the Alpine School district.

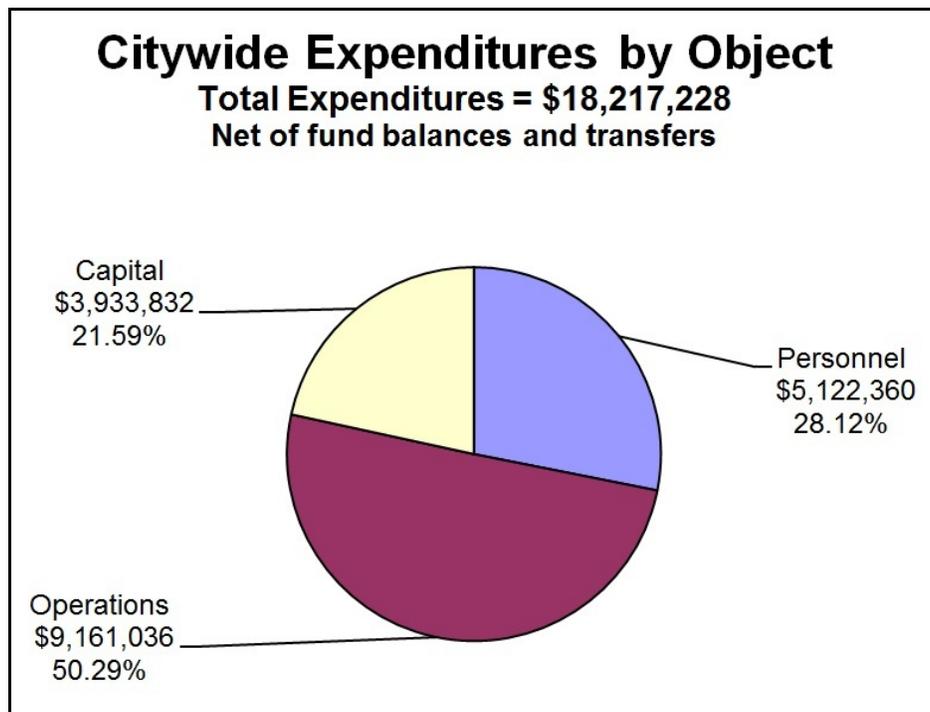
Lindon's Certified Tax Rate (CTR) will decrease from 0.001862 to 0.001741 for taxes collected in the 2015-2016 fiscal year due to increasing property valuations in the City. Essentially, when valuations increase, the CTR will decrease to guarantee the City the same revenue from year to year, excluding increases due to growth.

Property taxes also include the tax increment that the Redevelopment Agency (RDA) receives for two project areas. The decline in property taxes in 2017 is because District 3 of the RDA will cease to collect tax increment. The remaining district, the State Street District, will discontinue in 2019 with the final year of tax increment collection in the 2019-2020 fiscal year.

The chart above refers to Other Taxes which include utility franchise taxes on energy and cable services, Class C road fund allotment (gas tax), telecommunication taxes and the Park, Arts, Recreation and Culture (PARC) tax. These are also expected to steadily increase over the next five years.

### Citywide Expenditures

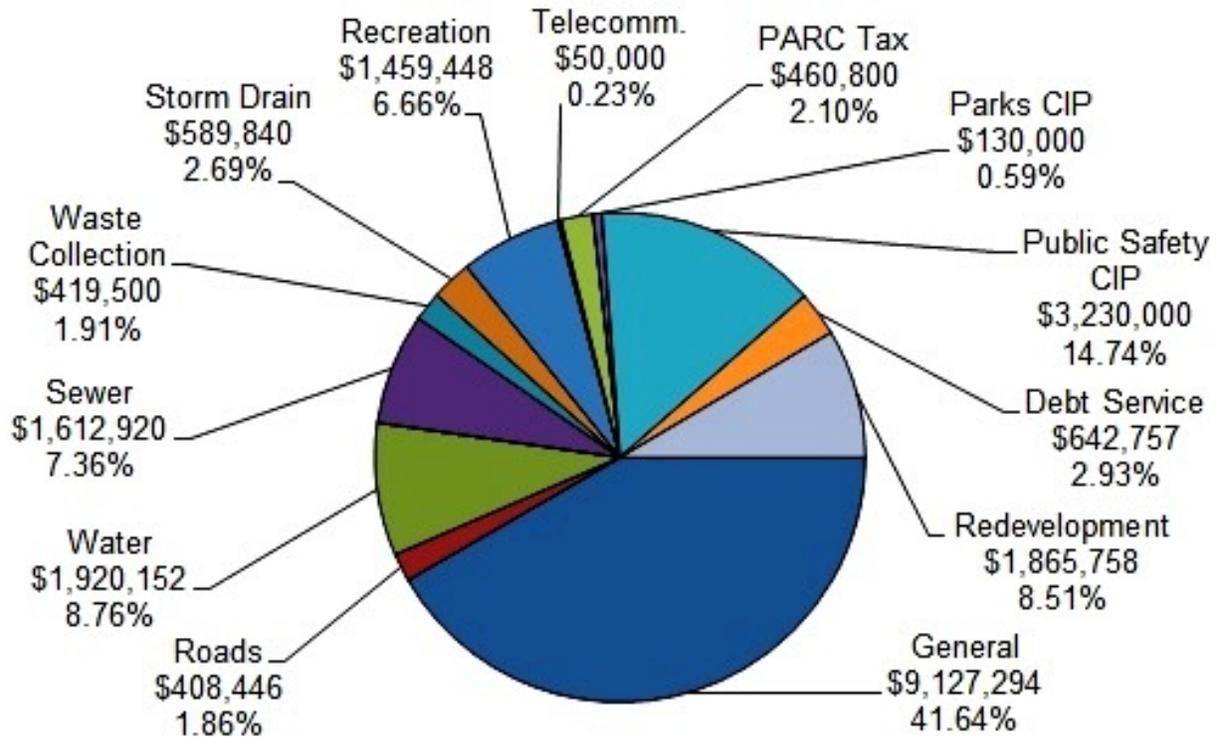
The graph below shows Citywide expenditures classified by type (personnel, operational and capital) and does not include transfers and fund balance appropriations. You can see that capital expenditures are 21.59% of budgeted expenses while the majority (50.29%) of the City's budget is for operational expenditures.



When you include the transfers and fund balance appropriations, the total Citywide Budget is \$21,916,914 for 2015-2016. On the next few pages is a chart depicting the Citywide Budget by Funds followed by the Budget Summary for the City.

**APPROVED BUDGET  
BUDGET HIGHLIGHTS AND OVERVIEW**

**City Wide Expenditures by Fund**



<u>Fund</u>	<u>Budget</u>
General	\$9,127,294
Roads	\$408,446
Water	\$1,920,152
Sewer	\$1,612,920
Waste Collection	\$419,500
Storm Drain	\$589,840
Recreation	\$1,459,448
Telecomm.	\$50,000
PARC Tax	\$460,800
Parks CIP	\$130,000
Public Safety CIP	\$3,230,000
Debt Service	\$642,757
Redevelopment	\$1,865,758
<b>Total</b>	<b>\$21,916,914</b>

## APPROVED BUDGET

### BUDGET HIGHLIGHTS AND OVERVIEW

#### BUDGET SUMMARY

	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>AMENDED</u>	<u>2015-2016</u> <u>REQUESTED</u>
<b>GENERAL FUND REVENUES</b>				
Taxes				
Property Taxes	1,955,377	2,006,662	1,980,000	1,947,935
General Sales & Use Tax	2,989,633	3,197,241	3,351,000	3,501,000
Other Taxes	1,547,626	1,584,339	1,570,000	1,595,000
Licenses & Permits	224,767	278,381	465,000	243,000
Grants & Intergovernmental	10,730	23,578	18,245	11,000
Charges for Services	44,890	90,999	140,750	61,000
Fines & Forfeitures	339,795	355,214	340,000	340,000
Miscellaneous Revenue	866,115	272,043	877,840	449,820
Class B & C Roads	368,779	360,674	378,900	370,700
Cemetery	60,870	63,910	51,500	46,000
Transfers & Contributions	856,858	880,289	917,887	969,403
Use of Fund Balance, General Fund	24,455	72,562	-	-
Use of Fund Balance, Road Fund	380,395	479,329	233,084	882
Use of Impact Fee Fund Bal, Road Fund	-	-	-	-
<b>TOTAL GENERAL FUND REVENUES</b>	<b><u>9,670,290</u></b>	<b><u>9,665,222</u></b>	<b><u>10,324,206</u></b>	<b><u>9,535,740</u></b>
<b>GENERAL FUND EXPENDITURES</b>				
Legislative	93,936	91,198	91,290	91,915
Judicial	449,804	454,017	440,445	428,285
Administrative	783,553	746,437	822,200	831,800
City Attorney	65,800	72,444	88,000	85,000
City Engineer	151,967	184,368	155,000	200,000
Elections	0	8,017	0	8,350
Government Buildings	150,861	99,221	105,580	101,450
Police Services	2,807,600	2,328,521	3,189,342	2,459,196
Fire Protection Services	1,269,477	1,163,777	1,356,222	1,419,416
Protective Inspections	231,654	246,359	261,570	255,740
Animal Control Services	19,327	19,761	25,291	19,450
Highway & Public Improvements	471,469	406,333	423,900	531,010
Class B & C Roads	529,989	616,733	398,000	195,000
Public Works Administration	322,666	352,231	361,075	336,775
Parks	457,669	491,077	430,680	417,250
Library Services	29,816	29,390	16,000	16,000
Cemetery	8,984	7,009	13,890	15,850
Planning & Economic Developmnt	221,659	229,798	291,005	301,557
Transfers	1,499,569	2,030,363	1,665,390	1,740,369
Contributions	98,850	78,295	18,000	62,654
Appropriation, General Fund Bal.	0	0	171,326	18,673
Appropriation, Class B & C Fund Bal.	0	0	0	0
Appropriation, Road Impact Fees	5,639	9,874	0	0
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b><u>9,670,290</u></b>	<b><u>9,665,222</u></b>	<b><u>10,324,206</u></b>	<b><u>9,535,740</u></b>
<b>REDEVELOPMENT AGENCY FUND</b>				
<b>STATE STREET DISTRICT REVENUES</b>				
Tax Increment	328,687	332,248	213,800	177,450
Other	8,633	6,973	5,600	5,600
Use of Fund Balance	0	0	0	605,293
<b>TOTAL STATE STREET DISTRICT REVENUES</b>	<b><u>337,320</u></b>	<b><u>339,221</u></b>	<b><u>219,400</u></b>	<b><u>788,343</u></b>

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

### BUDGET SUMMARY

	2012-2013 <u>ACTUAL</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>AMENDED</u>	2015-2016 <u>REQUESTED</u>
<b>STATE ST DISTRICT EXPENDITURES</b>				
Operations	143,779	43,926	36,100	198,343
Capital	0	59,727	0	590,000
Appropriation to Fund Balance	193,541	235,568	183,300	0
<b>TOTAL STATE ST DISTRICT EXPENDITURES</b>	<b><u>337,320</u></b>	<b><u>339,221</u></b>	<b><u>219,400</u></b>	<b><u>788,343</u></b>
<b>WEST SIDE DISTRICT REVENUES</b>				
Other	2,434	1,068	700	300
Use of Fund Balance	269,163	19,740	9,300	148,532
<b>TOTAL WEST SIDE DISTRICT REVENUES</b>	<b><u>271,597</u></b>	<b><u>20,809</u></b>	<b><u>10,000</u></b>	<b><u>148,832</u></b>
<b>WEST SIDE DISTRICT EXPENDITURES</b>				
Operations	7,869	20,809	10,000	10,000
Capital	263,727	0	0	138,832
Appropriation to Fund Balance	0	0	0	0
<b>TOTAL WEST SIDE DISTRICT EXPENDITURES</b>	<b><u>271,597</u></b>	<b><u>20,809</u></b>	<b><u>10,000</u></b>	<b><u>148,832</u></b>
<b>DISTRICT #3 REVENUES</b>				
Tax Increment	840,756	825,389	839,200	831,000
Other	14,159	6,610	3,500	3,500
Use of Fund Balance	0	510,471	214,416	94,083
<b>TOTAL DISTRICT #3 REVENUES</b>	<b><u>854,915</u></b>	<b><u>1,342,471</u></b>	<b><u>1,057,116</u></b>	<b><u>928,583</u></b>
<b>DISTRICT #3 EXPENDITURES</b>				
Operations	712,507	1,109,237	1,007,116	309,583
Capital	13,464	233,234	50,000	619,000
Appropriation to Fund Balance	128,944	0	0	0
<b>TOTAL DISTRICT #3 EXPENDITURES</b>	<b><u>854,915</u></b>	<b><u>1,342,471</u></b>	<b><u>1,057,116</u></b>	<b><u>928,583</u></b>
<b>PARC TAX FUND REVENUES</b>				
PARC Tax	0	117,404	450,000	460,000
Other	0	4	800	800
Use of Fund Balance	0	0	0	0
<b>TOTAL PARC TAX FUND REVENUES</b>	<b><u>0</u></b>	<b><u>117,408</u></b>	<b><u>450,800</u></b>	<b><u>460,800</u></b>
<b>PARC TAX FUND EXPENDITURES</b>				
Operations	0	7,612	239,031	273,190
Capital	0	0	111,200	98,000
Appropriation to Fund Balance	0	109,796	100,569	89,610
<b>TOTAL PARC TAX FUND EXPENDITURES</b>	<b><u>0</u></b>	<b><u>117,408</u></b>	<b><u>450,800</u></b>	<b><u>460,800</u></b>
<b>DEBT SERVICE REVENUES - transfers</b>				
	<b><u>977,005</u></b>	<b><u>963,749</u></b>	<b><u>1,240,748</u></b>	<b><u>642,757</u></b>
<b>DEBT SERVICE EXPENDITURES</b>				
Principal	845,582	850,264	1,143,902	575,904
Interest	128,279	110,341	93,432	65,339
Paying Agent Fees	3,144	3,144	3,414	1,514
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b><u>977,005</u></b>	<b><u>963,749</u></b>	<b><u>1,240,748</u></b>	<b><u>642,757</u></b>
<b>PARKS C.I.P. REVENUES</b>				
Impact Fees	139,011	224,828	289,900	126,500
Funds from Financing Sources	100,000	0	0	0
Use of Fund Balance	0	0	0	3,500
<b>TOTAL PARKS C.I.P. REVENUES</b>	<b><u>239,011</u></b>	<b><u>224,828</u></b>	<b><u>289,900</u></b>	<b><u>130,000</u></b>

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

### BUDGET SUMMARY

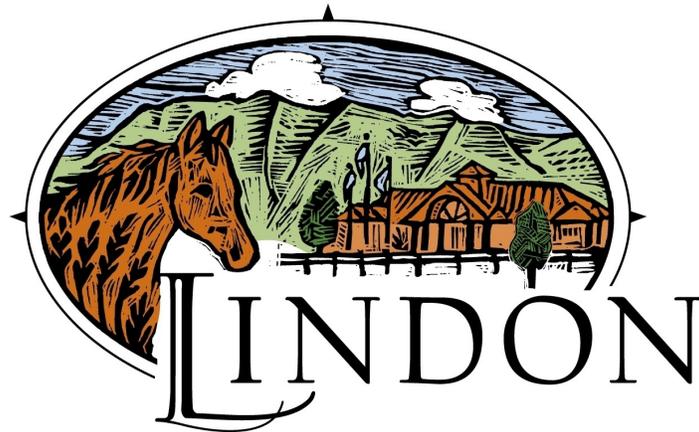
	2012-2013 <u>ACTUAL</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>AMENDED</u>	2015-2016 <u>REQUESTED</u>
<b>PARKS C.I.P. EXPENDITURES</b>				
Operations	10,000	14,391	10,000	15,000
Capital	197,314	46,145	214,300	115,000
Appropriation to Fund Balance	31,697	164,292	65,600	0
<b>TOTAL PARKS C.I.P. EXPENDITURES</b>	<b><u>239,011</u></b>	<b><u>224,828</u></b>	<b><u>289,900</u></b>	<b><u>130,000</u></b>
<b>PUBLIC SAFETY C.I.P. REVENUES</b>				
Transfers In	0	0	0	230,000
Funds from Financing Sources	0	0	0	3,000,000
Use of Fund Balance	0	0	0	0
<b>TOTAL PUBLIC SAFETY C.I.P. REVENUES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>3,230,000</u></b>
<b>PUBLIC SAFETY C.I.P. EXPENDITURES</b>				
Operations	0	0	0	100,000
Capital	0	0	0	1,600,000
Appropriation to Fund Balance	0	0	0	1,530,000
<b>TOTAL PUBLIC SAFETY C.I.P. EXPENDITURES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>3,230,000</u></b>
<b>WATER FUND REVENUES</b>				
Utility Fees	1,542,100	1,447,567	1,544,650	1,666,410
Impact Fees	42,312	60,825	76,500	41,500
Other	326,726	499,447	179,946	45,596
Use of Fund Balance	0	0	51,088	166,646
<b>TOTAL WATER FUND REVENUES</b>	<b><u>1,911,138</u></b>	<b><u>2,007,839</u></b>	<b><u>1,852,184</u></b>	<b><u>1,920,152</u></b>
<b>WATER FUND EXPENDITURES</b>				
Personnel	200,540	199,994	262,700	256,300
Operations	1,018,255	1,260,380	1,241,297	1,150,852
Capital	237,762	10,168	165,000	513,000
Appropriation to Fund Balance	454,582	537,298	183,187	0
<b>TOTAL WATER FUND EXPENDITURES</b>	<b><u>1,911,138</u></b>	<b><u>2,007,839</u></b>	<b><u>1,852,184</u></b>	<b><u>1,920,152</u></b>
<b>SEWER FUND REVENUES</b>				
Utility Fees	1,190,398	1,256,141	1,413,110	1,489,420
Impact Fees	84,051	130,418	205,700	90,400
Other	110,454	26,409	16,200	13,100
Use of Fund Balance	268,098	-12,047	250,000	20,000
<b>TOTAL SEWER FUND REVENUES</b>	<b><u>1,653,001</u></b>	<b><u>1,400,921</u></b>	<b><u>1,885,010</u></b>	<b><u>1,612,920</u></b>
<b>SEWER FUND EXPENDITURES</b>				
Personnel	129,499	140,618	174,450	173,600
Operations	523,424	1,164,012	1,272,828	1,245,427
Capital	545,232	-571	65,750	20,000
Appropriation to Fund Balance	454,846	96,863	371,982	173,893
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b><u>1,653,001</u></b>	<b><u>1,400,921</u></b>	<b><u>1,885,010</u></b>	<b><u>1,612,920</u></b>
<b>WASTE COLLECTION REVENUES</b>				
Utility Fees	382,234	415,725	415,000	419,500
Use of Fund Balance	0	0	0	0
<b>TOTAL WASTE COLLECTION REVENUES</b>	<b><u>382,234</u></b>	<b><u>415,725</u></b>	<b><u>415,000</u></b>	<b><u>419,500</u></b>
<b>WASTE COLLECTION EXPENDITURES</b>				
Operations	353,819	401,492	411,700	417,880
Appropriation to Fund Balance	28,415	14,232	3,300	1,620
<b>TOTAL WASTE COLLECTION EXPENDITURES</b>	<b><u>382,234</u></b>	<b><u>415,725</u></b>	<b><u>415,000</u></b>	<b><u>419,500</u></b>

## APPROVED BUDGET BUDGET HIGHLIGHTS AND OVERVIEW

### BUDGET SUMMARY

	2012-2013 <u>ACTUAL</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>AMENDED</u>	2015-2016 <u>REQUESTED</u>
<b>STORM WATER DRAINAGE REV.</b>				
Utility Fees	404,939	424,103	485,000	554,840
Impact Fees	25,158	41,262	70,700	35,000
Other	569,587	56,089	0	0
Use of Fund Balance	0	189,473	35,141	0
<b>TOTAL STORM WATER DRAINAGE REV.</b>	<b><u>999,684</u></b>	<b><u>710,928</u></b>	<b><u>590,841</u></b>	<b><u>589,840</u></b>
<b>STORM WATER DRAINAGE EXP.</b>				
Personnel	172,851	177,621	163,750	164,700
Operations	405,579	512,408	393,091	375,489
Capital	325,938	20,899	34,000	10,000
Appropriation to Fund Balance	95,317	0	0	39,651
<b>TOTAL STORM WATER DRAINAGE EXP.</b>	<b><u>999,684</u></b>	<b><u>710,928</u></b>	<b><u>590,841</u></b>	<b><u>589,840</u></b>
<b>RECREATION FUND REVENUES</b>				
Bond Proceeds/Interest	610	491	500	500
Admission	282,203	247,455	290,000	290,000
Lessons/Programs	131,888	158,823	131,000	134,200
Rentals	41,560	45,882	53,900	53,900
Grants and Contributions	27,391	65,991	31,700	11,524
Transfers In	888,813	1,413,938	1,130,242	936,618
Use of Fund Balance	0	0	121,745	32,706
<b>TOTAL RECREATION FUND REVENUES</b>	<b><u>1,372,465</u></b>	<b><u>1,932,580</u></b>	<b><u>1,759,087</u></b>	<b><u>1,459,448</u></b>
<b>RECREATION FUND EXPENDITURES</b>				
Personnel	400,285	463,475	521,010	518,900
Operations	969,316	1,056,446	1,181,077	925,548
Capital	0	-270	57,000	15,000
Appropriation to Fund Balance	2,864	412,929	0	0
<b>TOTAL RECREATION FUND EXPENDITURES</b>	<b><u>1,372,465</u></b>	<b><u>1,932,580</u></b>	<b><u>1,759,087</u></b>	<b><u>1,459,448</u></b>
<b>TELECOMMUNICATIONS FUND REV.</b>				
Customer Connection Fee	41,869	46,042	50,000	50,000
Other	-	-	-	-
Use of Fund Balance	4,552	-	-	-
<b>TOTAL TELECOMMUNICATIONS FUND REV.</b>	<b><u>46,421</u></b>	<b><u>46,042</u></b>	<b><u>50,000</u></b>	<b><u>50,000</u></b>
<b>TELECOMMUNICATIONS FUND EXP.</b>				
Operations	46,421	43,905	49,750	50,000
Appropriation to Fund Balance	-	2,137	250	-
<b>TOTAL TELECOMMUNICATIONS FUND EXP.</b>	<b><u>46,421</u></b>	<b><u>46,042</u></b>	<b><u>50,000</u></b>	<b><u>50,000</u></b>
<b>SPECIAL IMPROVEMENT DIST. REV.</b>				
Special Assessments	385	0	0	0
Use of Fund Balance	69,519	0	0	0
<b>TOTAL SPECIAL IMPROVEMENT DIST. REV.</b>	<b><u>69,904</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>SPECIAL IMPROVEMENT DIST. EXP.</b>				
Operations	69,904	0	0	0
Appropriation to Fund Balance	0	0	0	0
<b>TOTAL SPECIAL IMPROVEMENT DIST. EXP.</b>	<b><u>69,904</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>TOTAL CITY BUDGET</b>	<b><u>18,784,985</u></b>	<b><u>19,187,742</u></b>	<b><u>20,144,292</u></b>	<b><u>21,916,914</u></b>

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## **General Funds Section**

This section of the 2015-2016 Budget presents information regarding the City’s General Fund which makes up most of the Citywide Budget. The General Fund is balanced at \$9,535,740 for expenditures and revenues. The General Fund is divided into 18 accounting units and each unit has funds appropriated for it. This section gives an accounting of the expenditures and revenues for the General Fund along with numerous charts and graphs detailing the numbers.

General Funds Revenues and Expenditures.....	53
This gives details on the expenditures and revenues for the General Fund.	
Legislative Division.....	57
This gives details of the vision, description, and strategic plan for this division.	
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This section talks about the goals and objectives for the municipal court.	
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This section lists the description associated with the Admin division.	
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This section lists the capital projects planned throughout the City pertaining to Buildings.	
Planning and Zoning Division.....	71
This gives details on their strategic plans.	
Protective (Building) Inspections Division.....	73
This lists details on what this division is in charge of accomplishing each year.	

Public Safety Division. .... 78  
This discusses the vision the police division strives for within Lindon City.

Public Works Administration. .... 88  
This division tracks the salaries and expenses of public works administration.

Streets Division. .... 90  
This section talks about goals necessary to maintain roads in top shape.

Parks Division. .... 93  
Included here is the Recreation personnel hired to run the new Aquatics Center.

Cemetery Division. .... 95  
This section describes the goals and objectives made for the Cemetery.

Lindon City General Fund Budget. .... 97  
Details the entire General Fund Budget by line item.

## GENERAL FUNDS

The General Funds are used to account for resources and activities that are not required to be accounted for in another fund. Lindon City accounts for Class C road improvements and associated funding in a separate fund referred to as the Road Fund.

The General Fund is the largest portion of the budget and is primarily supported by the taxes received by the City. The General Fund pays for the public safety services which include police and animal control, with fire and emergency medical services being contracted with Orem City. Other services provided for in this fund include court, planning and zoning, protective inspections, streets, parks, cemetery and various administrative and support services such as attorneys and engineers.

The activities financed in the Road Fund are of a general governmental nature and are therefore accounted for with the General Fund. However, Lindon City desires to show these activities separately. The major revenue stream for this fund is the portion of the State gas tax that is distributed to cities for local road maintenance. This fund is also used to track road impact fees and the debt service payments for the road portion of the 2005 Sales Tax bond which was used for the 700 North road and utilities construction.

### GENERAL FUND REVENUE AND EXPENDITURES

#### General Fund Revenues

The General Fund is made up of several revenue sources, but the main revenue for the City comes from our tax base – sales tax, property tax, and franchise taxes. Other revenue sources also help make the budget balance, such as Licenses and Permits, Intergovernmental, Charges for Services, Fines & Forfeitures, Miscellaneous Revenue, B&C Road Revenue, Cemetery Revenue, and Contributions and Transfers. Taxes make up the highest percentage of revenue for the City.

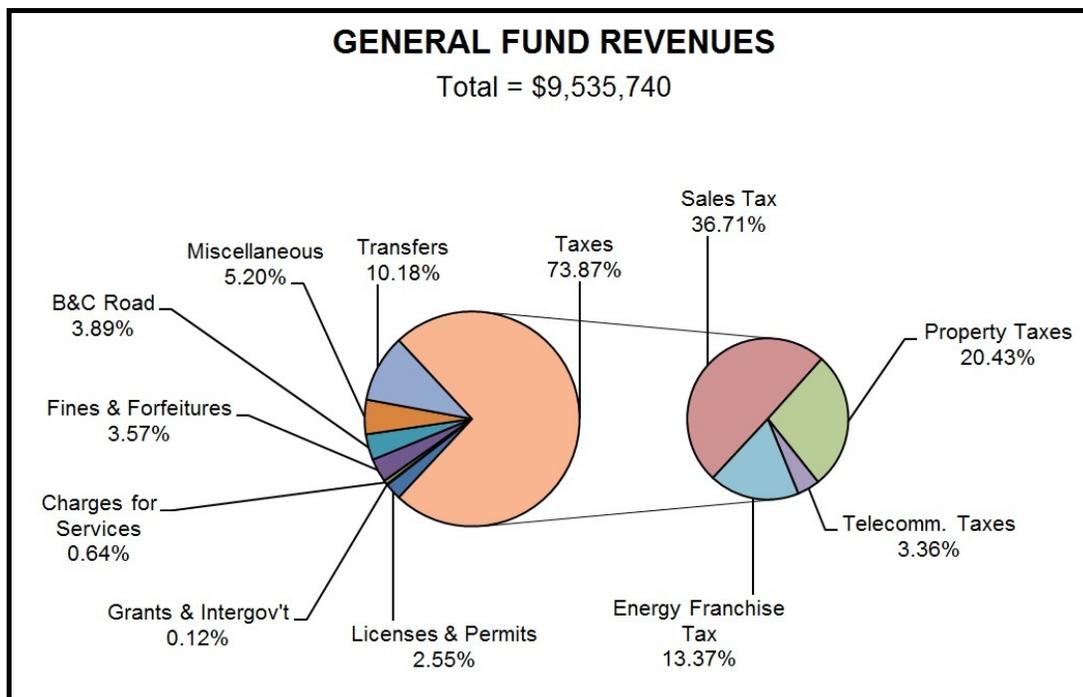
In order to project revenues for the up coming fiscal year, the City does not have some elaborate method. The method we use is simply comparing prior years revenues to what the current economic conditions are, and use that to calculate what we think we will receive for the coming year.

Following is a chart showing the General Fund revenues for the City for the 2015 FY budget compared to the 2016 FY budget. The General Fund revenues budgeted in 2015-2016 is \$9,535,740 which is a 7.6% decrease from the 2014-2015 Amended Budget. Taxes make up the largest share of the General Fund revenue, accounting for 73.9% of the total are expected to increase 2.1%. The 47.7% decrease in License and Permits and the 56.7% decrease in Charges for Services is due to the 2015 FY seeing a surge in Community Development services such as building permits and zoning applications. This development surge may continue, but is unpredictable.

Miscellaneous revenue decreased 46.6% because Lindon City sold 14 police vehicles and received financing for 14 new vehicles in the 2015 FY. Transfers includes the use of fund balance and this line is decreasing 15.7% in 2016 FY due to using less fund balance.

Description	2014-2015	2015-2016	Variance	
	Budget	Budget	Amt	Percent
Taxes	\$ 6,901,000	\$ 7,043,935	\$ 142,935	2.1%
Licenses & Permits	465,000	243,000	\$ (222,000)	-47.7%
Grants & Intergov't	18,245	11,000	\$ (7,245)	-39.7%
Charges for Services	140,750	61,000	\$ (79,750)	-56.7%
Fines & Forfeitures	340,000	340,000	\$ -	0.0%
B&C Road	378,900	370,700	\$ (8,200)	-2.2%
Misc.	929,340	495,820	\$ (433,520)	-46.6%
Transfers	1,150,971	970,285	\$ (180,687)	-15.7%
	<u>\$ 10,324,206</u>	<u>\$ 9,535,740</u>	<u>\$ (788,467)</u>	<u>-7.6%</u>

The next chart depicts the General Fund Revenue by percentages. As you can see, taxes on the biggest circle represent 62.768% of budgeted revenues. The little circle shows a breakdown of the taxes that Lindon City receives. Lindon City relies on Sales Tax revenue to fund certain operational expenses for the City.



**General Fund Expenditures**

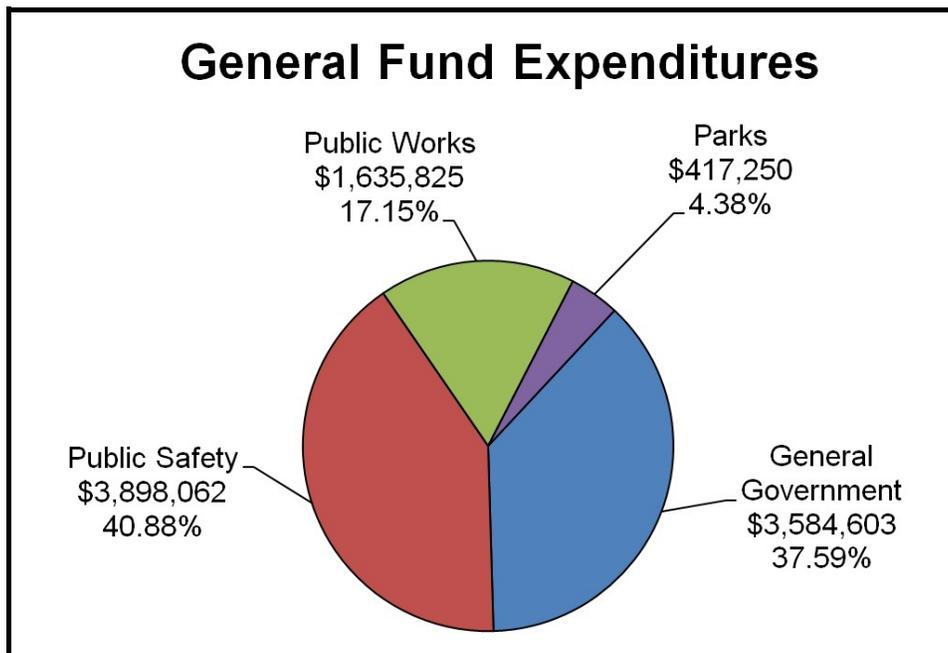
The total General Fund budget for the 2015-2016 budget year is \$9,535,740. This is an decrease of 7.6% from the 2014-2015 budget.

GENERAL FUND SUMMARY				
	2014-2015	2015-2016	Variance	
	Budget	Budget	Amount	Percent
Personnel	\$4,122,665	\$4,008,860	-\$113,805	-2.76%
Operations	\$5,469,021	\$5,296,880	-\$172,142	-3.15%
Capital	\$732,520	\$230,000	-\$502,520	-68.60%
<b>Total Expenses</b>	<b>\$10,324,206</b>	<b>\$9,535,740</b>	<b>-\$788,467</b>	<b>-7.64%</b>

The General Fund divisions can be categorized into the following functions:

1. General Government
2. Public Works
3. Public Safety
4. Parks

These divisions provide a variety of vital services for the operation of the City. These divisions are part of the General Fund because they rely on general sales tax and property tax to operate. General Fund expenditures are given below, including the four general fund categories divided by percentage.



The table that follows shows the accounting departments in these four categories.

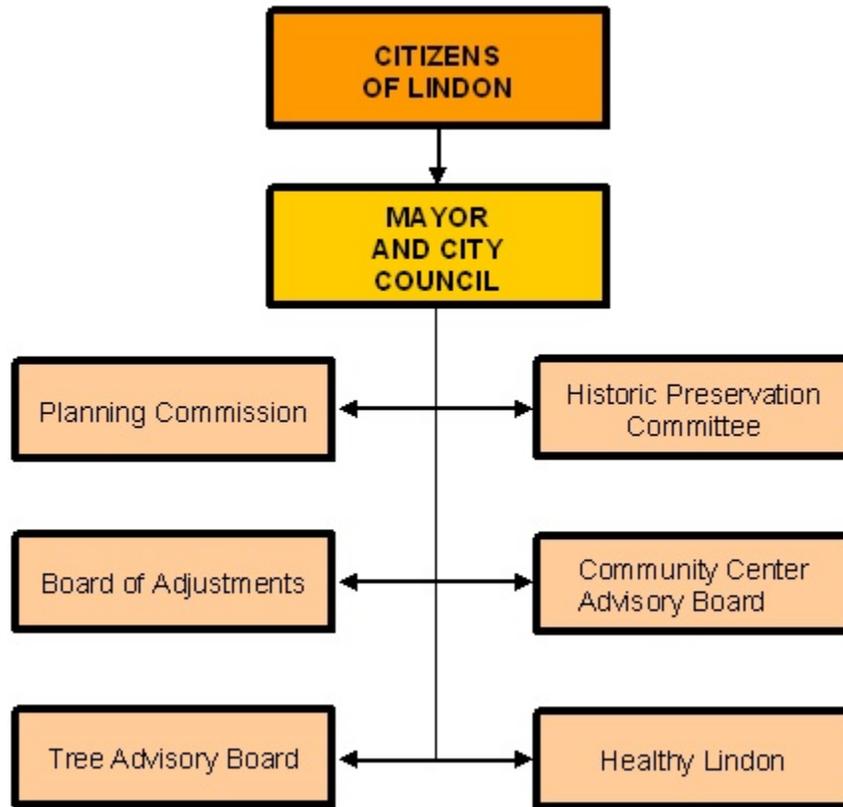
## APPROVED BUDGET GENERAL FUNDS

Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance	Actual Variance
<b>General Government</b>						
Legislature	93,936	91,198	91,290	91,915	0.7%	625
Judicial	449,804	454,017	440,445	428,285	-2.8%	(12,160)
Administration	783,553	746,437	822,200	831,800	1.2%	9,600
City Attorney	65,800	72,444	88,000	85,000	-3.4%	(3,000)
Elections	-	8,017	-	8,350	0.0%	8,350
Library Services	29,816	29,390	16,000	16,000	0.0%	-
Planning	221,659	229,798	291,005	301,557	3.6%	10,552
Contributions and Transfers	1,604,059	2,118,533	1,854,716	1,821,696	-1.8%	(33,020)
<b>Total General Government</b>	<b>3,248,627</b>	<b>3,749,832</b>	<b>3,603,656</b>	<b>3,584,603</b>	<b>-0.5%</b>	<b>(19,053)</b>
<b>Public Safety</b>						
Police	2,807,600	2,328,521	3,189,342	2,459,196	-22.9%	(730,146)
Fire/EMS	1,269,477	1,163,777	1,356,222	1,419,416	4.7%	63,194
Animal Control	19,327	19,761	25,291	19,450	-23.1%	(5,841)
<b>Total Public Safety</b>	<b>4,096,404</b>	<b>3,512,060</b>	<b>4,570,855</b>	<b>3,898,062</b>	<b>-14.7%</b>	<b>(672,793)</b>
<b>Public Works</b>						
City Engineer	151,967	184,368	155,000	200,000	29.0%	45,000
Government Buildings	150,861	99,221	105,580	101,450	-3.9%	(4,130)
Inspections	231,654	246,359	261,570	255,740	-2.2%	(5,830)
Streets	471,469	406,333	423,900	531,010	25.3%	107,110
Class B&C Road	529,989	616,733	398,000	195,000	-51.0%	(203,000)
Public Works Administration	322,666	352,231	361,075	336,775	-6.7%	(24,300)
Cemetery	8,984	7,009	13,890	15,850	14.1%	1,960
<b>Total Public Works</b>	<b>1,867,590</b>	<b>1,912,253</b>	<b>1,719,015</b>	<b>1,635,825</b>	<b>-4.8%</b>	<b>(83,190)</b>
<b>Parks</b>						
<b>Total Parks</b>	<b>457,669</b>	<b>491,077</b>	<b>430,680</b>	<b>417,250</b>	<b>-3.1%</b>	<b>(13,430)</b>
<b>Total General Fund</b>	<b>9,670,290</b>	<b>9,665,222</b>	<b>10,324,206</b>	<b>9,535,740</b>	<b>-7.6%</b>	<b>(788,467)</b>

Lindon's overall expenditures in the General Fund are projected to decrease by 7.6% overall from fiscal year 2014-2015 to fiscal year 2015-2016. The 22.9% (\$730,146) decrease in police is because the Police department paid off the remaining principal on their vehicle leases and purchased 14 vehicles in the previous year. This is not happening again in the 2016 FY. The 51.0% (\$203,000) decrease in Class B&C Road expenditures shows a decrease in capital improvements. Lindon City will still do road improvements, but they will occur in the Redevelopment districts and be funded by the tax increment collected in those respective districts.

The remainder of this section contains summaries of each division within the General Fund, and how their division functions within the realms of the City. These summaries are followed by a detailed General Fund Budget.

LEGISLATIVE



Personnel Table

Below are personnel figures over the last three years and projections for next year. There are no personnel changes expected in the next budget year.

Personnel	2012-13	2013-14	2014-15	2015-16
Mayor	1	1	1	1
City Council	5	5	5	5
Planning Commission	7	7	7	7
<b>Total</b>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>

**Vision**

To develop, review and implement ordinances, resolutions and policies to improve the quality of life and sense of community for citizens and for the enhancement of health, safety, and welfare of each person in the City, both citizen and visitor. The Legislative Division also exercises fiscal responsibility over the City's assets.

**Description**

This division is comprised of the Mayor, City Council and the Planning Commission. City Council meetings are held the first and third Tuesdays each month. It is in these meetings that public comments are heard and action is taken. The City Council also oversees various community boards and committees in an effort to promote a higher sense of community within Lindon. Planning Commission meetings are held the second and fourth Tuesdays of each month. The Planning Commission reviews plans for developments to ensure compliance with Lindon's Code as well as the General Plan.

The City Council considered the following set of priorities to guide the Work of the City. These priorities can be divided into the following categories:

**Business, Economic and Community Development**

1. Create a strategic vision for business, economic and community development.
  - a. Continue to streamline approval of Purchase Orders and permit processes.
  - b. Develop ideas to attract future business for 700 North.
  - c. Monitor and support the City's economic development programs – CDBG, Recruitment (when hiring again).
  - d. Fill vacant Storm Water Drainage position.
2. Marketing and Community Relations.
  - a. Continue mapping out Lindon City's general plan.
  - b. Market Lindon City to future business opportunities.
3. Visioning
  - a. Create and actively participate in a strategic visioning process to shape the future of the City.
  - b. Engage Community through various programs offered at the new Community Center and the Aquatics Center.
  - c. Continue to provide Fire/EMS Services through Orem City for the citizens of Lindon.
  - d. Continue to be a part of "Tree City USA" by participating in tree planting activities, like Arbor Day celebration.

**Expenditure Requirements**

LEGISLATIVE	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$75,994	\$69,072	\$65,800	\$65,850	0.08%
Operations	\$17,942	\$22,126	\$25,490	\$26,065	2.26%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$93,936</b>	<b>\$91,198</b>	<b>\$91,290</b>	<b>\$91,915</b>	<b>0.68%</b>

The amount budgeted under the Personnel category is comprised of salaries and benefits for the City Council to support the costs for them to carry out their duties and functions while serving the people of Lindon. The Personnel category also includes the Planning Commission allowance.

Amounts budgeted under the Operations category are for travel and training as well as various intergovernmental dues and expenses such as the Utah Lake Commission, the Utah League of Cities and Towns, and the Utah Valley Chamber of Commerce. Operations also include any supplies and materials the City Council may need in order to effectively hold meetings and perform other various duties.

**Performance Measures (services provided)**

Provide policy oversight and leadership through the Council's public meeting process.

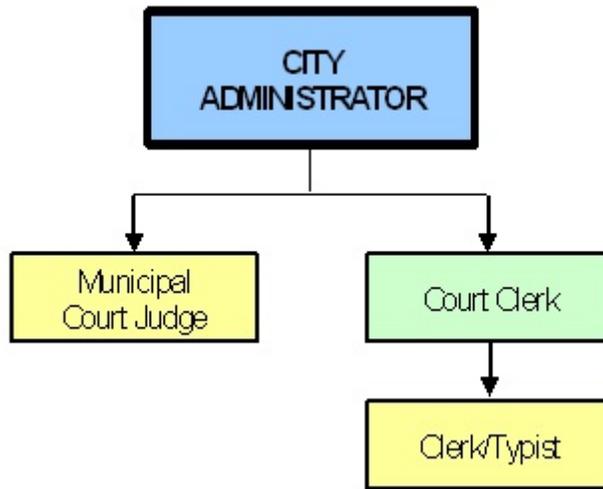
	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
Regular Council Meetings	20	23	23	22
Number of Ordinances	18	10	23	15
Number of Resolutions	12	10	12	10
Population Served	10,348	10,442	10,611	10,723

\*figures are estimates or goals

**Program Trends Needs and Performance**

- Increase engagement with the community.
- Manage City finances responsibly given current economic circumstances.
- Encourage growth of Lindon on the 700 North Corridor to attract new businesses.

**MUNICIPAL JUSTICE COURT**



**Personnel Table**

Personnel	2012-13	2013-14	2014-15	2015-16
Judge	1	1	1	1
Court Clerk (full-time)	1	1	1	1
Court Clerk (part-time)	2	2	1	1
<b>Total</b>	<u>4</u>	<u>4</u>	<u>3</u>	<u>3</u>

**Vision**

To sit in judgment of criminal and common law proceedings, resolving legal issues and to insure justice; thereby improving the quality of life in the community by providing the people with an open, fair, efficient, and independent system for the advancement of justice under the law.

**Description**

The court collects fines and hears cases for class B & C misdemeanor violations cited within Lindon City limits. The municipal court also hears small claims cases.

## Program Goals

The Lindon City Court will maintain an accurate accounting of all case activity, as well as provide a forum for the timely adjudication and resolution of these cases, while preserving the constitutional rights and dignity of the defendant.

## Program Objectives (services provided)

- ▶ To provide fair, timely, and speedy resolution of cases involving violations, infractions, and crimes in a manner which is efficient both for the City and for the defendants/citizens. *(Council Goal #4: Provide a responsive, cost-effective service to the community; Council Goal #5: Assure a safe and healthy community).*
- ▶ To ensure defendants' strict compliance with judicial orders, including the payment of court ordered fines and fees and the completion of court-ordered time obligations such as jail time, special counseling, classes or community service. *(Council Goal #4: Provide a responsive, cost-effective service to the community; Council Goal #5: Assure a safe and healthy community).*
- ▶ To ensure timely processing of all funds received, as well as the reconciliation of these accounts and forwarding of mandatory payments to the appropriate parties (including victims for whom restitution has been ordered). *(Council Goal #2: Use City resources efficiently to ensure long-term financial responsibility).*
- ▶ To provide a sufficient and randomly selected pool of jurors for those defendants who choose the right to trial by jury of their peers and to ensure that those citizens who participate in this civil responsibility have a positive experience and a better understanding of the judicial process. *(Council Goal #1: Preserve and enhance our sense of community).*
- ▶ To identify and provide statistical analysis information for planning, goal setting, strategic decision-making, program analysis, and resource allocation. *(Council Goal #6: Manage growth and respond to change consistent with maintaining a livable, full-service city; Council Goal #7: Provide and support a highly-qualified and motivated work force).*
- ▶ To provide timely notification to other departments and outside agencies of court actions pursuant to law requirements, inter-agency agreements, or inter-departmental agreements. *(Council Goal #5: Assure a safe and healthy community).*

**Performance Measures**

<b>Workload Measures:</b>				
<b>Charges Filed</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16*</b>
Moving Violations	1,319	1,514	1,304	1,400
Non-Moving Violations	205	164	133	200
<b>Totals</b>	<b>1,524</b>	<b>1,678</b>	<b>1,437</b>	<b>1,600</b>
<b>Other Charges Filed</b>				
DUI	21	25	10	20
Theft Crimes	85	65	49	60
Assault	20	15	6	10
Failure to Appear	49	43	105	60
Local Ordinances	19	15	22	20
Narcotic Violations	40	37	30	30
Other Violations	66	79	49	60
<b>Totals</b>	<b>300</b>	<b>279</b>	<b>271</b>	<b>260</b>
Traffic Cases Filed	1,289	1,471	1,288	1,300
Total Criminal Cases Filed	235	206	149	200

\*figures are estimates or goals

**Performance Outcomes**

Ninety percent of all traffic violations are adjudicated or otherwise concluded within 60 days from the date of arraignment, and all misdemeanors are adjudicated or otherwise concluded within 90 days from the day of arraignment. For both traffic violations and misdemeanors, 98 percent are adjudicated within 180 days, and 100 percent within one year, except for exceptional cases in which continuing review should occur. These time lines meet state standards.

Collection of monetary penalties will be increased through process improvement and active collection efforts by the Court staff. The City switched from Caselle software to Coris as mandated by the state.

The Court maintains a high level of productivity including the daily work of the Court. Reporting requirements to the state and other agencies are completed in a timely manner. The Court remits State surcharges collected on a monthly basis as directed by the Utah State Administrative Offices of the Court.

A large portion of the Court's budget is for professional services, covering prosecuting attorney's fees as well as Court-appointed representation, bailiffs services and interpreters. The Court continues to refine the indigent defense process, both for

verification of applicants' information and approval of representation as well as the monitoring of indigent defense expenses.

### Expenditure Requirements

JUDICIAL	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$156,692	\$149,102	\$148,445	\$135,335	-8.83%
Operations	\$293,112	\$304,916	\$292,000	\$292,950	0.33%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$449,804</b>	<b>\$454,017</b>	<b>\$440,445</b>	<b>\$428,285</b>	<b>-2.76%</b>

The Personnel expenditures are for the one part time judge the City employs, one full time clerk and one part time clerk. The Personnel amount also includes the employee benefits.

Operations include items like professional and technical services as well as fine surcharges paid to the State of Utah. There are also expenses such as travel and training and office supplies.

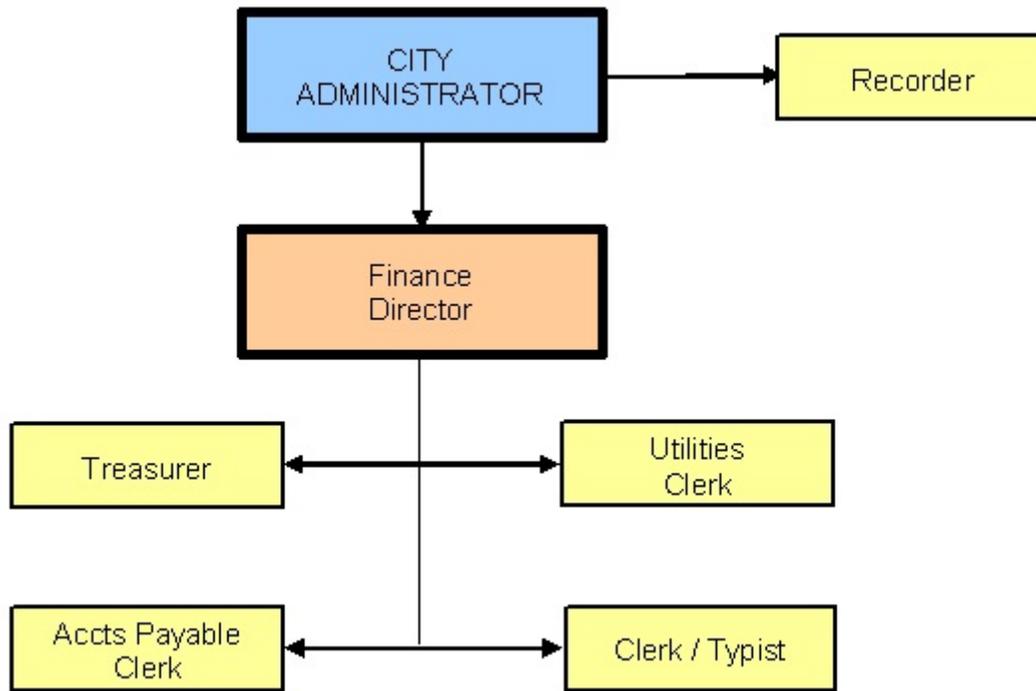
### Program Trends, Needs and Performance

To accommodate the number of traffic citations issued by the Lindon City Police Department, the Utah Highway Patrol and other agencies, yet also keep attorney fees down, the Court has one arraignment session each week. The Lindon City court has an open-court policy to provide excellent customer service.

Defendants charged with a traffic violation or parking citation are given the opportunity to appear before the judge if they wish. The defendant must sign a plea and abeyance order that they recognize they have been charged with a violation, and are essentially pleading guilty to the fine. All defendants have the option to make payments through the mail, by phone, or on-line via the State's website payment system which reduces the number of defendants needing to come into the Court to make payments. When a defendant fails to appear for their arraignment, the case is adjudicated, usually resulting in additional fines and a bench warrant issued on the absent defendant.

The Call hearing assures that all parties to a criminal case are prepared to go to trial before the trial date. Any pretrial resolution to the case is handled at the hearing or the trial may be reset for good cause. This has reduced the number of times that a jury is called unnecessarily because the scheduled trials have been canceled at the last minute. This has ultimately reduced the court's expenses and the frustration of citizens who unnecessarily appeared for jury duty.

**ADMINISTRATIVE**



**Personnel Table**

Personnel	2012-13	2013-14	2014-15	2015-16
City Administrator	1	1	1	1
Finance Director	1	1	1	1
Treasurer	1	1	1	1
Utility Clerk	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Clerk/Typist	1	1	1	1
City Recorder	1	1	1	1
<b>Total</b>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>

**Vision**

To provide a high level of service to customers and other departments while ensuring that all of the City’s operations are carried out efficiently and in compliance with Lindon’s ordinances and policies and effectively managing and safeguarding the City’s financial resources and assets. *(Council Goal #2: Maintain the City’s long-term financial stability; #4: Support City employees in providing customer-oriented, quality service).*

**Description**

The City Administrator plans, organizes, and directs the day to day administrative duties of the City. The City Administrator prepares for City Council meetings and is responsible for risk management, personnel, government buildings and community information. In addition, the City Administrator supervises the Protective Inspections, Recreation, Planning and Economic Development, Police Department, Public Works and Finance/ Treasury Departments and reports to the Mayor and City Council on departmental activities.

The Finance Director supervises the Finance/Treasury and Front Office which provides systems for safeguarding the City's assets through the recording and reporting of financial transactions in accordance with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB). The Finance Director also oversees the library card reimbursement program which is used to encourage literacy. A city library is not practical when there are several libraries in the surrounding cities, so the City offers the residents a 50% reimbursement of the cost to obtain a library card in one of the neighboring city. In addition, the Treasury receives all City monies and provides cash management services for various City departments.

The City Recorder is responsible for managing all City records and ensuring compliance with State and Federal laws pertaining to public records and elections.

This department also manages the services contracted to the entities:

Attorney	Hansen, Wright, Eddy & Haws
Engineer	J.U.B Engineers, Inc.

The Administration Department consists of 6 full time employees, all in the General Fund. The major program areas include Financial Reporting, Budgeting, Accounting, Payroll, Accounts Payable and Receivable, Treasury Management, and Utility Billing and Customer Service. The Department's mission has challenged the staff to review all our internal processes in eliminating unnecessary or non-beneficial procedures and activities and to provide valuable and timely financial reporting to the operating departments. This past year, we have achieved the following improvements in efficiency, services and reporting:

- ▶ Improved our on-line payment system for Utility billing so customers have the ease of a more user friendly system.
- ▶ Maintained an underlying bond rating of AA- for our most current bond issued, our Sales Tax Revenue Refunding Bond for the Aquatics Center.
- ▶ Received the Distinguished Budget Presentation Award from the Government Finance Officer's Association for the 2014-2015 fiscal year.

The department's mission provides support for both internal and external customers. Financial services that relate to public trust are among our highest priorities. These

services assure that City finances are conducted in a manner to foster trust and confidence by the public, that City policies and procedures are fair and that all practices are open and above board. The financial system, comprised of accounting, purchasing, cash management, treasury services and budgeting are managed to provide maximum assurance of adherence to those high standards.

The trends related to the public's interest in City finances include a higher level of interest in disclosures and greater public discussion about the use of property taxes. The department is continually improving its ability to provide timely analytical data about financial transaction and their related implications. We also expect to develop ways to maximize the use of public funds by encouraging productivity and to enhance cost containment in the development and managing of budgets while minimizing risk and managing accountability for results. Information Systems improvements will continue to be our highest priority to address these needs.

Finance is pursuing greater automation and improved business practices in procurement to contain or reduce our cost of services provided while maintaining procedures that meet code requirements. The Administration Department's key to success is creating an environment where employees are willing to take risks, and become a stakeholder in our processes by being accountable and taking initiative. Customer satisfaction, both internal and external, is critical to our success and must become an integral part of our daily activities.

### **Budget Highlights**

We continue devoting resources to staff training and equipment that will continue our direction of outstanding customer service and team building. Additionally, funding for specific functional training is allocated to keep our financial staff current with the professional requirements of municipal government finance. (*Council Goal #2: Maintain the City's long-term financial stability; #4: Support City employees in providing customer-oriented, quality service*).

### **Program Goal**

To ensure timeliness of financial information, to provide sound financial advice on matters relating to fiscal policies, debt management and treasury management, and to ensure the adequacy of the City's internal accounting and budgetary control. (*Council Goal #2: Maintain the City's long-term financial stability*).

## APPROVED BUDGET GENERAL FUNDS

ADMINISTRATION	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$591,032	\$581,646	\$633,000	\$636,700	0.58%
Operations	\$201,848	\$202,197	\$205,200	\$219,450	6.94%
Capital	\$20,489	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$813,369</b>	<b>\$783,843</b>	<b>\$838,200</b>	<b>\$856,150</b>	<b>2.14%</b>

CONTRACTED SERVICES	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Attorney	\$65,800	\$72,444	\$88,000	\$85,000	-3.41%
Engineer	\$151,967	\$184,368	\$155,000	\$200,000	29.03%
Fire and EMS	\$1,269,477	\$1,163,777	\$1,356,222	\$1,419,416	4.66%
<b>Total Expenses</b>	<b>\$1,487,244</b>	<b>\$1,420,589</b>	<b>\$1,599,222</b>	<b>\$1,704,416</b>	<b>6.58%</b>

### Program Objectives (services provided)

- ▶ Continue developing multi-year Financial Plans for the General Fund, Street Fund, and Building Fund. (*Council Goal #2: Maintain the City's long-term financial stability*).
- ▶ Review the administration department's information systems to eliminate duplication and ineffective, non-beneficial procedures.
- ▶ Continue to participate in the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting (CAFR) and Distinguished Budget Presentation Award Programs.
- ▶ Continue to monitor our debt management, administration and debt service coverage.
- ▶ Continue to refine the City's cost allocation plan that distributes overhead costs to the operating departments.
- ▶ Assist the City Engineer with the City's Impact Fee Facilities Plans especially regarding Water, Sewer, and Storm Water System Development Charges.

<u>Workload Measures</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Receive GFOA's Distinguished Budget Presentation Award	Achieved	Achieved	Achieved	Objective
Receive GFOA's CAFR Award	Failed	Achieved	Achieved	Objective
City's Taxable Assessed Valuation	\$868,632,069	\$907,455,459	\$970,939,712	\$1,056,802,752

### Performance Outcomes

The City's budget received a national award that demonstrates the commitment to provide our citizens a budget document serving as an operations guide and as a financial plan.

### **Program Trends, Needs and Performance**

The Administration Department will continue to enhance the financial reporting to the operating departments and monthly monitoring of revenue streams that are susceptible to the current economic downturn. All the department heads meet regularly with the City Administrator to communicate their concerns regarding their departments and to oversee their budgets. These meetings have been a high priority as department heads strive to control their spending through this economic time.

### **Program Goal**

To ensure that supplies, services and equipment are acquired at the lowest possible cost comparable with the quality required, to award contracts in the best interest of the City based on quality, to ensure legal and contractual compliance on all contract and purchases, and to continue the purchase order system currently implemented throughout the City. *(Council Goal #2: Use City resources efficiently to ensure long-term financial stability; #4: Provide responsive, cost effective service to the community).*

### **Program Objective (services provided)**

(All objectives relate closely to Council Goal #2)

- ▶ To process all Accounts Payable and purchase order transactions in a timely manner.
- ▶ To ensure that bids/requests for purchase orders are obtained for all goods and services that exceed \$5,000.
- ▶ To process all Accounts Payable and purchase order requests within one week from date of receipt.
- ▶ Maintain listing of all purchase orders, surplus property, and supervise disposal of surplus items.
- ▶ Monitor use of open purchase orders for compliance and necessity.

### **Performance Outcomes**

The program places formal bids and purchase orders with the City's purchasing policies and with the assurance that the best price was obtained through market place competition.

### **Program Trends, Needs and Performance**

Ensure purchase orders are processed for all purchases over \$5,000. Follow up with the purchase order vendors to ensure the City was billed correctly and received the best merchandise at the lowest price possible.

## Sustainability Efforts

Ensure Department Heads are requesting the required purchase orders for their budgets prior to arriving at a store to purchase merchandise for the City.

## Program Goal

To ensure internal control and financial integrity of the City's accounting and budgetary system and to provide quality and innovative financial service by being good stewards of public funds and effectively serving citizens, City Council and City departments. *(Council Goal #2: Use City resources efficiently to ensure long-term financial stability).*

## Program Objective (service provided)

- ▶ Provide financial services and reports to the Council, Mayor and other departments.
- ▶ Monitor and analyze revenue sources to ensure timely collection and effective use of cash flow.
- ▶ Invest cash resources within guidelines of the City's investment policy.
- ▶ Ensure proper accounting treatment and compliance with regulations for all grants secured by the City.
- ▶ Continue to provide accounting services in a cost-effective and efficient manner by evaluating daily operations and activities. *(Council Goal #4: Provide responsive cost-effective service to the community).*
- ▶ Continue to provide Finance personnel with training and equipment to provide excellent customer service. *(Council Goal #7: Provide and support a highly qualified and motivated City workforce).*

## Performance Outcomes

The Certificate of Achievement for Excellence in Financial Reporting (CAFR) and the unqualified audit opinion demonstrates the City's effective financial management especially since fiscal year 2008-2009 was the first year the City received this prestigious award.

Standard and Poor's reissued Lindon's bond rating of AA- in May 2015 when the City did a public offering for the 2015 Sales Tax Revenue Refunding Bond. These proceeds will be used to pay off the 2008 Sales Tax Bond when it becomes callable in 2018. This bond rating of AA- is available to the City for future use if needed.

The City's investment portfolio which consists mainly of the Public Treasurer's Investment Fund (PTIF) is seeing an improvement since the Great Recession.

**Program Trends, Needs and Performance**

The Administration Department will continue to evaluate all finance functions to streamline daily operations and activities and eliminate any duplicity that may exist. We will continue improving customer service through training, empowering staff, and improved technology. The City is excited for what the new fiscal year will bring.

The Library program continues to be very popular. The City does not offer its residents a library, and has made arrangements with Pleasant Grove City and Orem City to have Lindon City residents buy a non-resident pass at either of these two libraries, and the City will reimburse the resident 50% of the cost of the library pass. This offer is good only once per household per fiscal year.

**Sustainability Efforts**

For the past few years, the City has offered its residents the ability to pay their bills online through the City's online web program. This offers convenience to the customer so they don't have to come directly to the office to pay their bills. The City has not yet implemented a Citywide electronic way to keep track of time cards. Except for seasonal employees at the Aquatics Center, employees hand write their time down, and the payroll clerk hand enters everything. In order to move away from hand entered forms, which can be the cause of errors, the City would like to move towards an electronic system of tracking and approving time worked for all employees Citywide. Lindon City is still probably two to five years away from implementing a system like this.

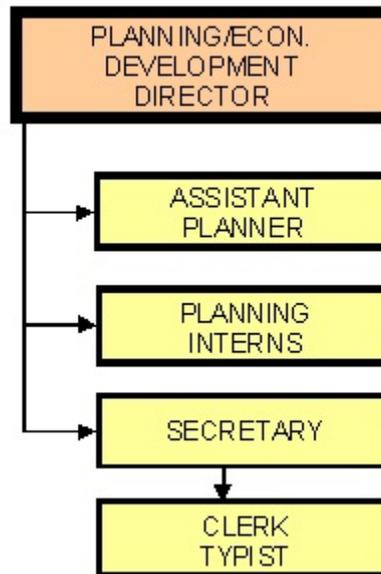
**GOVERNMENT BUILDINGS**

GOVERNMENT BUILDINGS	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$0	\$0	\$7,080	\$23,950	238.28%
Operations	\$115,573	\$96,021	\$98,500	\$77,500	-21.32%
Capital	\$35,288	\$3,200	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$150,861</b>	<b>\$99,221</b>	<b>\$105,580</b>	<b>\$101,450</b>	<b>-3.91%</b>

This division called Government Buildings located in the General Fund is separate from the Protective Inspections Department that is also referred to as the Building Department. The Government Buildings Division recently switched from contracting janitorial work to hiring two part-time employees. This section is also used to record the operating and capital expenditures for the City Buildings.

Operational expenses for the Citywide buildings are things such as utilities for the buildings, insurance for the buildings, operating supplies and maintenance for when things need to be repaired and other miscellaneous items needed for the city buildings.

PLANNING AND ZONING DEPARTMENT



Personnel Table

Personnel	2012-13	2013-14	2014-15	2015-16
Planning Director	1	1	1	1
Assistant Planner	1	1	1	1
Planning Intern	0	0	0	0
Secretary	1	1	1	1
Clerk/Typist	1	1	1	1
<b>Total</b>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

Vision

To plan and guide development in conformance with the long range goals found within the Lindon City General Plan, while also effectively and efficiently serving the immediate planning, permitting, and economic development needs of the present. *(Council Goal #4: Provide responsive, cost-effective service to the community; #5: Assure a safe and healthy community).*

**Description**

This department performs a variety of professional and administrative duties related to planning, zoning, Building permit review and economic development activities within the City. This department is responsible for planning, organizing, coordinating and advising the Planning Commission and City Council in citywide planning and zoning issues as well as coordinating activities related to attraction and expansion of commercial and industrial companies. The Planning Director oversees the development of and compliance to the City's General Plan and ensures that Lindon City Code remains in compliance with State and Federal requirements.

PLANNING & ECONOMIC DEV.	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$203,248	\$217,827	\$272,600	\$273,300	0.26%
Operations	\$18,411	\$11,971	\$18,405	\$28,257	53.53%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$221,659</b>	<b>\$229,798</b>	<b>\$291,005</b>	<b>\$301,557</b>	<b>3.63%</b>

**Program Goal**

To conduct a thorough review of land use applications and building permits for compliance with applicable regulations within acceptable time frames. (*Council Goal #4: Provide responsive, cost-effective service to the community. #5: Assure a safe and healthy community*).

**Program Objective (services provided)**

Building Permit Review: Provide quality plan reviews of residential and commercial building permit applications in a timely manner to ensure compliance with local zoning and ordinance requirements.

Land Use Application Review: Provide quality reviews of land use applications (subdivisions, conditional use permits, site plans, etc.) in a timely manner to ensure compliance with local zoning and ordinance requirements.

Land Use Ordinance updates: Prepare ordinance updates as necessary to keep the city in conformance with current policies and practices, including conformance with State and Federal guidelines. Updates will be presented to the Planning Commission and City Council for approval.

### Program Outcomes

It is our goal that building permit review by the Planning Department are conducted within a 7-working day turnaround time. Applicants should be notified of incomplete information and/or corrections within the 7-day time frame.

It is our goal that Land Use Application reviews are conducted within a 30-working day turnaround time. Applicants should be notified of incomplete information and/or corrections within the 30-day time frame.

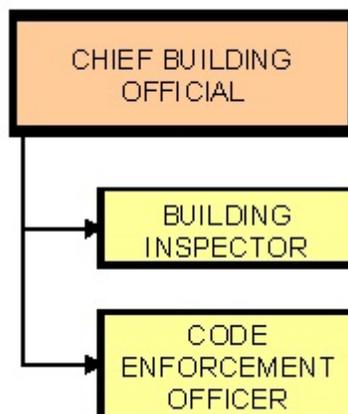
### Program Trends, Needs and Performance

As we emerge from the national economic crisis, new single family home construction and commercial permit activity has increased significantly. It is difficult to gauge if last year's surge will continue. The building permit program has become obsolete and the City is working with programmers to design a web-based program which will allow inspectors to enter information while out in the field.

### Sustainability Efforts

The department is continuing to make efforts towards a greater electronic presence – with more web-based programs and information available through the city website and by also allowing electronic submitting of application information through emails. The department is therefore, saving paper, increasing efficiency, and saving customers from having to make trips to City Hall.

## PROTECTIVE INSPECTIONS (BUILDING) DEPARTMENT



**Personnel Table**

<b>Personnel</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
Chief Building Official	1	1	1	1
Building Inspector	0.5	0.5	0.5	0.5
Code Enforcement Officer	0.5	0.5	0.5	0.5
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Vision**

To ensure safe buildings by providing thorough and efficient building inspections and to promote community safety and beautification through code enforcement.

**Description**

The Building Department performs routine inspections to ensure all building activities are done in compliance with codes adopted by Lindon City and in conformance with all other applicable ordinances and zoning requirements. This department issues building permits, maintains records and provides reports regarding building activities. The code enforcement officer works with residents and businesses in Lindon to improve safety, quality of life and pride in the community through compliance to Lindon City Code. The Building Inspector and Code Enforcement Officer positions have been filled by one full time employee. The table below shows Personnel, Operations, and Capital Expenditures for the Protective Inspections Department.

<b>PROTECTIVE INSPECTIONS</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>Percent</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
Personnel	\$213,191	\$226,106	\$232,170	\$230,390	-0.77%
Operations	\$18,463	\$20,253	\$29,400	\$25,350	-13.78%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$231,654</b>	<b>\$246,359</b>	<b>\$261,570</b>	<b>\$255,740</b>	<b>-2.23%</b>

**Program Goal**

To provide building, plumbing, and electrical inspections within acceptable time frames established by the development community for construction regulated by the State-adopted specialty codes, thereby assisting in keeping construction projects proceeding with a minimum of delays due to required inspections. To provide high quality, accurate inspections to afford users and occupants of buildings and structures with safe and hazard-free use. To provide resources to maintain inspection levels that promote quality

and accurate inspections, thereby ensuring safer buildings and structures. (*Council Goal #2: Use City resources efficiently to ensure long-term financial stability; #4: Provide responsive, cost-effective service to the community; #5: Assure a safe and compliant community; #7: Provide and support a highly-qualified and motivated City work force*).

### **Program Objective (services provided)**

- ▶ Perform high quality, accurate inspections of building, plumbing, mechanical, electrical, and life safety projects for compliance with the codes adopted by the State of Utah.
- ▶ Provide inspection service within acceptable time frames established by the development community and State statutes.
- ▶ Provide the resources for training and cross-training to maintain inspector certifications, perform a more varied inspection service, keep abreast of current developments in the construction trades, partner with the development community to provide high quality, timely, and accurate inspections, thereby assisting in keeping construction projects proceeding with a minimum of delays.

### **Performance Outcomes**

Resources are provided to conduct 100 percent of the inspections requested to provide the users and occupant of buildings and structures with the potential of safe and hazard-free use.

Conduct 100 percent of requested inspections within 24 hours to reduce the costs of construction delays and customer inconvenience due to required inspections.

Staff training is provided so that staff can perform multiple inspections to better use the City's personnel resources and provide optimum service to our customers.

### **Program Trends, Needs and Performance**

In the years prior to fiscal year 2006-2007, construction inspection activity was consistently at a high level; however, beginning with fiscal year 2006-2007, small declines in development were experienced with a sharp decline in fiscal year 2008-2009 as the full brunt of the housing slump hit Utah. These declines caused adjustments (reductions) to inspection staffing in November of 2008 that kept the City from filling a vacant position when a building inspector retired. The City has seen an increase in building permits beginning early 2013.

## Sustainability Efforts

The State of Utah is working with the publishers to place the codes adopted by the State of Utah on electronic discs (CDs). When these become available, a further reduction in paper generation could include purchasing the State Building Codes on CDs instead of in book form.

## Program Goal

To ensure that construction of buildings are safe for use and occupancy from structural collapse, unsanitary conditions, electrical hazards, premature failure, and substandard construction through reasonable enforcement of the codes adopted by the State of Utah and coordination with other city and government agencies. To ensure plan review and inspection services are provided in a timely manner, thereby minimizing construction delays due to mandated services provided by this division. (*Council Goal #4: Provide responsive, cost-effective service to the community; #5: Assure a safe and healthy community; #6: Manage growth and respond to change consistent with maintaining a livable, full-service city*).

## Program Objective (services provided)

*Building Inspection Program:* To effectively administer available resources to ensure compliance with City and codes adopted by the State of Utah through building, mechanical, plumbing, electrical, and fire and life safety inspections. To provide inspection services within acceptable time frames established by the development community.

*Plan Review Program:* To effectively administer available resources to ensure compliance with City and State codes through review of building, mechanical, plumbing, electrical, and life safety plans. To conduct plan reviews within acceptable time frames established by the development community and applicable State rules.

*Miscellaneous Services:* To coordinate the operation of the computer permit tracking system. To verify the applicability of State and regional regulations. To ensure compliance with regional regulations enacted to promote consistency in the administration and application of the codes adopted by the State of Utah. To ensure building permits and certificates of occupancy adhere to applicable laws and ordinances.

<u>Workload Measures</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
<b>Residential Permits Issued</b>				
# of New Residential Permits	25	40	43	40
Other Residential	93	97	127	100
<b>Commercial Permits Issued</b>				
New Commercial Permits	3	3	8	5
Other Commercial	33	41	45	45
<b>Total Inspections</b>	<b>536</b>	<b>1,342</b>	<b>1,929</b>	<b>1,600</b>

\*figures are estimates or goals

### Performance Outcomes

To consistently provide building, plumbing, mechanical, electrical, and life safety services so that: (1) inspections occur within 24 hours from the date they are requested; and (2) plan reviews are conducted within a time frame established by the development community, thereby reducing construction delays.

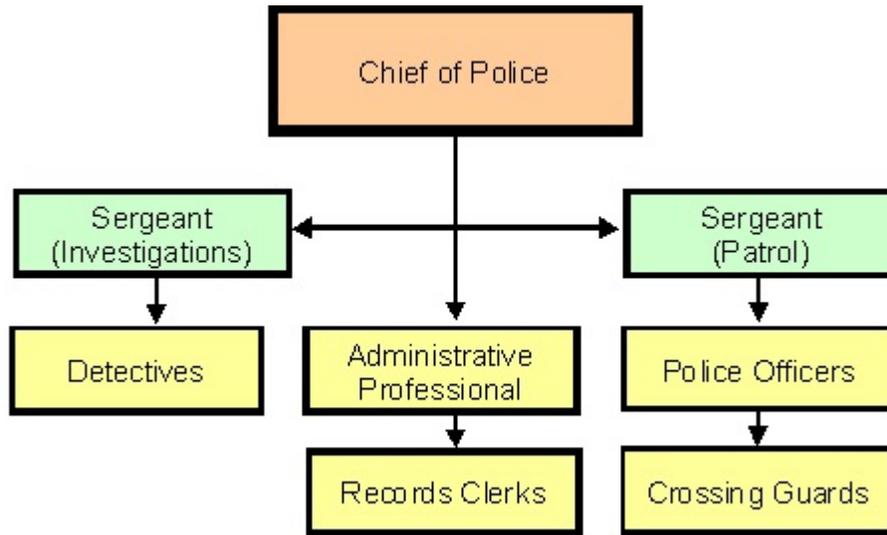
### Program Trends, Needs and Performance

The nation's housing market slump hit Utah in fiscal year 2008-2009 with new single-family home permit activity in the City dropping significantly. Economic forecasts for the housing market in fiscal year 2015-2016 are optimistically suggesting that current growth will continue. Considering this, an estimate of 40 new home permits is proposed for fiscal year 2015-2016.

### Sustainability Efforts

The Protective Inspections (Building) Department shares a full time secretary and a part time clerk typist with the Planning and Zoning Department. They help with customer building permits, customer service, and general office duties. The City has opted not to fill the position vacated by our retiring Building Inspector since November 2008, and is waiting until the economy improves before considering additional personnel in this department.

**PUBLIC SAFETY**



**Personnel Table**

Personnel	2012-13	2013-14	2014-15	2015-16
Chief of Police	1	1	1	1
Sergeants	2	2	2	2
Detectives	1	1	1	1
Officers	11	11	11	11
Clerks	3	3	2	2
Crossing Guards	3	3	3	3
<b>Total</b>	<u>21</u>	<u>21</u>	<u>20</u>	<u>20</u>

**Vision**

Lindon City is a safe, beautiful City with a cohesive community environment, traditional country values, and infinite opportunity. We are a family-friendly community of strong moral character, solid values and a caring spirit. The Lindon City Police Department is committed to the delivery of police services which will enhance the quality of life enjoyed by our residents through the professional, ethical and honorable application of policing services which are sensitive to the needs of the community, involving collaborative partnerships and teamwork to overcome all challenges.

Public Safety is our purpose. It is why we are here. We commit to provide competent, dependable and efficient service to our citizens by knowing our jobs, our community and by adhering at all times to our core values:

## Lindon City Police Department Core Values

**P.R.I.D.E.****Professionalism**

We strive for professionalism in all things that we do. We wish to meet or exceed the expectations of the citizens whom we serve and of our own goals at every turn. We know that by doing so, we engage the community as advocates for our goals. Advocates do more than live in a community. They take ownership for and work to change the community challenges that we face every day.

**Respect**

We respect and value the dignity and worth of all persons and recognize that diversity enriches our community. We hold reverence for the law, the processes of government and for the rights of all citizens.

**Integrity**

We are committed to uphold our positions of trust by maintaining ethical standards and demonstrated practices and policies forged by consideration of strong moral values. We acknowledge and accept that our individual conduct at all times must be beyond reproach.

**Duty**

We pledge to fulfill our mission by being accountable to our community, our department and to each other. We faithfully and without bias honor our obligations to the community. We are knowledgeable and proficient in the performance of our duties and we accept and uphold the public trust, which has been given us.

**Excellence**

We strive for excellence through the effective, innovative and efficient use of all available resources, which promotes teamwork and provides for the empowerment of employees and citizens at all levels.

**“Everything begins with Professionalism and ends with Excellence”**

**Description**

The mission of the Lindon City Police Department is to safeguard life and property, preserve the peace, prevent and detect crime, enforce the law and defend the rights of all citizens. We are committed to working in partnership with the community to identify and resolve issues that we encounter which impact public safety and threaten our treasured quality of life. The department philosophy and work processes will reflect modern law enforcement concepts and technology, involving every member of the department in our effort to continually improve all areas of administration and operations. Quality leadership at all levels will exemplify the department's commitment to a strong work ethic, while valuing diversity, promoting effective learning and maintaining a flexible, proactive response capability.

This department also manages the Fire and Emergency Medical Services (EMS) contracted with Orem City.

Traffic School

Lindon City offers a Traffic School Program which gives drivers who qualify for Traffic School the option to complete an educational program so that the violation does not appear on their driving records. Traffic School has a goal of driving improvements and safer streets for Lindon City.

Youth Court

Beginning December 9, 2009, Lindon City started offering Youth Court to individuals under the age of 18 and still in high school that get caught committing a crime in Lindon. Youth Court cases will be heard by a panel of three judges who are not tasked with proclaiming guilt or innocence. All offenders must accept responsibility and enter a guilty plea to be eligible for their case to be disposed of through the Youth Court process. The Judges will review cases before the court and will then hear a statement of facts of the allegations against the defendants during the court hearing. Judges may then listen to explanations or mitigating/aggravating circumstances as explained by the defendant or even the victim of the case. Judges will then decide on an appropriate sentence, prescribe requirements of disposition, order restitution or impose other conditions of disposition for each case. State law requires each case to be completed within 180 days.

Youth Court personnel will meet and train regularly with the Advisors and will attend a yearly state wide convention to assure Youth Court uniformity, quality operation and to provide a further enriching experience for the youth wishing to participate in this part of the justice system.

“Night Out Against Crime”

The Lindon City Police Department participates each year in an event designed to protect our citizens and community from becoming victims of crime. This event is called the “National Night Out Against Crime”. It is held during the first week of August each year.

The purpose of this event is to involve us all as a community in making a statement that as a united community, we will work together to identify issues that affect our public safety. On that night, block parties and community events are held with City Officials and Officers from the police and fire services in the designated city neighborhoods to meet with citizens and discuss what concerns they have about safety and crime prevention in their neighborhood. Following the neighboring gatherings citizens join the Officers in “Flashlight Walks” throughout the city as together we demonstrate our love for this community and our dedication to protecting it.

We are very lucky in Lindon and in all of Utah County that we don’t experience as much crime as occurs in many other places, even other places in Utah. We do, however, have bad things happening here and crime affects us all every day whether we realize it or not. As long as we deal with people, our community will experience a lot of these things. Citizens must be trained to be to be vigilant in their neighborhoods and to partner with their neighbors, community leaders and public safety professionals to reduce or eliminate threats to the great way of life we all enjoy in Lindon. Sometimes it’s as easy as making a phone call or leaving a porch light on.

“9/11 Drill Down for Safety”

The Lindon City Police Department, as part of our on-going community preparedness effort participates each year in the “9/11 Drill Down for Safety”. This is a community wide preparedness drill held in conjunction with the Federal Emergency Management Agency and the Safe America Foundation. Lindon City received national recognition for the 2009 drill, with 78% of all Lindon residents participating as we tested our citywide communications capabilities. The Community concept that was presented in our 2009 drill has now been presented nationally in seminars in Washington DC, Philadelphia and Chicago, as an example of what a small city can accomplish. For our efforts in 2009, Lindon City received a cash award which has been used to purchase and install HAM Radio equipment and capability in the City’s Emergency Operations Center.

The Drill is held very near to September 11<sup>th</sup> each year, in recognition of that tragic day in 2001. The community drill begins at 6:00 p.m. All Lindon schools and businesses participate earlier in the day in school safety or business evacuation and continuity drills.

POLICE AND ANIMAL CONTROL	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$1,752,595	\$1,834,010	\$2,003,650	\$1,909,200	-4.71%
Operations	\$646,303	\$440,837	\$730,463	\$494,446	-32.31%
Capital	\$428,029	\$73,436	\$480,520	\$75,000	-84.39%
<b>Total Expenses</b>	<b>\$2,826,927</b>	<b>\$2,348,283</b>	<b>\$3,214,633</b>	<b>\$2,478,646</b>	<b>-22.89%</b>

### Program Goal

To oversee the activities of the department and make decisions regarding department policies, programs, personnel, and budget; to evaluate the structure of the department, reorganizing as appropriate, to better meet the needs of the department and community; to promote a team environment to insure the highest of standards in the use of resources, working conditions, customer service, strategic planning, budget preparation

### Program Objectives (services provided)

Review and evaluate department resource allocation to maximize efficiency and ensure resources are being utilized in a cost-effective manner. *(Council Goal #2: Use City resources efficiently to ensure long-term financial stability).*

Continue to network and foster partnerships with our law enforcement agencies for purposes of identifying and targeting crime patterns and criminal activity, and developing interagency programs of mutual interest that best address community needs and allow for the sharing of costs.

Maintain accreditation certification in accordance with the department's commitment to professional excellence and quality customer service. *(Council Goal #4: Provide responsive, cost-effective service to the community).*

Establish, maintain, and distribute policies, procedures, and orders consistent with effective management practice and accreditation standards. *(Council Goal #4: Provide responsive, cost-effective service to the community).*

Continue to develop new objectives and strategies to address trends in crime and meet emerging community needs within Lindon City. *(Council Goal #5: Assure a safe and healthy community).*

Represent and speak for the department and City in the public and private sectors, at local, state, and national professional meetings, government and City Council meetings, as well as community events.

Seek out additional sources of funding, via grants and partnerships with other governmental agencies and private-sector entities to bolster available resources and enhance the department's capabilities. *(Council Goal #2: Use City resources efficiently to ensure long-term financial stability).*

Continue to review and evaluate police services to ensure the highest level of customer service is being provided. *(Council Goal #5: Assure a safe and healthy community).*

Continue to document and investigate all citizen generated conduct/performance complaints and concerns regarding department procedure, as well as employee-related accidents and injuries, providing training and taking corrective action as appropriate to reduce repetitive incidents within a reasonable amount of time. *(Council Goal #5: Assure a safe and healthy community).*

Develop the department's annual budget requests. *(Council Goal #2: Use City resources efficiently to ensure long-term financial stability).*

Continue to encourage the Youth Court program to help underage individuals the opportunity to be good law abiding citizens. *(Council Goal #5: Assure a safe and healthy community).*

Manage the department's fiscal process consistent with effective finance policies and practices. *(Council Goal #2: Use City resources efficiently to ensure long-term financial stability).*

Monitor and review all department projects.

Promote effective internal communication through meetings, in-house publications, and correspondence.

Communicate pertinent department information and statistics to citizens through the publication of an annual report, via the internet, and through person-to-person contact.

The department continues to closely review and respond to all correspondence received, utilizing feedback from citizens to improve and/or enhance police services.

### **Program Trends, Needs and Performance**

The Police Department continues to review and evaluate police services and the organizational structure to ensure the highest level of customer service is provided, and that current and future challenges of our growing community are met.

International events resulting in elevated national alerts and/or acts of terrorism will continue to have an impact on policing at all levels. The Police Department will continue to review the policing strategy, work with regional partners, and make modifications as

necessary to best protect and serve the community. Department protocol is in place to allow for a measured police response in the event of threat alerts and/or incidents of terrorism. Although at times a more traditional form of policing is required, the department will continue its commitment to a community-based policing and problem solving philosophy.

<u>Workload Measures</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
Total training hours given	2,338	3,255	3,192	3,200
Case numbers issued	4,649	4,719	4,602	4,600
Calls received	8,467	8,410	8,685	8,500
Total traffic citations issued	901	1,035	1,086	1,050
Alarm permits processed	19	17	13	15
Total traffic stops	2,239	2,553	2,345	2,400
DUI arrests	26	22	8	15
Total number of accidents	262	321	292	300
Youth Court Attendees	23	23	19	20

\*figures are estimates or goals

### Performance Outcomes

The Police Department requires the police officers to maintain their state-mandated police certifications. This mandatory training enhances their police-related skills and decision-making abilities necessary for the professional delivery of our services.

The Records Clerks continue to provide support to the rest of the Police Department through clerical services such as processing reports and citations. These clerks are focused on providing exceptional service to customers and on improving efficiency, such as one day offering an electronic report distribution. The Records Clerks continue to be successful in serving customer needs and in maintaining their objective of processing reports, citations, and documents effectively.

### Program Trends, Needs and Performance

The police department values a diverse workforce and as such continually tries to recruit reservists. Reserves play an integral role in many police/community functions and substantially augment the department's manpower.

The Police Department will continue to process and issue residential burglar alarm permits. Permit forms provide details as to the business/residence for customer service and officer safety purposes. The department remains committed to reducing the volume of false alarms, and staff continues to provide customers with personalized assistance and educational materials to reduce false alarm occurrences. The department will continue to review the effectiveness of the alarm ordinance in 2015-2016 to ensure police resources are maximized to their fullest extent.

**Program Goal**

To continue our commitment to PRIDE through enhancement of police services, and providing a safe and livable community by enforcing laws, utilizing and coordinating patrol and investigative resources to reduce the opportunity for criminal activity. To lessen the fear of crime and combat criminal activity by working in partnership with citizens, businesses, and other agencies to increase public awareness and confidence, and identify and resolve issues of concern to the community by employing strategic planning and problem solving policing methods. To provide safe and effective movement of traffic within the City through the implementation of aggressive traffic enforcement and community education.

**Program Objectives (services provided)**

The Police Department will continue to identify and utilize internal and external resources to achieve proactive problem solving responses that will resolve community and neighborhood issues. *(Council Goals #4: Provide responsive, cost effective service to the community; #7: Provide and support a highly qualified and motivated City work force).*

Aggressively enforce laws pertaining to intoxicated drivers and to continue emphasis on routine patrol recognition of impaired driver in conjunction with focused selective enforcement missions. *(Council Goal #5: Assure a safe and healthy community).*

The Police Department will continue to prioritize target areas for enforcement purposes utilizing community input and statistical analysis. In addition to educating the public on traffic safety concerns and focusing on dangerous driving behaviors, the unit's priorities include: signal light enforcement, occupant safety and school zone enforcement, child safety seat education, and traffic concerns brought forth by citizens and neighborhood association committees. *(Council Goal #5: Assure a safe and healthy community).*

Continue to utilize the Lindon City Youth Court process as an enforcement alternative for juvenile offenders. *(Council Goal #4: Provide responsive, cost effective service to the community).*

Continue to ensure that criminal cases, with investigative leads, are assigned to patrol officers for follow-up investigation and then completed to a disposition. *(Council Goal #4: Provide responsive, cost effective service to the community).*

**Performance Outcomes**

The Police Department continues its initiative in support of the state's sex offender registration program whereby sex offenders residing throughout Lindon City were contacted to verify reported registration information. The initiative provides police with

valuable intelligence information useful in investigations and results in warrants being issued on convicted sex offenders out of compliance with state regulations.

The transportation, distribution, and abuse of Methamphetamine are expected to continue to contribute to property crimes, including identity theft and fraud. Educational strategies to raise the awareness of citizens and businesses provide the department with the tools necessary to address this national problem.

### **Program Goal**

To sustain and enhance our partnership with our community, utilizing community-based policing and problem solving to address the fear of crime, and affect those livability issues that are of concern to our citizens.

### **Program Objectives (services provided)**

Continue to facilitate problem solving efforts in specific geographical areas of the City. *(City Council Goal #1: Preserve and enhance our sense of community).*

Maintain our commitment of police personnel as mentors and instructors in the schools to provide resources for safety and security. *(Council Goal #5: Assure a safe and healthy community).*

Continue to train and work with personnel at all levels in problem solving and resource identification. *(Council Goal #7: Provide and support a highly qualified and motivated City workforce).*

Sustain our commitment to offering training and materials to citizens on how to deter crime and keep the City a safe and livable place in which to live and work. *(Council Goal #6: Manage growth and respond to change consistent with maintaining a livable, full-service City).*

Reach out to the business community by sharing information on safety, security, fraud, identity theft, and crime prevention. *(Council Goal #1: Preserve and enhance our sense of community).*

The department will maintain and support its neighborhood resource centers, and will continue to look for opportunities to establish satellite offices and community outreach centers throughout the City for purposes of officer accessibility and visibility. *(Council Goal #4: Provide responsive, cost effective service to the community).*

Continue to partner with the Alpine School District to provide safe school environments free of drugs, harassment, and school violence via the department's school resource officer. *(Council Goal #5: Assure a safe and healthy community).*

Disseminate information to the community via meetings, training session, and public appearances on the philosophy and strategies of community-based policing and problem solving and how it defines the roles of both the police and citizens in community safety. (*Council Goal #1: Preserve and enhance our sense of community*).

### **Performance Outcomes**

The Police Department continued its commitment to the community-based policing and problem solving philosophy by working toward their core values, which are: PRIDE (Professionalism, Respect, Integrity, Duty, and Excellence). Their motto is “Everything begins with Professionalism and ends with Excellence.” In keeping to this strategy, the Police Department has come up with a strategic plan for specific goals and objectives to accomplish on a year to year basis. Patrol officers regularly attend Neighborhood meetings to foster a means of interactive exchange of information that is of benefit to citizens and police.

The department continues to benefit from police volunteers who donate their time, knowledge, and skills to assist with department programs when necessary. The department has three volunteer police officers that can help patrol, write tickets, help detectives, and any other various assignments given to them. Making effective use of the talents and resources available within our community is prudent, and increases understanding and trust between police and community members.

The police department continues to value the amount of time officers spend with citizens in proactively addressing issues of community concern. This keeps Lindon safe from criminals, and free from crime.

### **Program Trends, Needs and Performance**

With an emphasis on identity theft and fraud prevention, the police department gives out to Lindon citizens a brochure on how to protect yourself against identity theft. The department will continue to be actively involved in providing prevention information to the community, including reaching out to the business community by providing business owners and managers with crime prevention materials on how to protect their businesses from fraud and identity theft. Information will also be distributed on an ongoing basis through our various department newsletters, the City newsletter, and the City’s website.

### **Program Goal**

To reduce driving speeds in the City’s neighborhoods, school zones, and on major streets through public awareness and driver behavior modification.

**Program Objectives (services provided)**

The department will patrol neighborhoods, school zones, and major streets in an effort to increase public awareness and encourage reducing speeds in these areas in accordance with the direction of the Mayor and City Council (*Council Goal #5: Assure a safe and healthy community*)

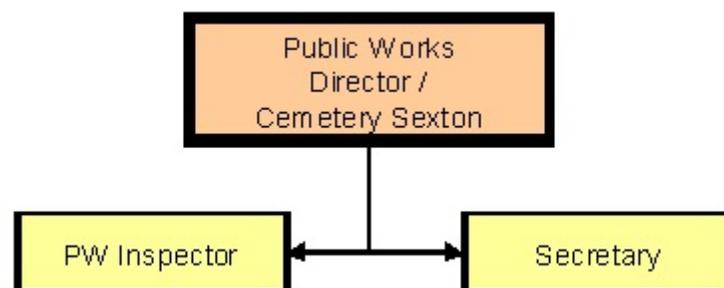
The Police Department develops and selects enforcement areas with the use of statistical analysis and community input. The criteria for selecting areas to patrol include: history of excessive speeding, risk for accidents, history of citizen complaints, special circumstances like construction zones, and use by emergency vehicles.

**Performance Outcomes**

July 1, 2015 will begin the eighth year of Lindon City's police department. Before that time, the City contracted with Pleasant Grove City for law enforcement. Since the inception of the police department, the residents have slowed down and know that speeding will not be tolerated, especially in school zones. However, Lindon City police officers are more concerned with educating the residents – and will issue citations at their own discretion.

**Program Trends, Needs and Performance**

The Police Department remains committed to reducing speeds in the City's neighborhoods, school zones, and on major streets, as directed by the City Council. The department will continue to help foster a safer community through the ongoing commitment to patrol problem areas of the City. This allows the department to focus on the major streets that cause problems to residents and others, and ultimately promotes safety throughout all of Lindon.

**PUBLIC WORKS ADMINISTRATION**

**Personnel Table**

<b>Personnel</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
PW Director & Sexton	1	1	1	1
PW Inspector	1	1	1	1
Secretary	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Vision**

Maintain and ensure the long term integrity of the City's infrastructure in an integrated fashion that supports Department program goals, and the City Council goals. Develop effective partnerships with other departments, other local jurisdictions and community groups to deliver high quality services that are responsive to needs in the most efficient and cost effective way.

**Description**

The Public Works Administration Department is responsible for determining and coordinating major departmental policies and planning long term programs for the Streets, Water, Sewer, and Storm Water Divisions. The Public Works Director also acts as Lindon's Sexton for the Cemetery.

The Public Works activities accounted for in the General Fund are Streets and Cemetery because they rely on sales and property taxes to operate. The salaries and benefits for the Public Works administrative staff are accounted for in this unit of the General Fund. Other personnel are appropriately assigned to their respective divisions and funds.

<b>PUBLIC WORKS ADMINISTRATION</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Budget</b>	<b>2015-2016 Budget</b>	<b>Percent Variance</b>
Personnel	\$318,515	\$348,730	\$355,225	\$329,425	-7.26%
Operations	\$4,150	\$3,501	\$5,850	\$7,350	25.64%
Capital	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$322,666</b>	<b>\$352,231</b>	<b>\$361,075</b>	<b>\$336,775</b>	<b>-6.73%</b>

**Program Goal**

Deliver high quality services that preserve and enhance the value of the City's facilities and infrastructure. Maintain a standard of service delivery that is consistently superior

and fully responsive to a request or a need for service. Provide services efficiently at the least possible cost.

**Program Objective (services provided)**

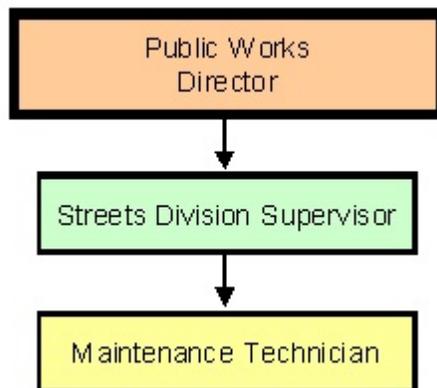
Administer the staff in the City’s operations, and help the City’s Engineer by providing timely and clear direction and support. Ensure that the staff is properly trained and equipped to competently and efficiently complete assigned duties.

Provide excellent customer service by returning phone calls and acting on a service requests as quickly as possible.

**Performance Outcomes**

Public Works staff continues to provide expanded services as needs have been identified. Projects needing completed are placed on a priority list, and budgeted for accordingly each fiscal year. Due to the downward economy, most of the projects associated with the Public Works have come to a halt unless it is absolutely necessary. If a project is necessary, the City Engineer will meet with the respective department heads and division supervisors to determine the best course of action for the project.

**STREETS DIVISION**



**Personnel Table**

Personnel	2012-13	2013-14	2014-15	2015-16
Streets Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
<b>Total</b>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

**Vision**

Provide streets and roads that are maintained to a high standard, free of hazards, pavement failures and other defects. Use a pavement rating system to identify streets and roads in need of rehabilitation at an appropriate point to minimize costs and to maximize pavement life.

**Description**

Lindon has over 50 miles of streets and roadways connecting the City. Lindon City crews are responsible for City sidewalks and trails, snow removal, maintenance of City streets, traffic sign management, and other duties relating to their firm commitment to Public and Road Safety.

STREETS & HIGHWAYS	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$185,814	\$188,978	\$195,850	\$195,360	-0.25%
Operations	\$361,625	\$409,596	\$374,050	\$375,650	0.43%
Capital	\$454,019	\$424,492	\$252,000	\$155,000	-38.49%
<b>Total Expenses</b>	<b>\$1,001,458</b>	<b>\$1,023,066</b>	<b>\$821,900</b>	<b>\$726,010</b>	<b>-11.67%</b>

**Budget Highlights**

The expenses depicted above include the Road Fund costs. Improvements to the transportation system are funded in accordance with City Council direction and priority responding to growth, safety, pedestrian, and trail issues. Projects include street extensions and widening, trail improvements, safety improvements, speed table installations and curb extensions. Lindon citizens and the traveling public benefit from these projects that improve safety and circulation, reduce delay, and enhance pedestrian safety.

**Program Goal**

Complete repairs including complete reconstruction efforts to provide safe and well maintained streets and roads. Complete other street related projects as assigned to improve the safety and appearance of intersections, sidewalks and trail paths. Construct accessible ramps to achieve full accessibility throughout the City.

**Program Objective**

The Streets Division enhances public safety through the preservation of the City's streets, sidewalks, sidewalk ramps, pedestrian pathways and bridges. Maintenance is accomplished through pavement surface patching, sealing pavement cracks to prevent

water infiltration, and replacing deteriorated sections of City-owned sidewalks. Major resurfacing projects such as asphalt overlays are prioritized through a project list. Most street reconstruction and new surface overlay work is completed by private contractors through the bidding process. Bridge inspections and repairs are completed as required by law.

### Performance Outcomes

Improved coordination of resources has resulted in additional in-house project opportunities at reduced costs to the taxpayers. Coordinating overlay projects helps with traffic flow and improved customer service at all levels.

### Program Trends, Needs and Performance

The City has only appropriated \$33,000 for overlays from this fund and maintains an annual allocation of \$10,000 for the installation of sidewalks and ADA ramps which allows easy access to residents. Significant Redevelopment Agency resources will be allocated for road work in the 2016 FY as can be seen in the RDA budget in the "Other Governmental Funds" Section of this document.

### Program Goal

Install and maintain a current and high quality signage system for the City's streets and roads that satisfies all requirements for regulatory and informational signs.

<u>Performance Measures</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
# of street signs requiring annual maintenance	310	312	312	312
# of regulatory signs requiring annual maintenance	568	565	565	565

\*figures are estimates or goals

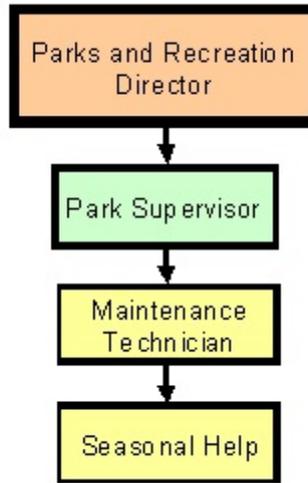
### Performance Outcomes

Maintain a accurate and visible inventory of street signs.

### Programs Trends, Needs and Performance

Traffic signs and markings are necessary for the City residents and visitors alike, and therefore, the Streets Division will monitor the street signs and markings to ensure they comply with City code.

**PARKS DIVISION**



**Personnel Table**

<b>Personnel</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
Parks and Rec. Director	1	1	1	1
Parks Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
Seasonal Help	2	2	2	2
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Vision**

To develop and maintain a quality system of parks, trails and open space in order to provide excellent recreational facilities, inviting community gathering places and aesthetically pleasing open space for residents and visitors of all ages.

**Description**

The Parks Division is responsible for 113 acres of park land. City Center, Pioneer, Creekside, Pheasant Brook, Hollow, and Meadow Parks have restrooms, playground facilities and at least one pavilion. The City Center Park also features baseball fields and a horse arena and is the home of the Veteran’s Memorial Hall. Pioneer Park also has a soccer field, a walking path and a historic replica of the Harris Pioneer home. Lindon View Trailhead Park has restrooms with an attached pavilion. There are five other parks planned or currently under construction. The Parks Division oversees the grounds keeping, most of which is performed by a contractor.

PARKS	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$198,017	\$207,343	\$208,845	\$209,350	0.24%
Operations	\$253,791	\$243,625	\$221,835	\$207,900	-6.28%
Capital	\$5,862	\$40,110	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$457,669</b>	<b>\$491,077</b>	<b>\$430,680</b>	<b>\$417,250</b>	<b>-3.12%</b>

### Program Goal

Provide quality opportunities for public appreciation and enjoyment of Lindon City's deep heritage through the preservation of parks and trails.

### Program Objectives

Strive to balance the interests of recreationists, visitors to historic sites, landowners, and the general public and keep up with the needs of our current and new trail systems and park resources so everyone may enjoy Lindon City's heritage. (*Council Goal #5: Assure a safe and healthy community*).

Ensure cleanliness at the Parks, help others understand the rules, and let people have fun in the open space provided to the residents. (*Council Goal #3: Continue to plan for, improve and maintain the City's infrastructure*).

Fairly enforce all regulations and maintain public safety at all City owned property, including parks and trails when necessary. (*Council Goal #1: Preserve and enhance our sense of community*).

<u>Performance Measures</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
Miles of trails	10.25	10.25	10.25	10.25
Acreage of parks	113	113	113	113
Number of playgrounds	8	9	10	10
Number of pavilions	8	9	10	10
Number of baseball/soccer fields	6	6	7	9

\*figures are estimates or goals

### Performance Outcomes

The Parks staff continues to be vigilant and mindful of the condition of the parks and pavilions so citizens can enjoy them when rented.

The Parks staff continues to take pride in the open space provided by the City to the residents by ensuring the trails are free of snow and debris.

**Program Trends, Needs and Performance**

As part of the Murdock Canal piping project, Utah County developed a trailhead in Lindon City. Lindon View Trailhead Park is about one acre and includes a pavilion and adjoining restrooms. Lindon City will make 10 annual payments of \$10,000 for the property.

The City contracts with an outside agency, Elite Grounds, to perform ground maintenance in the City's parks and open space. The Parks staff is responsible for fixing broken sprinkler lines, trimming of shrubbery, planting flowers and trees, and snow and debris removal on parks and trails. The Parks staff is also responsible for garbage removal in park pavilions, and setting up tables and chairs for various events.

**CEMETERY DIVISION****Vision**

The mission of the Cemetery Department is to provide compassionate, courteous, and professional service to bereaved families and to strive to maintain a tranquil, well-maintained environment.

**Description**

The Cemetery activity does not warrant designated personnel. The Director of Public Works acts as the Sexton and supervises cemetery operations. As the Cemetery Sexton, he is responsible for delegating tasks for grounds upkeep, grave digging, and grave site maintenance.

The Cemetery now features a Veteran's Memorial due to funding the City received from a generous citizen. This Memorial will stand as a tribute to those who sacrificed their lives for freedom and country, as well as those honorable citizens buried in the Lindon Cemetery. Names of Lindon citizens serving in the military are added each year prior to the City's Memorial Day Ceremony.

<b>PARKS</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Budget</b>	<b>2015-2016 Budget</b>	<b>Percent Variance</b>
Personnel	\$198,017	\$207,343	\$208,845	\$209,350	0.24%
Operations	\$253,791	\$243,625	\$221,835	\$207,900	-6.28%
Capital	\$5,862	\$40,110	\$0	\$0	0.00%
<b>Total Expenses</b>	<b>\$457,669</b>	<b>\$491,077</b>	<b>\$430,680</b>	<b>\$417,250</b>	<b>-3.12%</b>

**Program Goal**

To preserve all artifacts, records, monuments, headstones and grave markers for the benefit of all visitors and future generations.

Strive to create a photographic record of all headstones, monuments, and grave markers.

Create a damaged grave marker inventory and continue to designate stones for repair and restoration.

Complete an electronic storage of records for easier access and preservation of paper records for people who have loved ones buried there.

<u>Performance Measures</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
Interments	33	26	39	30
Headstone repairs	0	0	1	0

\*figures are estimates or goals

### **Performance Outcomes**

Grave digging, site maintenance and grounds upkeep is of utmost importance to the Cemetery Sexton. The Cemetery Sexton ensures timeliness digging of graves for funerals, quick burials after the grave side service, and in maintaining accurate records for future use.

### **Program Trends, Needs and Performance**

The Cemetery Division is run by the Public Works Department of the City. The Cemetery is kept beautiful for all residents to enjoy when visiting graves or having a funeral. The Cemetery Sexton strives to evaluate the effects of certain trees and other plants on gravestones and enclosures which hamper marker visibility and schedule their removal or trimming.

The following pages contain a detail of the General Fund budget.

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUNDS	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
<b>GENERAL FUND REVENUES</b>				
<b>TAXES</b>				
Gen. Property Taxes - Current	1,606,071	1,665,260	1,625,000	1,638,935
Fees in Lieu of Prop. Tax	119,999	128,731	125,000	125,000
Prior Year Taxes	215,546	201,273	226,000	180,000
Penalties and Interest	13,761	11,398	4,000	4,000
General Sales & Use Tax	2,989,353	3,193,638	3,350,000	3,500,000
Mass Transit Tax	-	3,591	1,000	1,000
Room Tax	280	12	-	-
Telecommunications Tax	241,879	209,636	205,000	205,000
Cable Franchise Tax	-	32,858	30,000	30,000
Energy Franchise Tax	1,209,024	1,250,990	1,250,000	1,275,000
911 Telephone Tax	96,723	90,855	85,000	85,000
<b>TOTAL TAXES</b>	<b>6,492,636</b>	<b>6,788,242</b>	<b>6,901,000</b>	<b>7,043,935</b>
<b>LICENSES AND PERMITS</b>				
Business Licenses & Permits	66,574	68,375	65,500	65,500
Home Occupancy Application	1,025	600	500	500
Alarm Permits & False Alarms	475	425	500	500
Building Permits	120,295	163,664	285,000	140,000
1% State Fee - Bldg Permits	239	301	300	300
Building Bonds Forfeited	-	1,000	-	-
Plan Check Fee	35,034	42,846	112,000	35,000
Animal License	1,125	1,170	1,200	1,200
<b>TOTAL LICENSES AND PERMITS</b>	<b>224,767</b>	<b>278,381</b>	<b>465,000</b>	<b>243,000</b>
<b>GRANTS &amp; INTERGOVERNMENTAL</b>				
CDBG Grants	-	-	-	-
Federal Grants	-	-	-	-
State Liquor Fund Allotment	10,042	9,101	8,245	8,000
Police Misc. Grants	-	13,473	10,000	-
State Grants	688	1,004	-	3,000
MAG Grants	-	-	-	-
County Grants	-	-	-	-
<b>TOTAL GRANTS &amp; INTERGOVERNMENTAL</b>	<b>10,730</b>	<b>23,578</b>	<b>18,245</b>	<b>11,000</b>
<b>CHARGES FOR SERVICES</b>				
Zoning & Subdivision Fee	35,588	66,673	97,500	50,000
Engineering Review Fees	641	10,027	24,300	1,000
Planning Admin Fee	2,535	4,908	9,300	3,000
Materials Testing Fee	-	-	-	-
Street and Regulatory Signs	-	-	650	-
Re-Inspection Fee	-	-	-	-
Park & Public Property Rental	6,127	9,390	9,000	7,000
Weed Abatement	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>44,890</b>	<b>90,999</b>	<b>140,750</b>	<b>61,000</b>
<b>FINES &amp; FORFEITURES</b>				
Court Fines	328,787	343,303	330,000	330,000
Traffic School Fees	11,008	11,911	10,000	10,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>339,795</b>	<b>355,214</b>	<b>340,000</b>	<b>340,000</b>
<b>MISCELLANEOUS REVENUE</b>				
Interest Earnings	8,243	6,234	10,000	6,000
Police Misc. Fees	4,019	5,917	5,000	5,000
Lindon Youth Court	660	690	1,000	1,000
LD Car Show Contrib to Police	-	-	5,500	-

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUNDS	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
Payment Convenience Fee	1,909	1,066	1,700	1,700
Fixed Asset Disposal Gain/Loss	234,763	47,000	266,000	253,000
Misc. Park Revenue	-	39,468	3,120	3,120
Sundry Revenue	85,830	2,046	5,000	5,000
Lease Revenue	102,650	96,174	100,000	100,000
Maps and Publications	12	12	-	-
Funds from Financing Sources	428,029	73,436	480,520	75,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>866,115</b>	<b>272,043</b>	<b>877,840</b>	<b>449,820</b>
<b>CLASS B &amp; C ROAD FUND</b>				
Road Fund Allotment	360,096	343,943	340,000	355,000
Road Impact Fees	5,260	9,566	37,000	15,000
Interest Earnings, Impact Fees	379	308	100	100
Interest Earnings PTIF Class C	3,044	2,029	1,800	600
Interest, US Bank, 700 N Bond	-	-	-	-
Miscellaneous	-	4,828	-	-
<b>TOTAL CLASS B &amp; C ROAD FUND</b>	<b>368,779</b>	<b>360,674</b>	<b>378,900</b>	<b>370,700</b>
<b>CEMETERY</b>				
Sale of Burial Plots	45,855	52,370	36,000	36,000
Transfer Fees	40	140	-	-
Interment Fees	14,975	11,400	15,500	10,000
<b>TOTAL CEMETERY</b>	<b>60,870</b>	<b>63,910</b>	<b>51,500</b>	<b>46,000</b>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Admin Costs from RDA	152,600	149,800	147,700	141,183
Admin Costs from Water	207,732	210,823	216,251	233,297
PW Admin Dept cost share-Water	73,364	85,644	90,269	84,194
Admin Costs from Sewer	165,270	190,226	197,835	208,519
PW Admin Dept cost share-Sewer	73,364	85,644	90,269	84,194
Admin Costs frm Solid Waste Fd	15,080	15,532	16,600	16,780
Admin Costs from Storm Drain	55,860	56,977	66,444	77,678
PW Admin Dept cost share-Storm	73,364	85,644	90,269	84,194
Admin Costs from Telecomm Fd	2,000	-	2,250	2,500
Close out trfr from SID Fund	38,224	-	-	-
Use of Funds - Interfund Loan	-	-	-	-
Use of Fund Balance	24,455	72,562	-	-
Transfer from General Fund	-	-	-	36,864
Use of Fund Balance, Road Fund	380,395	479,329	233,084	882
Use of Impact Fee Fund Balance	-	-	-	-
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>1,261,708</b>	<b>1,432,181</b>	<b>1,150,971</b>	<b>970,285</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>9,670,290</b>	<b>9,665,222</b>	<b>10,324,206</b>	<b>9,535,740</b>
<b>GENERAL FUND EXPENDITURES</b>				
<b>DEPT: LEGISLATIVE</b>				
<b>PERSONNEL</b>				
Salaries & Wages	50,026	48,592	50,800	51,500
Planning Commission Allowance	7,400	9,900	9,600	8,800
Benefits - FICA	5,244	4,830	4,500	4,650
Benefits - Insurance Allowance	12,567	4,638	-	-
Benefits - Workers Comp.	757	1,111	900	900
<b>TOTAL PERSONNEL</b>	<b>75,994</b>	<b>69,072</b>	<b>65,800</b>	<b>65,850</b>
<b>OPERATIONS</b>				
Travel & Training	602	4,251	6,000	6,000
Miscellaneous Expense	1,851	2,905	2,500	2,500

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUNDS	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
Mountainland Assoc of Govt	4,399	4,469	4,500	4,505
Utah Lake Commission	3,019	3,019	3,100	3,100
Utah League of Cities & Towns	7,257	7,482	8,040	8,610
Chamber of Commerce	814	-	1,350	1,350
TOTAL OPERATIONS	<u>17,942</u>	<u>22,126</u>	<u>25,490</u>	<u>26,065</u>
<b>TOTAL LEGISLATIVE</b>	<b><u>93,936</u></b>	<b><u>91,198</u></b>	<b><u>91,290</u></b>	<b><u>91,915</u></b>
<b>DEPT: JUDICIAL</b>				
<b>PERSONNEL</b>				
Salaries & Wages	114,521	105,635	103,000	98,000
Salaries & Wages - Overtime	-	-	-	-
Benefits - FICA	9,815	8,325	8,400	7,500
Benefits - LTD	219	178	250	250
Benefits - Life	158	172	185	185
Benefits - Insurance Allowance	14,698	17,738	17,500	13,300
Benefits - Retirement	17,142	16,417	18,910	15,900
Benefits - Workers Comp.	139	637	200	200
TOTAL PERSONNEL	<u>156,692</u>	<u>149,102</u>	<u>148,445</u>	<u>135,335</u>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	324	164	350	350
Travel & Training	2,547	1,172	2,000	2,000
Office Supplies	4,912	4,276	4,500	4,500
Operating Supplies & Maint	348	113	600	500
Miscellaneous Expense	-	59	-	-
Telephone	1,375	1,411	1,500	1,500
Gasoline & Oil	8	8	-	-
Professional & Tech Services	170,484	176,903	170,000	170,000
Insurance	1,880	1,508	1,550	1,600
Court Surcharges & Fees	101,055	107,598	105,000	105,000
Bailiff Services	9,329	6,704	6,500	6,500
Purchase of Equipment	850	5,000	-	1,000
TOTAL OPERATIONS	<u>293,112</u>	<u>304,916</u>	<u>292,000</u>	<u>292,950</u>
<b>TOTAL JUDICIAL</b>	<b><u>449,804</u></b>	<b><u>454,017</u></b>	<b><u>440,445</u></b>	<b><u>428,285</u></b>
<b>DEPT: ADMINISTRATION</b>				
<b>PERSONNEL</b>				
Salaries & Wages	386,776	373,142	404,800	428,000
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	-	2,800	4,000
Benefits - FICA	31,496	30,041	32,000	33,100
Benefits - LTD	1,860	1,845	2,300	2,300
Benefits - Life	954	948	1,000	1,000
Benefits - Insurance Allowance	95,101	97,751	99,100	79,500
Benefits - Retirement	72,845	75,941	89,000	86,800
Benefits - Workers Comp.	2,001	1,977	2,000	2,000
TOTAL PERSONNEL	<u>591,032</u>	<u>581,646</u>	<u>633,000</u>	<u>636,700</u>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	1,079	1,158	1,200	1,200
Public Notices	1,748	1,560	2,500	2,000
Travel & Training	4,354	4,441	5,000	5,000
Tuition Reimbursement Program	2,000	-	-	-
Office Supplies	10,005	10,511	10,000	10,500
Operating Supplies & Maint	2,230	1,646	2,500	2,000
Miscellaneous Expense	-	-	300	300
Telephone	4,498	4,811	4,500	4,500
Gasoline & Oil	483	1,158	500	500
Employee Recognition	3,795	3,289	2,000	2,500

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUNDS	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
Professional & Tech Services	99,695	93,950	115,000	120,000
Merchant Fees	29,597	32,135	36,000	38,000
Bad Debt Expense	-	-	-	-
Insurance & Surety Bond	5,811	4,232	5,000	5,000
Insurance - Treasury Bond	913	899	1,000	1,100
Other Services	-	50	-	-
Purchase of Equipment	5,824	4,951	3,700	2,500
TOTAL OPERATIONS	<u>172,032</u>	<u>164,791</u>	<u>189,200</u>	<u>195,100</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	20,489	-	-	-
TOTAL CAPITAL OUTLAY	<u>20,489</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ADMINISTRATION</b>	<b><u>783,553</u></b>	<b><u>746,437</u></b>	<b><u>822,200</u></b>	<b><u>831,800</u></b>
<b>DEPT: CITY ATTORNEY</b>				
Professional & Tech Services	65,485	61,821	78,000	65,000
Claims Settlement Contingencies	315	10,623	10,000	20,000
<b>TOTAL CITY ATTORNEY</b>	<b><u>65,800</u></b>	<b><u>72,444</u></b>	<b><u>88,000</u></b>	<b><u>85,000</u></b>
<b>DEPT: CITY ENGINEER</b>				
Professional & Tech Services	151,967	184,368	155,000	200,000
<b>TOTAL CITY ENGINEER</b>	<b><u>151,967</u></b>	<b><u>184,368</u></b>	<b><u>155,000</u></b>	<b><u>200,000</u></b>
<b>DEPT: ELECTIONS</b>				
Election Judges	-	2,780	-	3,000
Special Department Supplies	-	645	-	750
Other Services	-	4,592	-	4,600
<b>TOTAL ELECTIONS</b>	<b><u>-</u></b>	<b><u>8,017</u></b>	<b><u>-</u></b>	<b><u>8,350</u></b>
<b>DEPT: GOVERNMENT BUILDINGS</b>				
PERSONNEL				
Salaries & Wages	-	-	6,500	22,000
Benefits - FICA	-	-	500	1,700
Benefits - Workers Comp.	-	-	80	250
TOTAL PERSONNEL	<u>-</u>	<u>-</u>	<u>7,080</u>	<u>23,950</u>
OPERATIONS				
Operating Supplies & Maint	36,707	10,826	10,000	10,000
Miscellaneous Expense	12,064	14,958	21,000	15,000
Utilities	33,725	34,639	35,000	35,000
Telephone	1,685	1,026	-	-
Professional & Tech Services	1,195	230	500	500
Insurance	6,177	10,253	12,000	12,000
Other Services	24,021	24,089	20,000	5,000
TOTAL OPERATIONS	<u>115,573</u>	<u>96,021</u>	<u>98,500</u>	<u>77,500</u>
CAPITAL OUTLAY				
Building Improvements	35,288	-	-	-
Veterans Hall Renovation	-	3,200	-	-
TOTAL CAPITAL OUTLAY	<u>35,288</u>	<u>3,200</u>	<u>-</u>	<u>-</u>
<b>TOTAL GOVERNMENT BUILDINGS</b>	<b><u>150,861</u></b>	<b><u>99,221</u></b>	<b><u>105,580</u></b>	<b><u>101,450</u></b>
<b>DEPT: POLICE SERVICES</b>				
PERSONNEL				
Salaries & Wages	982,021	1,042,627	1,075,000	1,111,000
Salaries & Wages, X-ing Guard	18,824	18,335	19,000	19,250
Salaries & Wages - Overtime	61,816	48,397	60,000	55,000
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	84,244	86,767	89,000	90,700
Benefits - LTD	5,188	5,348	5,500	6,000

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUNDS	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
Benefits - Life	2,773	2,773	2,850	2,850
Benefits - Insurance Allowance	277,806	277,056	305,000	233,000
Benefits - Retirement	302,550	328,288	423,300	367,400
Benefits - Workers Comp.	17,372	24,420	24,000	24,000
TOTAL PERSONNEL	<u>1,752,595</u>	<u>1,834,010</u>	<u>2,003,650</u>	<u>1,909,200</u>
OPERATIONS				
Membership Dues & Subscriptions	1,320	723	1,000	1,000
Uniform Expense	10,394	13,652	11,000	10,000
Travel & Training	12,773	12,436	11,000	10,000
Office Supplies	3,659	5,572	6,000	5,000
Operating Supplies & Maint	20,534	23,194	25,000	23,000
Telephone	21,798	21,610	19,000	14,000
Gasoline & Oil	52,641	51,859	53,000	46,000
Professional & Tech Services	30,900	32,342	35,000	39,000
Dispatch, Orem City	102,105	93,597	107,662	122,452
Special Department Supplies	5,757	4,788	5,000	5,000
Insurance	5,102	7,079	9,000	9,000
Equipment Rental	-	-	-	-
Vehicle Lease	94,156	112,032	-	-
Other Services	-	-	-	-
Risk Management	1,127	1,060	1,000	1,000
Emergency Preparedness	5,618	8,667	8,500	3,000
Miscellaneous Exp.-Petty Cash	2,583	1,365	2,000	2,000
Youth Court Expenses	1,329	245	1,500	1,300
Nova/RAD Expense	1,380	1,138	1,500	1,300
Use of USAAV Funds	10,042	9,101	8,245	8,000
Purchase of Equipment	9,494	12,455	20,000	10,000
Vehicle Lease Principal	234,262	-	379,048	155,000
Vehicle Lease Interest	-	8,162	717	8,944
TOTAL OPERATIONS	<u>626,976</u>	<u>421,075</u>	<u>705,172</u>	<u>474,996</u>
CAPITAL OUTLAY				
Purchase of Capital Asset Vehicles	-	73,436	-	-
	428,029	-	480,520	75,000
TOTAL CAPITAL OUTLAY	<u>428,029</u>	<u>73,436</u>	<u>480,520</u>	<u>75,000</u>
<b>TOTAL POLICE SERVICES</b>	<b><u>2,807,600</u></b>	<b><u>2,328,521</u></b>	<b><u>3,189,342</u></b>	<b><u>2,459,196</u></b>
<b>DEPT: FIRE PROTECTION SERVICES</b>				
Operating Supplies & Maint	189	80	-	4,115
Other Supplies, Fire Departmen	-	-	-	-
Orem Fire/EMS	1,167,094	1,069,836	1,248,260	1,292,549
Dispatch	102,105	93,597	107,662	122,452
Other Services	88	264	300	300
Weed Abatement	-	-	-	-
<b>TOTAL FIRE PROTECTION SERVICES</b>	<b><u>1,269,477</u></b>	<b><u>1,163,777</u></b>	<b><u>1,356,222</u></b>	<b><u>1,419,416</u></b>
<b>DEPT: PROTECTIVE INSPECTIONS</b>				
PERSONNEL				
Salaries & Wages	138,298	147,582	150,000	153,000
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	11,592	12,013	13,000	12,000
Benefits - LTD	731	749	800	820
Benefits - Life	316	316	350	350
Benefits - Insurance Allowance	31,288	32,116	32,200	30,400
Benefits - Retirement	29,292	30,732	33,800	31,800
Benefits - Workers Comp.	1,673	2,598	2,020	2,020
TOTAL PERSONNEL	<u>213,191</u>	<u>226,106</u>	<u>232,170</u>	<u>230,390</u>

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUNDS	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	365	1,024	1,200	1,200
Travel & Training	2,555	1,165	2,500	2,950
Office Supplies	3,042	2,483	2,500	2,500
Operating Supplies & Maint	2,804	2,181	4,400	3,000
Telephone	3,134	2,984	3,200	3,400
Gasoline & Oil	3,331	3,417	3,500	3,600
Professional & Tech Services	195	2,800	8,500	4,700
Insurance	2,417	1,939	3,000	3,000
Purchase of Equipment	620	2,260	600	1,000
<b>TOTAL OPERATIONS</b>	<b>18,463</b>	<b>20,253</b>	<b>29,400</b>	<b>25,350</b>
<b>TOTAL PROTECTIVE INSPECTIONS</b>	<b>231,654</b>	<b>246,359</b>	<b>261,570</b>	<b>255,740</b>
<b>DEPT: ANIMAL CONTROL SERVICES</b>				
Travel & Training	881	-	-	-
Operating Supplies & Maint	685	3,717	1,500	1,000
Special Dept Supplies	-	4	500	250
North Ut County Animal Shelter	16,637	14,870	21,591	17,000
NUC Shelter-remit license fees	1,125	1,170	1,200	1,200
Purchase of Equipment	-	-	500	-
<b>TOTAL ANIMAL CONTROL SERVICES</b>	<b>19,327</b>	<b>19,761</b>	<b>25,291</b>	<b>19,450</b>
<b>DEPT: HIGHWAY &amp; PUBLIC IMPROVEMENTS</b>				
<b>PERSONNEL</b>				
Salaries & Wages	113,156	116,999	117,100	121,200
Salaries & Wages - Overtime	1,271	908	-	-
Salaries - Temp Employees	4,763	1,574	8,000	8,000
Benefits - FICA	9,751	10,057	9,500	9,900
Benefits - LTD	600	609	650	660
Benefits - Life	316	316	350	350
Benefits - Insurance Allowance	31,708	31,825	32,200	28,500
Benefits - Retirement	23,223	24,788	27,000	25,700
Benefits - Workers Comp.	1,026	1,903	1,050	1,050
<b>TOTAL PERSONNEL</b>	<b>185,814</b>	<b>188,978</b>	<b>195,850</b>	<b>195,360</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	-	97	100	100
Uniform Expense	546	320	150	150
Travel & Training	1,610	1,839	2,100	2,100
Office Supplies	422	261	700	500
Operating Supplies & Maint	23,547	15,390	16,000	15,000
Miscellaneous Exp	48	-	-	200
Utilities	29,399	27,686	30,000	30,000
Telephone	1,366	1,392	2,000	2,000
Gasoline & Oil	10,874	10,618	12,000	12,000
Professional & Tech Services	11,134	37,952	60,000	30,000
Street-side Landscaping	19,994	24,559	34,000	43,500
Materials Testing	-	-	2,000	2,000
Traffic Study	6,770	-	2,500	2,000
Special Snow Removal	31,461	28,027	10,000	33,600
Sidewalk Maintenance	2,630	13,815	15,000	15,000
Special Dept Supplies	7,006	3,595	5,000	5,000
Insurance	6,240	3,064	5,000	5,000
UTA Tax Payment	-	3,591	1,000	1,000
Equipment Rental	-	6,073	2,500	2,500
Other Services	12,483	4,818	10,000	10,000
Purchase of Equipment	720	387	2,000	2,000

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUNDS	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
Lease Principal	-	-	-	-
TOTAL OPERATIONS	<u>166,249</u>	<u>183,485</u>	<u>212,050</u>	<u>213,650</u>
CAPITAL OUTLAY				
New Sidewalks	15,272	-	-	-
ADA Ramps	-	2,385	16,000	10,000
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	104,134	31,485	-	112,000
Traffic Calming Projects	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>119,406</u>	<u>33,870</u>	<u>16,000</u>	<u>122,000</u>
<b>TOTAL HIGHWAY &amp; PUBLIC IMPROVEMENTS</b>	<b><u>471,469</u></b>	<b><u>406,333</u></b>	<b><u>423,900</u></b>	<b><u>531,010</u></b>
<b>DEPT: CLASS B &amp; C ROAD FUND</b>				
OPERATIONS				
Operating Supplies & Maint	-	-	2,000	2,000
Street Lights Utilities	-	81,345	85,000	85,000
Professional & Tech Services	58,265	85,513	35,000	30,000
Street Lights	96,918	8,245	10,000	15,000
Street Striping	-	3,841	5,000	5,000
Crack Sealing	20,000	47,167	25,000	25,000
Overlays	20,193	-	-	-
Purchase of Equipment	-	-	-	-
TOTAL OPERATIONS	<u>195,376</u>	<u>226,111</u>	<u>162,000</u>	<u>162,000</u>
CAPITAL OUTLAY				
Class C Capital Improvements	334,613	390,622	236,000	33,000
TOTAL CAPITAL OUTLAY	<u>334,613</u>	<u>390,622</u>	<u>236,000</u>	<u>33,000</u>
<b>TOTAL CLASS B &amp; C ROAD FUND</b>	<b><u>529,989</u></b>	<b><u>616,733</u></b>	<b><u>398,000</u></b>	<b><u>195,000</u></b>
<b>DEPT: PUBLIC WORKS ADMINISTRATION</b>				
PERSONNEL				
Salaries & Wages	203,172	227,056	230,000	220,500
Salaries & Wages - Overtime	1,501	155	-	-
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	15,924	17,540	17,600	16,900
Benefits - LTD	1,097	1,130	1,150	1,150
Benefits - Life	457	457	475	475
Benefits - Insurance Allowance	51,113	52,189	52,500	43,600
Benefits - Retirement	43,453	46,972	51,500	44,800
Benefits - Workers Comp.	1,798	3,232	2,000	2,000
TOTAL PERSONNEL	<u>318,515</u>	<u>348,730</u>	<u>355,225</u>	<u>329,425</u>
OPERATIONS				
Uniform Expense	75	145	150	150
Travel & Training	1,610	2,295	2,000	3,500
Office Supplies	221	168	500	500
Operating Supplies & Maint	214	16	500	500
Telephone/Cell Phone	835	649	1,200	1,200
Professional & Tech Services	70	228	500	500
Purchase of Equipment	1,126	-	1,000	1,000
TOTAL OPERATIONS	<u>4,150</u>	<u>3,501</u>	<u>5,850</u>	<u>7,350</u>
<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>	<b><u>322,666</u></b>	<b><u>352,231</u></b>	<b><u>361,075</u></b>	<b><u>336,775</u></b>
<b>DEPT: PARKS</b>				
PERSONNEL				
Salaries & Wages	111,939	117,262	117,200	124,700
Salaries & Wages - Overtime	3,270	2,797	2,000	1,000
Salaries - Temp Employees	16,468	20,348	15,000	15,000
Benefits - FICA	11,101	11,191	12,000	10,900
Benefits - LTD	575	582	675	680

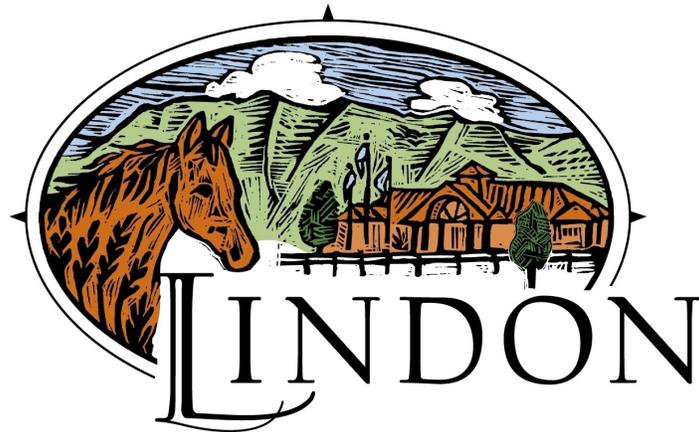
## APPROVED BUDGET GENERAL FUNDS

GENERAL FUNDS	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
Benefits - Life	360	352	370	370
Benefits - Insurance Allowance	28,557	27,005	33,000	28,700
Benefits - Retirement	24,148	25,562	27,000	26,400
Benefits - Workers Comp.	1,598	2,245	1,600	1,600
TOTAL PERSONNEL	<u>198,017</u>	<u>207,343</u>	<u>208,845</u>	<u>209,350</u>
OPERATIONS				
Membership Dues & Subscriptions	660	615	650	650
Uniform Expense	236	153	250	150
Travel & Training	2,247	2,606	2,500	2,250
Office Supplies	420	578	400	200
Operating Supplies & Maint	30,178	28,962	27,500	20,000
Other Supplies	6,592	14,717	8,000	8,000
Trails Maintenance	165	275	4,000	3,000
Utilities	46,405	39,655	15,000	15,000
Telephone	1,216	1,123	1,800	1,800
Gasoline & Oil	6,932	6,402	6,000	6,000
Professional & Tech Services	440	7,739	6,000	3,500
Parks Maintenance Contract	135,965	138,633	137,985	135,000
Easter Egg Hunt	498	-	-	-
Special Dept Supplies	4,973	-	-	-
Insurance	6,240	1,939	3,000	3,000
Equipment Rental	-	13	1,000	1,000
Other Services	1,548	(152)	500	500
Tree City USA Expenses	-	78	750	750
Tree Purchases & Services	6,771	(178)	5,000	5,000
Purchase of Equipment	2,306	466	1,500	2,100
TOTAL OPERATIONS	<u>253,791</u>	<u>243,625</u>	<u>221,835</u>	<u>207,900</u>
CAPITAL OUTLAY				
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	-	-	-
Trails Construction & Improvmt	-	-	-	-
Lindon Heritage Trail	5,862	40,110	-	-
TOTAL CAPITAL OUTLAY	<u>5,862</u>	<u>40,110</u>	<u>-</u>	<u>-</u>
<b>TOTAL PARKS</b>	<b><u>457,669</u></b>	<b><u>491,077</u></b>	<b><u>430,680</u></b>	<b><u>417,250</u></b>
<b>DEPT: LIBRARY SERVICES</b>				
Library Card Reimbursement	29,816	29,390	16,000	16,000
<b>TOTAL LIBRARY SERVICES</b>	<b><u>29,816</u></b>	<b><u>29,390</u></b>	<b><u>16,000</u></b>	<b><u>16,000</u></b>
<b>DEPT: CEMETERY</b>				
Travel & Training	-	60	-	-
Operating Supplies & Maint	2,951	727	2,500	2,000
Professional & Tech Services	625	-	2,000	2,000
Grounds Maintenance Contract	5,408	5,408	6,400	7,350
Special Dept Supplies	-	814	1,000	1,000
Equipment Rental	-	-	1,990	3,500
Purchase of Equipment	-	-	-	-
<b>TOTAL CEMETERY</b>	<b><u>8,984</u></b>	<b><u>7,009</u></b>	<b><u>13,890</u></b>	<b><u>15,850</u></b>
<b>DEPT: PLANNING &amp; ECONOMIC DEVELOPMENT</b>				
PERSONNEL				
Salaries & Wages	127,854	137,501	170,000	181,200
Salaries & Wages - Overtime	-	-	-	-
Salaries - Interns & Temp Emp	-	1,000	1,000	500
Benefits - FICA	11,027	11,365	14,000	14,000
Benefits - LTD	633	638	900	900
Benefits - Life	426	382	500	500

## APPROVED BUDGET GENERAL FUNDS

GENERAL FUNDS	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
Benefits - Insurance Allowance	37,806	39,302	49,800	40,700
Benefits - Retirement	24,511	25,661	34,900	34,000
Benefits - Workers Comp.	991	1,979	1,500	1,500
<b>TOTAL PERSONNEL</b>	<b>203,248</b>	<b>217,827</b>	<b>272,600</b>	<b>273,300</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	513	832	1,205	1,200
Travel & Training	1,044	854	2,000	2,500
Office Supplies	3,342	2,549	2,800	2,800
Operating Supplies & Maint	178	394	1,500	2,000
Telephone	3,225	2,522	2,900	2,900
Gasoline & Oil	730	517	800	800
Professional & Tech Services	195	210	1,000	10,000
Aerial Photos of the City	1,000	-	-	-
Insurance	2,417	1,939	2,200	2,300
Zoning Enforcement & Clean up Master Plan	-	-	-	500
Miscellaneous Expense	20	88	300	300
Zoning & Ordinance Revision	-	-	100	100
Economic Development Expense	-	-	-	-
Purchase of Equipment	1,510	1,564	3,100	2,000
Historical Preservation Socy	4,091	503	500	500
Historical Fund Raiser	147	-	-	357
<b>TOTAL OPERATIONS</b>	<b>18,411</b>	<b>11,971</b>	<b>18,405</b>	<b>28,257</b>
<b>TOTAL PLANNING &amp; ECON. DEVELOPMENT</b>	<b>221,659</b>	<b>229,798</b>	<b>291,005</b>	<b>301,557</b>
<b>DEPT: TRANSFERS AND CONTRIBUTIONS</b>				
<b>TRANSFERS</b>				
Transfer to Road Fund	-	-	-	36,864
Trfr to Redevelopment	2,084	-	-	-
Trfr to Debt Svc - UTOPIA	395,126	403,029	411,089	419,311
Trfr to Fire Station CIP Fd 49	-	-	-	230,000
Trfr to Recreation-Aquatics Bd	662,666	662,916	662,941	590,748
Trfr to Recreation-Hogan Bond	178,354	176,991	177,376	-
Trfr to Recreation Fund	47,793	574,031	200,000	250,000
Trfr to Debt Serv - 700 N Bond	213,545	213,396	213,984	213,446
<b>TOTAL TRANSFERS</b>	<b>1,499,569</b>	<b>2,030,363</b>	<b>1,665,390</b>	<b>1,740,369</b>
<b>CONTRIBUTIONS</b>				
Education Grants	1,000	1,000	1,000	1,000
Contrib - Miss Pleasant Grove	-	-	2,000	2,000
Little Miss Lindon Sponsorship	4,763	4,777	5,000	5,000
Lindon Days Sponsorship	29,500	-	-	-
Parade Float Sponsorship	4,901	4,859	10,000	750
Contrib - Character Connection	-	1,200	-	-
Community Unification Programs	2,877	4,114	-	-
UIA Assessments	55,810	62,345	-	53,904
Appropriate to Fund Balance, General Fund	-	-	171,326	18,673
Appropriate to Fund Balance, Road Fund	-	-	-	-
Appropriate to Impact Fee bal.	5,639	9,874	-	-
<b>TOTAL CONTRIBUTIONS</b>	<b>104,490</b>	<b>88,169</b>	<b>189,326</b>	<b>81,327</b>
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>1,604,059</b>	<b>2,118,533</b>	<b>1,854,716</b>	<b>1,821,696</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>9,670,290</b>	<b>9,665,222</b>	<b>10,324,206</b>	<b>9,535,740</b>

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## **Other Governmental Funds Section**

This section of the 2015-2016 Budget presents information on the Other Governmental Funds that Lindon City utilizes. Lindon City has two Special Revenue Funds, two Capital Projects Funds, and a Debt Service Fund.

Special Revenue Funds. ....	108
Lindon's Special Revenue Funds are the Redevelopment Agency (RDA) Fund and the PARC Tax Fund. The RDA Fund is divided up into three project areas, or districts, that receive property tax increments: the State Street District, the West Side District, and District 3. The PARC Tax Fund receives sales tax.	
Capital Project Fund. ....	111
Lindon City's Capital Project Funds are the Parks Capital Improvement Projects (CIP) Fund and the Public Safety CIP Fund	
Debt Service Fund. ....	113
The Debt Service Fund is used for the accumulation of resources for the payment of current debt liabilities for the General, Road, and Redevelopment Agency Funds.	

**SPECIAL REVENUE FUND**

This fund type is used to account for the proceeds of specific revenue sources, other than trusts or major capital projects that are legally restricted to expenditures for specified purposes. Lindon City only has two funds classified as a Special Revenue Funds.

**Redevelopment Agency (RDA) Fund**

Lindon City has three RDA project areas, or districts, that receive property tax increments. We refer to these districts as the State Street District, the West Side District and District 3. The revenue is restricted to improvements within the corresponding district. The State Street District is setting aside funds for the improvement of 60 North and adjoining site work and landscaping. The West Side District ceased receiving tax increment in 2010 and the remaining fund balance for that district is appropriated to road projects in the 2015-2016 fiscal year. District 3 makes the debt service payments for the 1999 bond which was used to install infrastructure in the area. This will be the last fiscal year in which tax increment is collected for this district. There are significant road projects budgeted in this district.

**Parks, Arts, Recreation and Culture (PARC) Tax Fund**

Parks, Arts, Recreation and Culture (PARC) Tax Fund began when the PARC tax was approved by voters in November 2013. The PARC tax is a 0.1% sales tax which was implemented in April 2014. This fund is used to account for the tax revenue and the qualifying expenditures for parks, arts, recreational and cultural facilities.

The detailed budgets for these funds are on the following pages.

## APPROVED BUDGET OTHER GOVERNMENTAL FUNDS

### REDEVELOPMENT AGENCY FUND

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
<b>STATE STREET DISTRICT</b>				
<b>REVENUES</b>				
State St - Interest Earnings	6,549	6,973	5,600	5,600
State St - Tax Increment	188,467	193,784	147,450	147,450
State St - Prior Yr Tax Incr	140,220	138,465	66,350	30,000
State St - Sundry Revenue	-	-	-	-
Trfr from General Fund	2,084	-	-	-
State St - Use of Fund Balance	-	-	-	605,293
<b>TOTAL STATE ST REVENUES</b>	<b>337,320</b>	<b>339,221</b>	<b>219,400</b>	<b>788,343</b>
<b>EXPENDITURES</b>				
Miscellaneous Expense	848	-	-	-
Professional & Tech Services	-	10,326	2,500	173,500
Sales Tax Participation Agrmt	2,084	-	-	-
Tax Incrment Agmt, Carter Const	104,446	-	-	-
Other Improvements	-	59,727	-	590,000
Admin Costs to General Fund	36,400	33,600	33,600	24,843
Appropriate to Fund Balance	193,541	235,568	183,300	-
<b>TOTAL STATE ST EXPENDITURES</b>	<b>337,320</b>	<b>339,221</b>	<b>219,400</b>	<b>788,343</b>
<b>WEST SIDE DISTRICT</b>				
<b>REVENUES</b>				
West Side - Interest Earnings	2,434	1,068	700	300
West Side - Use of Fnd Balance	269,163	19,740	9,300	148,532
<b>TOTAL WEST SIDE REVENUES</b>	<b>271,597</b>	<b>20,809</b>	<b>10,000</b>	<b>148,832</b>
<b>EXPENDITURES</b>				
Miscellaneous Expense	-	-	-	-
Professional & Tech Services	6,882	20,809	10,000	10,000
Other Services/Utilities	988	-	-	-
Other Improvements	263,727	-	-	138,832
Appropriate to Fund Balance	-	-	-	-
<b>TOTAL WEST SIDE EXPENDITURES</b>	<b>271,597</b>	<b>20,809</b>	<b>10,000</b>	<b>148,832</b>
<b>DISTRICT #3</b>				
<b>REVENUES</b>				
District 3 - Interest Earnings	8,311	6,610	3,500	3,500
District 3 - Tax Increment	840,756	824,021	831,500	831,000
District 3 - Prior Yr Tax Incr	-	1,368	7,700	-
District 3 - Sundry Revenue	5,848	-	-	-
District 3 - Use of Fund Bal	-	510,471	214,416	94,083
<b>TOTAL DISTRICT #3 REVENUES</b>	<b>854,915</b>	<b>1,342,471</b>	<b>1,057,116</b>	<b>928,583</b>
<b>EXPENDITURES</b>				
Miscellaneous Expense	-	-	-	-
Professional & Tech Services	7,974	24,418	15,000	15,000
Insurance	1,680	1,136	2,500	2,500
Tax Participation Agreements	250,000	630,159	269,841	175,743
Other Improvements	13,464	233,234	50,000	619,000
Trfr to Gen Fund - Admin Costs	116,200	116,200	114,100	116,340
Trfr to Debt Service	336,653	337,324	605,675	-
Appropriate to Fund Balance	128,944	-	-	-
<b>TOTAL DISTRICT #3 EXPENDITURES</b>	<b>854,915</b>	<b>1,342,471</b>	<b>1,057,116</b>	<b>928,583</b>

**APPROVED BUDGET**  
**OTHER GOVERNMENTAL FUNDS**

<b>PARC TAX FUND</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Budget</b>
<b>REVENUES</b>				
PARC Tax	-	117,404	450,000	460,000
Interest Earnings	-	4	800	800
Use of Fund Balance	-	-	-	-
<b>TOTAL PARC TAX FUND REVENUES</b>	<b>-</b>	<b>117,408</b>	<b>450,800</b>	<b>460,800</b>
<b>PARC TAX FUND EXPENDITURES</b>				
<b>DEPT: AQUATICS CENTER</b>				
Operating Supplies & Maint	-	-	10,000	15,000
Pool Chemicals	-	-	12,500	25,000
Utilities - Electricity	-	-	35,000	35,000
Utilities - Gas	-	-	13,000	13,000
Utilities - Telephone	-	-	500	1,000
Utilities - Water/Sewer	-	-	3,400	3,400
Other Services	-	-	4,200	-
Purchase of Equipment	-	-	19,000	-
Facility Improvements	-	7,612	-	-
Trfr to Recreation-Capital Exp	-	-	57,000	15,000
<b>TOTAL AQUATICS CENTER</b>	<b>-</b>	<b>7,612</b>	<b>154,600</b>	<b>107,400</b>
<b>DEPT: COMMUNITY CENTER</b>				
Operating Supplies & Maint	-	-	3,000	3,000
Utilities - Electricity	-	-	7,000	7,000
Utilities - Gas	-	-	5,000	5,000
Utilities - Telephone	-	-	1,000	1,000
Utilities - Water/Sewer	-	-	4,000	4,000
Purchase of Equipment	-	-	8,500	-
<b>TOTAL COMMUNITY CENTER</b>	<b>-</b>	<b>-</b>	<b>28,500</b>	<b>20,000</b>
<b>DEPT: VETERANS HALL</b>				
Operating Supplies & Maint	-	-	-	-
Utilities - Electricity	-	-	756	820
Utilities - Gas	-	-	600	600
Utilities - Water/Sewer	-	-	500	500
<b>TOTAL VETERANS HALL</b>	<b>-</b>	<b>-</b>	<b>1,856</b>	<b>1,920</b>
<b>DEPT: PARKS AND TRAILS</b>				
Operating Supplies & Maint	-	-	38,000	30,000
Utilities - Electricity	-	-	10,000	10,000
Utilities - Water/Sewer	-	-	23,000	23,000
Other Services	-	-	3,500	-
Improvements Other than Bldgs	-	-	54,200	83,000
<b>TOTAL PARKS AND TRAILS</b>	<b>-</b>	<b>-</b>	<b>128,700</b>	<b>146,000</b>
<b>DEPT: GRANTS TO OTHER ENTITIES</b>				
Grants to Other Entities	-	-	3,650	15,000
<b>TOTAL GRANTS TO OTHER ENTITIES</b>	<b>-</b>	<b>-</b>	<b>3,650</b>	<b>15,000</b>
<b>DEPT: NON-DEPARTMENTAL</b>				
Trfr to Recreation	-	-	32,925	80,870
Appropriate to Fund Balance	-	109,796	100,569	89,610
<b>TOTAL NON-DEPARTMENTAL</b>	<b>-</b>	<b>109,796</b>	<b>133,494</b>	<b>170,480</b>
<b>TOTAL PARC TAX FUND EXPENDITURES</b>	<b>-</b>	<b>117,408</b>	<b>450,800</b>	<b>460,800</b>

**CAPITAL PROJECT FUNDS**

Funds classified as a Capital Project Fund are used to account for financial resources appropriated for the acquisition or construction of major capital resources, other than those accounted for in Enterprise Funds. Lindon City has two funds in this classification.

**Parks Capital Improvement Program (CIP) Fund**

This fund is used for the purchase and development of City parks. Revenues come through park impact fees, as well as general fund transfers and outside funding on an “as needed” basis.

**Public Safety CIP Fund**

This fund is used for the construction of a fire station as well as remodeling the City Center in order to expand the Police Department. Revenues will come from bond proceeds and general fund transfers.

The detailed budgets for these funds are on the following page.

**APPROVED BUDGET**  
**OTHER GOVERNMENTAL FUNDS**

**CAPITAL IMPROVEMENT  
PROGRAM FUNDS**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
<b>CIP 47 - PARKS PROJECTS</b>				
<b>REVENUES</b>				
City Wide Impact Fees	138,000	223,500	288,000	125,000
City Wide Interest Earned	1,011	1,328	1,900	1,500
Funds from Financing Sources	100,000	-	-	-
City Wide Use of Fund Balance	-	-	-	3,500
<b>TOTAL PARKS CIP REVENUES</b>	<b>239,011</b>	<b>224,828</b>	<b>289,900</b>	<b>130,000</b>
<b>EXPENDITURES</b>				
<b>OPERATIONS</b>				
Professional & Tech Services	-	4,391	-	5,000
Payment on Lindon View Park	10,000	-	-	-
Trfr to Debt Service	-	10,000	10,000	10,000
Cty Wd Appropriate to Fund Bal	31,697	164,292	65,600	-
<b>TOTAL OPERATIONS</b>	<b>41,697</b>	<b>178,683</b>	<b>75,600</b>	<b>15,000</b>
<b>CAPITAL OUTLAY</b>				
Pioneer Park	-	-	-	-
Pheasant Brook Park	-	-	-	60,000
Meadow Park Fieldstone	-	-	40,000	-
Hollow Park	-	-	-	-
Keenland Park	-	-	-	-
City Center Park	97,314	696	-	-
Lindon View Trailhead Park	100,000	37,429	6,300	40,000
Fryer Park	-	8,020	168,000	15,000
Property Purchase	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>197,314</b>	<b>46,145</b>	<b>214,300</b>	<b>115,000</b>
<b>TOTAL PARKS CIP EXPENDITURES</b>	<b>239,011</b>	<b>224,828</b>	<b>289,900</b>	<b>130,000</b>
<b>CIP 49 - PUBLIC SAFETY</b>				
<b>REVENUES</b>				
Trfr from General Fund	-	-	-	230,000
Bond Proceeds	-	-	-	3,000,000
Use of Fund Balance	-	-	-	-
<b>TOTAL PUBLIC SAFETY CIP REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,230,000</b>
<b>EXPENDITURES</b>				
Professional & Tech Services	-	-	-	100,000
Construction Costs	-	-	-	1,600,000
Appropriate to Fund Balance	-	-	-	1,530,000
<b>TOTAL PUBLIC SAFETY CIP EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,230,000</b>

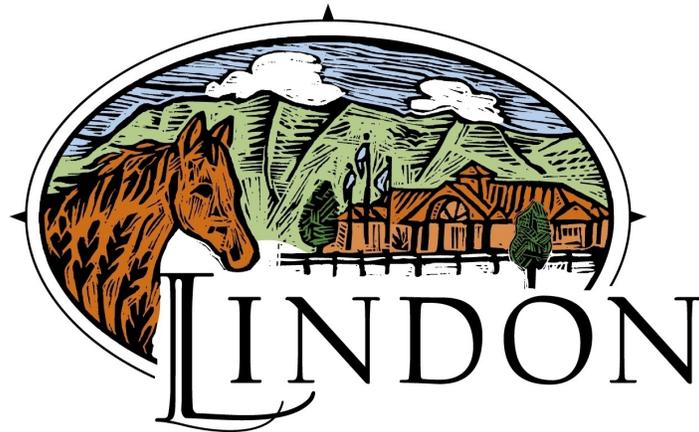
**DEBT SERVICE FUND**

This fund is used for the accumulation of resources for the payment of current debt liabilities for the General, Road, and Redevelopment Agency Funds. Debt liabilities for Enterprise Funds are paid out of those funds.

**DEBT SERVICE FUND**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
Trfr from RDA District 3	336,653	337,324	605,675	-
Trfr from Road Fd - 700 N Bond	213,545	213,396	213,984	213,446
Trfr from Gen Fd - UTOPIA	395,126	403,029	411,089	419,311
Trff from Park CIP Fund	-	10,000	10,000	10,000
Trfr from SID's	31,680	-	-	-
Use of Fund Balance	-	-	-	-
<b>TOTAL DEBT SERVICE REVENUES</b>	<b>977,005</b>	<b>963,749</b>	<b>1,240,748</b>	<b>642,757</b>
<b>EXPENDITURES</b>				
RDA District 3 Principal	289,000	301,000	581,000	-
RDA District 3 Interest	45,903	34,574	22,775	-
RDA District 3 Payng Agent Fee	1,750	1,750	1,900	-
SID 2001 Bond Principal	30,000	-	-	-
SID 2001 Bond Interest	1,680	-	-	-
Parks Prop. Purchase Principal	-	10,000	10,000	10,000
UTOPIA Bond	395,126	403,029	411,089	419,311
700 N Road Bond Principal	131,456	136,236	141,813	146,593
700 N Road Bond Interest	80,696	75,766	70,657	65,339
700 N Road Bond Pay Agent Fees	1,394	1,394	1,514	1,514
Appropriate to Fund Balance	-	-	-	-
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>977,005</b>	<b>963,749</b>	<b>1,240,748</b>	<b>642,757</b>

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## **Enterprise Funds Section**

This section of the 2015-2016 Budget presents information regarding the Water, Sewer, Solid Waste Collection, Storm Water Drainage, Recreation and Telecommunication Funds.

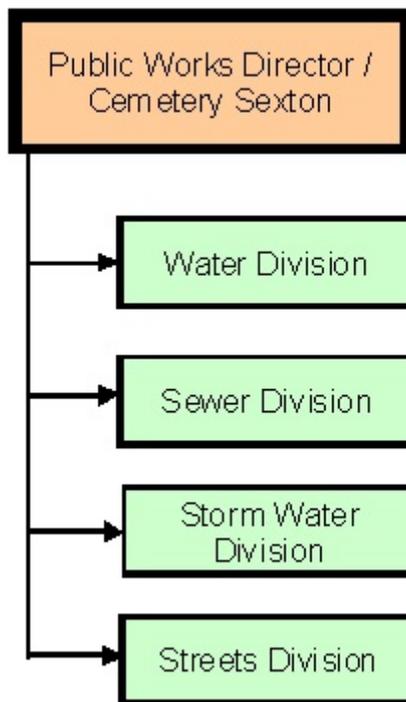
<b>Water Fund</b> .....	117
This information provides details on the Water Funds revenues and expenditures, as well as their expected goals and objectives they plan on accomplishing this year.	
<b>Sewer Fund</b> .....	124
This section is in charge of the sewage collection system within the City, and the installation, maintenance and upgrades of its sewer lines.	
<b>Solid Waste Collection Fund</b> .....	130
The Solid Waste Collection Fund is for the collection and payment of the fees associated with the garbage and recycling collection services.	
<b>Storm Water Drainage Fund</b> .....	131
This section provides details on the Storm Water Drainage System Fund and the utility fees paid by system users. It also discusses the impact fees paid by development.	
<b>Recreation Fund</b> .....	137
The Recreation Fund accounts for the Aquatics Center, Community Center and recreation programs operated by Lindon City.	
<b>Telecommunication Fund</b> .....	143
The Telecommunication Fund is for the collection and payment of the fees associated with Lindon customers accessing Utah Infrastructure Agency (UIA) fiber-optic lines.	

**ENTERPRISE FUNDS**

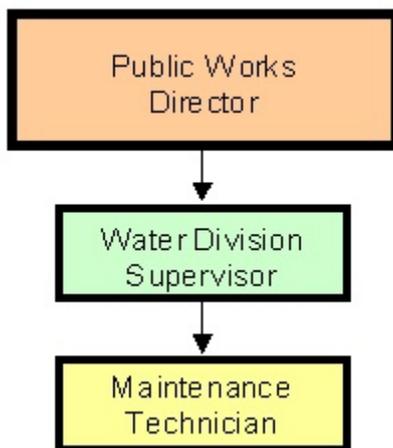
Enterprise Funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Lindon City has Enterprise Funds for Water, Sewer, Solid Waste Collection, Storm Water Drainage, Recreation and Telecommunications.

The City recently added the Telecommunications Fund to track customer activity with the Utah Infrastructure Agency (UIA) which is billed through the City. If Lindon residents desire access to UIA's fiber-optic network in order to subscribe to cable, internet or telephone services through third party vendors, then Lindon City would bill and collect an access fee from customers and then remit the payment to UIA.

Below is an organizational chart showing the Public Works Department.



**WATER FUND**



**Personnel Table**

<b>Personnel</b>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Water Supervisor	1	1	1	1
Maintenance Technician	1	1	2	2
<b>Total</b>	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>

The main revenue sources for the Water Fund are utility fees for the culinary and the secondary water systems paid by users of the systems and culinary water impact fees paid by development. This fund also handles the liability and debt service payments for the bonds issued in 2005, for the portion of the Sales Tax bond proceeds used to install water utility lines along 700 North; in 2006, for culinary water line installation and improvements; and in 2010, for the citywide water meter replacement project. The Water Fund is administered by the Water Division of the Public Works Department.

**Vision**

To ensure adequate and safe supplies of potable and irrigation water at sufficient working pressures by protecting, maintaining, and expanding the City’s water system.

**Description**

The Water Division is responsible for maintaining, improving and expanding of both the culinary and secondary water services.

Culinary water is the potable water used within a home or business. Lindon's culinary water originates from springs east of the City and wells located throughout the City and are consistently monitored for quality and safety. This system is metered and customers are billed monthly.

Secondary water is the untreated water used in sprinklers or other irrigation systems. This system is billed monthly year-round, although it is not metered and is only available from April to October. Lindon reservoirs are supplied mainly from the North Union Canal which is operated by the North Union Irrigation Company.

Both culinary and secondary water are disbursed via gravity where possible and pumped where necessary. The water systems are comprised of water lines, wells, reservoirs, and pumps located throughout the City.

WATER	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$200,540	\$199,994	\$262,700	\$256,300	-2.44%
Operations	\$1,018,255	\$1,260,380	\$1,241,297	\$1,150,852	-7.29%
Capital	\$237,762	\$10,168	\$165,000	\$513,000	210.91%
Add to Fund Balance	\$454,582	\$537,298	\$183,187	\$0	
<b>Total Expenses</b>	<b>\$1,911,138</b>	<b>\$2,007,839</b>	<b>\$1,852,184</b>	<b>\$1,920,152</b>	<b>3.67%</b>

### Capital Improvements

Capital improvements will increase in the 2015-2016 fiscal year by 210.9% from the previous year. The fund has allotted \$71,000 for well reconstruction, \$392,000 for waterline improvements on 200 South and Geneva Road, and \$50,000 for impact fee qualifying improvements. The Public Works Director is working with the City Engineer to prioritize the needed impact fee projects.

### Program Goal

To maintain the financial stability for the operation and maintenance of City's water system by providing citizens with timely and accurate utility bills and the subsequent collection and deposit of these charges. (*Council Goal #2: Use City resources efficiently to ensure long-term financial stability; #4: Provide responsive, cost-effective service to the community*).

### Program Objective (services provided)

- ▶ Coordinate meter reading and generate a timely bill to customers for water usage, water meter and water line service.
- ▶ Post payments of water charges to the appropriate customer account(s).

- ▶ Provide citizens with outstanding customer service for the following functions:
  - Information regarding their water account(s)
  - Establishing and closing customer accounts
  - Assistance with payment arrangements, delinquent charges, leak adjustments, scheduling turn-on and discontinuance of water services
- ▶ Update and maintain customer records.
- ▶ Implement City Code with respect to water service regulations.
- ▶ Perform prudent and timely collection practices to maintain a low delinquency and non-payment rate.
- ▶ Perform a monthly reconciliation between customer accounts and the general ledger.

<u>Workload Measures</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
Average daily consumption (thousands of gallons)	1,200	1,030	1,034	1,050
Number of culinary water accounts	2,818	2,847	2,896	2,925

\*figures are estimates or goals

### Performance Outcomes

The program continues to meet the increasing demand for utility billing services with existing resources.

The program's low percentage in account write offs, for the most part, is due to the fact that water service is discontinued for non-payment of an active account. During the Recession, the City had more uncollectible accounts. As the economy improves, the number of uncollectible accounts is decreasing.

### Program Trends, Needs and Performance

Currently Lindon City offers the citizens the opportunity to pay their bill electronically or coming in directly to the office to pay. The electronic billing option means that customers can have their bill automatically paid from their bank account or credit card every month and not have to worry about their bill being late. The City also sends out the monthly bills electronically to those who sign up in advance.

The City has been offering the option of electronic billing for the last seven years, and the citizens love it. The bills then get downloaded to the Utility Billing system, and then come directly out of the customer's bank account as an automatic withdrawal through an electronic ACH transaction. This same process applies to those using a credit card, debit card or electronic check.

Lindon City's utility bills consists of water base and usage charges monitored by a meter attached to the house, secondary water fees, sewer base and usage fees, garbage and

recycling fees, and a storm water drainage fee. The City Engineer evaluates the Water, Sewer, and Storm Drainage fees on a yearly basis, and recommends to the City Council whether or not an increase is needed.

The City Engineer's most recent utility rate study recommended implementing a 9% increase each year for five years beginning with the 2015-2016 fiscal year. There are two zones in the city that have increased rates in order to recover the cost to pump water uphill to those zones.

### Sustainability Efforts

Lindon City has maintained a great rapport with the customers by utilizing our electronic billing system and offering our customers the option of utility bills online as an e-bill rather than a paper bill that is mailed to them. This service helps protect the environment in many ways by saving statement stock, envelopes, customer check stock, toner and printer impacts, postage and handling, as well as, gas costs in the delivery of the bill and payment.

### Program Goal

To provide potable water of distinguished quality, quantity, and pressure for residential and commercial consumption, and fire protection at a reasonable cost through routine maintenance of our water infrastructure, and by promoting cooperative relationships and agreements with other public agencies.

### Program Objective (services provided)

During 2010-11 fiscal year, over 2000 water meters were changed out. The new water meters can be read electronically via a radio system. The objective of this program is to improve billing accuracy and timeliness and reduce personnel expenses.

<b>Workload Measures</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16*</b>
Water meter replacements	45	55	12	30
Water leak repairs	48	61	14	25
Total fire hydrants	666	673	680	685

\*figures are estimates or goals

Fire hydrant maintenance is a high priority to provide fire protection for our citizens' safety. The Public Works employees are constantly inspecting the fire hydrants to ensure preventative maintenance is performed to keep them in proper operation.

**Performance Outcomes**

Leak detection in the Water Distribution System is an important measure of the system's integrity and reliability. Consequently, leak identification and repair is a priority activity. The leak detection program identifies water leakages for repair, and reduces unaccounted water loss.

Replacement of old malfunctioning water meters is very important to accurately measure water consumed by customers and to maintain the Water Fund's revenue stream and reduce unaccounted water loss.

**Services and Trends**

Valve exercising (opening and closing) and maintenance is another critical maintenance function. This function makes sure valves can be closed in the event of a main break or other interruptions in flow. Also, a section of water main can be isolated for repair or to perform preventative maintenance. A comprehensive program of inspection, exercise, and maintenance of valves on a regular basis helps avoid potentially serious problems when the need to operate a valve arises.

The detailed budget for the Water Fund is on the following pages.

## APPROVED BUDGET ENTERPRISE FUNDS

### WATER FUND

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
<b>REVENUES</b>				
Interest Earnings	582	710	1,500	1,500
Culinary Water Impact Fees	40,014	59,016	75,000	40,000
Interest, PTIF Cul Impact Fees	2,298	1,809	1,500	1,500
Hydrant Meter & Water Usage	2,020	9,446	4,800	2,000
Metered Water User Fees	1,160,606	1,063,655	1,159,650	1,281,410
Secondary Water User Fees	381,494	383,912	385,000	385,000
Water Line Inspection Fee	700	1,125	1,250	1,000
Water Main Line Assessment	1,377	3,424	27,500	2,000
Meter Installation, Bldg Permt	9,750	15,339	16,800	16,800
Utility Application Fee	-	1,160	1,300	500
Utility Collection Fees	26,924	5,020	40,200	20,000
Secondary Water Share Rentals	1,796	1,796	1,796	1,796
Fee in Lieu of Water Stock	28,038	174,291	82,800	-
Contributions from development	147,960	41,080	-	-
Water shares received	94,462	241,006	-	-
Sundry Revenue	13,117	5,049	2,000	-
Use of Impact Fees	-	-	51,088	43,051
Use of Fund Balance	-	-	-	123,595
<b>TOTAL WATER FUND REVENUES</b>	<b>1,911,138</b>	<b>2,007,839</b>	<b>1,852,184</b>	<b>1,920,152</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	114,219	121,425	148,400	153,500
Salaries & Wages - Overtime	4,183	5,749	5,000	5,000
Salaries - Temp Employees	9,569	4,727	9,000	9,000
Benefits - FICA	10,606	10,529	12,500	12,800
Benefits - LTD	588	1,487	900	900
Benefits - Life	316	263	500	500
Benefits - Insurance Allowance	31,959	29,077	49,600	40,700
Benefits - Retirement	27,562	24,891	34,900	32,000
Benefits - Workers Comp.	1,538	1,846	1,900	1,900
<b>TOTAL PERSONNEL</b>	<b>200,540</b>	<b>199,994</b>	<b>262,700</b>	<b>256,300</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	1,050	1,005	1,100	1,100
Uniform Expense	471	395	225	225
Travel & Training	1,620	908	3,500	3,500
Office Supplies	19,571	19,105	18,000	18,000
Operating Supplies & Maint	35,852	28,542	30,000	30,000
Miscellaneous Expense	48	-	-	-
Utilities	190,295	195,216	200,000	200,000
Telephone	4,652	5,273	6,500	6,500
Gasoline & Oil	10,451	9,193	12,000	12,000
Professional & Tech Services	104,347	57,059	100,000	50,000
Services - Impact Fees	-	689	63,000	20,000
Bad Debt Expense	-	-	-	-
Special Dept Supplies	50,571	49,233	40,000	30,000
Insurance	10,330	7,959	7,500	7,900
Equipment Rental	2,136	-	2,020	2,500
Other Services	22,188	5,909	7,000	7,000
CUP/Alpine Reach Watr Carriage	6,043	6,855	8,000	8,000
Claims Settlement/Expense	-	-	-	-
CUP/Bonneville OM&R	24,613	31,910	32,500	35,000
Purchase of Equipment	720	436	3,000	1,240
CUWCD Power Loss Charge	9,583	14,176	15,000	15,000
Water Stock Assessment	68,481	106,393	110,000	110,000

## APPROVED BUDGET ENTERPRISE FUNDS

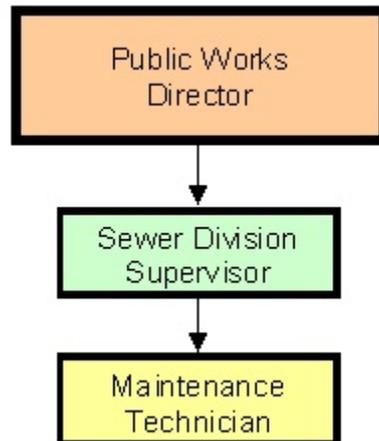
### WATER FUND

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
Depreciation	295,995	314,534	-	-
CUP Water Principal	46,933	-	50,006	51,617
CUP Water Interest	94,860	93,309	92,398	90,787
700 N Water Bond Interest	5,513	5,292	4,851	4,486
700 N Water Bond Principal	9,026	-	9,737	10,065
400 N Cul. Water Bond Interest	6,128	4,742	4,514	3,082
400 N Cul Water Bond Principal	25,976	-	28,639	30,071
2010 Wtr Meter Lease Principal	74,323	-	79,616	82,403
2010 Wtr Meter Lease Interest	9,050	5,783	5,671	2,884
Amort of Cost of Issuance	353	-	-	-
Close Out to Balance Sheet	(394,019)	-	-	-
Admin Costs to General Fund	207,732	210,823	216,251	233,297
P.W. Admin Costs to Gen. Fund	73,364	85,644	90,269	84,194
Appropriate to Impact Fee Bal	-	-	-	-
Appropriate to Fund Balance	454,582	537,298	183,187	-
<b>TOTAL OPERATIONS</b>	<u>1,472,836</u>	<u>1,797,677</u>	<u>1,424,484</u>	<u>1,150,852</u>
<b>CAPITAL OUTLAY</b>				
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	8,908	-	-	-
Well Reconstruction	16,622	(0)	-	71,000
Special Projects	161,971	778	115,000	392,000
Murdock Utility Relocation	50,260	0	-	-
Impact Fee Projects	-	9,389	50,000	50,000
<b>TOTAL CAPITAL OUTLAY</b>	<u>237,762</u>	<u>10,168</u>	<u>165,000</u>	<u>513,000</u>
<b>TOTAL WATER FUND EXPENDITURES</b>	<u><b>1,911,138</b></u>	<u><b>2,007,839</b></u>	<u><b>1,852,184</b></u>	<u><b>1,920,152</b></u>

**SEWER FUND**

The main revenue sources for the Sewer Fund are utility fees paid by system users and impact fees paid by development. The City Engineer recommended that the City Council increase the Sewer rates by 4% to build a repair and replacement reserve.

Sewer usage is not metered. There are two different methods for estimating sewer usage. For customers with secondary water, their sewer usage is estimated to be the same as their metered culinary water usage. For customers who do not have secondary water, and therefore must use their culinary water to water their lawn, their sewer usage is estimated based on the average winter water usage (November - March). The Sewer Fund is administered by the Sewer Division of the Public Works Department.

**Personnel Table**

<b>Personnel</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
Sewer Supervisor	1	1	1	1
Maintenance Technician	0.5	0.5	1	1
<b>Total</b>	<b>1.5</b>	<b>1.5</b>	<b>2</b>	<b>2</b>

There are not any personnel position changes in the 2015-2016 fiscal year.

**Vision**

Provide a wastewater collection system that functions reliably, that is routinely subject to preventative maintenance inspections and repairs and that satisfies all of the requirements of the Clean Water Act and City Municipal Code. Provide assistance and

recommendations to residents and property owners that experience problems in private wastewater collection and piping systems.

### Description

In 1974-78, Lindon City elected to install a sewage collection system, thereby eliminating septic tank systems. All City sewer lines run to Orem City's Water Reclamation Facility and are engineered and maintained to accommodate present and future growth of Lindon. Lindon City is responsible for the installation, maintenance and upgrades of its sewer lines.

SEWER	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$129,499	\$140,618	\$174,450	\$173,600	-0.49%
Operations	\$978,270	\$1,164,012	\$1,272,828	\$1,245,427	-2.15%
Capital	\$545,232	-\$571	\$65,750	\$20,000	-69.58%
Add to Fund Balance	\$0	\$96,863	\$371,982	\$173,893	
<b>Total Expenses</b>	<b>\$1,653,001</b>	<b>\$1,400,921</b>	<b>\$1,885,010</b>	<b>\$1,612,920</b>	<b>-14.43%</b>

### Capital Improvements

Capital improvements will decrease in the 2015-2016 fiscal year by 69.6% from the previous year. There are not any projects scheduled, but \$20,000 has been set aside for emergency repairs.

### Program Goal

To maintain the financial stability for the operation and maintenance of City's sewer system by providing citizens with timely and accurate utility bills and the subsequent collection and deposit of these charges. (*Council Goal #2: Use City resources efficiently to ensure long-term financial stability; #4: Provide responsive, cost-effective service to the community*).

### Program Objective (services provided)

- ▶ Generate a timely bill to customers for sewer usage and service. Post payments of sewer charges to the appropriate customer account(s).
- ▶ Provide citizens with outstanding customer service for the following functions:
  - Information regarding their sewer account(s).
  - Establishing and closing customer accounts.
  - Assistance with payment arrangements, delinquent charges, and scheduling a discontinuance of sewer services, when applicable.
- ▶ Update and maintain customer records.

- ▶ Implement City code with respect to sewer service regulations.
- ▶ Perform prudent and timely collection practices to maintain a low delinquency and non-payment rate.
- ▶ Perform a monthly reconciliation between customer accounts and the general ledger.
- ▶ Review winter water consumption reports on an annual basis to ensure proper billing of sewer usage.

<b>Workload Measures</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16*</b>
Number of sewer accounts	2,732	2,774	2,835	2,850
Sewer line miles inspected	3.7	1.5	6	3

\*figures are estimates or goals

### Performance Outcomes

The program continues to meet the increasing demand for utility billing services with existing resources. The program's low percentage in account write offs, for the most part, is due to the fact that water service is discontinued for non-payment of an active account. During the Recession, the City had more uncollectible accounts. As the economy improves, the number of uncollectible accounts is decreasing.

### Program Trends, Needs and Performance

The City utilizes an electronic billing option for our residents and offers the ability to pay their utility bills online. Offering customers the ability to pay online with either a credit card or withdrawal from their bank account helps provide excellent customer service and is a great benefit for our customer base.

### Program Goal

- ▶ Provide a wastewater collection system that provides a safe and reliable conveyance mechanism for wastewater materials.
- ▶ Prevent wastewater system blockages by routinely inspecting known problem areas of the lines and by actively managing a program to eliminate the discharge of fats, oils and greases into the City's wastewater system.
- ▶ Avoid overage surcharges from Orem City, by monitoring and reducing storm water infiltration into the sewer system.

Key maintenance activities include cleaning the sanitary sewer collection system with high velocity water pressure, video scanning the trunk lines with self-propelled closed circuit cameras, removing roots through chemical treatment, assisting citizens with specific problems and, tracking and maintaining data on a computer management system for future use by citizens, contractors and other City departments.

**SEWER INVENTORY SUMMARY**

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
Miles of sewer lines	61.3	61.3	61.3	61.3
Number of manholes	1,443	1,445	1,450	1,450
Number of clean-outs	2,710	2,710	2,900	2,900

\*figures are estimates or goals

**Performance Measures**

<u>Program Objective/Measures</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Perform annual inspections and maintenance to ensure system reliability and to satisfy regulatory requirements.	Achieved	Achieved	Achieved	Goal
Routine line cleaning: clean & remove debris from the sanitary sewer system every 3 years.	Achieved	Achieved	Achieved	Goal
Non-routine line cleaning: lines that have recorded problems (roots, flat grade, under capacity) require more frequent cleaning	Achieved	Achieved	Achieved	Goal

**Performance Outcomes**

The City cleans the entire sanitary sewer system within its boundaries a minimum of every three years and conducts video inspections of the system every seven years. Annual cleaning of 20,000 feet of sewer lines and video inspection of 5,000 feet of sewer lines each year are necessary to satisfy the required inspections. In addition to annual cleaning and scanning efforts, problem lines are cleaned more frequently. Lines with root problems are chemically treated or roots are cut to reduce the potential for blockages in the sanitary sewer system. The Sewer Division also cleans and inspects newly installed pipe systems associated with new development and capital improvement projects to assure proper construction and installation procedures were used.

**Programs Trends, Needs and Performance**

As the lines and structures in the sanitary sewer system age, more routine maintenance and repair are necessary to reduce ground and surface water infiltration, maintain proper gravity flow in the sewer system, and eliminate leaking from joints and damaged pipe. Routine repairs such as specific pipe and joint replacement, root removal, manhole rehabilitation and sealing continue to be performed by the Sewer Division employees.

The detailed budget for the Sewer Fund is on the following pages.

## APPROVED BUDGET ENTERPRISE FUNDS

### SEWER FUND

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
<b>REVENUES</b>				
Sewer Charges	1,190,398	1,256,141	1,413,110	1,489,420
Interest Earnings	1,031	226	700	700
Sundry Revenue	19,439	(1)	-	-
Sewer Line Inspection Fee	700	1,050	1,250	1,000
Sewer Impact Fee	80,236	129,842	205,300	90,000
Interest PTIF Sewer Impact Fee	3,815	576	400	400
Sewer Assessment, 1900 West	1,066	5,774	9,400	9,400
Sewer Assessment, 200 South	-	-	-	-
Sewer Assessment, Other	328	1,406	4,850	2,000
Contributions from development	87,890	17,954	-	-
Use of Impact Fees	268,098	(12,047)	250,000	20,000
Use of Fund Balance	-	-	-	-
<b>TOTAL SEWER FUND REVENUES</b>	<b>1,653,001</b>	<b>1,400,921</b>	<b>1,885,010</b>	<b>1,612,920</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	82,396	91,733	108,500	113,000
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	1,574	6,000	6,000
Benefits - FICA	6,896	6,856	9,300	9,600
Benefits - LTD	450	455	650	650
Benefits - Life	237	237	350	350
Benefits - Insurance Allowance	19,590	20,275	23,500	19,500
Benefits - Retirement	18,935	18,040	24,900	23,200
Benefits - Workers Comp.	995	1,448	1,250	1,300
<b>TOTAL PERSONNEL</b>	<b>129,499</b>	<b>140,618</b>	<b>174,450</b>	<b>173,600</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	700	725	500	500
Uniform Expense	396	170	150	150
Travel & Training	1,390	912	2,100	2,100
Office Supplies	424	261	800	800
Operating Supplies & Maint	25,085	17,330	25,000	25,000
Miscellaneous Expense	48	-	-	-
Utilities	9,457	13,449	15,000	15,000
Telephone	1,548	1,454	2,100	2,100
Gasoline & Oil	6,806	7,376	7,500	7,500
Professional & Tech Services	14,926	26,585	100,000	60,000
Services - Impact Fees	-	-	10,000	5,000
Bad Debt Expense	-	-	-	-
Special Dept Supplies	1,753	2,999	5,000	5,000
Insurance	7,149	3,364	5,000	5,500
Orem City Sewage Collection	449,059	394,679	440,000	460,000
Equipment Rental	-	-	500	500
Other Services	4,368	8,718	5,000	3,500
Sewer Backup Claims	1,129	-	4,000	3,000
Purchase of Equipment	1,570	2,185	10,000	4,140
Depreciation	182,843	289,565	-	-
Orem Swr Plant Expansn Princpl	160,074	49,296	160,074	160,074
Geneva Rd Proj. Bond Principal	120,000	-	126,000	130,000
Geneva Rd Proj Bond Interest	72,075	69,075	66,000	62,850
Close Out to Balance Sheet	(776,011)	-	-	-
Admin Costs to General Fund	165,270	190,226	197,835	208,519
P.W. Admin Costs to Gen. Fund	73,364	85,644	90,269	84,194
Appropriate to Impact Fee Bal	-	-	-	-
Appropriate to Fund Balance	454,846	96,863	371,982	173,893
<b>TOTAL OPERATIONS</b>	<b>978,270</b>	<b>1,260,875</b>	<b>1,644,810</b>	<b>1,419,320</b>

**SEWER FUND**

	<u>2012-2013 Actual</u>	<u>2013-2014 Actual</u>	<u>2014-2015 Amended Budget</u>	<u>2015-2016 Budget</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	5,750	-
Geneva Road Upgrade Project	447,408	(571)	-	-
Special Projects	26,757	-	60,000	20,000
Infiltration Elimination	42,000	-	-	-
Murdock Utility Relocation	29,067	0	-	-
Orem Sewer Plant Expansion	-	(0)	-	-
TOTAL CAPITAL OUTLAY	<u>545,232</u>	<u>(571)</u>	<u>65,750</u>	<u>20,000</u>
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b><u>1,653,001</u></b>	<b><u>1,400,921</u></b>	<b><u>1,885,010</u></b>	<b><u>1,612,920</u></b>

**SOLID WASTE COLLECTION FUND**

The Solid Waste Collection Fund is for the collection and payment of the fees associated with the garbage and recycling collection services. Residential garbage collection service is billed through Lindon City. Businesses in Lindon must contract directly with a garbage collection service of their choice. All customers in Lindon (both residential and non-residential) may sign up for recycling services in Lindon.

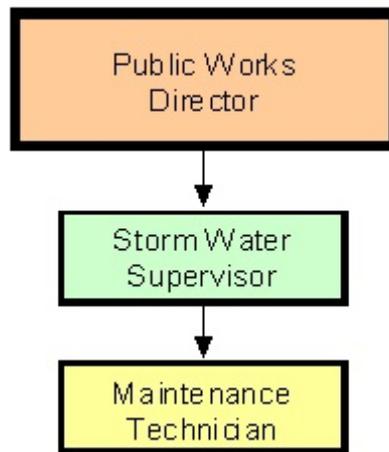
Since Lindon City contracts waste collection services with Allied Waste Management, there are not any personnel or capital expenses associated with this fund.

In 2009-2010, the City Council opted to start paying the North Point Solid Waste Transfer Station (NPSWTS) directly. This means that the City receives two separate bills for solid waste collection services. The City receives one from Allied Waste for their collections services, and one from NPSWTS for the dumping of the waste.

<b>SOLID WASTE COLLECTION FUND</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Budget</b>
<b>REVENUES</b>				
Waste Collection Fees	339,745	376,012	373,000	377,000
Recycling Collection Fees	42,489	39,712	42,000	42,500
Use of Fund Balance	-	-	-	-
<b>TOTAL SOLID WASTE REVENUES</b>	<b>382,234</b>	<b>415,725</b>	<b>415,000</b>	<b>419,500</b>
<b>EXPENDITURES</b>				
Other Supplies & Services	-	-	-	-
Republic Collection Fees	195,327	218,380	219,000	222,300
Landfill	110,596	119,894	119,200	121,000
Republic Recycling Charges	31,803	37,340	40,000	40,600
North Point Punch Passes	-	9,534	10,000	10,000
City Wide Cleanup	-	-	4,200	4,500
Bad Debt Expense	-	-	-	-
Insurance	1,012	812	1,200	1,200
Other Services	-	-	1,500	1,500
Admin Costs to General Fund	15,080	15,532	16,600	16,780
Appropriate to Fund Balance	28,415	14,232	3,300	1,620
<b>TOTAL SOLID WASTE EXPENDITURES</b>	<b>382,234</b>	<b>415,725</b>	<b>415,000</b>	<b>419,500</b>

**STORM WATER DRAINAGE SYSTEM FUND**

The main revenue sources for the Storm Water Drainage System Fund are utility fees paid by system users and impact fees paid by development as well as transfers from the General Fund on an “as needed” basis. This fund also handles the liability and debt service payments for the portion of the 2005 Sales Tax bond proceeds used to install storm water drainage lines along 700 North. This fund is administered by the Storm Water Division of the Public Works Department.



**Personnel Table**

<b>Personnel</b>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Storm Water Supervisor	1	1	1	1
Maintenance Technician	1.5	1.5	1	1
<b>Total</b>	<u>2.5</u>	<u>2.5</u>	<u>2</u>	<u>2</u>

There are not any personnel position changes in the 2015-2016 fiscal year.

**Vision**

Establish and maintain a surface and storm water collection system that captures and detains runoff to reduce street and stream flooding. To minimize downstream pollution and provide a safe conveyance of storm water through the City in order to minimize damage to persons and property from flooding caused by rainstorms and snowmelt.

**Description**

The Storm Water Drainage Division maintains and improves drainage ditches as well as maintaining, improving and installing the increasing number of drainage pipes that comprise the City's storm water drainage system. Lindon City prohibits depositing certain materials on sidewalks and roadways. The City is working with the Environmental Protection Agency to keep waterways clean.

The City Engineer conducted a utility rate study to determine and recommend the utility rate for storm water. The City Engineer recommended increasing the rate 13% each year for five years beginning in the 2015-2016 fiscal year.

STORM WATER DRAINAGE	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$172,851	\$177,621	\$163,750	\$164,700	0.58%
Operations	\$405,579	\$512,408	\$393,091	\$375,489	-4.48%
Capital	\$325,938	\$20,899	\$34,000	\$10,000	-70.59%
Add to Fund Balance	\$95,317	\$0	\$0	\$39,651	
<b>Total Expenses</b>	<b>\$999,684</b>	<b>\$710,928</b>	<b>\$590,841</b>	<b>\$589,840</b>	<b>-0.17%</b>

**Program Goal**

To maintain the financial stability for the operation and maintenance of the City's storm drain system by providing citizens with timely and accurate utility bills and the subsequent collection and deposit of these charges. *(Council Goal #2: Use City resources efficiently to ensure long-term financial stability; #4: Provide responsive, cost-efficient service to the community).*

**Program Objective (services provided)**

- ▶ Generate a timely bill to customers for storm drain service and post payments of storm drain charges to the appropriate customer accounts.
- ▶ Provide the citizens with outstanding customer service for the following functions:
  - Information regarding their storm drain accounts.
  - Establishing and closing customer accounts.
  - Assistance with payment arrangements and delinquent charges.
- ▶ Update and maintain customer records.
- ▶ Implement City Code with respect to storm drain service regulations.
- ▶ Perform a monthly reconciliation between customer accounts and the general ledger.

<u>Performance Measures</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
Number of storm water accounts	2,803	2,842	2,894	2,900
Storm water mainline miles	40.6	40.6	41.6	41.6

\*figures are estimates or goals

### Performance Outcomes

The program continues to meet the increasing demand for utility billing services with existing resources. The program's low percentage in account write offs, for the most part, is due to the fact that water service is discontinued for non-payment of an active account. During the Recession, the City had more uncollectible accounts. As the economy improves, the number of uncollectible accounts is decreasing.

### Program Trends, Needs and Performance

The City offers its residents the option of electronic bill pay and e-checks taken through the internet to pay their utility bill. This gives our customers the ability to receive a paperless bill and make on-line payments. Since the City has offered our customers the ability to pay online with a credit card or withdrawal from their bank account, the City has received numerous compliments on the improved and more customer friendly system. This service allows customers the convenience of paying their bill when, where and how they want.

### Sustainability Efforts

By implementing the option of electronic bill pay, the City has decreased expenses and its environmental impact by decreasing paper output, postage and handing expenses and collection expenses.

### Program Goal

Maintain a high performing storm and surface water collection system through regular street sweeping, periodic cleaning of storm lines and catch basins, and cost effective pond and creek enhancement projects.

<u>Performance Measurers</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
Street sweeping hours	192	163	213	180
Street sweeping miles	156	123	182	150
Fall leaf bags picked up	5,120	6,377	4,223	5,000
Manhole and inlet cleaning	6	27	13	15

\*figures are estimates or goals

**Performance Outcomes**

Street sweeping stabilizes the cost of sediment removal from the underground storm system. This helps to remove more trash, dirt and sedimentary material that contain heavy metals and hydrocarbons, reducing the amounts that enter the Storm Drainage System. The City has a goal to sweep the curbs and gutters at least two times annually. The City will clean sumped catch basins at least once every four years to meet performance and regulatory obligations. Storm sewer line cleaning removes sediments, prevents blockages, and allows inspection of structures and lines through routine maintenance. New additions to the storm system are inspected before final acceptance to assure proper construction.

**Program Trends, Needs and Performance**

The Storm Water fund is still recovering from several years of expenditures exceeding revenues. The City Engineers have conducted a utility rate study and recommended that revenues increase 13% per year for five years. In addition, they are conducting an impact fee study to evaluate impact fees, which have remained at the same level since inception in 1997. In addition, expenditures have been reduced with capital projects being put on hold.

The detailed budget for the Storm Water Drainage Fund is on the following pages.

## APPROVED BUDGET ENTERPRISE FUNDS

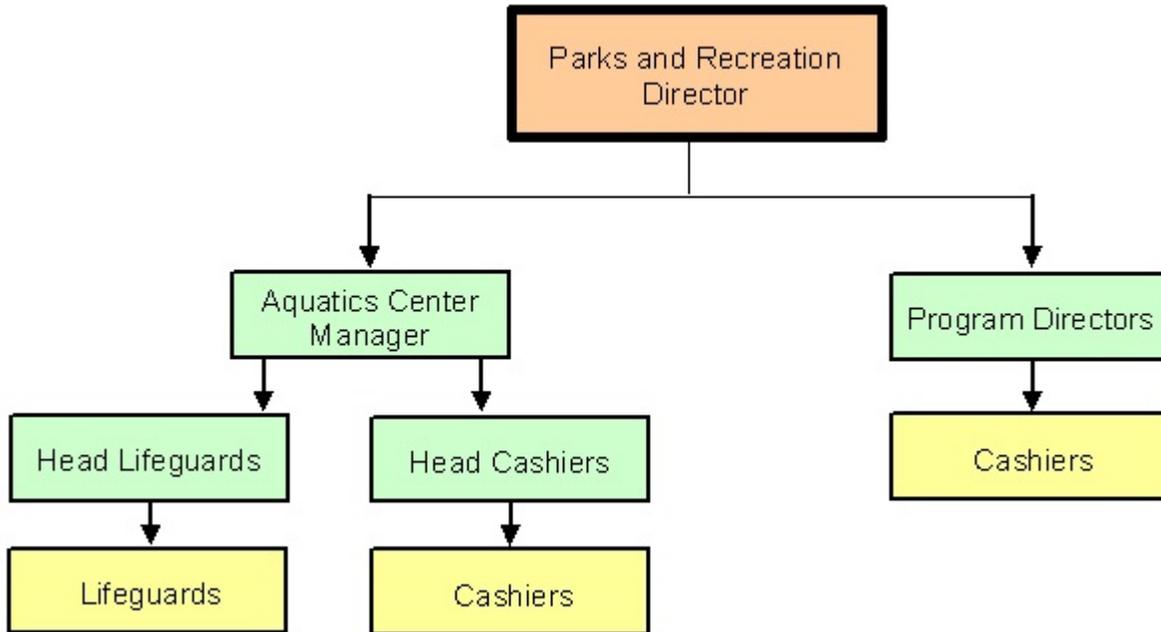
### STORM WATER DRAINAGE SYSTEM FUND

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
<b>REVENUES</b>				
Storm Water Utility	404,939	424,103	485,000	554,840
Storm Water Impact Fee	25,158	41,262	70,700	35,000
Sundry Revenue	10,641	144	-	-
Grant Proceeds	395,191	-	-	-
Interest Earned	0	-	-	-
Funds from Other Sources	-	-	-	-
Fixed Asset Disposal Gain/Loss	-	45,000	-	-
Contributions from development	163,755	10,945	-	-
Use of Fund Balance	-	189,473	35,141	-
<b>TOTAL STORM WATER REVENUES</b>	<b>999,684</b>	<b>710,928</b>	<b>590,841</b>	<b>589,840</b>
<b>EXPENDITURES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	111,501	113,409	100,100	104,600
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	1,574	6,000	6,000
Benefits - FICA	8,895	9,221	9,000	8,500
Benefits - LTD	572	591	600	600
Benefits - Life	395	395	350	350
Benefits - Insurance Allowance	26,262	26,418	23,500	21,300
Benefits - Retirement	23,935	24,017	23,000	22,100
Benefits - Workers Comp.	1,291	1,996	1,200	1,250
<b>TOTAL PERSONNEL</b>	<b>172,851</b>	<b>177,621</b>	<b>163,750</b>	<b>164,700</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	2,312	2,462	2,500	2,500
Uniform Expense	546	245	150	150
Travel & Training	393	1,096	800	800
Office Supplies	1,059	802	1,000	1,000
Operating Supplies & Maint	17,492	13,490	15,000	15,000
Miscellaneous Expense	70	-	-	-
Utilities	2,569	1,907	2,000	2,000
Telephone	1,619	2,146	2,000	2,000
Gasoline & Oil	6,427	8,666	7,000	7,000
Professional & Tech Services	32,622	29,925	50,000	50,000
Services - Impact Fees	-	-	50,000	25,000
Claims Settlement/Expense	-	-	3,000	3,000
Bad Debt Expense	-	-	-	-
Special Dept Supplies	1,616	686	2,000	2,000
Insurance	6,426	2,154	4,500	4,600
Equipment Rental	474	-	1,000	1,000
Other Services	1,918	4,798	5,000	3,000
Disburse Grant to Subrecipient	267,703	-	-	-
Storm Water Mgmt Program	558	55	1,000	1,000
Purchase of Equipment	1,899	384	7,000	11,240
Depreciation	241,036	284,982	-	-
700N Storm Water Bond Interest	14,975	14,053	13,179	12,187
700N Storm Wtr Bond Principal	24,519	-	26,451	27,342
Street Sweeper Principal	-	-	37,479	38,487
Street Sweeper Interest	-	1,936	5,319	4,311
Amort of Cost of Issuance	579	-	-	-
Close out to Balance Sheet	(350,457)	-	-	-
Admin Costs to General Fund	55,860	56,977	66,444	77,678
P.W. Admin Costs to Gen. Fund	73,364	85,644	90,269	84,194
Appropriate to Fund Balance	95,317	-	-	39,651
<b>TOTAL OPERATIONS</b>	<b>500,895</b>	<b>512,408</b>	<b>393,091</b>	<b>415,140</b>

**STORM WATER DRAINAGE  
SYSTEM FUND**

	<u>2012-2013 Actual</u>	<u>2013-2014 Actual</u>	<u>2014-2015 Amended Budget</u>	<u>2015-2016 Budget</u>
CAPITAL OUTLAY				
Purchase of Capital Asset	21,520	-	-	-
Special Projects	21,997	23,516	34,000	10,000
Lindon Hollow Creek	246,456	(2,616)	-	-
Murdock Utility Relocation	35,966	-	-	-
TOTAL CAPITAL OUTLAY	<u>325,938</u>	<u>20,899</u>	<u>34,000</u>	<u>10,000</u>
<b>TOTAL STORM WATER EXPENDITURES</b>	<b><u>999,684</u></b>	<b><u>710,928</u></b>	<b><u>590,841</u></b>	<b><u>589,840</u></b>

RECREATION FUND



Personnel Table

Personnel	2012-13	2013-14	2014-15	2015-16
Parks & Rec. Director	1	1	1	1
Senior Ctr Program Dir.	1	1	1	1
Comm. Ctr Program Dir.	1	1	1	1
Recreation Program Dir.	1	1	1	1
Aquatics Center Manager	1	1	1	1
Lifeguards	80	80	80	80
Cashiers	6	6	6	6
<b>Total</b>	<u>91</u>	<u>91</u>	<u>91</u>	<u>91</u>

Vision

To provide recreational sports leagues that emphasize inclusion, sportsmanship, education and skill development at the lowest possible cost while still meeting a high level of organization and consistency. The Aquatics Center was built to provide swimming lessons and a fun atmosphere while learning valuable life skills in and out of the water. We will accomplish all these things by focusing on the quality, rather than the

quantity, of the programs offered by Lindon City. The Community Center started with programs for Seniors and has expanded to include programs for the whole community.

### Description

The Recreation Department is managed by a full time Parks and Recreation Director with a seasonal support staff. Lindon offers basketball in the fall, soccer in the spring, and Tee-ball, Coach Pitch and Machine Pitch baseball programs in the summer. These are noncompetitive, recreational leagues which focus on building skills, self-esteem and a sense of fair play.

The Aquatics Facility offers lessons for swimming, flow rider, swim team and junior lifeguards. Lessons are scheduled in the mornings and then open swim hours begin afterward. The facility has a flow rider and 5 separate pools, including a competition pool, a lazy river and a zero point entry pool. The facility is very family friendly.

The City purchased and renovated a former church building in the 2010-2011 fiscal year. This building is now serving as a Senior Center and a Community Center for all citizens in Lindon.

As the programming at the Community Center continues to expand, it became necessary for the City to add another part time Program Director. One Program Director facilitates Senior programs while the other director facilitates community programs.

RECREATION FUND	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Budget	Percent Variance
Personnel	\$400,285	\$463,475	\$521,010	\$518,900	-0.40%
Operations	\$969,316	\$1,056,446	\$1,181,077	\$925,548	-21.64%
Capital	\$0	-\$270	\$57,000	\$15,000	-73.68%
Add to Fund Balance	\$2,864	\$412,929	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,372,465</b>	<b>\$1,932,580</b>	<b>\$1,759,087</b>	<b>\$1,459,448</b>	<b>-17.03%</b>

### Program Goal

To aid and enhance the quality of life for Lindon City's families by providing recreational programs, facilities and services that meet the needs of the community within a safe and positive learning environment.

### Program Objective (services provided)

- ▶ Evaluate and train employees on recreation programs that are offered to Lindon youth.

- ▶ Create new programs to provide multiple recreational opportunities for Lindon Seniors and youth.
- ▶ Allow for a safe and family oriented environment in all recreational areas within Lindon City.
- ▶ Meet the needs of the youth, adults, and families by offering a variety of recreational programs that encourage fitness and promote healthy lifestyles.
- ▶ Develop and implement educational programs in regard to health, fitness, and recreation that promote education and self awareness of the benefits of health and fitness activities.

<u>Performance Measures</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16*</u>
Number of aquatics programs	5	8	6	6
Participants in aquatics programs	7,296	7,195	7,370	7,300
Number of Community Ctr programs	13	12	14	12
Participants in Comm. Ctr programs	857	252	465	500
Number of Senior Ctr programs	31	23	13	23
Participants in Senior Ctr programs	150	579	345	500
Number of sports programs	5	5	5	5
Participants in sports programs	1,181	1,298	1,425	1,425

\*figures are estimates or goals

### Performance Outcomes

The Parks and Recreation Director in conjunction with the Program Coordinators are continuing to add, evaluate and improve programs for the Community Center which came online in August 2011. The Community Center hosts the Senior Center, a basketball court, a kitchen and various class rooms.

### Program Trends, Needs and Performance

The City is very excited about the Community Center. The staff will continue to consider the residents' preferences and the City's physical and financial capabilities when evaluating and implementing new community programs.

The detailed budget for the Recreation Fund is on the following pages.

## APPROVED BUDGET ENTERPRISE FUNDS

### RECREATION FUND

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
<b>REVENUES</b>				
Interest Earnings	610	491	500	500
Daily Admission	191,243	152,543	165,000	165,000
Resident Season Pass	28,633	21,936	26,000	26,000
Non-Resident Season Pass	16,491	14,753	15,000	15,000
Flow Rider Daily Admission	27,830	26,696	22,000	22,000
Pool Punch Pass	4,708	10,165	10,000	10,000
Water Aerobics	625	673	700	700
Concessions	11,387	18,941	50,000	50,000
Merchandise	1,286	1,747	1,300	1,300
Swim Classes	39,879	40,381	40,000	40,000
Swim Team	15,339	34,140	15,000	15,000
Flow Rider Lessons	2,395	2,365	2,200	2,200
Junior Life Guard	(395)	648	-	-
Flow Rider Rentals	8,995	5,185	5,500	5,500
Private Pool Rentals	24,605	30,610	37,500	37,500
Party Room Rentals	1,685	1,805	1,500	1,500
FlowTour Event	1,920	1,495	1,700	1,700
Recreation Center Classes	15,446	11,296	8,800	10,000
Recreation Sports Fees	41,922	52,202	45,700	47,000
Lindon Days Revenue	16,587	17,876	19,300	20,000
Till Adjustments	(28)	(85)	-	-
Community Center Donations	27,391	2,590	5,700	5,700
Community Center Rental	4,355	6,787	7,700	7,700
Grant Proceeds	-	63,401	26,000	5,824
Sundry Revenue	744	-	-	-
Transfer from PARC Tax Fund	-	-	89,925	95,870
Trfr from GF-Aquatic Ctr Bond	662,666	662,916	662,941	590,748
Trfr from GF-Hogan Bond	178,354	176,991	177,376	-
Transfer from General Fund	47,793	574,031	200,000	250,000
Use of Fund Balance	-	-	121,745	32,706
<b>TOTAL RECREATION FUND REVENUES</b>	<b>1,372,465</b>	<b>1,932,580</b>	<b>1,759,087</b>	<b>1,459,448</b>
<b>DEPT: AQUATICS FACILITY</b>				
<b>PERSONNEL</b>				
Salaries & Wages	17,226	27,041	24,000	25,200
Salaries & Wages - Overtime	-	-	-	-
Salaries - Seasonal Help	247,386	273,043	280,000	280,000
Benefits - FICA	20,123	20,843	22,600	23,500
Benefits - LTD	88	106	125	150
Benefits - Life	48	53	75	75
Benefits - Insurance Allowance	5,274	5,805	5,810	5,100
Benefits - Retirement	3,362	4,893	5,500	5,350
Benefits - Workers Comp.	2,859	4,227	3,400	3,400
<b>TOTAL PERSONNEL</b>	<b>296,366</b>	<b>336,012</b>	<b>341,510</b>	<b>342,775</b>
<b>OPERATIONS</b>				
Membership Dues & Subscriptions	524	873	1,500	1,500
Uniform Expense	5,074	774	4,000	4,000
Travel & Training	204	1,458	600	1,500
Licenses & Fees	1,634	3,996	2,200	2,500
Office Supplies	1,669	1,328	1,500	1,500
Operating Supplies & Maint	38,907	57,682	45,000	40,000
Pool Chemicals	11,996	34,140	12,500	-
Parts and Supplies	4,572	-	1,000	1,000
Miscellaneous Expense	3,241	7,354	1,000	1,000
Concessions Expenses	-	14,306	30,000	30,000

## APPROVED BUDGET ENTERPRISE FUNDS

### RECREATION FUND

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
Utilities	98,462	95,093	50,000	50,000
Telephone	550	580	700	700
Gasoline & Oil	80	342	-	-
Professional & Tech Svcs	8,112	11,722	6,000	6,000
Insurance	1,012	5,843	6,000	6,000
Other Services	3,437	237	-	-
Purchase of Equipment	2,997	(1,153)	15,160	-
<b>TOTAL OPERATIONS</b>	<b>182,472</b>	<b>234,575</b>	<b>177,160</b>	<b>145,700</b>
<b>CAPITAL OUTLAY</b>				
Building Improvements	-	-	-	-
Improvements	-	(270)	57,000	15,000
Purchase of Capital Asset	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>(270)</b>	<b>57,000</b>	<b>15,000</b>
<b>TOTAL AQUATICS FACILITY</b>	<b>478,838</b>	<b>570,317</b>	<b>575,670</b>	<b>503,475</b>

### DEPT: COMMUNITY CENTER

#### PERSONNEL

Salaries & Wages	22,021	107,280	130,000	134,600
Salaries - Permanent Part Time	65,682	-	-	-
Salaries & Wages - Overtime	-	-	-	-
Benefits - FICA	6,642	7,945	10,000	10,400
Benefits - LTD	88	106	375	400
Benefits - Life	48	53	225	225
Benefits - Insurance Allowance	5,274	5,805	23,400	15,700
Benefits - Retirement	3,383	4,872	14,000	13,300
Benefits - Workers Comp.	781	1,401	1,500	1,500
<b>TOTAL PERSONNEL</b>	<b>103,919</b>	<b>127,463</b>	<b>179,500</b>	<b>176,125</b>

#### OPERATIONS

Membership Dues & Subscriptions	525	615	700	700
Uniform Expense	364	87	-	-
Recreation Uniforms	8,438	10,413	10,000	10,000
Travel & Training	1,836	2,230	2,300	2,300
Licenses & Fees	1,628	-	300	300
Office Supplies	3,308	1,730	3,000	3,000
Operating Supplies & Maint	10,056	11,361	11,000	10,000
Parts and Supplies	2,515	710	2,500	1,500
Miscellaneous Expense	885	180	1,000	500
Utilities	23,838	23,601	12,500	12,500
Telephone	2,072	2,548	2,500	2,500
Gasoline & Oil	198	431	1,000	1,000
Professional & Tech Svcs	1,250	3,336	5,400	5,000
Recreation Program Expenses	9,806	14,118	12,000	12,000
Comm. Ctr. Program Expenses	14,305	9,268	7,500	7,500
Senior Ctr. Program Expenses	2,127	1,888	2,000	2,000
Lindon Days	204	54,810	45,000	50,300
Other Community Events	395	3,176	6,400	6,000
Healthy Lindon	-	-	1,000	1,000
Comm. Ctr Advisory Board	-	147	-	-
Insurance	-	2,277	4,500	4,500
Other Services	12,238	10,938	28,500	2,000
Purchase of Equipment	5,457	134	4,500	4,500
<b>TOTAL OPERATIONS</b>	<b>101,444</b>	<b>153,998</b>	<b>163,600</b>	<b>139,100</b>

## APPROVED BUDGET ENTERPRISE FUNDS

### RECREATION FUND

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
<b>CAPITAL OUTLAY</b>				
Building Improvements	-	-	-	-
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
<b>TOTAL COMMUNITY CENTER</b>	<b>205,362</b>	<b>281,461</b>	<b>343,100</b>	<b>315,225</b>
<b>NON-DEPARTMENTAL OPERATIONS</b>				
Depreciation Expense	261,024	270,051	-	-
2008 Aquatics Center Principal	255,000	-	275,000	87,515
2008 Aquatics Center Interest	401,533	391,611	386,041	375,185
Aquatic Ctr Paying Agent Fees	1,750	1,750	1,900	1,900
2009 Hogan Bond Principal	161,000	-	174,000	-
2009 Hogan Bond Interest	13,490	7,022	3,376	-
Hogan Bond Paying Agent Fees	1,000	-	-	-
2015 Refunding Principal	-	-	-	-
2015 Refunding Interest	-	-	-	174,248
2015 Refunding Agent Fees	-	-	-	1,900
Bond Amortization	6,603	(2,561)	-	-
Close Out to Balance Sheet	(416,000)	-	-	-
Appropriate to Fund Balance	2,864	412,929	-	-
TOTAL OPERATIONS	688,265	1,080,803	840,317	640,748
<b>TOTAL NON-DEPARTMENTAL</b>	<b>688,265</b>	<b>1,080,803</b>	<b>840,317</b>	<b>640,748</b>
<b>TOTAL RECREATION FUND EXPENDITURES</b>	<b>1,372,465</b>	<b>1,932,580</b>	<b>1,759,087</b>	<b>1,459,448</b>

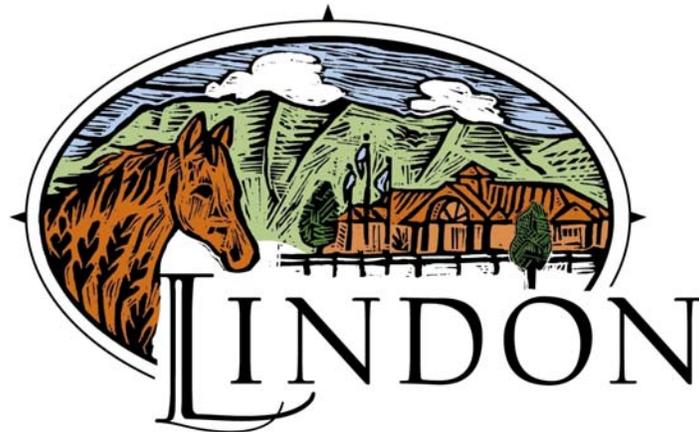
**TELECOMMUNICATIONS FUND**

The Telecommunication Fund was recently added to track customer activity with the Utah Infrastructure Agency (UIA) which would be billed through Lindon City. If Lindon residents desire access to UIA's fiber-optic network in order to subscribe to cable, internet or telephone services through third party vendors, then Lindon City would bill and collect from customers and then remit the payment to UIA.

**TELECOMMUNICATIONS FUND**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Budget
<b>REVENUES</b>				
Customer Connection Fee	41,869	46,042	50,000	50,000
Sundry Revenue	-	-	-	-
Use of Fund Balance	4,552	-	-	-
<b>TOTAL TELECOMMUNICATIONS REVENUES</b>	<b>46,421</b>	<b>46,042</b>	<b>50,000</b>	<b>50,000</b>
<b>EXPENDITURES</b>				
UTOPIA Customer Services	44,421	43,905	47,500	47,500
Admin Costs to General Fund	2,000	-	2,250	2,500
Appropriate to Fund Balance	-	2,137	250	-
<b>TOTAL TELECOMMUNICATIONS EXPENDITURES</b>	<b>46,421</b>	<b>46,042</b>	<b>50,000</b>	<b>50,000</b>

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## Financial Policies Section

This section of the 2015-2016 Budget presents the Financial Policies to which the City adheres. This section discusses the goals that every city government should strive for, the benefits from written policies, and the financial policies adopted by Lindon City.

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## INTRODUCTION

These policies were originally adopted by the Council in FY 1995-1996 and are updated annually as necessary. They are included here for informational purposes.

### Basic Purpose of City Government

The basic purpose of city government is to render the specific services the citizens and taxpayers want at a price they can afford and are willing to pay. The “price” constitutes the sum total of the taxes, fees and charges imposed on the public by the governing body of the city. Under Utah law, cities have only those powers expressly granted to them by the State legislature. All authorized areas of service are therefore specified in the statutes.

In the rendition of authorized services, the basic role of our governing bodies, stated as simply as possible, is to “collect dollars” and “spend dollars.” Their desired goal is to collect the dollars equitably from the proper segments of the public and spend them for basic services that perform the greatest good for the greatest number of our citizens. Ninety-five percent of the collective effort of city officials today is on the side of spending these dollars. That is where the true work of governing is largely centered.

### How Should We Govern?

Out of a large body of tested and proven experience, in business, education, and nonprofit organizations generally, as well as in governmental units, it has been amply demonstrated that success in managing or governing comes from:

1. Adopting basic goals and objectives.
2. Adopting policies to guide day-to-day activities, assuring achievement of such goals and objectives.
3. Adopting success-proven procedure by which services can be performed most efficiently and at the lowest possible cost.

## BASIC GOALS OF CITY GOVERNMENT

The following concepts represent five desirable basic goals that should underlie the operating policies of every city desiring a sound plan for financing its services to the public. These goals should not change from one administration to another. If the principles are sound they should serve as unalterable guides to every city administration, even though its officials will change from time to time.

1. Local government, under whatever form it may operate; exists only to serve the needs of its citizens. Since these needs are continuing, the basic policies guiding each administration should be a continuing character, based on both long range and current considerations. Therefore, sound long-range planning is believed to be an important foundation of good government.
2. Local government should be responsible to meet the needs of its citizens; it should also be accountable to the citizen taxpayers; since the services are provided for them and are paid for by them. Responsiveness and accountability each is of equal importance to the citizens in every community.
3. Economy and efficiency in government are attainable goals. The basic services that local government must provide should not and need not cost more than the same services provided by private business or industry. In fact, with government being exempt from taxes, an advantage not enjoyed by private business, the cost of its services should be less.
4. Each generation of taxpayers should pay its own fair share of the long-range cost of local government. The long-range cost of city government should be kept at a minimum, consistent with the level of services desired by its citizens and within the framework of their ability to sustain that level; that is, their ability to pay their way.
5. Every city government should establish the goal of maintaining at all times a sound financial condition in each significant fund of the city.

### **MAJOR BENEFITS FROM ESTABLISHING WRITTEN FINANCIAL POLICIES**

In the field of municipal management, it has been repeatedly demonstrated that enormous benefits will flow from the establishment and continued utilization of written financial policies. One of the most important benefits is that such policies will permit city leaders to view their present approach to financial management from an overall, long-range vantage point. In most communities, policies in one form or another may already exist in budgets, in capital improvement plans, in grant applications, in Council resolutions, and in administrative practices. When financial policies are scattered among these kinds of documents, they are not formalized, or are developed on a case-by-case basis, and it is likely that decisions will be made without consideration of other current policy directives, past policy decisions, or future policy alternatives. This kind of policy making can easily lead to:

1. **Conflicting policies:** The City Council may be making decisions that are in conflict with each other.

2. Inconsistent policies: The City Council may be making certain decisions and following certain policies on one issue, then reversing them on a similar issue.
3. Incomplete policies: The City Council may not be making any policy or reaching any decision on some aspect of financial management.

Having a formal set of written financial policies can measurably assist the City council and the City Administrator to see where these conflicts, inconsistencies, and gaps are in the present approach to financial policy. It can also help the Council and Administrator develop similar expectations regarding both administrative and legislative financial decision making.

Other major benefits from establishing written financial policies include:

1. Having publicly adopted policy statements contributes greatly to the credibility of and public confidence in the governmental organization. To the credit rating industry and prospective investor, such statements show a city's commitment to sound financial management and fiscal integrity.
2. Having established policy can save time and energy for both the Council and Administrator. Once certain decisions are made at the policy level, the policy aspects of individual issues need not be discussed each time a decision has to be made.
3. Continuing reference to adopted financial policies directs the attention of the administration and council members to the City's total financial condition rather than single issue areas. Moreover, this process requires the administration to link day-to-day operations with long-range financial planning.

Adoption of long-range plans will minimize reliance on short-run solutions to problems that otherwise offer no alternatives. This process will also make council members more aware of the importance of their policy making role in maintaining a sound financial condition of the City.

4. Establishing financial policies will improve the City's fiscal stability. It will encourage the administration and council to view all financial matters in a long-range perspective, to plan expenditures and to tentatively set tax rates for a two to three-year period, and thus avoid otherwise unforeseen financial crises.
5. Finally, having explicit policies contributes to continuity in handling the City's financial affairs. The Administrator and membership of the Council may change over time, but sound policies will always be in existence to guide whoever holds these positions.

The following is a series of statements of both general and specific financial policies considered appropriate for application to the major areas of administration in the City of Lindon.

## **BASIS OF ACCOUNTING**

### General Policies

1. The modified accrual basis of accounting is used for budget and financial reporting by all governmental funds and agency funds. Under the modified accrual basis of accounting, certain revenues are recognized when susceptible to accrual by being both measurable and available.
  - a. "Measurable" means the amount of the transaction can be determined.
  - b. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.
  - c. Expenditures are generally recorded when the related fund liability is incurred.
2. The accrual basis of accounting is utilized for budget and financial reporting by all proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

### Specific Policies

1. The revenues in the governmental and agency funds that are susceptible to accrual are:
  - a. Property taxes
  - b. Sales and other taxes collected by the State on behalf of the City.
  - c. Franchise taxes
  - d. Grants relative to recorded costs
  - e. Interest revenue
  - f. Charges for services.
2. Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 34, which became effective for fiscal years beginning after June 15, 2000, assets from property taxes and other imposed non-exchange transactions should be recognized in the period in which there is an enforceable claim on the assets or when the assets are first received, whichever comes first.
3. Fines and permit revenues in the governmental and agency funds are not susceptible to accrual because generally they are not measurable until payments are received.

## REVENUE AND TAXATION

### General Policies

1. The burden of financing city government should, with reasonable deviation, be financed in accordance with the basic principle of “benefits received.”

As a general principle, the broad group of basic services rendered to the general public, such as police and fire protection, streets and parks should be financed from revenues imposed on the broad general public, as through property taxes and sales taxes, franchise taxes or other broad based taxes.

Special services rendered to special groups of citizens (whether individual or business groups) should be financed by special fees or assessments. Examples are:

- a. Special improvements to private property, paid for by abutting property owners;
  - b. Regulatory license fees and permits imposed on individual businesses; and
  - c. Planning and permit fees imposed for planning and zoning services rendered for benefit of real estate developers and individual home builders.
  - d. Impact fees imposed upon new development to pay for the new growth’s share of impact upon the city.
5. A city should seek to maintain stable tax rates for taxes imposed on the broad general public. As a general rule, growth in population and new businesses should produce revenue increases approximately equal to the added cost of existing services required therefore.

As a guiding principle, therefore, the rate of property taxes or sales or franchise taxes should not be increased unless inflation has clearly forced operation costs upward faster than property and sales tax growth or new services are commenced that clearly serve the broad general public. As a long-range planning policy, the City will attempt to stabilize its revenue sources by:

- a. Seeking where necessary legislative support for increases in the present rate of local option sales taxes.
- b. Seeking and developing additional growth-type taxes.
- c. Attempting to expand and diversify the city’s tax base with commercial and industrial development.
- d. Annually establish an appropriate property tax levy to meet city needs, consistent with the objective of avoiding significant fluctuations in the levy from year to year.

6. Where a new service is commenced that serves only a substantial segment of the broad general public and an increase in total revenue proves justified as a result, equity is served if a revenue source is selected that is closely related to such new service, i.e., a source selected on a basis of "benefits received."

#### Specific Policies

1. The City will estimate its annual revenues in all budgeted funds by an objective, analytical process; conservative estimates will be utilized in all adopted budgets.
2. The City will maintain a forward moving projection of revenues for a three-year period in its principal operating funds. Each existing and potential revenue source will be reexamined annually.
3. The City will utilize one-time or special purpose revenues (such as program grants and federal revenue sharing) for capital expenditures or for specific expenditures required by the terms of the grant, and not to subsidize recurring personnel and operation and maintenance cost, except where application of this policy would result in increasing project and/or operation costs.
4. Special fees, assessments, or user-type charges imposed to assist in financing activities in the City's general fund, which benefit special segments of the broad general public, shall be established at a level closely related to the cost of providing the relevant services.

Each year the City will recalculate the full costs of activities supported by such types or fees or charges to identify the impact of inflation and other cost increases; such fees or charges will be adjusted to compensate for related cost increases.

5. The City will set fees and user charges for each enterprise activity, such as water, sewer, sanitation services, or each internal service operation, such as fleet maintenance and purchasing and warehousing, at a level that fully supports the total direct and indirect cost of each type of activity. Indirect costs shall include the cost of annual depreciation of capital assets.
6. The City will set fees for other user activities, such as recreational services, at a self-sustaining level where possible.
7. The City shall actively seek all available grant funding for operating or capital purposed in any fund.

**BUDGETING AND OPERATIONS**General Policies

1. All budgets shall be balanced each year, in accordance with the requirements of Utah law. A balanced budget is a financial plan of operation in which revenues equal expenditures for the fiscal year. Expenditures must be kept within appropriations, and revenues shall be estimated conservatively so as to avoid unexpected deficits.
2. Long-range budget planning is both desirable and essential for avoiding deficits. Budgets in major operating funds preferably should be tentatively prepared on a moving two to three-year basis to assure that critical problems can be foreseen and solutions planned before emergencies arise.
3. A reasonable surplus for restricted use, as provided by law, shall be permitted to accumulate in the City's general fund for the following purposes:
  - a. To provide sufficient working capital to avoid borrowing on tax anticipation notes;
  - b. As a cushion or reserve if ever needed to absorb emergencies, such as a fire, flood or earthquake; or
  - c. To cover any unanticipated deficit, resulting from a shortfall in actual revenues in a given budget year. Emergency spending must be approved in advance by the City Council.
4. Planning of annual operating budgets shall be continually refined by seeking constantly to relate budget appropriations more closely to actual economic "need." The need shall be determined on the basis of work to be accomplished and services to be performed in the community.

For the purpose of more clearly determining the true needs of operating departments, the service standards of each department shall be defined. These standards may be altered as operating needs of the departments change, but significant modifications shall be approved by the governing body.

Budget appropriations shall be established on a conservative basis; it is a truism that all governmental units function more efficiently under conservative operating budgets than where funds in excess of economic needs are made available.

5. The budget is the single most important means of setting spending policy in the City. It constitutes approval of operating programs and provides the resources to finance those programs.

6. The City Council hereby commits itself to a policy of non-opening of budgets of its various funds, except in rare circumstances, during the fiscal year. Amending budgets provide a comparison between original estimates and actual operating results. Minor adjustments in budget line-items are permitted by the Uniform Fiscal Procedures Act for Utah Cities. However, the City Administrator may, at his option, control spending at the budget line-item level.

Careful preparation of the budget of each fund provides the best defense against opening and amending of them during the year. All new and existing programs should be clearly identified and carefully costed. True economic "need" should govern the amount to be appropriated for any one line-item or a total program.

7. Once the budgets are adopted by the council, the city budgets are the responsibility of the Finance Director. Monthly financial summaries will keep the Council informed of operating trends and developing problems. Under this approach, the necessity to amend the budget of any fund during the year should be rare.

#### Specific Policies

1. The budget of each fund shall be prepared on the basis of determining true "economic need." The Finance Director is encouraged to continue the preparation of annual budgets in an environment of mutual cooperation and consultation with the appropriate departments and divisions.
2. Budgets for all governmental type funds shall be prepared, adopted, executed, and controlled in the manner prescribed in the Uniform Fiscal Procedures Act for Utah Cities.

Operating and capital budgets shall be prepared for all enterprise and internal service type funds of the City, and controlled as specifically prescribed in the Uniform Fiscal Procedures Act for Utah Cities and the Accounting Manual for Utah Cities, as promulgated by the Office of the Utah State Auditor.

3. The operating budget of the general fund shall provide for adequate maintenance and replacement of equipment in use in the various city departments within that fund.
4. The budgets of all city funds in which personnel are directly employed shall provide for adequate funding of employee salaries and benefits.
5. The City will maintain an effective risk management program to minimize losses as well as annual premiums for insurance coverage.

6. Each year the Finance Director shall cause revenue and expenditure projections in the City's principal operating funds to be updated for at least the two succeeding years. Projections will include estimated operating costs of future capital improvements that are included in the budget of the capital improvements fund or in the capital section of the budgets of the respective enterprise funds.
7. With exception of the capital improvements fund, the City will pay for all current expenditures with current revenues in each budgeted fund. Budgetary procedures will be avoided that balance current expenditures at the expense of meeting future years expenses, such as postponing expenditures of a current year or attempting to accrue revenues belonging to succeeding years.
8. The City will maintain an effective budgetary control system to help it adhere to the adopted budget of each fund. This includes a centralized purchasing system and effective accounting control over all appropriations for departmental programs and activities.
9. The City will maintain an ongoing system of interim reporting on operations of the various city funds, in which comparisons will be made of actual revenues and expenditures (expenses) with budgeted amounts.

Budget Amendments *(last updated 6/16/2015)*

1. The following governmental funds require a public hearing and City Council resolution to increase the total appropriation of the fund:
  - a. General Fund
  - b. Road Fund
  - c. Redevelopment Agency Fund
  - d. PARC Tax Fund
  - e. Debt Service Fund
  - f. Capital Improvement Project Funds
  - g. Special Improvement District Fund
2. The following proprietary funds only require a City Council resolution to increase total appropriations for the fund:
  - a. Water Fund
  - b. Sewer Fund
  - c. Waste Collection Fund
  - d. Storm Water Drainage Fund
  - e. Recreation Fund
  - f. Telecommunications Fund

3. Final amendments to the current year budget of all funds shall be adopted by the City Council by the last day of the fiscal year.

## CAPITAL PLANNING

### General Policies

1. Planning for city capital improvement needs and means of financing shall be on a long-range basis; short-range planning shall be on a five-year basis and needs beyond that on a six to ten-year program.
2. As a general rule, capital improvements shall be financed as follows:
  - a. For the departments financed from the general fund, all departmental equipment will normally be paid for from current appropriations within that fund; major capital improvements for general governmental purposes, consisting of land, buildings, and improvements other than buildings, regardless of size, will be financed through the annual budget of the City's capital improvements fund, to the extent available funds and current priorities will permit; major capital improvements which cannot be financed from annual appropriations within the capital improvements fund, or which cannot be delayed until the required funds are accumulated within such fund, may be financed by federal grants, by issuance of general obligation bonds, revenue bonds (where permissible), or by a combination of any of these methods.
  - b. For departments financed from utility or enterprise funds, such as for water and sewer systems, all capital acquisitions and improvements, including land, buildings, improvements other than buildings, and machinery and equipment should be paid from resources provided by capital contributions and net income of each such fund, with provision for acquisition of such improvements being made annually in the budgets of such funds. However, with respect to major capital improvements that cannot be financed from annual earnings within these funds, either midterm borrowing on an inter-fund loan fund basis or long-term borrowing by issuance of revenue or general obligation bonds should be utilized.

### Specific Policies

1. Whenever possible, the City will make all major capital improvements in accordance with a formally adopted multi-year capital improvements program. The program will be updated annually including future capital expenditures necessitated by growth in population, changing patterns in real estate development, or changes in economic base.

2. It shall be the policy of the City that where new construction is involved, in new subdivisions or otherwise, the improvements must be fully completed. These items include:
  - a. Sewer lines
  - b. Water lines
  - c. Storm water systems
  - d. Underground drainage systems
  - e. Gas lines
  - f. Electrical underground lines
  - g. Telephone underground lines
  - h. Cable TV underground lines
  - i. Sidewalks
  - j. Curbs and gutters
  - k. A full finished street, with enough road base and asphalt depth to last at least 10 years. A construction standard to achieve this useful life shall be determined, adopted and closely observed.
3. The City will adopt an annual capital improvements program based on the multi-year capital improvements plan. Annual capital budgets in the appropriate funds will be adopted in implementation of the annually adopted capital improvements program.
4. The City will coordinate development of the capital improvements program with development of the operating budgets. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
5. The City will maintain all of its infrastructure assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement costs.
6. The City will maintain an ongoing projection of its equipment replacement and maintenance needs for the next several years and will update the projection each year from replacements integrated with annual budgets of related funds.
7. The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Council for approval.
8. It shall be the policy of the City to utilize the least costly financing method for all new capital projects. Normally, the financing options will consist of:
  - a. Issuance of bonds for all projects.
  - b. State or federal grants alone or with matching grants.

- c. Pay as you go financing on a current basis with locally generated revenues.
- d. Advance accumulation of resources for pay as you go financing.
- e. Combination of two or more methods in (a) through (d).

Generally, choice of options for financing major capital projects shall be in the following sequence:

- a. "Pay as you go," with accumulation of reserves, accompanied by state or federal grants from time to time.
  - b. Combination of two or more of the methods listed in (a) through (d) above.
  - c. Bonding only.
4. It shall be the policy of the City that basic improvements in new subdivisions and industrial parks be financed up front by the sub-dividers or developers. Such basic improvements should include sewer lines, water lines, storm water systems, sidewalks, curbs and gutters, and completed streets to meet construction standards of the City. In the case of new subdivisions, impact fees to help finance new capital facilities, such as new parks and recreation facilities will also be included.
5. With respect to enterprise type activities of the City, particularly in the water and sewer funds, the basic financing policies of the City, where possible, shall be as follows:
- a. The rate structure should be set at a level that will furnish cash from billings sufficient to:
    - i. Meet all operating expenses, including depreciation.
    - ii. Pay interest on any bonds outstanding, whether revenue or general obligation bonds.
    - iii. Pay principal installments on bonds outstanding.
    - iv. Cover the cost of major replacements to the plant and system.
  - b. For expansion of the water distribution and sewer collection systems, financing should be provided by developers and by individual property owners through impact fees as isolated connections to the systems are made.

## LONG-TERM CITY DEBT AND PUBLIC BORROWING

### General Policies

1. Public borrowing by issuance of general obligation bonds to finance acquisition of major capital improvements for general governmental purposes, presently needed but not obtainable from current budgets of the capital improvements fund, is justifiable and in the public interest.
2. Borrowing to finance acquisitions of or major additions to utility plants and systems or property and equipment in other enterprise funds is likewise justifiable and in the public interest. Generally, revenue bonds will be used in financing such acquisitions. However, where savings from lower interest cost are substantial, use of general obligation bonds is desirable, provided the environment is conducive to passage of a general obligation bond and the legal debt margin for general bonding purposes is not impaired by issuance of such bonds.
3. Borrowing by issuance of special assessment bonds to finance improvements in legally organized special improvement districts is considered a financially sound proactive policy. Where compatible with the investment policies of the City, or where there are compelling reasons to restrict the rates charged property owners on unpaid special assessments receivable, it may be desirable to finance such improvements by use of inter-fund loans at lower than bond rates from eligible funds of the City.

In the case of special service districts, this proactive policy should include the right to make permissible increases in service charges to cover increased service costs.

4. Borrowing on tax anticipation notes to finance current operating expenses of the City's general fund is not desirable. In lieu thereof, an appropriate amount of surplus will be accumulated in the general fund to provide cash to cover the normal excess of expenditures over revenues from the beginning of the fiscal year to late December, when a substantial portion of the property taxes for the calendar year are collected and sales taxes for the second quarter of the fiscal year have been remitted to the City. The surplus accumulated shall be the maximum allowed under the related provisions of the Uniform Fiscal Procedures Act for Utah Cities.
5. To reduce the long-range cost of city government and the annual burden of interest on bonded indebtedness, it shall be the policy of the City to retire all bond issues as rapidly as possible. Various methods are available:

- a. Accelerated amortization programs;
- b. Exercise of call provision in bond indentures;
- c. Repurchase of outstanding bonds in the open market;
- d. Accumulation of invested reserves; or
- e. Any combination of the above methods, consistent with the investment and taxation policies of the City.

#### Specific Policies

1. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues and/or accumulated reserves.
2. The maturity date for any debt will not exceed the reasonable expected useful life of the improvement being financed.
3. It shall be the policy of the City generally to limit the average maturity of general obligation bonds to a term not to exceed 20 years.
4. It shall be the policy of the City to reserve twenty-five percent (25%) of the general obligation debt limit for emergency purposes.
5. The City shall encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure in every financial report and bond prospectus.

#### **CASH MANAGEMENT AND INVESTMENT POLICIES**

##### General Policies

1. It shall be the policy of the City to invest its idle cash from all sources in temporary investments and to maximize its interest earnings thereon.
2. Under normal conditions, it shall be the policy of the City to restrict its temporary investments to certificates of deposit, repurchase agreements, or other forms of investment offered by local banks and savings and loan associations, in order to leave its invested monies in the local economy.
3. Long-term investments required under revenue bond indentures shall be made only in the particular securities or other investment mediums authorized in the related indenture or other authorizing document.

Specific Policies

1. It shall be the policy of the City to schedule its collection of receipts, deposit of funds, and disbursement of monies so as to ensure maximum availability of cash for temporary investment purposes.
2. It shall be the policy of the City to pool its cash from all City funds to maximize temporary investment yields.

A fair and equitable system of allocation of interest earned shall be followed in order to distribute the income on the basis of funds provided for investment.

3. The City's accounting system shall provide information at regular intervals concerning cash in hand, investments held, and equity in temporary investments by individual funds.
4. It shall be the policy of the City to contract with an individual commercial bank, as a result of competitive bids, to serve as the City's principal depository for a specified interval of time. The City shall, however, reserve the right to place its idle funds in time certificates of deposit or repurchase agreements with any bank or savings and loan association, based on the highest interest rates available for the specific time periods required by the City.

**ACCOUNTING AND FINANCIAL REPORTING POLICIES**General Policies

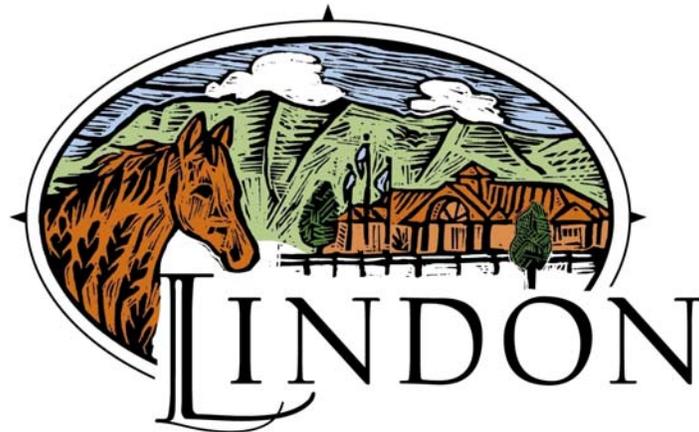
1. The policy of the City shall be to maintain accounting records and to prepare financial statements therefore in conformity with generally accepted accounting principles (GAAP), as promulgated from time to time by authoritative bodies in the United States.
2. No changes in the basic accounting system or additions or deletions of individual accounts in the various funds may be made without the approval of the City Administrator or his/her delegate.
3. Except as otherwise provided herein, it shall be the policy of the City to require each enterprise fund to operate on a fully self-sustaining basis, including its fair share of the costs of general administrative services provided by the City's general fund.

Conversely, products sold or services provided to other City funds by an individual enterprise fund shall be compensated for at a fair and reasonable rate to be determined by the City Council.

It shall be the policy of the City to maintain an equitable system for allocation of administrative charges for services rendered by any fund to other funds during each fiscal year. The system used must be objective in purpose and the formula followed based on factual and reliable data for each respective year.

4. Where deemed appropriate, it shall be the policy of the City to impose on individual enterprise funds an annual "payment in lieu of taxes." The computation of the amount imposed must be objective in purpose and based on factual data related to the "fair values" of taxable type assets in the related fund.
5. The policy of the City shall be to prepare appropriate monthly and quarterly financial reports reflecting the operations of individual funds for internal use of management personnel.
6. The City will cause to have performed each fiscal year an independent audit of the City's financial statements. A copy of the auditors' report shall be filed with the Office of the State Auditor and made available to the public.
7. The City will adhere to a policy of full and open public disclosure of all financial activity. Copies of financial documents and reports will be made available to all interested parties and to the general public.

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## **Compensation Programs Section**

This section of the 2015-2016 Budget presents information regarding Elected and Appointed Officials Compensation Programs and Employee Compensation Programs.

Elected and Appointed Officials Compensation Program .....	164
This section discusses Workers Compensation, indemnification, monthly salary, cost of living allowance, expense reimbursement and digital device allowance.	
Employee Compensation Program .....	167
This section discusses overtime, weekends and on-call, and call-out employees. It talks about administrative leave, severance pay, reimbursement for travel, meal reimbursement, uniform allowance, Workers Compensation, career development, employee retirement system, medical and life insurance, holidays, vacation, bereavement leave, jury duty, employee salary ranges, cost of living allowance, salary advancement and merit increases.	

### **ELECTED AND APPOINTED OFFICIALS COMPENSATION PROGRAM**

This section contains the total compensation program, salaries and benefits, for elected and appointed officials, except City Administrator, Recorder, Finance Director, and Treasurer which are included in the Employee Compensation Program, and supersedes all previous policies and procedures affecting compensation except for special programs adopted by the City Council.

#### **WORKERS COMPENSATION**

Elected and appointed officials injured during the performance of their duties are covered by Workers Compensation as provided by State Law and described in the Policies and Procedures Manual.

#### **INDEMNIFICATION**

Subject to the requirements of federal, state, local law or city policy, Lindon City shall indemnify all elected and appointed officials for any claim for alleged personal legal liability arising out of any act or omission by elected or appointed officials during the performance of their duties, within the scope of their employment, or under color of authority. Lindon City shall also pay the costs of defending any such claim.

The elected or appointed official shall be responsible to comply with all legal requirements concerning notice to Lindon City, cooperation in the defense of the claim, as well as all other requirements. Failure of the official to meet all such requirements may result in the city's refusal to defend or indemnify the official.

#### **MONTHLY SALARY**

Mayor	\$1,037.35
Council Liaison to Planning Commission	\$710.22
Council Member	\$610.22
Planning Commissioner	\$100.00

#### **COST OF LIVING ALLOWANCE**

Cost of Living Allowance (COLA) increases may be considered each year when it is determined from an appropriate index that such an increase is warranted, and after considering the impact of such an increase on the City's budget.

#### **SOCIAL SECURITY**

Lindon City contributes to the Social Security program, as administered by the Federal Government.

## EXPENSES

Elected and appointed officials shall be reimbursed for expenses incurred while performing official assigned duties.

### Mileage Reimbursement

Elected and appointed officials shall be reimbursed for actual miles they drive their personal vehicles on city business both within and outside of the city. The reimbursement rate shall be the standard I.R.S. mileage rate.

### Meal Reimbursement

Meals will be reimbursed at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$10.00	\$10.00
Lunch	13.00	14.00
Dinner	16.00	22.00
Whole Day	39.00	46.00

However, by action of the Council, these rates may be adjusted periodically to conform to the Utah State Travel Guidelines.

## DIGITAL DEVICE ALLOWANCE

Members of the City Council and Planning Commission may receive an allowance of up to \$400 to assistance with the purchase of a digital device which is capable of receiving and displaying City documents in a digital format. The digital device may be a smart phone, laptop computer, digital tablet or similar device. This allowance is considered part of the compensation provided to members of the City Council and Planning Commission and shall be administered as described in Ordinance No. 2013-2-0.

## AQUATICS CENTER PASSES / FITNESS ROOM ACCESS

Members of the City Council, Planning Commission, and Board of Adjustment may receive Aquatics Center passes and/or discounted Aquatics Center fees as described in Resolution No. 2015-3-R. City Council members and their current spouse or partner are also able to use the police & fire department weight room equipment at the Community Center without charge.

**FACILITY RENTALS**

Members of the City Council are entitled to four (4) free rentals of city facilities per calendar year, excluding the Aquatics Center facilities. Facilities able to be rented include park pavilions, Veterans Hall, and Community Center rooms. Use of free rentals of City facilities is subject to availability. Free rentals are primarily intended for family or social purposes and shall not be used for profit generating business ventures.

**UNIFORM ALLOWANCE**

With the approval of the City Council, the City may provided elected and appointed officials with shirts or other uniforms for use at City meetings, events and programs.

## EMPLOYEE COMPENSATION PROGRAM

This document and the Lindon City Policies and Procedures Manual contain the total compensation program, salaries and benefits for Management (exempt) and Classified (non-exempt) employees and supersedes all previous policies and procedures affecting compensation except for special programs adopted by the City Council.

### OVERTIME

From time to time Department Heads or other management may require employees to work overtime. Overtime work shall occur only in emergency situations. The practice of overtime work shall be kept to an absolute minimum. All overtime work must have prior approval of the Department Head. For classified employees (non-exempt employees as defined by Fair Labor Standards Act (FLSA) guidelines) other than public safety personnel, any time worked over forty (40) hours in one work week will be considered overtime. Time worked does include holidays observed by the City, but does not include vacation, sick or compensatory time used or a Personal Holiday taken. Overtime will be paid on a time and one-half basis and may be in the form of compensatory time off (comp time) or monetary compensation as specified in this manual. The decision whether to allow compensatory time or overtime pay will be at the discretion of the Personnel Director, after consultation with the Department Head. Nothing in this or any other City policy shall be construed to give an expectation or right to continued or future overtime hours.

The maximum accumulation of comp time will be 240 hours, unless otherwise mandated by FLSA guidelines. An employee who has accrued the maximum number of compensatory hours shall be paid monetary overtime compensation for any additional overtime hours of work. The City may prohibit an employee who has accumulated the maximum amount of comp time from working additional overtime hours. The City may require an employee to use accumulated compensatory time before vacation, sick, or personal holiday can be used. Payment for unused compensatory time shall be made in the event of separation from service for any reason.

Exempt employees (as defined within the Policies and Procedures Manual and by FLSA guidelines) required to work beyond the regular work period shall be compensated in accordance with the Administrative Leave section.

Many positions are required to work on weekends and holidays (i.e., police, life guards, parks & recreation staff, etc.). Except for employees who are 'called-out' to return to work in emergency situations, employees scheduled or required to work on weekends will not be paid overtime unless they have exceeded forty (40) hours of work during the regularly defined work week. Employees who receive paid holiday benefits and are required to work on a paid City holiday shall receive compensatory time for hours worked on the holiday.

## APPROVED BUDGET COMPENSATION PROGRAMS

### ON-CALL

The Public Works Director, or designee, will provide 24 hour on-call coverage to receive and respond to all calls after hours. The Parks & Recreation Director may also assign one parks employee to be on call during the secondary water service operation and during heavy rental periods between April 1st and October 31st.

One qualified and trained public works and/or parks employee will be assigned to be on call for a seven day period. The Department Head will determine if the employee is qualified. The (on-call) coverage will commence at 3:30 pm on Friday and will continue until 3:30 pm the following Friday, or as otherwise relieved of on-call duty. During this time, the on-call employee shall not consume alcohol, or use any drug that may impair the judgment or ability of the employee to perform assigned duties (See Section 7 of the Policies and Procedures Manual, Drug Free Workplace).

The assigned on-call employee will be provided with a vehicle, beeper, and/or cellular phone. To accommodate being available to receive all calls, the employee will be allowed to use the vehicle for personal use, provided the employee always carries the beeper and/or phone when using the vehicle. While on-call, the employee must be able to respond to a page or phone call within 15 minutes, and be able to report to work within 30 minutes (including traffic congestion). Employees assigned to be on-call will receive weekly on-call pay. On-call pay will be adjusted to include the same annual cost of living adjustment given to other employee pay scales within the City. With approval from the Department Head, on-call employees may elect to receive the equivalent compensatory time in lieu of monetary on-call pay.

In order to reduce response time of snow removal during winter storm events, if snow is forecasted within a 24-hour period, snow plows may be taken home at night if the employee residence is within one-mile radius of the City limits. The plow is to be parked at a safe location on the employees' property and may not be used for any personal use except returning to work. The employee shall not use the plow for snow removal on personal property or other non-public property. The action of taking a snow plow home after work hours does not constitute being 'on-call' in regards to receiving on-call pay, unless an individual has been specifically assigned as the 'on-call' employee. Employees will not be compensated for commute times to-and-from their place of residence.

### CALL-OUT

Non-exempt employees who are required to work outside the scope of normal office hours to assist with unscheduled, emergency situations shall receive compensatory time at the time-and-a-half rate for each hour worked. The employee shall be compensated for a minimum of one hour of work for each 'call-out'. All call-out hours will be paid on a time and one-half basis regardless of the number of hours worked during

## APPROVED BUDGET COMPENSATION PROGRAMS

the regular work week. Hours worked by an employee coming in early or staying late to finish a project or other non-emergency work activity are not eligible as call-out or overtime hours worked unless the employee has exceeded 40 hours during the work week.

With direction from the Department Head, employees who are on-call may call other employees for assistance. Other employees who are 'called-out' will be compensated per the call-out requirements in this section, but shall not receive 'on-call' pay. If other employees are not reasonably available to respond to needed assistance, the on-call employee may continue to contact employees from other departments who may be available and/or qualified to assist in the matter. During emergencies, the Personnel Director or Department Head may compel employees to report to work or otherwise respond to call-out situations. Failure of any employee to report to work during emergency call-outs will be reviewed on a case-by-case basis and may result in disciplinary action up to and including termination.

If an employee is required to return to work after having left the premises, all time spent responding to calls, including travel time to and from work, shall be compensated at the time-and-a-half rate as hours worked.

Any employee who is called back to work during non-scheduled emergency work hours and has recently consumed alcohol or drugs which may impair the ability of the employee to safely perform his/her duties shall notify the supervisor of the impairment and shall not report to work (See Section 7 of the Policies and Procedures Manual, Drug Free Workplace).

Scheduled, non-emergency, work activities that are not during regular office hours, in which an employee was given at least 24-hours notice of the activity, are not eligible for call-out / overtime pay unless the employee has worked more than 40 hours during the work week, and has the approval to receive overtime pay (or comp time) from the Department Head.

### **ADMINISTRATIVE LEAVE**

Exempt employees who, as part of their *normal* duties, spend more than forty (40) hours a week in work assignments are eligible to receive Administrative Leave. This leave is not accruable nor is it vacation.

### **SEVERANCE PAY**

When a full-time employee is separated from city employment due to a reduction in force through no fault of the employee, and when such separation requires immediate action preventing a two-week notice, the employee shall be paid two weeks severance pay in lieu of the two-week notice.

## **REIMBURSEMENT FOR TRAVEL**

All travel for which reimbursement will be requested must be approved by either the Department Head or the City Administrator and be within the confines of the budget. Reasonable travel expenses on duly authorized trips on city business to attend conventions, conferences, and meetings will be reimbursed by the city. Out-of-state travel must be approved by the City Administrator.

### Mileage Reimbursement

Employees shall be reimbursed for actual miles they drive their personal vehicles on city business both within and outside of the city. The mileage reimbursement rate shall be the standard I.R.S. rate. Use of City vehicles is encouraged when practical.

### Meal Reimbursement

Meals will be reimbursed at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$ 10.00	\$10.00
Lunch	13.00	14.00
Dinner	16.00	22.00
Whole Day	39.00	46.00

However, by action of the Council, these rates may be adjusted periodically to conform to the Utah State Travel Guidelines. All other expenses will be considered for reimbursement under the guidelines listed in the Policies and Procedures Manual.

## **UNIFORM ALLOWANCE**

Public Works, Parks, and Protective Inspection employees required to perform manual labor in their own clothes on a regular basis may, depending on budget approval, be given an annual reimbursement allowance of up to \$75 to purchase two pairs of jeans or other work clothing items. Reimbursements will be made from receipts turned in to the appropriate Department Head.

## **WORKERS COMPENSATION**

Employees injured during the performance of their duties are covered by Workers Compensation as provided by State Law and described in the Policies and Procedures Manual.

**CAREER DEVELOPMENT / TUITION ASSISTANCE**

Employees are encouraged to take advantage of education and training benefits to improve their job skills and to qualify for transfers and promotions. These benefits are limited to training and education which is relevant to the employee's current position or "reasonable" transfer and promotion opportunities. "Reasonable" is defined as attaining the minimum qualifications for promotion or transfer with no more than two years of additional education or training. These benefits will be available to all employees on a first-come first-serve basis, subject to the availability of budgeted funds.

Requests for education and training may be initiated by either the employee or the Department Head. Reference to training received should be made on the Performance Evaluation forms. Final decisions on requests for education and training will be made by the City Administrator and shall be in conformance with additional requirements within the Policies and Procedure Manual.

**Differential Pay for Professional Certifications Program**

Lindon City will recognize and reward employees who improve their skills, knowledge and proficiency through additional training and certifications, beyond the basic requirements of their positions, which contribute directly to the ability of an employee to provide a broader range of service to the community or to provide a current service at a reduced cost. Differential pay is determined as outlined in the Policies and Procedures Manual.

**Tuition Reimbursement Program**

Employees may qualify for up to a 75% reimbursement of tuition, fees, books and other approved expenses for higher education as detailed in the Policies and Procedures Manual.

*\*No tuition reimbursement benefits have been proposed in the 2016 fiscal year budget.*

**SOCIAL SECURITY**

Lindon City contributes to the Social Security program, as administered by the Federal Government.

**EMPLOYEE RETIREMENT SYSTEM**

All employees of the city who work an average of thirty (30) hours or more per week per calendar year, and receive benefits such as health insurance or paid holiday, sick or vacation time, are required to participate in Utah Retirement Systems (URS). URS sets the rates of contribution for the retirement plans. The City has opted to contribute 1.5%

of each benefitted employee's gross wages into the employee's choice of URS Savings Plan without requiring the employees to contribute. The City will contribute up to an additional 1.5% as a match of each benefitted employee's contribution.

### **MEDICAL AND LIFE INSURANCE**

The city shall provide a benefit allowance for regular employees who work an average of thirty (30) hours or more per week per calendar year. Employees may choose how to allocate their benefit allowance for medical, dental, life and other supplemental insurance premiums, as well as health savings and other qualifying tax advantaged spending accounts. The City shall provide each employee a description of the selected insurance plan(s). Employees will be responsible to pay the amount of their selected benefit costs in excess of the benefit allowance through payroll deductions. Any unused portion of the benefit allowance will go through the employee's paychecks and into their choice of URS Savings Plans.

For the 2015-2016 budget year, the monthly benefit allowance for a regular full-time employee is as follows. Some of the amounts change half-way through the fiscal year because the City Council approved benefit changes which were recommended in the "Benefit and Compensation Study" (adopted January 6, 2015) and opted to tier the implementation of the new amounts through the 2016FY.

	Emp Hired Prior to 1/1/2015		Emp. Hired After 1/1/2015
	<u>Jul-Dec 2015</u>	<u>Jan-Jun 2016</u>	<u>Jul 15-Jun 16</u>
<u>Medical Coverage</u>			
Family	\$1,260.89	\$1,260.89	\$1,260.89
Employee & Children	\$920.38	\$920.38	\$920.38
Employee & Spouse	\$1,156.39	\$1,051.88	\$847.38
Employee only	\$1,003.59	\$746.28	\$438.98
If not electing medical insurance	\$980.00	\$740.00	\$300.00

### **HOLIDAYS**

The following days have been designated by the city to be paid holidays:

- New Year's Day - January 1<sup>st</sup>
- Martin Luther King Jr. Day - 3<sup>rd</sup> Monday in January
- President's Day - 3<sup>rd</sup> Monday in February
- Memorial Day - Last Monday in May
- Independence Day - July 4<sup>th</sup>
- Pioneer Day - July 24<sup>th</sup>
- Labor Day - 1<sup>st</sup> Monday in September
- Thanksgiving Day - 4<sup>th</sup> Thursday in November
- Day after Thanksgiving
- Christmas Day - December 25<sup>th</sup>
- Day before or Day after Christmas as selected by City Administrator

Regular benefitted employees will also have a Personal Holiday which may be used at any time within the calendar year with the approval of their supervisor. Unused Personal Holidays may not carryover to the following year.

Employees will receive holiday pay for the number of hours they are normally scheduled. Any employee who is required to work on a paid holiday will be given compensatory time off for the holiday worked. When a holiday falls on a Saturday, it shall be observed on the preceding work day. When it falls on a Sunday, it shall be observed on the following work day.

## **VACATION**

Employees shall earn vacation time as follows:

	<u>Years of Service</u>	<u>Hours Earned Annually</u>
Exempt Employees	N/A	160
Non-Exempt Employees	<1	40
	1-9	80
	10-19	120
	20+	160

Vacation will be earned and credited each pay period at the applicable rate.

## **SICK LEAVE**

Each regular full-time employee earns 96 hours (12 days) of sick leave each year and is credited each pay period at the applicable rate. Regular employees who are not full-time, but work more than 30 hours per week will earn sick leave on a pro rata basis. Sick leave will not accrue for an employee while on leave without pay except for an on-the-job injury. Sick leave may not be taken until earned. Sick leave shall be used as described in the Policies and Procedures Manual.

### Buy Back Option

Each November all employees with more than 480 hours of accumulated sick leave can opt to have the city buy back half of the unused sick leave from the previous twelve month period or trade it for equal vacation time. Employees with more than 288 hours of accumulated sick leave can opt to have the city buy back one-fourth of the unused sick leave from the previous twelve month period or trade it for equal vacation time. Employees may not sell back sick leave hours that would take them below the 480 or 288 hour minimum balances.

### Sick Leave Pay-out for Retiring Employees

Upon retiring from city employment, an employee will be paid for 50% of their unused accumulated sick leave. Sick leave will not be paid out upon termination for any reason other than retirement.

### **BEREAVEMENT LEAVE**

Leave with pay may be granted to employees to attend the funeral of a member of his/her immediate family. Such leave shall not be charged against accrued vacation or sick leave. The amount of time granted for funeral leave will be governed by the individual circumstances and at the discretion of the City Administrator, but is not to exceed three (3) days.

“Immediate Family” shall be defined as wife, husband, children, parents, grandchildren, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandparents, brothers, or sisters of the employee.

### **JURY DUTY**

An employee who, in obedience to a subpoena or direction by proper authority, appears as a witness or juror for the Federal Government, the State of Utah, or a political subdivision thereof, shall be entitled to the difference between his/her regular compensation and the compensation or fees received (in excess of traveling expenses) as a witness or juror. Time absent by reason of subpoena in private litigation or by some party other than the Federal Government or political subdivision thereof, to testify not in an official capacity, but as an individual, shall be taken as leave without pay or vacation leave at the discretion of the employee.

### **COST OF LIVING ALLOWANCE**

Cost of Living Allowance (COLA) increases may be considered each year when it is determined from an appropriate index that such an increase is warranted, and after considering the impact of such an increase on the City’s budget. Seasonal and temporary positions which are filled prior to a COLA increase will not receive the increase until the next season.

### **SALARY ADVANCEMENT**

Increases based on the meritorious or superior performance of job duties as indicated by a performance evaluation are available upon approval of the City Administrator and the approval of the Governing Body. A “Salary Advancement” is separate from a “Merit Increase.”

## MERIT INCREASE

Employees may qualify for a merit increase as described in the Policies and Procedures Manual.

## AQUATICS CENTER PASSES / FITNESS ROOM ACCESS

Employees may receive Aquatics Center passes and/or discounted Aquatics Center fees as described in Resolution No. 2015-3-R. Full and permanent part-time employees and their current spouse or partner are also able to use the police & fire department weight room equipment at the Community Center without charge.

## FACILITY RENTALS

Employees are entitled to four (4) free rentals of city facilities per calendar year, excluding the Aquatics Center facilities. Facilities able to be rented include park pavilions, Veterans Hall, and Community Center rooms. Use of free rentals of City facilities is subject to availability. Free rentals are primarily intended for family or social purposes and shall not be used for profit generating business ventures.

## EMPLOYEE SALARY RANGE

Employee positions are classified on ranges as listed on the following page. The table with pay ranges and steps follows. Job position pay ranges on the Position Schedule marked with (\*) are compensated in accordance with minimum wage standards or as otherwise listed in annually updated job postings and job descriptions.

## LINDON CITY POSITION SCHEDULE

<u>Department</u>	<u>Position</u>	<u>Range</u>	<u>Status</u>	<u># Emp.</u>
Administration & Finance	Accounts Payable Clerk	11	FT	1
Administration & Finance	City Administrator	31	FT	1
Administration & Finance	Clerk I	8	PT	1
Administration & Finance	Finance Director	26	FT	1
Administration & Finance	Recorder	21	FT	1
Administration & Finance	Treasurer	20	FT	1
Administration & Finance	Utilities Clerk	11	FT	1
Building	Building Insp/Code Enforcement	17	FT	1
Building	Chief Building Official	21	FT	1
Court	Clerk I	8	PT	1
Court	Court Clerk	13	FT	1
Court	Municipal Court Judge	26	PT	1
Parks & Recreation	Aquatics Center Assistant Manager	3	Temp	1
Parks & Recreation	Aquatics Center Cashier	A	Temp	12

## APPROVED BUDGET COMPENSATION PROGRAMS

<u>Department</u>	<u>Position</u>	<u>Range</u>	<u>Status</u>	<u># Emp.</u>
Parks & Recreation	Aquatics Center Lifeguard	A	Temp	100
Parks & Recreation	Aquatics Center Manager	5	Temp	1
Parks & Recreation	Aquatics Center Supervisor	1	Temp	6
Parks & Recreation	Aquatics Center Swim Team Coach	1	Temp	1
Parks & Recreation	Aquatics Center Swim Instructor	1	Temp	30
Parks & Recreation	Aquatics Center Water Safety Instr.	1	Temp	1
Parks & Recreation	Comm. Ctr. Front Desk Attendant	1	PT	3
Parks & Recreation	Comm. Ctr. Instructor	*	PT	1
Parks & Recreation	Kitchen Aide	A	PT	1
Parks & Recreation	Parks & Recreation Director	25	FT	1
Parks & Recreation	Parks Superintendent	17	FT	1
Parks & Recreation	Parks Maintenance Tech.	13	FT	1
Parks & Recreation	Program Coordinator	13	FT	1
Parks & Recreation	Program Coordinator	9	PT	2
Parks & Recreation	Seasonal Laborer	1	Temp	2
Parks & Recreation	Youth Sports Referee	1	Temp	4
Parks & Recreation	Youth Sports Site Supervisor	1	Temp	1
Planning	Associate Planner	17	FT	1
Planning	Comm. Development Clerk II	11	FT	1
Planning	Comm. Development Clerk I	8	PT	1
Planning	Planning & Economic Devel. Dir.	26	FT	1
Police	Administrative Professional	14	FT	1
Police	Crossing Guard	1	PT	3
Police	Patrol Officer	17	FT	12
Police	Police Chief	27	FT	1
Police	Police Sergeant	21	FT	2
Police	Police Secretary	9	FT	2
Public Works	Administrative Secretary	11	FT	1
Public Works	Clerk I	8	PT	1
Public Works	Director of Public Works	27	FT	1
Public Works	Equipment Operator	12	FT	1
Public Works	Public Works Inspector	17	FT	1
Public Works	Seasonal Laborer	1	Temp	3
Public Works	Storm Water Superintendent	18	FT	1
Public Works	Storm Water Maintenance Tech.	13	FT	1
Public Works	Streets Superintendent	20	FT	1
Public Works	Utilities Technician	13	PT	1
Public Works	Waste Water Superintendent	20	FT	1
Public Works	Waste Water Maintenance Tech.	13	FT	1
Public Works	Water Superintendent	20	FT	1
Public Works	Water System Maintenance Tech.	13	FT	2

**APPROVED BUDGET  
COMPENSATION PROGRAMS**

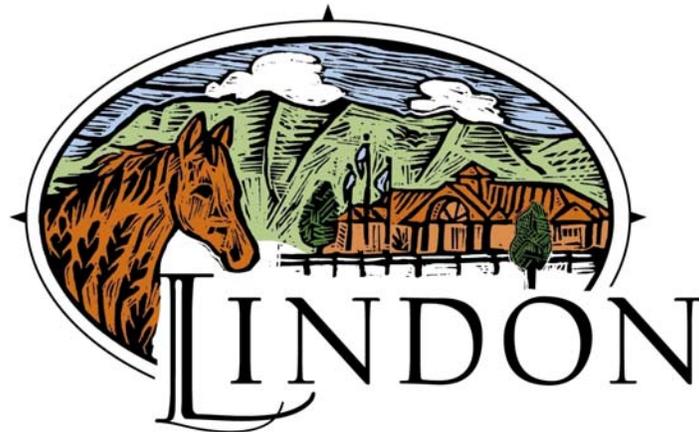
**LINDON CITY PAY RANGES FY 2015-2016**

1.4% Increase

Range	Step 1	Step 2	Step 3	Step 4	Step 5
A	7.25	7.52	7.80	8.10	8.40

Range	Step 1	Step 2	Step 3	Step 4	Mid	High
1	8.72	9.21	9.71	10.25	10.89	13.06
2	9.21	9.71	10.25	10.82	11.49	13.78
3	9.71	10.25	10.82	11.42	12.13	14.54
4	10.25	10.82	11.42	12.04	12.80	15.35
5	10.82	11.42	12.04	12.71	13.51	16.19
6	11.42	12.04	12.71	13.41	14.26	17.10
7	12.04	12.71	13.41	14.16	15.04	18.05
8	12.71	13.41	14.16	14.94	15.87	19.04
9	13.41	14.16	14.94	15.77	16.74	20.08
10	14.16	14.94	15.77	16.64	17.67	21.19
11	14.94	15.77	16.64	17.56	18.65	22.37
12	15.77	16.64	17.56	18.54	19.69	23.62
13	16.64	17.56	18.54	19.55	20.78	24.91
14	17.56	18.54	19.55	20.62	21.93	26.29
15	18.54	19.55	20.62	21.78	23.14	27.75
16	19.55	20.62	21.78	22.98	24.42	29.29
17	20.62	21.78	22.98	24.25	25.77	30.91
18	21.78	22.98	24.25	25.59	27.20	32.61
19	22.98	24.25	25.59	27.01	28.70	34.43
20	24.25	25.59	27.01	28.51	30.29	36.33
21	25.59	27.01	28.51	30.10	31.97	38.34
22	27.01	28.51	30.10	31.76	33.74	40.46
23	28.51	30.10	31.76	33.51	35.61	42.70
24	30.10	31.76	33.51	35.37	37.58	45.07
25	31.76	33.51	35.37	37.33	39.66	47.56
26	33.51	35.37	37.33	39.39	41.85	50.19
27	35.37	37.33	39.39	41.56	44.17	52.97
28	37.33	39.39	41.56	43.88	46.61	55.90
29	39.39	41.56	43.88	46.29	49.19	58.99
30	41.56	43.88	46.29	48.86	51.92	62.27
31	43.88	46.29	48.86	51.57	54.79	65.70
32	46.29	48.86	51.57	54.42	57.82	69.35
33	48.86	51.57	54.42	57.42	61.03	73.19
34	51.57	54.42	57.42	60.62	64.40	77.24
35	54.42	57.42	60.62	63.96	67.96	81.51

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## **Fee Schedule Section**

This section of the 2015-2016 Budget presents information regarding all of the City's services and their corresponding fees.

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## FEE SCHEDULE

## AQUATICS CENTER

**Daily Admission Fees – Does NOT include Flow Rider**

- Infants (3 years and under) Free  
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.  
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Youth (4-17) \$4.50  
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.  
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Adults (18-54) \$5.50  
Lindon Residents receive \$1 off Adult admission with I.D.
- Seniors (55+) \$3.50
- Super Seniors (80+) Free  
Seniors age 80 and over admitted FREE with I.D.
- Family Night (Monday 6:00-8:45 pm) \$16.50  
Includes admission for immediate family.
- Fitness/Lap Swim Time \$3.50  
For purpose of exercise only.
- Group Rates
  - 25-49 people \$4.50 per person (18% discount)
  - 50-99 people \$4.25 per person (23% discount)
  - 100+ people \$4.00 per person (27% discount)
- Corporate Block Passes (each pass is good for one day admission for one person)
  - 50 passes \$225.00
  - 100 passes \$400.00

**Flow Rider Fees**

- All Day Flow Rider Pass (per day fee) \$10.00
  - During open plunge hours
- Lessons (per session)
  - Residents \$50.00
  - Non-Residents \$55.00

✧ All Participants must be a minimum of 42 inches to ride attraction, able to swim in turbulent water, and understand and follow the rules.

✧ All Participants will be required to sign a release form before they are allowed to use the Flow Rider, this includes hourly rides, pass holders, lessons and private rentals. Riders under 18 years of age must have the release form signed by a parent or guardian. No Exceptions!

**Junior Life Guard Class (per session)**

- Residents \$95.00
- Non-Residents \$100.00

## FEE SCHEDULE

**Punch Pass**

- 10 Punches (buy 9, get 1 free)
  - Resident \$40.50
  - Non-resident \$49.50
- 20 Punches (buy 18, get 2 free)
  - Resident \$81.00
  - Non-resident \$99.00

**Rental Rates**

- Flow Rider Rental
  - Private Rental (before or after Open Plunge hours) \$200.00/hr
- Leisure and Competition Pool
  - Private Rental (after hours) minimum 1 hour \$350.00/hr
- Leisure/Competition Pool and Flow Rider
  - Private Rental (after hours) minimum 1 hour \$450.00/hr
- Party Room Rental \$35.00/hr

✧ All Guests planning to ride the Flow Rider must complete a waiver before they are allowed access. Parent/Guardian signature required for all riders under 18 years of age.

✧ Refund policy for rentals:

Rentals must be cancelled 24 hours prior to reserved time in order to qualify for a refund less the \$10 cancellation fee. No refunds for weather related cancellations. However, the reservation may be moved to an available date within the same calendar year.

**Season Passes – Does NOT include Flow Rider**

	<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.

**Swim Lesson (per session)**

- Residents \$35.00
- Non-Residents \$43.00

**Swim Team**

- Residents \$95.00
- Non-Residents \$110.00

## FEE SCHEDULE

## CEMETERY

ARRANGEMENTS ARE MADE THROUGH PUBLIC WORKS  
946 W CENTER ST, 801-796-7954

**Purchase of Burial Right (Cemetery Lot)**

- Full-size Lot
  - Resident \$550.00
  - Non-Resident \$1,000.00
- Half-size Lot (infant or 2 urns maximum)
  - Resident \$275.00
  - Non-Resident \$500.00
- Quarter-size Lot (1 urn maximum)
  - Resident \$140.00
  - Non-Resident \$250.00

There is an option to finance the purchase of Burial Rights for up to 2 years with an 8.0% annual interest charge. Burial Rights must be paid for in full before burial.

**Interment (Opening/Closing Costs)**

No interment is permitted on Sundays, City observed holidays, nor the Saturday before Memorial Day.

- Additional fee for Saturdays/After hours \$275.00  
"After hours" rate applies to funerals starting after 12:30 pm on a regular work day.
- Single-Depth Burial
  - Resident \$250.00
  - Non-Resident \$450.00
- Double-Depth Burial  
Double-depth burials are no longer available; however, double-depth burial rights purchased prior to June 20, 2008 will still be honored.
  - Resident \$300.00
  - Non-Resident \$600.00
- Cremation Burial
  - Resident \$200.00
  - Non-Resident \$300.00
- Infant Burial
  - Resident (interment fee is waived for resident infant burials) \$0.00
  - Non-Resident \$250.00

The reduced interment fee is approved for infant burials if using a 18"-36" casket-vault combination made of concrete or other material approved by the Cemetery Sexton.

**Transfer of Burial Right** \$20.00

Administrative fee to sell, re-issue, or transfer Burial Right back to the City.

**Disinterment** \$1,400.00

No disinterment is permitted on the Saturday before Memorial Day.

## DEVELOPMENT

<b>Agricultural Stand Pipe Fee</b> (per year)	\$20.00
<b>Administrative Sign Fee</b>	\$25.00
For painted, laminated or similar signs that do not require a physical on-site inspection.	
<b>Asphalt Assessment</b>	Cost based on Addendum showing prices per linear foot
<b>Building Permit</b>	
Based on evaluation of structure and 1997 Uniform Building Code, Table 1-A rates	
<b>Building Permit Application Deposit</b>	
▪ Residential	\$100.00
▪ Commercial	\$300.00
Deposit will be applied toward building permit fees. If application is cancelled, deposit may be refunded depending on amount of review work done by Lindon City.	
<b>Building Permit State Fee</b>	1% of Building Permit Fee
<b>Contractor Cleanup Fee</b>	
Actual cost, minimum of \$250.00/hr + tipping fees + equipment rental	
<b>Engineering Review Fee</b>	Actual Cost
For reviews not covered by Land Use Application Fees	
<b>Grading Plan Review</b>	Actual Engineering cost
<b>Park, Recreation and Trails Impact Fee (per dwelling unit)</b>	
▪ Single-Family, detached	\$4,500.00
▪ All other residential	\$1,500.00
<b>Performance Cash Bond</b> (refundable)	\$1,000.00
<b>Plan Review Fee</b>	
▪ Residential	25% of permit fee
▪ Commercial	65% of permit fee
<b>Planning Administrative Fee</b>	
▪ Residential	\$50.00
▪ Commercial/Industrial	\$250/Acre
<b>Pressurized Irrigation Water Connection</b>	See "Water Shares"

**Road Impact Fee**

To be determined by Impact Fee Study based on size, location and type of business.

**Sewer Impact Fee**

\$2,561.00

Per equivalent residential unit, with the exception of accessory apartments and accessory buildings. (An equivalent residential unit is a base of 30 fixture units or a single family unit.)

**Sewer Inspection Fee**

\$25.00

**Sewer Line TV Inspection Fee**

\$0.85/linear foot

**Sewer Main Line Assessment**

Cost based on Addendum showing prices per linear foot

**Sidewalk Assessment**

Cost based on Addendum showing prices per linear foot

**SWPPP Sign Deposit**

\$35.00

**Storm Water Impact Fee**

\$799.00

Per residential equivalent unit. (An equivalent residential unit is counted as 20,000 square feet of land or a single family unit.)

**Street & Regulatory Signs**

Actual cost

**Street Excavation** (Per cut or trench)

\$1,000.00

**Water Impact Fees - Culinary**

▪ 1" Meter	\$1,279.00
▪ 1½" Meter	\$1,644.00
▪ 2" Meter	\$2,649.00
▪ 3" Meter	\$10,049.00
▪ 4" Meter	\$12,790.00
▪ Larger Meters	As per Engineer study, as needed

**Water Inspection Fee**

\$25.00

**Water Line Assessment** - Culinary or Secondary

Cost based on Addendum showing prices per linear foot

**Water Meter Installation**

▪ 1" Meter	\$325.00
▪ Larger sized Meter	Actual Cost

## FEE SCHEDULE

**Water Shares** - prorated by lot size based on 1 acre (43,560 sq ft) of:

- Residential 1 share North Union
  - Industrial or Commercial Minimum ½ share North Union
- Users with large water usage may be required to turn in additional water shares after annual review.

Accepted equivalents of 1 share North Union (We do not accept water shares not listed below):

2 shares of Hollow Water Whole Stream	1.2 shares of Murdock/Provo Reservoir - Full
3 shares Hollow Water Half Stream	½ share Provo Bench Canal
2 shares of Cobbley Ditch	1.9 shares Southfield & Spring Ditch

- Payment in Lieu of Turning in Water Shares 95% of market  
Market rate will be determined quarterly, or as needed, as determined by the Planning Director, by averaging the market rate given by 3 different water brokers.
- Relief Petition Application Fee \$250.00
- Transfer of Water Rights Actual engineering cost incurred by City  
Only accepted for Southfield & Spring Ditch Water

<b>LAND USE</b>
-----------------

<b>Accessory Building Setback Exception Application Fee</b>	\$50.00
<b>Annexation Application Fee</b>	\$1,750 + Actual costs for required noticing
Water shares will need to be turned in at time of development	
<b>Appeal Fee</b>	\$250.00
<b>Application Cancellation Fee</b>	\$25.00
<b>Concept Review</b>	\$100.00
<b>Conditional Use Permit</b>	\$500.00
▪ Wild and Exotic Animals	\$50.00
▪ Temporary	\$250.00
<b>Fence Permit Application Fee</b>	\$50.00
<b>General Plan Amendment</b>	\$650.00
<b>Major Subdivisions (4 lots or more)</b>	\$2,500.00 + \$150.00/lot
<b>Minor Subdivisions (3 lots or less)</b>	\$1,200.00

<b>Miscellaneous Application</b>	\$150 plus Actual Engineering Cost
<b>Non-Conforming Use Application</b>	\$500.00
<b>Phased Subdivision Application</b>	
Second and each subsequent phase	\$500.00 + Actual engineering cost incurred by City
<b>Plat Amendment</b>	\$950.00
<b>Property Line/Lot Line Adjustment</b>	\$350.00
<b>Recording Fee</b>	\$25 + Utah County fees
<b>Reimbursement Agreement</b>	\$600.00 + Actual engineering cost incurred by City
<b>Site Plan</b>	
▪ Under 2 acres	\$2,000.00
▪ Over 2 acres	\$2,000 + \$250/acre (rounding up to next whole acre)
<b>Staff-approved Amended Site Plan</b>	\$500.00 + Actual engineering cost incurred by City
<b>Temporary Site Plan</b>	\$115.00
<b>Variance of Board of Adjustment</b>	\$500.00

### LICENSES

<b>Animal License</b>	As charged by North Utah County Animal Shelter
<b>Business License</b>	
▪ New Businesses	\$40.00
▪ Amusement Devices	
Annual fee for pool tables, pinball machines, electronic games, juke boxes, etc.	
• 0 - 5 devices	\$ 0.00
• 6 - 15 devices	\$50.00
• More than 15 devices	\$100.00
▪ Auctions	\$300.00
▪ Banks and Savings and Loan Companies	\$300.00
▪ Beer License	\$300.00
(Must be Council approved and provide proof of insurance bond)	
• Additional non-refundable application fee for Class A, B, or C	\$100.00
▪ Firework Sales-per location	\$50.00
• Refundable cash bond	\$300.00

## FEE SCHEDULE

▪ Home Occupation	\$40.00
▪ Industrial, Manufacturing, Distribution, Construction and Assembly	\$310.00
▪ Light Industrial, Manufacturing, Distribution, Construction and Assembly	\$155.00
▪ Pawn Brokers and Loan Companies	\$300.00
▪ Real Estate Brokers	\$50.00
▪ Restaurant and Food Related	\$190.00
▪ Retail	\$100.00
▪ Seasonal	\$40.00
▪ Service Related	\$100.00
▪ Sexually Oriented Business (Must be Council approved)	\$300.00
▪ Special Events	\$100.00
▪ Transient, Itinerant Merchants or Itinerant Vendors	\$40.00
▪ Wireless Communications Antenna Array	\$75.00

**Cancellation Fee** \$10.00

**Duplicate License** \$10.00

**Home Occupation Application Fee** \$25.00  
One time fee with Business License

**Penalty for Late Licensing or Renewal** 10% plus 1.5% per month  
Licenses must be purchased before starting business and renewed annually by  
December 31.

<b>MISCELLANEOUS</b>
----------------------

**Contracts and Agreements** \$500 + Actual Cost

**Copies**

▪ Black/grayscale	\$0.25/page
▪ Color	\$0.75/page

**Document Scanning and CD Creation** \$10 per CD + \$1/page after 10 pages

**Faxes**

▪ First 10 pages	\$1.00
▪ Each additional page	\$0.10

**Large Animal Impounding** \$10.00/day

**Library Card Reimbursement** 50% of cost  
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

## FEE SCHEDULE

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).

**Maps**

▪ 8½ x 11, black & white, streets	Free
▪ 8½ x 14, black & white, streets	\$0.50
▪ 11 x 17, color, streets	\$3.00
▪ 11 x 17, color, zoning	\$3.00

**Merchant Fee**

▪ Court telephone payments, per transaction	\$1.50
▪ Court payments, per transaction	\$1.50

**North Pointe Solid Waste Transfer Station Punch Pass (2 punches)**

▪ First pass (Residents only)	Free
▪ Additional pass	\$16.00

**Request for Information**

▪ Time	\$20.00/hr
(First 15 minutes are free. Fee will be charged in quarter-hour increments.)	
▪ Printing/copying, black/grayscale	\$0.25/page
▪ Printing/copying, color	\$0.75/page

**Returned Check Fee**

\$25.00

**Tax Rates**

▪ Cable Service	5.0%
▪ Energy/Utility	6.0%
▪ Parks, Arts, Recreation & Culture (PARC) Tax	0.1%
▪ Property Tax	0.1741%
▪ Telecommunications	3.5%
▪ Transient Room Tax	1.0%

**Weed Abatement**

▪ Abatement fee	Actual abatement costs
▪ Administrative fee	\$25.00
▪ Interest rate per year	8.0%

**OREM FIRE SERVICE**

Lindon City will follow Orem City's policies and fee schedule.  
Please contact Orem Fire Service at 801-229-7070 to verify services and prices.

## POLICE

<b>Alarm Permits</b>	\$25.00
<b>Animal Trap Deposit</b>	
▪ Resident	\$50.00
▪ Non-resident	Not Available
<b>Civil Paper Service</b>	\$75.00
<b>Faxes</b>	
▪ Up to 10 pages	\$1.00
▪ Each additional page	\$0.10
<b>Fingerprinting</b>	
▪ Resident	Free
▪ Non-resident	\$25.00
<b>Home Drug Test Kit</b>	\$15.00
<b>Investigative Subpoena, Subpoena Ducus Tecum, Civil Lawsuit</b>	
▪ Reports	\$10 minimum, \$0.25 per page
▪ Research Time	\$20.00/hr
(First 15 minutes are free. Fee will be charged in quarter-hour increments.)	
<b>Jail or Department Property Damage Restitution</b>	Actual repair or replacement cost
<b>Mailing/Postage</b>	
▪ Minimum	\$1.00
▪ Maximum	actual cost over \$1.00
<b>Photos</b>	
▪ Email	\$5.00
▪ On CD	\$15.00
<b>Prisoner Transportation/Intra-State Extradition Mileage (one-way)</b>	Current Internal Revenue Service Standard Mileage Rate
<b>Private Traffic Control/Security (Officer &amp; Car)</b>	\$75.00 per hour, minimum 2 hours
<b>Property Storage</b>	\$15/day, commencing 72 hours after property is initially held

**RAD (Resist Aggression Defensively)**

- Kids Class, if class is held outside of school program \$5.00 per participant
- Women's Class \$15.00 per participant

**Sex Offender Registration** \$20.00

**Special Event Permit**

- Minimum Rate, 1 - 50 Participants \$10.00
- 51-250 Participants \$25.00
- 251-500 Participants \$100.00
- Over 500 Participants \$250.00
- Community or Charitable Event Fee May be Waived

**Traffic Accident Report** \$10.00

**Video** (Body Camera or Dashboard Camera) \$15.00 per CD

**Youth Court Attendance** \$30.00

**PUBLIC WORKS****Hydrant Water Usage**

- Hydrant Meter Refundable Deposit \$975.00
- Per Day \$5.00 + applicable water rates
- Per Week \$25.00 + applicable water rates

**Material Testing Fee** Actual cost or based on Engineer estimate

**Public Works Inspection Fee**

- Site Plans (for parcel area being developed) \$2,450 per acre
- Subdivisions
  - Partially improved street frontage \$7.10 per linear foot
  - Unimproved street frontage \$1.42 per linear foot

**Road Cut Permit** (Refundable bond) \$1,000.00

**Swimming Pool Fill Up** \$500.00 + cost of water  
Includes hydrant meter rental. The cost of water is calculated using the applicable culinary water rates as detailed under "Utilities" heading.

**Water Pipe Flushing** Actual cost as determined by City Engineer

## RECREATION

<b>Basketball</b>	\$45.00
<b>Baseball</b>	\$35.00
<b>Soccer</b>	
▪ Fall Indoor Soccer	\$35.00
▪ Spring Soccer	\$35.00
<b>Volleyball</b>	\$35.00
<b>Late Fee</b>	\$5.00
<b>Cancellation Fee</b>	\$10.00

## ✧ Refund policy for sports and other programs:

Refund requests for sports and other programs which are received before season/program start dates are eligible for a full refund less the cancellation fee. Refunds requests received after the season/program start dates, but before half of the time has elapsed may be eligible for a 50% refund less the \$10 cancellation fee. Refund requests received after half of the season/program has elapsed are not eligible for refunds.

**Other programs may be added with fees set under the direction of the Community Center Advisory Board.**

## RENTALS

## ✧ Refund policy for rentals:

Rentals must be cancelled 24 hours prior to reserved time in order to qualify for a refund less the cancellation fee. No refunds for weather related cancellations. However, the reservation may be moved to an available date within the same calendar year.

For pool rentals, see "Aquatics Center"

**Community Center**

▪ Deposit				50% of total rental cost
▪ Hourly Rates				
<u>Area</u>	<u>Resident</u>	<u>Non-Resident</u>	<u>Commercial</u>	<u>Non-profit</u>
Classroom	\$25/hr	\$35/hr	\$45/hr	\$20/hr
Gymnasium	\$50/hr	\$60/hr	\$70/hr	\$40/hr
Kitchen	\$20/hr	\$30/hr	\$40/hr	\$16/hr
Cultural Art Auditorium	\$45/hr	\$55/hr	\$65/hr	\$36/hr

## FEE SCHEDULE

- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00
- Community Center Fee Rental Waiver and Reduction  
 Exceptions to the Community Center Rental rates may only be approved by the Lindon City Council after receipt of a completed Community Center Fee Rental Waiver and Reduction form, and after official review and action is taken by the Council.

Signed agreement, deposit and payment due at time of reservation. Community Center room rentals are available 9:00 am - 10:00 pm, Monday through Saturday, and are subject to availability. Rental time includes set up and cleanup time. Rental is not available on Sundays nor holidays.

**Parks**

- ✧ Reservations for pavilion rentals will not be taken before the first business day of the current calendar year and are taken throughout the year. Pavilions can be reserved April 15 through October 15 (weather permitting) of the current year.
- ✧ Inflatables, carnival rides, water slides, dunk tanks, etc. require a certificate of insurances naming Lindon City as additionally insured before reservations will be approved.
- Pavilions only (ball fields are not reserved)
  - Resident
    - » Partial Day (10am-3:30pm,4:30pm-10pm) \$25.00
    - » Full Day (10am-10pm) \$50.00
  - Non-Resident
    - » Partial Day (10am-3:30pm,4:30pm-10pm) \$40.00
    - » Full Day (10am-10pm) \$80.00
- Horse Arena No charge
- Horse Arena - Preparatory Grooming \$30.00
- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00

Signed agreement and payment due at time of reservation.

**Veteran's Memorial Hall** (Available only to Residents)

- Refundable Deposit \$200.00
- Partial Day (up to 4 hours) \$100.00
- Full Day (4-8 hours) \$200.00
- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00
- Failure to return key Forfeit Deposit (\$200)

Signed agreement, deposit and payment due at time of reservation.

## UTILITIES

RATES ARE MONTHLY AND FOR EACH UNIT  
ACCESSORY APARTMENTS ARE TREATED AS AN ADDITIONAL UNIT

**Culinary Water**

ZONES		METER SIZE					
		1"	1 ½"	2"	3"	4"	6"
Below North Union Canal	base	\$17.63	\$31.73	\$51.13	\$193.93	\$352.60	\$654.07
	ea. 1000 gal.	\$1.45	\$1.45	\$1.45	\$1.45	\$1.45	\$1.45
Above North Union Canal	base	\$19.07	\$34.33	\$55.30	\$209.77	\$381.40	\$707.50
	ea. 1000 gal.	\$1.54	\$1.54	\$1.54	\$1.54	\$1.54	\$1.54
Upper Foothills	base	\$27.47	\$49.45	\$79.66	\$302.17	\$549.40	\$1,019.14
	ea. 1000 gal.	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75

Accessory apartments are charged an additional base rate.

**Deposit (one time)**

- Owner (Residential or Business) None
- Resident that files Bankruptcy \$250.00
- Business that files Bankruptcy \$500.00

Customers filing bankruptcy will be given 30 days to pay deposit.

**Garbage (Residential Only)**

- First garbage can \$9.90
- Each additional garbage can \$7.32

Accessory apartments are charged for a first garbage can.

**Late Fee** (on past due balance, charged monthly) \$10.00

**Reconnect Fee** (per incident) \$50.00

**Recycling**, per can \$4.13

**Secondary Water**

- Non-Agricultural
  - Lots up to 11,000 sq. ft. \$8.00
  - Lots 11,001 - 21,000 sq. ft. \$10.00
  - Lots 21,001 - 28,000 sq. ft. \$15.00
  - Lots 28,001 - 40,000 sq. ft. \$20.00
  - Lots 40,001 - 60,000 sq. ft. \$30.00
  - Lots 60,001 - 80,000 sq. ft. \$40.00
  - Lots 80,001 - 87,120 sq. ft. \$50.00

- Lots 2 acres or more
  - » Base rate \$50.00
  - » Each ¼ acre (or part thereof) \$3.00
- Agricultural rate
  - Base rate \$10.00
  - Each acre (or part thereof) \$3.00

Agricultural land is that which is planted into pasture, hay, grains, vegetables, fruits, or other identifiable agronomy products and can be subdivided.

**Sewer - per Residential Unit**

- Base charge \$17.65
- Usage rate per 1000 gallons \$3.17

Based on average winter water usage from December to March. Accessory apartments are charged an additional base rate.

**Storm Water \$6.18**

Charged per Equivalent Service Unit (ESU) with credits available for industrial and commercial use as per Council action.

**Utility Sign-up Fee \$10.00**

Utility Agreement must be signed before services commence.

**Utility Shut-off Notice Fee \$5.00**

This fee will not be charged to customer's account if customer responds to notice within 1 week of mailing.

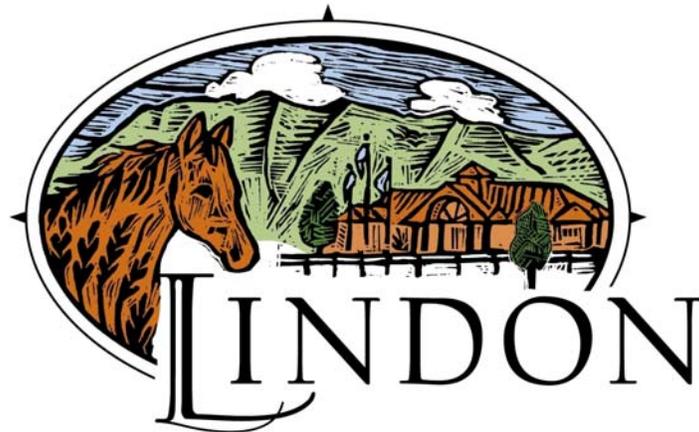
**Lindon City does not pay interest on deposits or bonds held by the city.**

## ADDENDUM - PRICES PER LINEAR FOOT

ITEM	UNITS	UNIT PRICE	PRICE PER L.F.	COMMENTS
<b>SANITARY SEWER</b>				
8" Sewer main	L.F.	\$21.50	\$21.50	
4" Standard manhole	EA.	\$3,000.00	\$7.50	Based on 400' spacing
Sewer pipe embedment material	L.F.	\$3.80	\$3.80	This is mostly needed where groundwater is high
<b>STORM WATER</b>				
12" RCP storm drain	L.F.	\$38.00	\$38.00	
4" Standard manhole	EA.	\$2,775.00	\$6.94	Based on 400' spacing
Curb face inlet box	L.F.	\$2,160.00	\$5.40	Based on 400' spacing
Storm drain line embedment material	L.F.	\$3.80	\$3.80	This is mostly needed where groundwater is high
<b>CULINARY WATER</b>				
8" Water main	L.F.	\$30.00	\$30.00	
10" Water main	L.F.	\$34.50	\$34.50	
12" Water main	L.F.	\$39.00	\$39.00	
8" Gate valve	EA.	\$1,150.00	\$1.74	Based on 660' spacing
10" Gate valve	EA.	\$1,350.00	\$2.05	Based on 660' spacing
12" Butterfly valve	EA.	\$2,000.00	\$3.03	Based on 660' spacing
Culinary line embedment material	L.F.	\$3.80	\$3.80	This is mostly needed where groundwater is high
Fire hydrant assembly	EA.	\$4,000.00	\$10.00	Based on 400' spacing
<b>SECONDARY WATER</b>				
4" Secondary main	L.F.	\$10.00	\$10.00	
6" Secondary main	L.F.	\$13.50	\$13.50	
4" Gate valve	EA.	\$750.00	\$1.14	Based on 660' spacing
6" Gate valve	EA.	\$950.00	\$1.44	Based on 660' spacing
Secondary line embedment material	L.F.	\$3.25	\$3.25	This is mostly needed where groundwater is high
<b>CONCRETE WORK</b>				
6" Curb, gutter & sidewalk	L.F.	\$34.50	\$34.50	
Driveway in 6" curb, gutter & sidewalk	EA.	\$325.00	\$3.25	Based on 1 per 100 linear feet
Disabled pedestrian ramp (entire cost)	EA.	\$1,000.00	\$1,000.00	
4" Base course for 6" curb, gutter & sidewalk	L.F.	\$1.65	\$1.65	
<b>ASPHALT</b>				
Remove asphalt pavement	S.F.	\$0.70	\$3.50	Based on 5' wide strip of pavement removal
3" Asphalt (road widening)	S.F.	\$1.65	\$8.25	Based on 5' of new pavement width
8" Base course (road widening)	S.F.	\$1.50	\$7.50	Based on 5' of new pavement width
Roadway excavation	C.Y.	\$26.00	\$5.20	Based on excavation for 5' of new pavement width
Asphalt Sawcutting	L.F.	\$1.00	\$1.00	
<b>MISCELLANEOUS</b>				
Conduit smaller than 4"	L.F.	\$6.75	\$6.75	Conduit installed in roadways at time of construction
4" Conduit	L.F.	\$7.50	\$7.50	Conduit installed in roadways at time of construction
6" Conduit	L.F.	\$8.75	\$8.75	Conduit installed in roadways at time of construction
Conduit smaller than 4"	L.F.	\$13.00	\$13.00	Conduit installed in existing roads
4" Conduit	L.F.	\$15.00	\$15.00	Conduit installed in existing roads
6" Conduit	L.F.	\$17.25	\$17.25	Conduit installed in existing roads

The cost of work required behind the sidewalk (i.e., sprinkler and landscape repair, driveway replacement, etc.) or other costs not listed on this schedule will be considered on a case-by-case basis, and will be in an amount determined by the City Engineer.

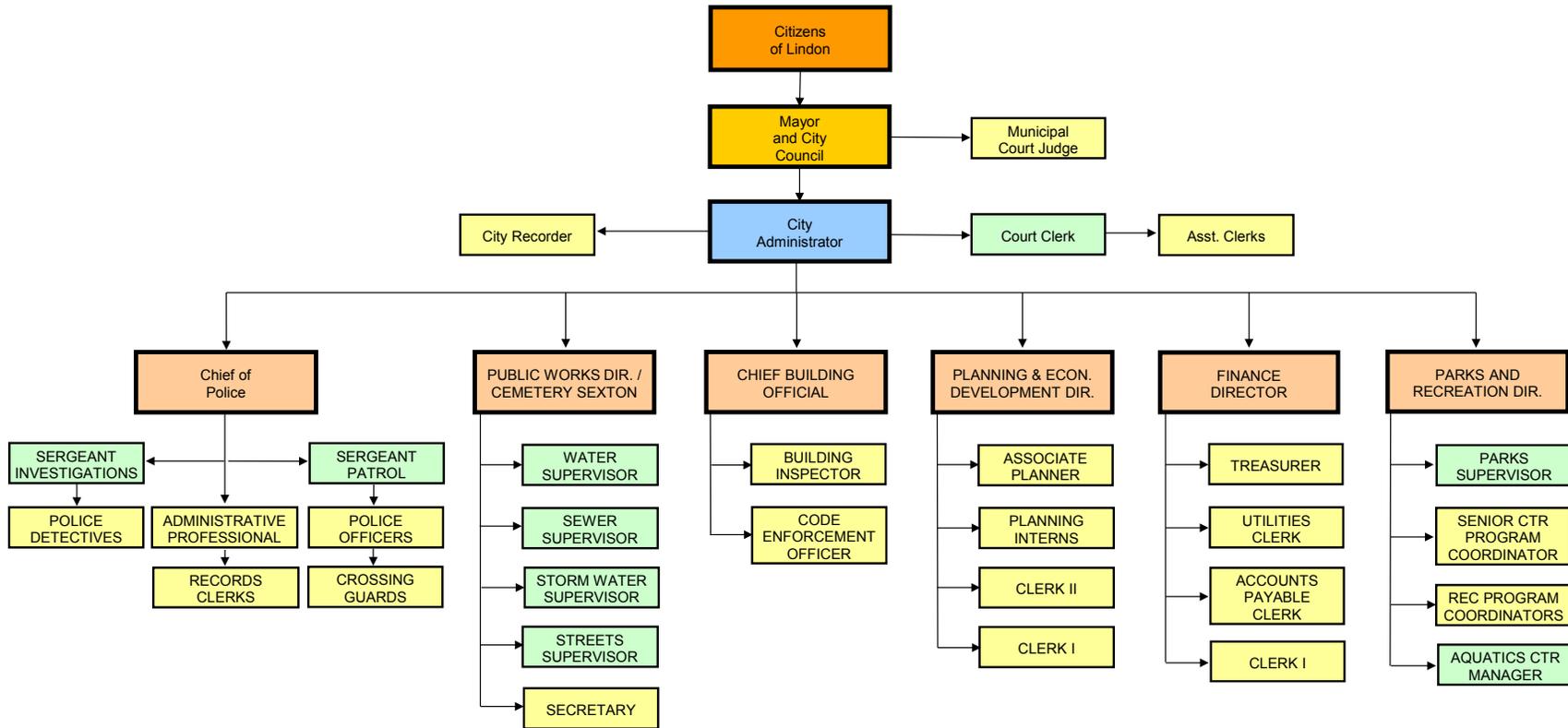
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## **Appendix**

This section of the 2015-2016 Budget presents additional useful information.

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This is an overview of Lindon City's organization.	
GFOA Distinguished Budget Presentation Award .....	199
This is a reproduction of the Government Finance Association's Distinguished Budget Presentation Award which was awarded to Lindon City for the 2014-2015 budget document. More information about this award is in the Budget Message or available at <a href="http://www.gfoa.org">www.gfoa.org</a> .	
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Contract Services:  
 Attorney  
 Engineer  
 Fire & Emergency Medical  
 Garbage Collection  
 Water Reclamation

	Citizens (Voters)
	Mayor and City Council
	City Administrator
	Department Heads
	Supervisors
	Other City Employees



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lindon City  
Utah**

For the Fiscal Year Beginning

**July 1, 2014**

Executive Director

## APPENDIX

## GLOSSARY

**A**

**ACCOUNTING PERIOD** A period of time for which financial records are prepared, e.g. a month, quarter, or fiscal year.

**ACCOUNTING SYSTEM** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**ACCRUAL BASIS** The method of accounting under which revenues are recorded when they are earned, whether or not cash is received at the time, and expenditures are recorded when goods and services are received, whether cash disbursements are made at the time or not.

**AGENCY FUND** A fund which is used to account for assets held by a governmental unit in a trustee capacity or as an agency for individuals, private organizations, other governmental units, and/or other funds.

**ALLOT** To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

**AMORTIZATION** The process of decreasing, or accounting for, a lump sum amount to different time periods, particularly for loans and other forms of finance, including related interest or other finance charges.

**ASSESSED VALUATION** A valuation set upon real estate or other property by a government body for the basis of levying taxes.

**AUDIT** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: ascertain whether financial statements fairly present financial positions and results of operations; test whether transactions have been legally performed; identify areas for possible improvements in accounting practices and procedures; ascertain whether transactions have been recorded accurately and consistently; and, ascertain the stewardship of officials responsible for government resources.

**B**

**BALANCED BUDGET** A financial plan of operation in which revenues equal expenditures for the fiscal year. A balanced budget is required of municipalities by the State of Utah.

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**BALANCE SHEET** A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities and equities at a specified date.

**BASIS OF BUDGETING** Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

**BOND** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

**BUDGET** A plan of financial operation embodying an estimate of proposed means of financing them. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

**BUDGET CALENDAR** The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

**BUDGET DOCUMENT** The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

**BUDGET MESSAGE** A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Chief Executive.

**BUDGET RETREAT** A meeting scheduled for the Mayor and Council with Administration to discuss important issues to be addressed in the budget. The place of the meeting is at a location away from City Hall and usually is at least a half day event.

**BUDGETING (APPROPRIATION)** The city prepares its budget in conformity with practices prescribed or permitted by the applicable statutes of the State of Utah.

**C**

**CAPITAL ASSETS** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. Lindon City considers an asset as a capital assets if the value is \$5,000 or more and the useful life is 5 years or more.

## APPENDIX

**CAPITAL BUDGET** A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted a part of the complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

**CAPITAL EXPENDITURES** Expenditures for the acquisition, construction, or improvement of capital assets as determined by the asset's value and useful life.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each expenditure.

**CAPITAL PROJECT** Any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

**CAPITAL PROJECTS FUND** A governmental fund used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

**CASH BASIS** The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

**CASH FLOW BUDGET** A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week and/or day during the year.

**CERTIFIED TAX RATE (CTR)** A tax rate that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by the entity, plus new growth, less the amount of increase to locally assessed real property taxable values resulting from factoring reappraisal, or any other adjustments.

**CONSUMER PRICE INDEX (CPI)** A time series measure of the price level of consumer goods and services published by the U.S. Bureau of Labor Statistics.

**COST OF LIVING ALLOWANCE (COLA)** A salary adjustment which helps maintain employee's purchasing power. Lindon City's is based on the annual change to the Consumer Price Index.

**D**

**DEBT SERVICE** Payment of interest and repayment of principal to holders of a government's debt instruments.

## APPENDIX

**DEBT SERVICE FUND** A governmental fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DEMAND** A type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

**DEPARTMENT** A major unit of organization in the City comprised of subunits called Divisions.

**DEPRECIATION** A decrease or loss in value, as because of age, wear, or market conditions. Used in accounting as an allowance made for a loss in the value of property.

**DIVISION** A sub-unit of a Department organization.

**E**

**EFFECTIVENESS** A category of measurement sometimes referred to as quality indicators. Effectiveness examines the degree to which services are responsive to the needs and desires of the customers (both external and internal). These measures tell how well the job is being performed, how well the intent is being fulfilled. Effectiveness encompasses both quality and quantity. Demand and the response to demand are often linked in these measures. These are the most difficult measures to collect and use, because the organization must develop a method of retrieving the information from outside those served.

**EFFICIENCY** A category of measurement sometimes called productivity. This is often measured in terms of unit costs over time. Sometimes timeliness of responses or reduction in previous delays is used to indicate efficiency. Efficiency refers to the ratio of the quantity of service (tons, gallons, hospital care days, etc.) to the cost in dollars or labor, required to produce the service. An efficiency measure can be either an output or input ratio (e.g., the number of trees trimmed per crew per day) or an input/output ratio (e.g., the dollar cost per permit application).

**ENCUMBRANCE** Includes obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established.

**ENCUMBRANCE RE-BUDGETS** The balance of unliquidated purchase commitments brought forward from the previous fiscal year.

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**ENDING FUND BALANCE** Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

**ENTERPRISE FUND** A proprietary fund used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**EXPENDITURES** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**F**

**FEES** Charges for specific services.

**FINANCIAL POLICY** A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

**FISCAL PERIOD** Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. NOTE: This is usually a year, though not necessarily a calendar year. Lindon's fiscal year (FY) runs from July 1 to June 30.

**FIVE-YEAR FINANCIAL PLAN** An estimation of revenues and expenses required by the City to operate for the next five-year period.

**FIXED ASSETS** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**FORECAST** A prediction of a future outcome based on known and unknown factors.

**FRINGE BENEFITS** Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical, and life insurance plans.

## APPENDIX

**FULL-COST ACCOUNTING** A branch of managerial accounting concerned with accumulating both direct and indirect costs for financial reporting and decision making purposes. By using this accounting technique, the City is able to assess the true cost of providing a service and its associated benefits.

**FULL-TIME EQUIVALENT (FTE)** One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees each funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

**FUND** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE (EQUITY)** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**FUND POSITIONS** A term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

**G**

**GAAP ADJUSTMENTS** Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds are not considered expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

**GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the rules, conventions, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting's Statement #1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objective of business enterprise GAAP financial reports. NOTE: Although this is a generally accepted definition, it comes from the accounting organization and does not necessarily reflect the best standard. As an example of the problems these standards create under

## APPENDIX

certain conditions, GAAP defines the purchase of some capital equipment as an “investment,” but the training of human resources to run that equipment is called an “expense.”

**GENERAL FUND** A fund that accounts for all financial resources necessary to carry out basic governmental activities of the City that are not accounted for in another fund. The General Fund supports essential City services such as police and fire protection, street maintenance, libraries, and parks and open space maintenance. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees and service fees.

**GENERAL LONG-TERM DEBT** Represents any un-matured debt not considered to be a fund liability.

**GENERAL OBLIGATION BOND (G.O. BONDS)** A municipal backed by the credit and taxing power of the issuing jurisdiction rather than the revenue from a given project. General obligation bonds are issued with belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects. No assets are used as collateral.

**GENERAL PLAN** The General Plan is a long-range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

**GENERAL PLAN GOAL** A long-term condition or end result that the City will work toward. Broad goals are set to maintain or affect community conditions. Each goal expresses a general and immeasurable value and is tracked by at least one indicator.

**GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)** Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAFFB, the GPFS included financial statements for each individual fund and account group maintained by a government. In Statement 1, the NCGA redefined governmental GPFS to consist of financial statements for each of the eight fund types in use and for both account groups presented in separate adjacent columns on the financial reporting pyramids five Combined Statements Overview.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** An organization whose mission it is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. In establishing its standards, the GASB exercises its judgment only after research, due process, and careful deliberation. GASB standards

## APPENDIX

are officially recognized as authoritative by the American Institute of Certified Public Accountants and by many laws and regulations that apply to state and local governments.

**GOVERNMENTAL FUND** A fund through which most governmental functions typically are recorded and financed and include the General, Special, Revenue, Capital Projects, and Debt Service Funds.

**GOALS** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**GRANT** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

**I**

**IMPACT FEES** A type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

**IMPROVEMENT DISTRICTS** Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property. Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**INFRASTRUCTURE** A set of interconnected structural elements under the jurisdiction of a municipal government or other local government. Municipal infrastructure typically includes transportation; water, sewer, and storm water drainage systems; and buildings, park and other improvements used to provide services to the local residents and economy.

**IN-LIEU PROPERTY TAX** Charges to the enterprise funds, which compensates the general fund for the property tax that would have been paid if the utilities were for-profit companies.

**INTERFUND TRANSFER** Amounts transferred from one fund to another.

**INTERNAL SERVICE FUND** A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or

## APPENDIX

agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

**L**

**LEGISLATIVE ISSUES** Major policy decisions made by the City Council such as General Plan Sub-Elements, ordinances, and resolutions requiring study that need to be scheduled on Council's calendar.

**M**

**MANDATE** A requirement imposed by a legal act of the federal, state, or local government.

**MEASURE** A term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issues, gallons of water treated, etc.

**MILL** A monetary measure equating to 0.001 of a dollar. When referring to the AD VALOREM TAX, it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

**MISSION** Defines the primary purpose of the City and is intended to guide all organizational decisions, policies, and activities (internal and external) on a daily basis.

**MILL LEVY** A levy assessed on property value for collection of tax revenues (also known as "tax rate").

**MILEAGE RATE** The rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

**MINIMUM SERVICE LEVEL (MSL)** A term which defines the base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

**MODIFIED ACCRUAL BASIS** The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in

## APPENDIX

the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received.

Property tax revenues are recognized in the fiscal year for which they are levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

**N**

**NET ASSETS** A term used to describe the difference between assets and liabilities to show total fund equity of the fund.

**NET INCOME** Proprietary fund excess of operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

**NON-AD VALOREM ASSESSMENT** A fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a NON-AD VALOREM ASSESSMENT. Instead, the cost of the facility or the service is allocated proportionately to the benefitted properties in a defined area. It is sometimes referred to as a SPECIAL ASSESSMENT. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like AD VALOREM TAXES.

**O**

**OBJECTIVE** A statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action.

**OPERATING BUDGET** Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law; however, annual operating budgets are essential to sound financial management and should be adopted by every government. See BUDGET.

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**OPERATING REVENUE** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**ORDINANCE** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**OUTCOME MANAGEMENT** A refinement of the Performance Management concept, Outcome Management is structured to place the focus on the end product, not the process. It is defined by high level, core outcomes that determine the service delivery components.

**OUTSTANDING DEBT** The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

**P**

**PAY-AS-YOU-GO FINANCING** Pay-as-you-go financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

**PERFORMANCE BUDGET** A budget wherein expenditures are based primarily upon measurable performance of activities.

**PERFORMANCE INDICATOR** A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

**PERFORMANCE MEASURE** Data collected to determine how effective or efficient a program is in achieving its objectives.

**PERSONAL SERVICES** Include the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health, and workers' compensation insurance.

**PROGRAM** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible. A program differs from a division from the standpoint that cost centers from different

## APPENDIX

departments may make up a program while cost centers from the same department to make up a division.

**PROGRAM BUDGET** A budget, which allocated money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**PROJECT COSTS** All of the costs associated with a project. These costs include prior year actual expenditures, current year budgeted expenditures and future year planned expenditures.

**PROPERTY TAX** Based according to value of property and is used as the source of monies to pay general obligation debt (secondary property tax) and to support the general fund (primary property tax).

**PROPRIETARY FUND** A fund used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector and include Enterprise and Internal Service Funds.

## R

**RDA** See Redevelopment Agency

**REBUDGET** Carryover. Represents encumbered and committed funds carried forward to the next fiscal year budget.

**REDEVELOPMENT AGENCY (RDA)** An agency of the City created to administer and account for community redevelopment and economic development project areas, which are financed by incremental taxes collected on the properties in the development. The taxes can also be used to pay back debt created from improving the infrastructure for the project area.

**REFUNDING BOND** A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

**REPLACEMENT SCHEDULE** A schedule used to document information for vehicles and equipment currently used in operations. The information includes description of

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assets, year of purchase, useful life, amount of original purchase, year to be replaced, and estimated future cost of replacement.

**RESERVE FOR INVESTMENT FAIR MARKET VALUE CHANGE** The increase or decrease in the unrealized value of the investments held by any sub-fund. While the change in the fair market value of any investment is reflected as revenue (like interest) in the budget, it is important to note that until such time that the investments are sold, this revenue is unrealized and therefore there is no cash to support this revenue. As such, as part of the annual re-appropriation process, entries reserving the inception-to-date "Investment Fair Value Change" are recorded at the sub-fund level. If the Investment Fair Value Change represents a positive gain, the unrealized revenue will result in a higher fund balance, but since there is no cash it is important that this portion of fund balance be included in a restricted reserve to prevent it from being "spent" or appropriated.

**RESERVE** An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

**RESIDUAL EQUITY** A transfer of net assets to another fund when separating a function or service from a combined function or service.

**RESTRICTED REVENUES** Funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purpose by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

**REVENUE** The term designates an increase to a fund's assets which does not increase a liability (e.g., proceeds from a loan); does not represent a repayment of an expenditure already made; does not represent a cancellation of certain liabilities; and does not represent an increase in contributed capital.

**REVENUE BONDS** Bonds payable from a specific source of revenue, which do not pledge the full faith, and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-property tax.

**RETAINED EARNINGS** Accumulation of net income closed to the balance sheet at the end of the fiscal year. Also known as net assets and used only in the enterprise funds.

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**ROLLED-BACK RATE** The mileage rate which, when applied to the total amount of taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Calculation of the “rolled-back rate” is governed by Utah Statutes.

**S**

**SELF INSURANCE** The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

**SERVICE LEVELS** Describes the present services provided by a City department and/or division within the department.

**SPECIAL ASSESSMENT** Another name for NON-AD VALOREM ASSESSMENT.

**SID** See Special Improvement District

**SPECIAL IMPROVEMENT DISTRICT** A special district created to make improvements, typically to infrastructure, in a given area. Property owners agree among themselves to pay into the district, in return for services which they also agree on. These payments, or assessments, can also be used to pay back debt created from improving the infrastructure for the district.

**SPECIAL REVENUE FUND** A governmental fund used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

**STAKEHOLDER** Refers to anyone affected by or who has a stake in government. This term stakeholder includes, but is not limited to: citizens, customers, elected officials, management, employees, and their representatives (whether unions or other agents) businesses, vendors, other governments, and the media.

**STATISTICAL SIGNIFICANCE** The numbers have been “crunched” by specific equations and formulas to indicate what chance the suggested relationship between factors happened just because of random chance, or luck, versus whether the suggested relationship could not have occurred by chance and is due to an objective “cause,” or reason. If a relationship is determined to be statistically significant, it is not due to luck.

**SUB-ELEMENT** Each element of the City’s General Plan has a sub-element or series of sub-elements which make up the goals or standards desired for the future of the

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community. These sub-elements provide the avenue for which long-range policy making of the General Plan is developed and ultimately implemented.

**SUB-ELEMENT GOAL** Sub-element goals are established to further define policy areas. It is a statement describing a general community condition the City wants to achieve or maintain through its operating programs, projects, or cooperation with other entities.

**T**

**TASK** A task is a specific activity that departmental personnel perform to accomplish the results of a service objective. It is the basic cost center of the performance budget. All resources are budgeted and expanded through a task or activity.

**TAXABLE VALUE** The assessed value of property minus any authorized exemptions (i.e., agricultural, homestead exemption). This value is used to determine the amount of ad valorem tax to be levied. The TAXABLE VALUE is calculated by the Property Appraiser's Office in compliance with State Law.

**TAX ANTICIPATION NOTES** Notes issued in anticipation of taxes which are usually retired from taxes collected.

**TAX INCREMENT FINANCING** The collection of the incremental tax increase from economic development of a project area where debt has been issued as part of a Redevelopment Agency.

**TAX RATE** The amount of tax levied for each \$100 of assessed valuation.

**TAX RATE LIMIT** The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**TAXES** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered such as sewer services.

**TENTATIVE BUDGET** A preliminary budget created for review of Mayor and Council in the first meeting in May of each year. It is to be available for public inspection 10 days before the final adoption of the budget.

**TRANSFERS** A term referring to monies moved from one budgetary fund or sub-fund to another. Because of legal or other restrictions, monies collected in one fund

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may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Inter-fund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intra-fund Transfer.

**TREND ANALYSIS** Examines changes over time, which provides useful management information such as the City's current financial situation and its future financial capacity to sustain service levels.

**TRUST FUNDS** Established to administer resources received and held by the City as the trustee or agent for others. Use of these funds facilitates the discharge of responsibility placed upon the City by virtue of law or other similar authority.

**TRUTH IN TAXATION PROCESS** The process established by the State (see Utah Code Ann 59-2-918 and 59-2-919) of notifying the public and holding a public meeting to discuss a proposed tax rate increase before the final rate is adopted.

**U**

**UDOT** An acronym for the Utah Department of Transportation.

**UNRESERVED FUND BALANCE** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**UNRESTRICTED REVENUES** A term referring to those revenues that can be used for any lawful expenditures supporting a wide variety of functions, or objectives

**USER FEES** Charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, park fees).

**W**

**WORKLOAD** A category of measurement. Workload data provides a comparison of how output corresponds to the demand (e.g., people served, transactions processed in certain geographical locations, complaints addressed).

**Z**

**ZERO-BASE BUDGETING (ZBB)** A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB

starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

**ACRONYMS**

<b>AWWA</b>	American Water Works Association
<b>CIP</b>	Capital Improvement Program
<b>COLA</b>	Cost of Living Allowance
<b>CPI</b>	Consumer Price Index
<b>CTR</b>	Certified Tax Rate
<b>FTE</b>	Full Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	General Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>RDA</b>	Redevelopment Agency
<b>SID</b>	Special Improvement District
<b>UDOT</b>	Utah Department of Transportation