The Enterprise Funds Section

This section of the 2010-2011 Budget presents information regarding the Water Fund, the Sewer Fund, the Solid Waste Collection Fund, the Storm Water Drainage Fund, and the new Recreation Fund.

Water Fund (pages 128-135)

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.

Sewer Fund (pages 136-142)

This section is in charge of the sewage collection system within the City, and the installation, maintenance and upgrades of its sewer lines.

Solid Waste Collection Fund (page 143)

The Solid Waste Collection Fund is for the collection and payment of the fees associated with the garbage and recycling collection services.

Storm Water Drainage Fund (pages 144-149)

This section provides details on the Strom Water Drainage System Fund and the utility fees paid by system users. It also discusses the impact fees paid by development.

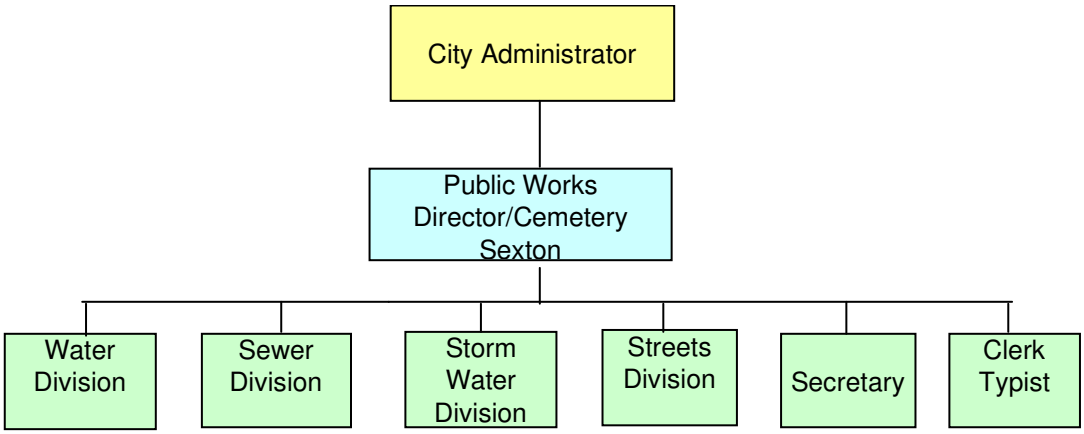
Recreation Fund (pages 150-154)

Lindon City's newest fund discusses the building of the first Flow Rider open to the public in Utah County, the first summer the Aquatics Center was opened, and the future plans of the City acquiring the Red LDS Church across the street from the City Center.

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, Sold Waste Collection, Storm Water Drainage, and Recreation.

WATER FUND



Personnel Table

Personnel	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Planned 2010-2011
Public Works Director	1	1	1	1	1
Cemetery Sexton	1	1	1	1	1
Water Division	3	3	3	3	3
Sewer Division	2	2	2	2	1
Storm Water Division	1	1	2	1	2
Streets Division	2	2	2	1	1
Secretary	1	1	1	1	1
Clerk Typist	1	1	1	1	1
Total	**12**	**12**	**13**	**11**	**11**

The main revenue sources for the Water Fund are utility fees for the culinary and the secondary water systems and culinary water impact fees paid by development. This fund also handles the liability and debt service payments for the bonds issued in 1994, for culinary water line installation and improvements, and 2005, for the portion of the Sales Tax bond proceeds used to install water utility lines along 700 North. 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 with the meters read in odd months with the exception of January. Bills are sent with the usage estimated in unmetered months.

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 is 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.

Expenditures	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-211 Budget	% Change 2010-2011
Personnel	327,891	336,860	258,856	247,179	257,766	4.28%
Operations	2,085,683	2,550,370	1,897,015	1,913,457	1,097,585	-42.64%
Capital Improvements	392,134	105,891	-	1,172	446,261	37976.88%
Totals	**2,805,708**	**2,993,121**	**2,155,871**	**2,161,808**	**1,801,612**	**-16.66%**

Capital Improvements

One main reason for the increase in capital improvements from 2009-2010 to 2010-2011 is because of the recommendation from the City Engineer to accomplish some projects in the Water Division. One major project is the Creekside Oversizing Waterline that has been split between the parks and sewer departments as well. Each division has a different project planned for the Creekside park that is located in the new Fieldstone subdivision on the west side of the City. The Water division's portion of this is for the expansion of a waterline in this park to help things flow smoother. This project is anticipated to cost $13,925.

Another capital project planned for the water division is the I15 Widening (account number 51.40.725) project (see pages 32-34 for additional explanation). The interstate that runs through Utah County and through Lindon City is called I15, and it is currently under construction to expand two lanes on each side. The City is utilizing this expansion opportunity to run large casings that will hold large pipes to put our water and sewer lines

in that run under the freeway. This project is anticipated to cost $109,523 (and is split evenly with the Sewer Division since the casings will hold the water and sewer lines – see page 128 for Sewer Fund).

Another project the City is putting in motion is called Meter replacement (account number 51.40.760) that will replace 2500 utility meters throughout the City. The City budgeted $105,000 for this project for 2010-2011 fiscal year, but will actually only have to pay $88,000 for five years. These new utility meters will give the employees the ability to simply drive by the house and read the meter from the street instead of having to get out of their truck and read each meter individually.

Another project in the Water Fund is called the Murdock Piping and the Murdock Utility Relocation. When Provo River Water Association comes in to enclose the canal, the City will take the opportunity to relocate the utility lines under the canal. The City has to pay for our portion of the piping of $5,859, and our portion of enclosing the utility lines under the canal of $56,954. After all the work is done under the canal, MAG (Mountainland Association of Government) will fund a trail over the canal for resident use (see page 32-34 for additional information).

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.

Performance Measures	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2010-2011 Planned
Number of Culinary water accounts	2647	2662	2686	2795	2800
Average Daily Consumption (thousands of gallons)	384	401	417	433	450

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. However, due to the current local and national economic conditions, we are experiencing a rise in uncollectible accounts.

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 deducted from their account 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, and the convenience fee is waived if they pay online.

The City has been offering the option of electronic billing for the last three 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.

The City Engineer recommends a yearly increase in the Water rates based off the CPI (Consumer Price Index) to keep up with inflation. In fiscal year 2009-2010, there was no CPI, so there was no increase in the Water rates. The City uses the April CPI of every year to budget for the next fiscal year's raises, if there is any, and will typically raise the water rates by the CPI rate. The April 2010 CPI was 2.2%, and that 2.2% will be used to increase the City's current water rates for the 2010-2011 fiscal year.

Lindon City's water bill consists of water usage charges monitored by a meter attached to the house, a sewer assessment, 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.

Sustainability Efforts

Lindon City has maintained a great rapport with the customers by utilizing our electronic billing system in connection with our customers receiving their utility bills on-line as an e-bill rather than a paper bill that is mailed to them. This service helps promote 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):

For fiscal year 2009-10, the Water System Distribution program will replace an estimated 2500 domestic water meters and a few meters at commercial and industrial sites. Older meters lose the ability to accurately capture consumption, which leads to under-recorded usage readings and lost revenue.

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 Measures	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2010-2011 Planned
Water Meter Replacement	N/A	N/A	10	10	2400
Water Leak Repairs	N/A	N/A	30	20	25
Total Fire Hydrants	N/A	N/A	631	631	631

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. A total of 2400 small meters will be replaced throughout the City with a new water meter that the employee can drive by and pick up the reading from the vehicle.

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.

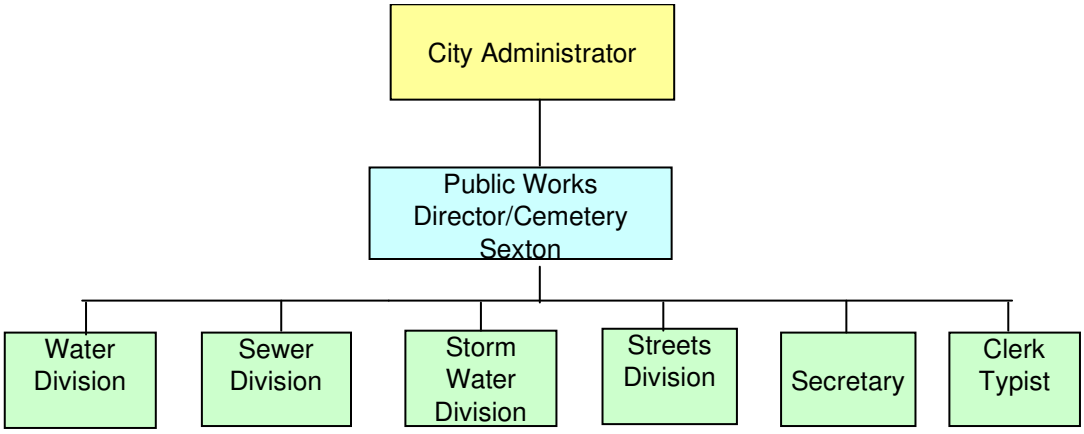
Acct No	WATER FUND	2007-08 Actual	2008-09 Actual	2009-10 Amended Budget	2010-11 Proposed Budget
	REVENUES				
51-30-110	Interest Earnings	40,130	17,921	3,600	3,250
51-30-120	Culinary Water Impact Fees	130,213	39,865	30,000	30,000
51-30-125	Interest, PTIF Cul Impact Fees	10,458	6,475	2,500	2,500
51-30-130	Hydrant Meter & Water Usage	6,365	5,139	2,625	2,350
51-30-150	Metered Water User Fees	987,044	1,061,505	950,000	971,000
51-30-300	Secondary Water User Fees	361,967	368,650	365,000	373,000
51-30-310	Water Line Inspection Fee	2,450	425	600	600
51-30-320	Water Main Line Assessment	12,337	2,581	2,200	2,200
51-30-330	Meter Installation, Bldg Permt	28,312	5,225	6,519	6,500
51-30-340	Utility Connect/Collect Fees	16,688	18,551	25,000	20,000
51-30-410	Fee in Lieu of Water Stock	-	4,675	4,712	-
51-30-440	Funds from Financing Sources	-	-	-	-
51-30-640	Fixed Asset Disposal Gain/Loss	-	-	-	-
51-30-750	Contributions from development	1,038,859	443,731	-	-
51-30-870	Water shares received	353,416	181,129	-	-
51-30-900	Sundry Revenue	4,883	-	-	-
51-30-950	Funds from Other Entities	-	-	-	-
51-30-975	Use of Impact Fees	-	-	-	-
51-30-980	Use of Fund Balance	-	-	769,052	390,212
	TOTAL WATER FUND REVENUES	**2,993,122**	**2,155,872**	**2,161,808**	**1,801,612**
	EXPENDITURES				
	PERSONNEL				
51-40-110	Salaries & Wages	196,460	152,701	146,910	146,910
51-40-115	Salaries & Wages - Overtime	15,057	13,562	5,000	10,000
51-40-120	Salaries - Temp Employees	-	-	5,000	5,000
51-40-130	Employee Benefits	-	-	-	-
51-40-135	Benefits - FICA	18,682	14,279	12,471	12,471
51-40-140	Benefits - LTD	874	705	743	743
51-40-145	Benefits - Life	556	420	420	420
51-40-150	Benefits - Insurance Allowance	67,592	50,306	50,932	56,023
51-40-180	Benefits - Retirement	33,544	24,730	22,796	23,292
51-40-185	Benefits - Workers Comp.	4,095	2,154	2,907	2,907
	TOTAL PERSONNEL	336,860	258,856	247,179	257,766
	OPERATIONS				
51-40-210	Membership Dues & Subscrptions	1,201	1,189	2,320	500
51-40-220	Public Notice	-	-	-	-
51-40-222	Uniform Expense	1,001	1,223	75	1,200
51-40-230	Travel & Training	4,516	1,133	2,500	2,500
51-40-240	Office Supplies	23,136	25,418	22,000	20,000
51-40-250	Operating Supplies & Maint	21,093	22,617	28,500	31,800
51-40-260	Other Supplies, PW Bldg	-	-	-	-
51-40-270	Utilities	169,219	185,508	170,500	175,000
51-40-280	Telephone	4,820	5,387	4,500	6,500
51-40-290	Gasoline & Oil	8,935	8,333	9,000	9,000
51-40-300	Water Surcharge for Vineyard	-	-	-	5,000
51-40-310	Professional & Tech Services	41,801	44,829	47,000	30,000
51-40-350	USGS/N.U.C. Groundwater Study	-	-	-	-
51-40-405	Bldg Opening & Closing Costs	25	-	-	-
51-40-450	Bad Debt Expense	1,274	18,371	-	-
51-40-460	Military Utility Waiver	-	-	-	-
51-40-480	Special Dept Supplies	62,169	33,535	40,000	40,000

WATER FUND

Acct No		2007-08 Actual	2008-09 Actual	2009-10 Amended Budget	2010-11 Proposed Budget
51-40-490	P.R/Conservation Awareness	-	4	-	-
51-40-510	Insurance	11,725	11,553	11,500	12,000
51-40-610	Equipment Rental	85	1,336	1,000	2,000
51-40-620	Other Services	20,844	17,460	22,500	22,500
51-40-625	Loan to General Fund	-	-	400,000	-
51-40-626	Loan to Gen. Fd-Water Rights	-	-	300,000	-
51-40-630	Water Rental	-	-	-	-
51-40-640	CUP/Alpine Reach Watr Carriage	12,080	11,545	12,000	12,000
51-40-660	CUP/Bonneville OM&R	11,218	12,290	13,346	13,000
51-40-680	CUWCD Power Loss Charge	22,999	8,106	-	9,000
51-40-690	Water Stock Assessment	61,063	61,642	70,000	70,000
51-40-790	Depreciation	265,882	270,187	-	-
51-40-800	Secondary Water Bond Interest	-	-	-	-
51-40-801	Secondary Water Bond Principal	-	-	-	-
51-40-840	1994 Cul. Water Bond Interest	13,713	9,613	7,450	2,250
51-40-841	1994 Cul Water Bond Principal	155,000	173,000	208,000	90,000
51-40-854	CUP Water Principal	142,404	41,342	42,674	44,049
51-40-855	CUP Water Interest	50,531	100,396	99,730	98,355
51-40-860	700 N Cul. Water Bond Interest	7,033	6,751	6,484	6,180
51-40-861	700N Water Bond Principal	7,494	7,767	8,095	8,369
51-40-865	700 N Debt Service	-	-	-	-
51-40-870	400 N Cul. Water Bond Interest	12,630	11,604	11,782	9,592
51-40-871	400 N Cul Water Bond Principal	20,353	21,371	21,371	23,561
51-40-880	Participate in Vactor Debt Svc	21,330	21,330	-	-
51-40-890	Amort of Cost of Issuance	353	353	-	-
51-40-900	Close Out to Balance Sheet	(431,142)	(243,480)	-	-
51-40-910	Admin Costs to General Fund	-	167,040	184,100	188,160
51-40-911	P.W. Admin Costs to Gen. Fund	-	86,667	134,530	132,569
51-40-914	Joint Capital Exp to Gen Fund	926	4,900	-	-
51-40-920	Joint Capital Exp to Sewer Fd	-	-	-	-
51-40-980	Appropriate to Impact Fee Bal	-	118,700	32,500	32,500
51-40-990	Appropriate to Fund Balance	1,804,659	627,995	-	-
	TOTAL OPERATIONS	2,550,370	1,897,015	1,913,457	1,097,585
	CAPITAL OUTLAY				
51-40-730	Improvements Other than Bldgs	1,917	-	-	5,000
51-40-740	Purchase of Equipment	35,457	-	-	5,000
51-40-725	I15 Widening	-	-	-	109,523
51-40-748	Creekside Oversizing Water line	-	-	-	13,925
51-40-747	700 N Waterline	-	-	-	-
51-40-749	400 N, Canal - Main St	-	-	-	-
51-40-751	Well Reconstruction	19,370	-	-	45,000
51-40-755	Special Projects	49,148	-	-	100,000
51-40-760	Meter replacement	-	-	-	105,000
51-40-765	Murdock Piping	-	-	1,172	5,859
51-40-771	Murdock Utility Relocation	-	-	-	56,954
	TOTAL CAPITAL OUTLAY	105,891	-	1,172	446,261
	WATER FUND EXPENDITURES	**2,993,122**	**2,155,872**	**2,161,808**	**1,801,612**

SEWER FUND

The main revenue sources for the Sewer Fund are utility fees paid by system users and impact fees paid by development. The Sewer Fund is administered by the Sewer Division of the Public Works Department.



Personnel Table

Personnel	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Planned 2010-2011
Public Works Director	1	1	1	1	1
Cemetery Sexton	1	1	1	1	1
Water Division	3	3	3	3	3
Sewer Division	2	2	2	2	1
Storm Water Division	1	1	2	1	2
Streets Division	2	2	2	1	1
Secretary	1	1	1	1	1
Clerk Typist	1	1	1	1	1
Total	**12**	**12**	**13**	**11**	**11**

Vision

Provide a wastewater collection system that functions reliably, that is routinely subject to preventative maintenance inspections and repairs 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 Waster Water Treatment Plant 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.

Expenditures	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	% Change 2010-2011
Personnel	213,067	231,694	149,377	104,542	107,222	2.56%
Operations	1,041,646	1,996,583	1,253,789	1,849,493	826,890	-55.29%
Capital Improvements	122,626	37,588	7,186	211,062	3,301,477	1464.22%
Totals	**1,377,339**	**2,265,865**	**1,410,352**	**2,165,097**	**4,235,589**	**95.63%**

Capital Improvements

The jump in Capital Improvements from 2009-2010 to 2010-2011 is significant due to the revenue bond the City is anticipating for the Sewer Plant Expansion. The City has budgeted $2,650,000 is bond proceeds to help fund the Sewer Plant Expansion. This is Lindon City's cost. Orem will pay 20% towards this expansion. The City Engineer recommended to the City Council that they increase the Sewer rates by 6% to help pay for this plant expansion. This expansion will lift up the sewer and flow it to the expansion for faster treatment. This project is projected to start in the middle of the 2010-2011 fiscal year.

A few other noteworthy projects (as discussed on pages 28-30) is the Sewer Department's share of the I15 Widening project which includes casings to put the water and sewer lines in under the freeway. The Sewer Department must also share in the cost of the Murdock Utility Relocation, which is split evenly with the Water Department.

The Sewer Fund is also responsible for this Sewer Force Main that we will share with Orem City of $350,000. This project is in conjunction with the revenue bond the City will bond for $2,650,000. The City has also budgeted $100,000 for "Infiltration Elimination (52.40.757)" to help reduce the possibility of water leaking into the sewer pipes, which ultimately costs more when the sewer hits the treatment plant. The City hires a third party to come in and monitor the sewer pipes with a camera to ensure no additional water is leaking into the pipes, and this third party will fix the leaks prior to the sewer hitting the treatment plant. (See page 30).

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.

Performance Measures	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2010-2011 Planned
Number of sewer accounts	2647	2662	2686	2795	2800
Sewer line miles inspected	7.3	4.6	4.2	10	10

Performance Outcomes:

The program continues to meet the increasing demand for utility billing services with existing resources. Due to the current local and national economic conditions, we are experiencing a rise in uncollectible accounts.

Program Trends, Needs and Performance:

The City has been utilizing an electronic billing option for our residents for the last three years, and has offered the ability to pay their utility bills online for the last five years. 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!

Sustainability Efforts

The City engineers have recommended the City bond for a new Sewer Lift Station to be shared 20% with Orem City. This new Sewer Lift Station will greatly benefit the residents of Lindon and will help with the sewer flow throughout the City. The City budgeted $2,650,000 for this new Sewer Lift Station. As a result, the City Engineer also recommended a 6% increase in the Sewer fees to accommodate the City in completing this project. This increase was approved by the City Council on June 15, 2010.

Program Goal:

Provide a wastewater collection system that provides a safe and reliable conveyance mechanism for wastewater materials. Eliminate wastewater system blockages and surcharges 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.

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					
	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2010-2011 Planned
Miles of Sewer Lines	52	55	56	56	56
Number of Manholes	714	1400	1440	1443	1443
Number of Clean-outs	2500	2600	2639	2642	2642

Performance Measures:

Program Objective/Measures	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2010-2011 Planned
Perform annual inspections & maintenance to ensure system reliability and to satisfy regulatory requirements.	Achieved	Achieved	Achieved	Achieved	Goal
Routine Line Cleaning: Clean & remove debris from the sanitary sewer system every 3 years.	Achieved	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	Achieved	Goal

Performance Outcomes:

The City cleans the entire sanitary sewer system within its corporate 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.

	SEWER FUND	2007-08 Actual	2008-09 Actual	2009-10 Amended Budget	2010-11 Proposed Budget
	REVENUES				
52-30-100	Sewer Charges	848,179	897,755	890,820	944,269
52-30-110	Interest Earnings	371	253	300	300
52-30-250	Funds from Financing Sources	-	-	-	-
52-30-300	Sundry Revenue	-	-	-	-
52-30-310	Sewer Line Inspection Fee	2,991	350	500	500
52-30-400	Sewer Impact Fee	266,223	37,748	60,000	60,000
52-30-405	Interest PTIF Sewer Impact Fee	33,675	18,941	6,000	6,000
52-30-410	Sewer Assessment, 1900 West	5,766	(738)	-	-
52-30-420	Sewer Assessment, 200 South	11,814	7,308	-	-
52-30-430	Sewer Assessment, Other	14,373	4,084	3,097	2,000
52-30-470	Vactor Debt Svc Share - Water	21,330	21,330	-	-
52-30-480	Vactor Debt Svc Share - Storm	21,330	21,330	-	-
52-30-500	Joint Capital Exp from Water	-	-	-	-
52-30-510	Joint Capital Exp from Storm	-	-	-	-
52-30-550	Bond Proceeds	-	-	-	2,650,000
52-30-555	Orem Share-Sewer Lift Station	-	-	-	-
52-30-600	CDBG Grant	-	-	-	-
52-30-640	Fixed Asset Disposal Gain/Loss	-	-	-	-
52-30-750	Contributions from development	1,039,811	202,992	-	-
52-30-950	Funds from Other Entities	-	-	-	-
52-30-960	Use of Impact Fees	-	199,000	-	-
52-30-980	Use of Fund Balance	-	-	1,204,380	572,520
	TOTAL SEWER FUND REVENUES	**2,265,865**	**1,410,352**	**2,165,097**	**4,235,589**
	EXPENDITURES				
	PERSONNEL				
52-40-110	Salaries & Wages	142,862	92,355	63,706	63,706
52-40-115	Salaries & Wages - Overtime	724	179	-	500
52-40-120	Salaries - Temp Employees	-	-	5,000	5,000
52-40-130	Employee Benefits	-	-	-	-
52-40-135	Benefits - FICA	12,237	6,613	4,926	4,926
52-40-140	Benefits - LTD	703	430	337	337
52-40-145	Benefits - Life	368	245	140	140
52-40-150	Benefits - Insurance Allowance	49,119	35,124	19,729	21,701
52-40-180	Benefits - Retirement	23,042	13,408	9,531	9,739
52-40-185	Benefits - Workers Comp.	2,639	1,023	1,173	1,173
	TOTAL PERSONNEL	231,694	149,377	104,542	107,222
	OPERATIONS				
52-40-210	Membership Dues & Subscrptions	22	33	50	300
52-40-222	Uniform Expense	725	780	500	1,100
52-40-230	Travel & Training	1,780	173	1,500	1,500
52-40-240	Office Supplies	641	524	800	800
52-40-250	Operating Supplies & Maint	27,709	24,916	15,000	26,000
52-40-260	Other Supplies, PW Bldg	-	-	-	-
52-40-270	Utilities	5,837	6,418	7,200	7,200
52-40-280	Telephone	1,386	1,998	2,100	2,100
52-40-290	Gasoline & Oil	4,730	4,295	3,500	9,000
52-40-310	Professional & Tech Services	23,512	41,151	25,000	30,000

	SEWER FUND	2007-08 Actual	2008-09 Actual	2009-10 Amended Budget	2010-11 Proposed Budget
52-40-311	Closing Costs Plant Expansion	-	-	-	-
52-40-405	Bldg Opening & Closing Costs	-	-	-	-
52-40-450	Bad Debt Expense	330	500	-	-
52-40-460	Military Utility Waiver	-	-	-	-
52-40-470	Vactor Debt Svc Share - Water	-	-	-	-
52-40-480	Special Dept Supplies	2,955	6,100	3,575	15,000
52-40-510	Insurance	8,033	7,478	8,777	8,000
52-40-600	Orem City Sewage Collection	367,553	437,861	393,000	393,000
52-40-605	Orem Sewer Plant Expansion	-	-	48,387	46,624
52-40-610	Equipment Rental	-	-	-	4,000
52-40-620	Other Services	2,369	2,108	1,600	10,000
52-40-625	Loan to General Fund	-	-	1,079,260	-
52-40-655	Sewer Backup Claims	5,518	-	-	7,500
52-40-790	Depreciation	203,229	222,994	-	-
52-40-880	Vactor Truck Interest	3,173	806	-	-
52-40-881	Vactor Truck Principal	59,352	61,549	-	-
52-40-900	Close Out to Balance Sheet	(96,940)	(68,735)	-	-
52-40-910	Admin Costs to General Fund	-	101,400	124,715	132,198
52-40-911	P.W. Admin Costs to Gen. Fund	-	86,667	134,530	132,569
52-40-914	Joint Capital Exp to Gen Fund	926	4,900	-	-
52-40-940	Appropriate to Impact Fee Bal	-	-	-	-
52-40-950	Appropriate to Fund Balance	1,373,744	309,872	-	-
	TOTAL OPERATIONS	1,996,583	1,253,789	1,849,493	826,890
	CAPITAL OUTLAY				
52-40-745	I15 Widening	-	-	-	109,523
52-40-730	Improvements Other than Bldgs	-	-	-	-
52-40-740	Purchase of Equipment	22,838	-	-	5,000
52-40-744	West Side Sewer Line Extension	-	-	-	-
52-40-746	Sewer Pump Station	-	-	-	2,650,000
52-40-747	700 N Sewer line	-	-	-	-
52-40-755	Special Projects	-	7,186	30,000	30,000
52-40-757	Infiltration Elimination	14,750	-	10,000	100,000
52-40-763	Sewer Force Main/Orem	-	-	171,062	350,000
52-40-765	Pump/Lift Stations	-	-	-	-
52-40-771	Murdock Utility Relocation	-	-	-	56,954
	TOTAL CAPITAL OUTLAY	37,588	7,186	211,062	3,301,477
	TOTAL SEWER FUND EXPENDITURES	**2,265,865**	**1,410,352**	**2,165,097**	**4,235,589**

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. Since Lindon City contracts these services with Allied Waste Management (previously called BFI), there are not any personnel or capital expenses associated with this fund.

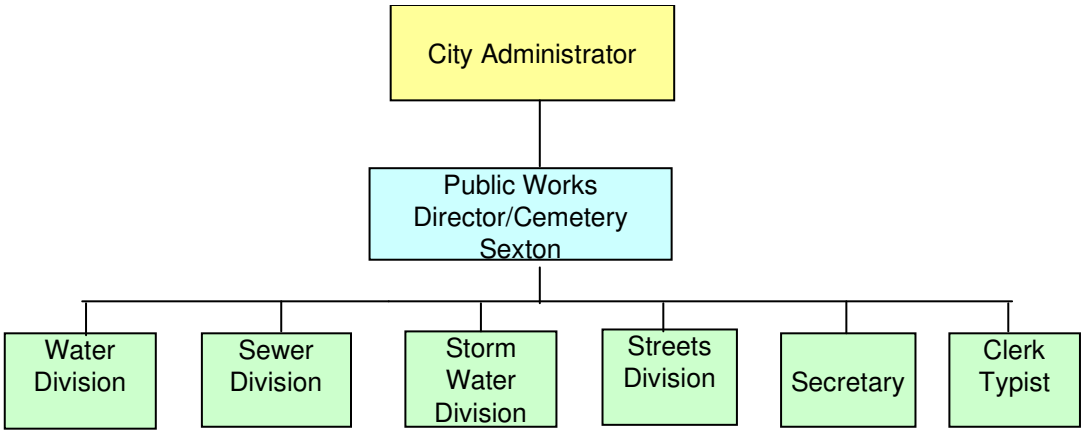
In June 2010, the City Council elected to change the City's garbage and recycling days to be on the same day, Fridays, instead of different days, Tuesday and Wednesdays. The Recycling can was picked up on Tuesdays and the garbage can was picked up on Wednesdays.

Also, in 2009-2010, the City Council opted to start paying the Landfill directly. This means that the City receives two separate bills for the garbage pick up. The City will receive one from Allied Waste for their services, and from the landfill for the dumping of the waste directly. This will save the City an estimated $10,000 a year for Allied fee services.

	SOLID WASTE COLLECTION FUND	2007-08 Actual	2008-09 Actual	2009-10 Amended Budget	2010-11 Proposed Budget
	REVENUES				
53-30-100	Waste Collection Fees	292,253	323,692	328,000	335,216
53-30-150	Recycling Collection Fees	24,144	30,736	31,262	30,660
53-30-900	Use of Fund Balance	2,219	-	-	-
	TOTAL SOLID WASTE REVENUES	**318,615**	**354,429**	**359,262**	**365,876**
	EXPENDITURES				
53-40-260	Other Supplies & Services	-	-	-	-
53-40-310	Allied Collection Fees	282,179	307,887	190,000	190,000
53-40-315	Landfill	-	-	120,000	120,000
53-40-320	Allied Recycling Charges	23,707	29,554	30,000	30,000
53-40-450	Bad Debt Expense	77	2,272	-	-
53-40-460	Military Utility Waiver	-	-	-	-
53-40-510	Insurance	957	1,056	929	1,200
53-40-910	Admin Costs to General Fund	11,696	13,545	8,800	8,800
53-40-990	Appropriate to Fund Balance	-	114	9,533	15,876
	TOTAL SOLID WASTE EXPENDITURES	**318,615**	**354,429**	**359,262**	**365,876**

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 Streets Division of the Public Works Department.



Personnel Table

Personnel	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Planned 2010-2011
Public Works Director	1	1	1	1	1
Cemetery Sexton	1	1	1	1	1
Water Division	3	3	3	3	3
Sewer Division	2	2	2	2	1
Storm Water Division	1	1	2	1	2
Streets Division	2	2	2	1	1
Secretary	1	1	1	1	1
Clerk Typist	1	1	1	1	1
Total	**12**	**12**	**13**	**11**	**11**

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 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 water ways clean.

In fiscal year 2009-2010, the City Engineer recommended increasing the Storm Water fee from $3.00 to $3.75 to give the Storm Drainage Fund extra revenue for upcoming projects. For fiscal year 2010-2011, the City Engineer is recommending another increase in the Storm Drainage Fund to compensate for all the capital projects the City is planning on doing throughout this fiscal year.

Expenditures	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2010-2011 Budget	% Change 2009-2010
Personnel	91,541	116,603	85,810	102,286	91,051	-10.98%
Operations	340,357	1,814,094	463,900	766,052	399,895	-47.80%
Capital Improvements	371,582	375,610	882,633	36,621	672,877	1737.41%
Totals	**803,480**	**2,306,307**	**1,432,343**	**904,959**	**1,163,823**	**28.61%**

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.

Performance Measures	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2010-2011 Planned
Number of storm water accounts	2647	2662	2686	2795	2800
Storm Water Main line miles	45	45	46	46	46

Performance Outcomes

The program continues to meet the increasing demand for utility billing services with existing resources. Due to the current local and national economic conditions, we are experiencing a rise in uncollectible accounts.

Program Trends, Needs and Performance:

For the last three years, the City has offered to 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 and where they want without having to step foot inside the City offices.

Sustainability Efforts

By implementing the option of electronic bill pay, the City has saved money and the environment in many ways by saving statement stock, envelopes, customer check stock, toner and printer impacts, and postage and handing.

Program Goal

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

Performance Measures	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2010-2011 Planned
Street Sweeping Hours	149.5	218.5	252.5	166	200
Street Sweeping Miles	71.3	190.59	247.13	136.13	150
Fall Leaf Bags picked up	1742	2625	2972	4267	4350
Manholes and Inlet cleaning	N/A	N/A	28	70	70

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

There are several projects planned out of the Storm Drainage Fund this fiscal year. One major project is called the Lindon Hollow Creek. The City purchased the wetlands area, where the storm water runs through before it hits the lake on the west side of the City in 2009-2010 fiscal year. The City is now planning on relocating the meandering ditch to the north, as pictured below, in fiscal year 2010-2011 in hopes of keeping the storm water clean before it reaches the lake.

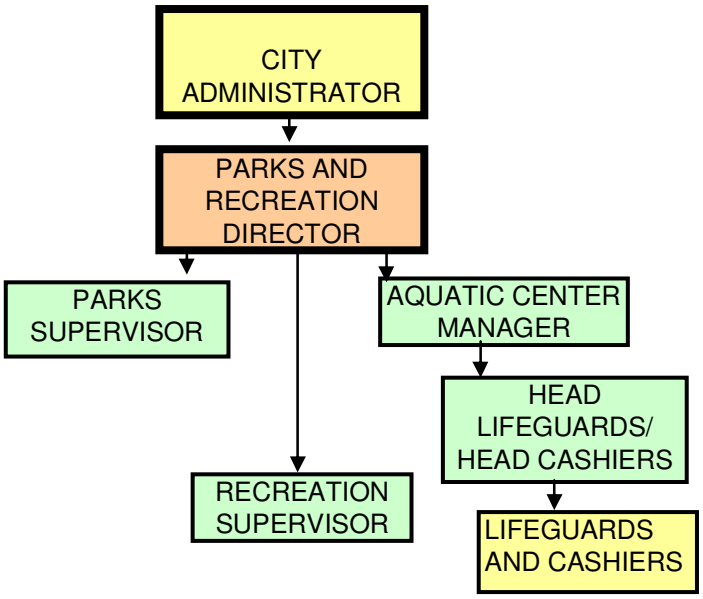
Another project planned in the Storm Water Fund is called Creekside Oversizing. This project is in conjunction with the new development called Fieldstone that went in on the west side of the City a few years ago. The new development was asked by the City to improve the storm drainage ditch that runs through their development. The City will reimburse Fieldstone the difference of the agreement costs and the actual costs incurred for upgrading this ditch.

STORM WATER DRAINAGE SYSTEM FUND

		2007-08 Actual	2008-09 Actual	2009-10 Amended Budget	2010-11 Proposed Budget
	REVENUES				
54-30-100	Storm Water Utility	238,602	244,815	314,909	380,000
54-30-200	Storm Water Impact Fee	98,709	24,177	30,000	30,000
54-30-250	UDOT Storm Water Agreement	-	-	500,000	-
54-30-300	Sundry Revenue	-	83,582	-	-
54-30-325	Wetlands Grant Reimbursement	-	-	60,000	-
54-30-350	Interest Earned	159	116	50	50
54-30-600	Funds from Other Entities	-	-	-	-
54-30-640	Fixed Asset Disposal Gain/Loss	-	-	-	-
54-30-750	Contributions from development	1,968,837	259,385	-	-
54-30-800	Trfr from General Fund	-	-	-	-
54-30-900	Use of Fund Balance	-	144,316	-	753,772
	TOTAL STORM WATER REVENUES	**2,306,307**	**756,391**	**904,959**	**1,163,822**
	EXPENDITURES				
	PERSONNEL				
54-40-110	Salaries & Wages	68,853	51,053	50,092	50,092
54-40-115	Salaries & Wages - Overtime	146	-	-	-
54-40-120	Salaries - Temp Employees	-	-	18,500	5,000
54-40-130	Employee Benefits	-	-	-	-
54-40-135	Benefits - FICA	5,271	3,696	3,887	3,887
54-40-140	Benefits - LTD	356	237	258	258
54-40-145	Benefits - Life	210	140	140	140
54-40-150	Benefits - Insurance Allowance	29,603	22,522	21,010	23,112
54-40-180	Benefits - Retirement	10,950	7,595	7,479	7,642
54-40-185	Benefits - Workers Comp.	1,215	566	920	920
	TOTAL PERSONNEL	116,603	85,810	102,286	91,051

	OPERATIONS				
54-40-210	Membership Dues & Subsrcptions	6	8	100	100
54-40-222	Uniform Expense	576	996	1,000	1,000
54-40-230	Travel & Training	564	168	1,000	1,000
54-40-240	Office Supplies	1,031	964	1,000	1,500
54-40-250	Operating Supplies & Maint	20,827	22,499	15,500	25,000
54-40-260	Miscellaneous Expense	-	-	2,000	2,000
54-40-270	Utilities	1,713	2,090	1,500	1,500
54-40-280	Telephone	1,358	2,019	1,500	1,500
54-40-290	Gasoline & Oil	6,116	4,265	8,400	8,400
54-40-310	Professional & Tech Services	65,291	91,575	160,000	65,000
54-40-320	Claims Settlement/Expense	-	7,500	-	7,500
54-40-450	Bad Debt Expense	39	1,629	-	-
54-40-460	Military Utility Waiver	-	-	-	-
54-40-480	Special Dept Supplies	3,378	850	6,000	6,000
54-40-510	Insurance	6,212	7,056	6,792	7,100
54-40-610	Equipment Rental	266	60	-	5,000
54-40-620	Other Services	3,795	2,102	10,000	20,000
54-40-625	Loan to General Fund	-	-	-	-
54-40-640	Storm Water Mgmt Program	-	-	-	20,000
54-40-650	Phase 2 Implementation costs	-	1,235	2,000	2,000
54-40-840	700N Storm Water Bond Interest	19,106	18,340	17,615	16,790
54-40-841	700N Water Bond Principal	20,358	21,101	21,993	22,736
54-40-845	700 N Debt Service	-	-	-	-
54-40-880	Participate in Vactor Debt Svc	21,330	21,330	-	-
54-40-890	Amort of Cost of Issuance	695	695	-	-
54-40-900	Close out to Balance Sheet	(171,594)	(688,540)	-	-
54-40-910	Admin Costs to General Fund	28,440	28,440	44,087	53,200
54-40-911	P.W. Admin Costs to Gen. Fund	-	86,667	134,530	132,569
54-40-912	Loan payoff to General Fund	-	150,000	-	-
54-40-914	Joint Capital Exp to Gen Fund	926	4,900	-	-
54-40-920	Joint Capital Exp to Sewer Fd	-	-	-	-
54-40-990	Appropriate to Fund Balance	1,783,662	-	331,035	-
	TOTAL OPERATIONS	1,814,094	(212,051)	766,052	399,895
	CAPITAL OUTLAY				
54-40-725	Main Drain Improvements	130,976	12,053	25,000	20,000
54-40-730	West Side Drainage	-	-	300	-
54-40-740	Purchase of Equipment	-	-	1,321	5,000
54-40-745	Main St, 60 N - 160 N	-	-	-	-
54-40-747	700 N Storm Drain system	-	-	-	-
54-40-748	Creekside Oversizing Storm	-	-	-	141,877
54-40-750	Special Projects	14,383	-	10,000	15,000
54-40-753	Westside Wetlands Purchase	-	460,140	-	-
54-40-755	MSS Storm Drain replacement	-	-	-	-
54-40-756	Hollow Drainage Improvements	-	-	-	491,000
54-40-760	Culverts	5,877	195,245	-	-
54-40-770	200 South Storm Drain System	-	-	-	-
54-40-790	Depreciation	224,374	215,194	-	-
	TOTAL CAPITAL OUTLAY	375,610	882,633	36,621	672,877
	TOTAL STORM WATER EXPENDITURES	**2,306,307**	**756,391**	**904,959**	**1,163,822**

PARKS AND RECREATION DEPARTMENT



Personnel Table

Personnel	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Planned 2010-2011
Parks and Rec Director	0	0	0	1	1
Parks Supervisor	0	0	0	1	1
Cemetery	0	0	0	1	1
Aquatics Center Supervisor	0	0	0	1	1
Head Lifeguards/Cashiers	0	0	0	6	6
Recreation Supervisor	1	1	1	1	1
Lifeguards and Cashiers	0	0	0	67	70
Total	**1**	**1**	**1**	**78**	**81**

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 all the 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.

Description

The Recreation Department is managed by a full time Parks and Recreation Director with a seasonal support staff. Lindon offers basket ball 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.

Because the City has the only public flow rider, the Parks and Recreation Director added some flow rider lessons and some Junior life guard classes not previously offered in 2009-2010. These flow rider lessons will be fun for youth and adults of all ages. The junior life guard program is for those under age 16 who want to train to be a lifeguard for the Aquatics Center in the future.

The City will make its final payment in fiscal year 2010-2011 on the Red Church across the street from the Aquatics Center. This new building will serve as a Senior Center and a Community Center for all citizens in Lindon. The City is planning on taking possession of this building in October 2010. The City also received a federal grant to allow for the remodel modifications necessary to provide the residents with a Senior Center that has been widely requested.

With the addition of the Community Center, it became necessary for the City to anticipate an additional part time person to help run the front desk and Senior activities. This new person will assist the Pool Manager/Community Center Manager with day-to-day activities and provide customer service to those patrons who utilize the new facility.

Expenditures	**2006-2007 Actual**	**2007-2008 Actual**	**2008-2009 Actual**	**2009-2010 Budget**	**2010-2011 Budget**	**% Change 2009-2010**
Personnel	-	-	-	285,125	324,094	13.67%
Operations	-	-	-	867,228	931,925	7.46%
Capital Improvements	-	-	-	-	-	0.00%
Totals	**-**	**-**	**-**	**1,152,353**	**1,256,019**	**9.00%**

Program Goal

To aid and enhance the quality of life for Lindon City's youth by providing recreational programs 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.

Performance Measures	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget	2010-2011 Planned
Number of recreation programs	3	3	3	6	8
Participants in recreation programs	593	612	631	1692	1800

Performance Outcomes

The Parks and Recreation Director are in the process of adding additional programs for the new Community Center coming online in August 2010. The goal is to have girls programs as well as boy programs so all Lindon youth can benefit from the City's recreational programs. The Community Center will host the Senior Center, a basketball court, an exercise and weight training area, and additional recreational programs not currently offered.

Program Trends, Needs and Performance

During the current fiscal year, the City received a federal grant to aid in the remodel of the Community Center to host a Senior Center for the citizens of Lindon. After the completion of the Senior Center Remodel, the City plans on offering various programs for the Seniors of Lindon. This Community Center will compliment the Aquatics Center during the summer and host invaluable family activities in the winter. The City is very excited about the addition of our new Community Center coming on board in a few months.

	RECREATION FUND	2007-08 Actual	2008-09 Actual	2009-10 Amended Budget	2010-11 Proposed Budget
	REVENUES				
55-30-100	Bond Proceeds	-	9,565,000	-	-
55-30-101	Bond premium	-	64,035	-	-
55-30-102	Cost of Issuance	-	(229,106)	-	-
55-30-103	Hogan bond proceeds	-	355,203	-	-
55-30-104	Revenue Bond - Hogan	-	444,797	-	-
55-30-110	Interest Earnings	-	15,287	1,600	1,600
55-30-120	Daily Admission	-	31,740	189,000	195,000
55-30-121	Resident Season Pass	-	-	45,000	47,000
55-30-122	Non-Resident Season Pass	-	-	2,100	2,300
55-30-123	Flow Rider Daily Admission	-	-	64,000	64,000
55-30-130	Daily Recreation Fees	-	-	32,000	20,000
55-30-140	Recreation Center	-	-	-	20,000
55-30-200	Consessions	-	-	13,000	10,500
55-30-250	Merchandise	-	97	600	600
55-30-300	Flow Rider Lessons	-	-	500	2,000
55-30-301	Swim Lessons	-	19,592	28,000	28,000
55-30-302	Swim Team	-	9,283	16,500	10,000
55-30-303	Water Aerobics	-	153	500	500
55-30-305	Training Courses	-	-	1,170	-
55-30-350	Convenience Fee	-	-	128	-
55-30-355	Over and/or Short	-	-	21	-
55-30-360	Till Adjustments	-	-	500	-
55-30-400	Flow Rider Rentals	-	-	1,000	3,000
55-30-401	Private/Pool Rentals	-	6,400	35,000	30,000
55-30-402	Party Room Rentals	-	125	638	1,000
55-30-490	Trfr fm GF-Aquatic Bond	-	-	636,439	635,855
55-30-495	Trfr fm GF-Hogan Bond	-	-	-	-
55-30-500	Transfer From General Fund	-	-	84,282	183,664
55-30-544	Transfer from fund 44	-	-	-	-
55-30-650	Aquatic Pavers	-	22,750	375	1,000
55-30-899	Close out to balance sheet	-	(10,199,929)	-	-
55-30-900	Use of Fund Balance	-	373,728	-	-
	TOTAL RECREATION FUND REVENUES	**-**	**479,154**	**1,152,353**	**1,256,019**
	EXPENDITURES				
	PERSONNEL				
55-40-110	Salaries & Wages	-	231	25,026	25,026
55-40-115	Salaries - Seasonal Help	-	68,257	199,900	215,500
55-40-120	Salaries - Permanent Part Time	-	115	12,000	34,500
55-40-130	Employee Benefits	-	-	-	-
55-40-135	Benefits - FICA	-	12,200	30,000	30,000
55-40-140	Benefits - LTD	-	62	1,000	1,000
55-40-145	Benefits - Life	-	15	100	100
55-40-150	Benefits - Insurance Allowance	-	584	7,827	8,609
55-40-180	Benefits - Retirement	-	673	4,010	4,097
55-40-185	Benefits - Workers Comp.	-	1,500	5,262	5,262
	TOTAL PERSONNEL	-	83,637	285,125	324,094

	OPERATIONS				
55-40-210	Membership Dues & Subscrptions	-	-	50	500
55-40-225	Uniform Expense-A.C.	-	3,489	3,600	3,550
55-40-226	Uniform Expense-C.C	-	-	-	450
55-40-227	Recreation Uniforms	-	-	6,200	6,200
55-40-230	Travel & Training	-	-	1,500	1,500
55-40-231	Licenses & Fees-A.C.	-	1,205	1,500	1,500
55-40-232	licenses & Fees-C.C.	-	-	-	720
55-40-240	Office Supplies-A.C	-	1,373	4,000	4,000
55-40-241	Office Supplies-C.C	-	-	-	5,000
55-40-250	Operating Supplies & Maint-A.C	-	22,159	43,500	38,000
55-40-251	Operating Supplies & Maint-C.C	-	-	-	40,000
55-40-255	Parts and Supplies-A.C.	-	-	10,000	10,000
55-40-256	Parts and Supplies-C.C.	-	-	-	5,000
55-40-257	Parts and Supplies-Rec	-	-	2,500	2,500
55-40-260	Miscellaneous Expense-A.C	-	-	3,000	3,000
55-40-261	Miscellaneous Expense-C.C	-	-	-	2,500
55-40-265	Aquatic Paver Engraving	-	8,636	2,000	1,500
55-40-270	Utilities-A.C	-	-	98,000	100,000
55-40-271	Utilities-C.C	-	-	-	21,000
55-40-280	Telephone-A.C	-	-	1,500	1,500
55-40-281	Telephone-C.C	-	-	-	3,900
55-40-310	Professional & Tech Services-A.C	-	-	5,000	5,000
55-40-311	Professional & Tech Services-C.C	-	-	-	3,500
55-40-315	Recreation Assistants	-	-	6,000	6,000
55-40-510	Insurance-A.C	-	-	4,500	4,500
55-40-511	Insurance-C.C	-	-	-	4,500
55-40-610	Other Services	-	-	3,000	3,000
55-40-620	Contract Services-A.C	-	1,183	4,500	5,550
55-40-621	Contract Services-C.C	-	-	-	9,200
55-40-622	Contract Services-Rec	-	-	2,500	2,500
55-40-790	Depreciation Expense	-	2,164	-	-
55-40-800	Aquatics Center 2008 Principal	-	-	65,000	240,000
55-40-805	Aquatics Center 2008 Interest	-	-	569,689	394,105
55-40-807	Aquatics Center Paying Agent Fe	-	-	1,750	1,750
55-40-810	Cash on Hand Aquatics Bond	-	-	27,939	-
55-40-811	Hogan Bond 2009 principal	-	-	-	-
55-40-812	Hogan Bond 2009 Interest	-	-	-	-
55-40-813	Hogan Bond 2009 Paying agent fees	-	-	-	-
55-40-820	Bond Interest Expense	-	355,309	-	-
55-40-900	Close Out to Balance Sheet	-	(10,193,285)	-	-
55-40-910	Admin Costs to General Fund	-	-	-	-
55-40-950	Appropriate To Fund Balance	-	-	-	-
	TOTAL OPERATIONS	-	(9,797,767)	867,228	931,925
	CAPITAL OUTLAY				
55-40-710	Land	-	-	-	-
55-40-720	Buildings	-	10,193,285	-	-
55-40-730	Improvements	-	-	-	-
55-40-740	Capital Purchases of Equipment	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**10,193,285**	**-**	**-**
	TOTAL RECREATION FUND EXPENDITURES	**-**	**479,154**	**1,152,353**	**1,256,019**