LINDON CITY
UTAH

ANNUAL BUDGET
2011-2012

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LINDON CITY ANNUAL BUDGET

FOR THE FISCAL YEAR
JULY 1, 2011 – JUNE 30, 2012

JAMES A. DAIN
MAYOR

LINDSEY M. BAYLESS
COUNCIL MEMBER

BRUCE N. CARPENTER
COUNCIL MEMBER

BRETT D. FRAMPTON
COUNCIL MEMBER

JERALD I. HATCH
COUNCIL MEMBER

MARK L. WALKER
COUNCIL MEMBER

OTT H. DAMERON
CITY ADMINISTRATOR

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.

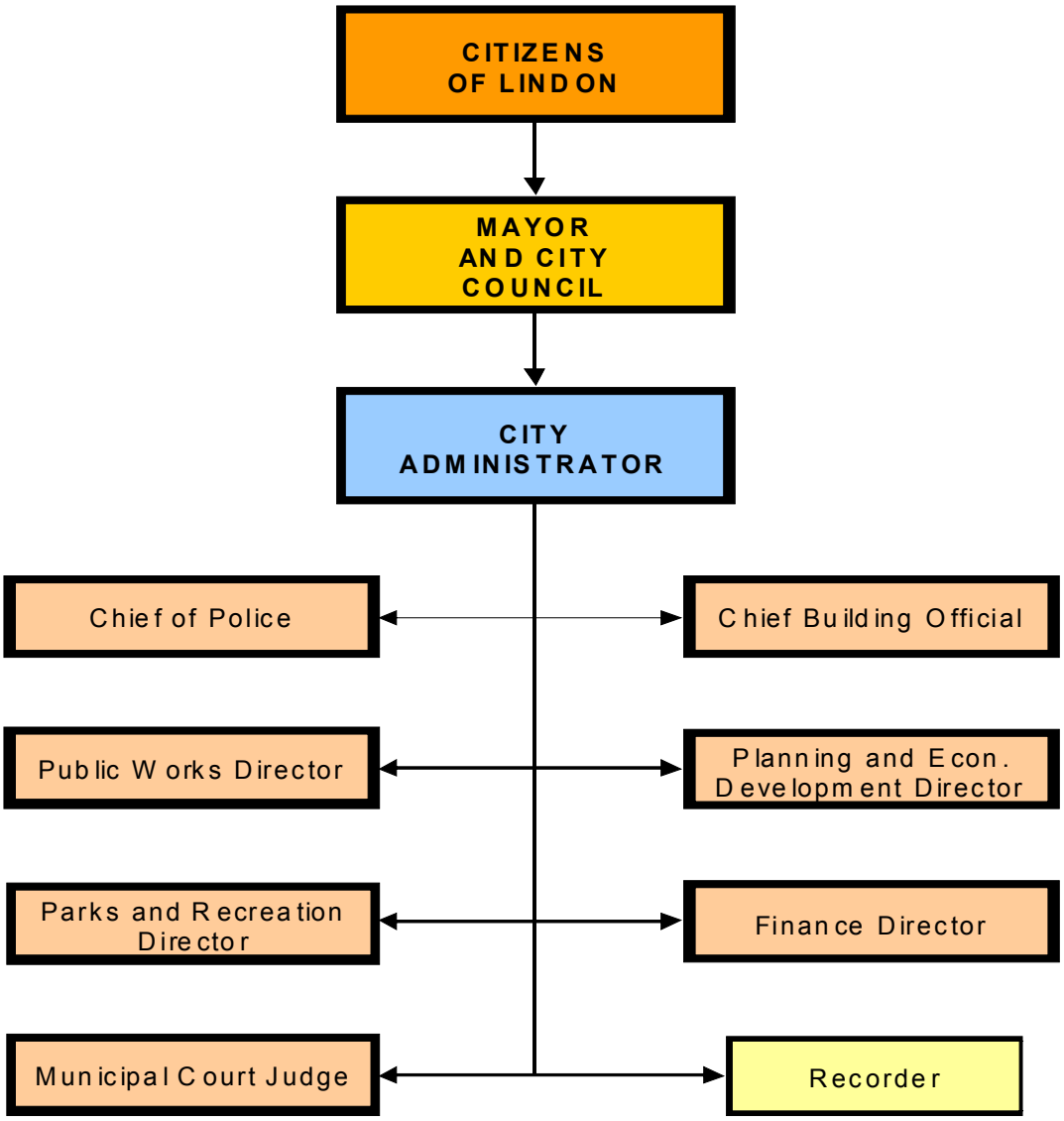
WE ARE RESPECTFUL.
WE HONOR AND VALUE EACH PERSON'S POINT OF VIEW,
WHETHER FELLOW EMPLOYEE, OR MEMBER OF THE PUBLIC.

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.

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Lindon City

Utah

For the Fiscal Year Beginning

July 1, 2010

President Executive Director

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June 21, 2011

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

RE: 2011 BUDGET MESSAGE

It is our privilege to present the Fiscal Year 2011-2012 Budget to you for your approval. This document is prepared following the public hearing held on June 7, 2011 and in preparation for the public hearing on June 21, 2011. The following Budget Message is an overview of the highlights in the budget. Additional information is available from Kristen Colson, Finance Director, who has prepared the budget in full detail. It is our intent to again submit the budget for consideration of the Government Finance Officers Association (GFOA) Distinguished Budget Award.

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 current recessionary trends are not new and Lindon City has weathered similar economic storms in the past by establishing sound financial policies, such as:

< Underestimating revenues and overestimating expenditures in the annual budget,
< Using one-time monies for one-time projects,
< Carefully analyzing the need for additions to staff,
< Evaluating the need to replace staff when a position becomes open due to resignation or retirement,
< Utilizing technology to improve customer service while increasing efficiency, and
< Maintaining fund reserves.

This budget includes some rate increases and severely curtails most capital improvement projects. Lindon continues to implement a soft hiring freeze, which has resulted in not replacing 4 full-time and 2 part-time positions, and minimizing travel and training. This is the third year of these restrictive policies. However, as the economy has shown some improvement, personnel wages have been increased for a cost of living allowance after having been frozen for several years.

BUDGET POLICIES

The City is required by State law to enact a balanced budget and takes a conservative approach when creating the budget by slightly underestimating revenues while slightly

overestimating expenditures. The City also generally relies on a pay-as-you-go method whenever possible. However, the use of debt may often be the most advantageous method of funding large capital projects, especially when bonds can be issued at low interest rates. Additionally, bonding remains a valid funding tool for capital projects as long-term debt spreads out the payment to the future generations who benefit from the capital infrastructure. This budget does not recommend the issuance of additional long-term bonds this fiscal year. Of significance is the fact that the City maintains an "AA" bond rating, which is one of the highest ratings of cities much larger than Lindon.

Other budget policies include the requirement for a new or increased source of revenue before recommending any increases in operational costs and utilizing one-time revenues exclusively for one-time expenditures. As a safeguard, all revenue collections and expenditures are monitored throughout the year by management.

EXPENDITURE HIGHLIGHTS

Personnel

This budget includes few requests for personnel. A part-time front desk receptionist position which has been vacant since August 2009 will be filled. A new full-time position which will be split between the Sewer and Storm Water Funds will be created. There is currently an unfilled full-time position in Sewer which the new position will help fill. The Storm Water division needs additional help in order to maintain the system at the quality levels established by the Environmental Protection Agency.

Personnel wages will increase by the April 2011 Consumer Price Index of 3.2% in order to provide employees with a cost of living allowance increase. Lindon Employees have gone several years without this increase.

Operations

Substantial 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.

Capital

Capital expenditures continue to be postponed whenever possible; however in the long run, this may cripple 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.

The capital projects budgeted for this fiscal year consist of

- improving infrastructure in Redevelopment Agency districts with the city
- replacing the large park pavilion at the City Center Park
- improving the parking lot at Fryer Park

- installing a waterline on Center Street
- relocating water, sewer and storm water utility lines as part of Utah County's Murdock Canal piping project
- the completion of the sewer treatment plant expansion and new lift station and pressurized line in conjunction with Orem City
- the relocation of a storm water ditch in the wetland area on the west side in conjunction with two other cities who also benefit from the drainage system

These projects are not funded by taxes, but by restricted revenues which are designated for such projects.

REVENUE HIGHLIGHTS

The Lindon City 2011-2012 budget does not include tax increases nor rate increases for pressurized irrigation and garbage and recycling services.

Minimal increases are requested for water and storm water utility rates. These rates will increase by the April 2011 Consumer Price Index of 3.2% in order to cover the increasing cost of operations.

A 12% increase in the sewer utility rate is necessary to cover the debt service for the new bond. The City Engineer conducted a study of the sewer fund and recommended that the sewer rate increase 12% this year and then 12% and 15% the next two years in order to cover the debt service requirements. Lindon City is able to spread the necessary increases over several years by using the fund reserves during this time period.

The fee for cemetery burial rights for non-residents is increasing from $800 to $1000 to keep the fee competitive with surrounding cities. The fee for residents will remain at $550 in order to keep the cemetery more affordable for residents.

All other fees for city services remain the same.

CHALLENGES FOR THE FUTURE

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

- the economy failing to improve before general fund reserves are depleted
- the construction of a public safety building
- unfilled positions, as well as decreased training, technology and supplies, which could eventually lead to lower service levels
- the continually increasing need of funding for infrastructure maintenance such as water, sewer and storm water system repair and replacement

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, 2010. 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 seventh consecutive award.

A reproduction of the certificate follows the title page at the beginning of this document.

Ott Dameron
City Administrator

Kristen Colson
Finance Director

Lindon City Community Profile Section

This section of the City's 2011-2012 Budget presents information regarding the City's rich culture, location, population, education, economic development, and statistics.

Lindon History 6
The history of Lindon describes the rich cultural background that residents enjoy on a daily basis.

Lindon Location 7
The location of Lindon is centered between Orem City and Pleasant Grove City, and gives details on elevation, acres, and boundaries.

Lindon Land Use, Population, Education, Economic Development 7
Voted 74th in the nation as one of the best small towns to live in, this section gives more detailed information regarding the land use, population, education, and economic development of Lindon City.

Lindon Statistics 8
This section covers all the statistical information of the City such as population projections, population make-up, and the assessed value of the City, recreation statistics, and police statistics.

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.

LOCATION

Lindon City is located in the north of Utah County, 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 5,453 acres.

A Beautiful Place

Lindon City is a beautiful and fun place to live. Ranked in 2009 by CNN Money Magazine as the 74th best small towns in America to live in, residents here think Lindon should have been number 1. 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's marina 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 to the east and the White and Oquirrh Mountains to the northwest, can also be found within a forty-five minute drive of the City and 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 64 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 $69,338. Total build-out population estimates for Lindon City are about 15,000 to 17,000. In the past, the City experienced a yearly growth rate of around three percent, but with the economic downturn the growth rate has slowed substantially.

Education

The Alpine School District operates the public and charter schools in Lindon. Lindon Elementary, Rocky Mountain Elementary, Timpanogos Academy, Maeser Academy and Oak Canyon Junior High School are in Lindon. Lindon students also attend Aspen Elementary 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.

Maeser Academy is a charter school that hosts grades 7-12. Maeser Academy was published in Newsweek as the best school in the state and 232nd in the nation.

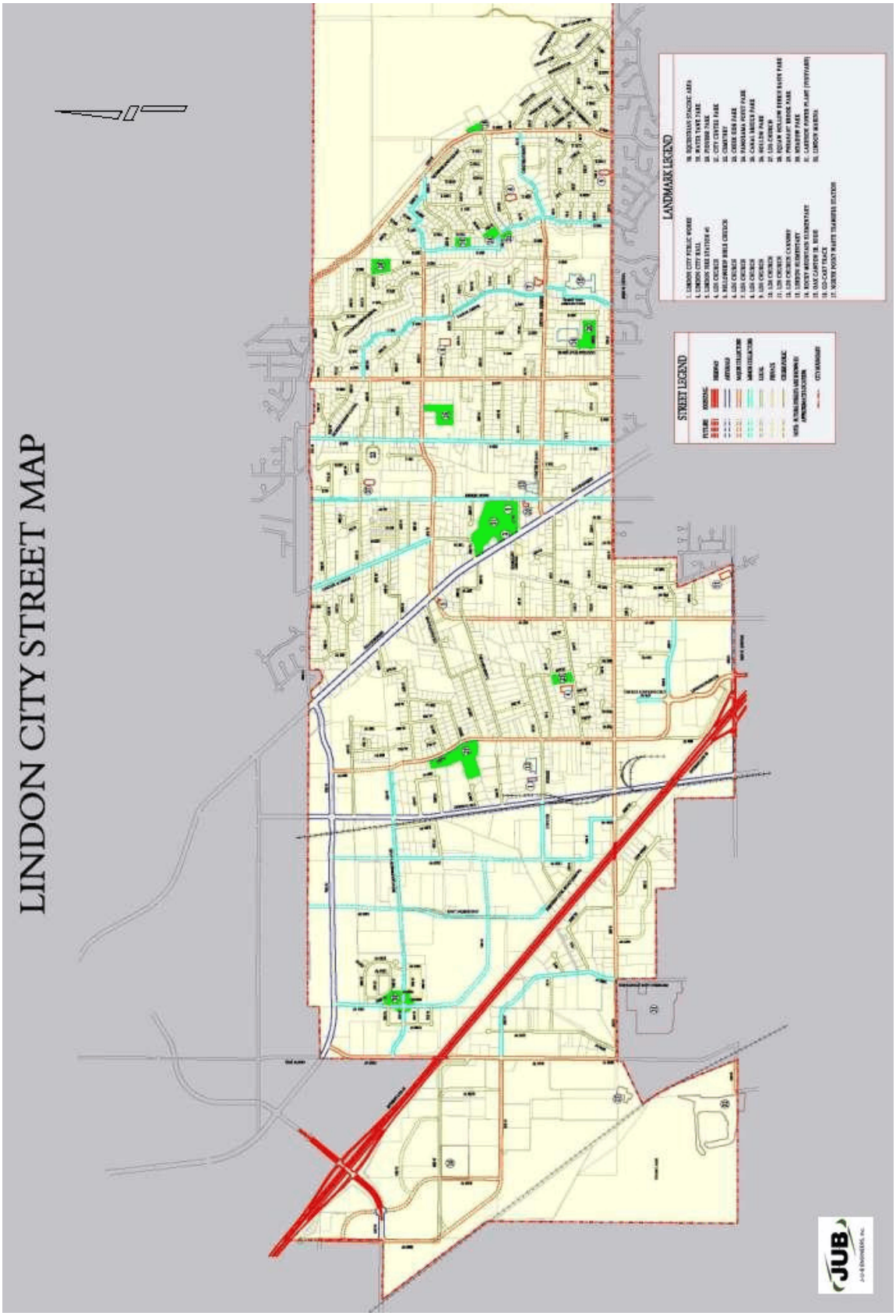
Of residents at least 25 years old, 93.1% have a high school education, 32.9% have a bachelor's degree, and 11.7% have a graduate or professional degree.

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 Walmart, Home Depot, Canopy Gorup, Altiris Inc., Teleperformance USA, Utah Pacific Bridge & Steel, Mountain State Steel, Sunroc Corp, and Stock Building Supply. Major taxpayers include Walmart, Home Depot, Sunroc Corp, Burton Lumber, Stock Building Supply, Murdock Hyundai, Larry H. Miller Lexus and Mercedes Dealerships, Low Book Auto Sales and Wheeler Machinery.

STATISTICS

The following pages contain several statistics relating to the services provided by the City. Numbers for statistics are supplied by City Departments. Current population numbers are supplied by the Planning and Zoning Department, while population projections are supplied by Mountainland Association of Governments.


LINDON CITY STREET MAP
LANDMARK LEGEND
STREET LEGEND
JUB

Dry Canyon in Lindon at dusk

Population Projections	
Current (2010)	10,070
2020	11,627
2030	14,173
2040	16,285
2050	17,118
Total build-out would occur in 2050	

General Information	
Date of Incorporation	Mar. 5, 1924
Form of Government	Traditional
Assessed Value of the City	$859,168,463
Area of the City (sq. mi.)	8.4
Average Household Income	$84,304
Population Growth Rate	0.5%
2010 Census Population	10,070
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	50.7%
Female	49.3%
Age	
Median Age	22.4
Under 18 Years	42.9%
18 - 24 Years	10.5%
25 - 44 Years	27.2%
45 - 64 Years	14.4%
65 and Over	5.0%

Recreation	
Aquatics Center	1
Swimming pools	5
Parks	13
Park Acreage (developed)	56.4
Playgrounds	5
Sports Fields	6
Ski Resorts within 40 miles	5
Lakes within 40 miles	20
Community Center	1

Entertainment and Businesses	
Parades	1
Rodeos	1
Restaurants	17
Hotels and Motels	1
Total Businesses	745

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
July 1, 2010 - June 30, 2011

New Building Permits	31
New Residence Single-Family	28
New Residence Multi-Family	0
New Commercial	3
Total Building Permits	175

Healthcare Facilities
Hospitals Within 10 Miles

American Fork Hospital

Orem Community Hospital

Timpanogos Regional Hospital

Utah Valley Regional Medical Center

Streets and Transportation	
Miles of Paved Streets	55
Number of Street Lights	322
Major Highway	I-15
Distance to International Airport	40
Public Transportation	UTA Bus Routes

Sewer and Storm Drainage System	
Sewer Line Miles Inspected	10
Total Sewer Line Miles	46
Sewer Service Connections	2657
Sewer Treatment Facility Location	Orem City
Storm Water Drainage Line Miles	18

Police Protection 2010-2011 FY	
Stations	1
Full-time Police Officers	14
Patrol Units	14
Calls for Service	9153
Offenses	3632
Arrests	638
Traffic Accidents	338

Culinary Water	
Customer Connections	2748
Average Daily Consumption (thousand gal.)	1,140
Water Main Line Miles	71
Storage Capacity (millions of gallons)	3830

Budget Highlights and Overview Section

This section of the City's 2011-2012 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.

Lindon City Focus 16
The Lindon City Focus talks about the Mayor and City Council's goals for Lindon City.

Overview of Lindon City's Accounting Structure 17
Talks about the funds and fund types Lindon City utilizes.

Lindon City Initiatives 19
The Lindon City Initiatives talks about Staffing Level Changes, Salary and Benefit Increases, Tax Levels, Fee Changes, Capital Improvements, and Fund Balance.

Major Budget Issues 24
This section covers all the major budget issues reviewed by the City Council.

Capital Projects 28
This section talks about all of the capital projects the City has planned for 2011-2012.

Personnel Summary 30
The Personnel Summary lists all of the positions by classification and grade Citywide.

Citywide Debt 32
This section covers the entire Citywide debt, by fund and by obligation.

Lindon City Budget Summary 37
This section covers Citywide Revenues and Expenditures with several charts and graphs to illustrate sources and uses of City funds. This section also provides a simple overview of the entire budget.

BUDGET HIGHLIGHTS AND OVERVIEW

This is a balanced budget for Fiscal Year 2011-2012 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 service 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 compliment 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 2011 which guide departmental functions throughout the City.

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 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.
7. Provide and support a highly qualified and motivated City workforce.

OVERVIEW OF LINDON CITY ACCOUNTING STRUCTURE

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. The only proprietary funds that Lindon City has are all 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 generally accepted accounting principles (GAAP).

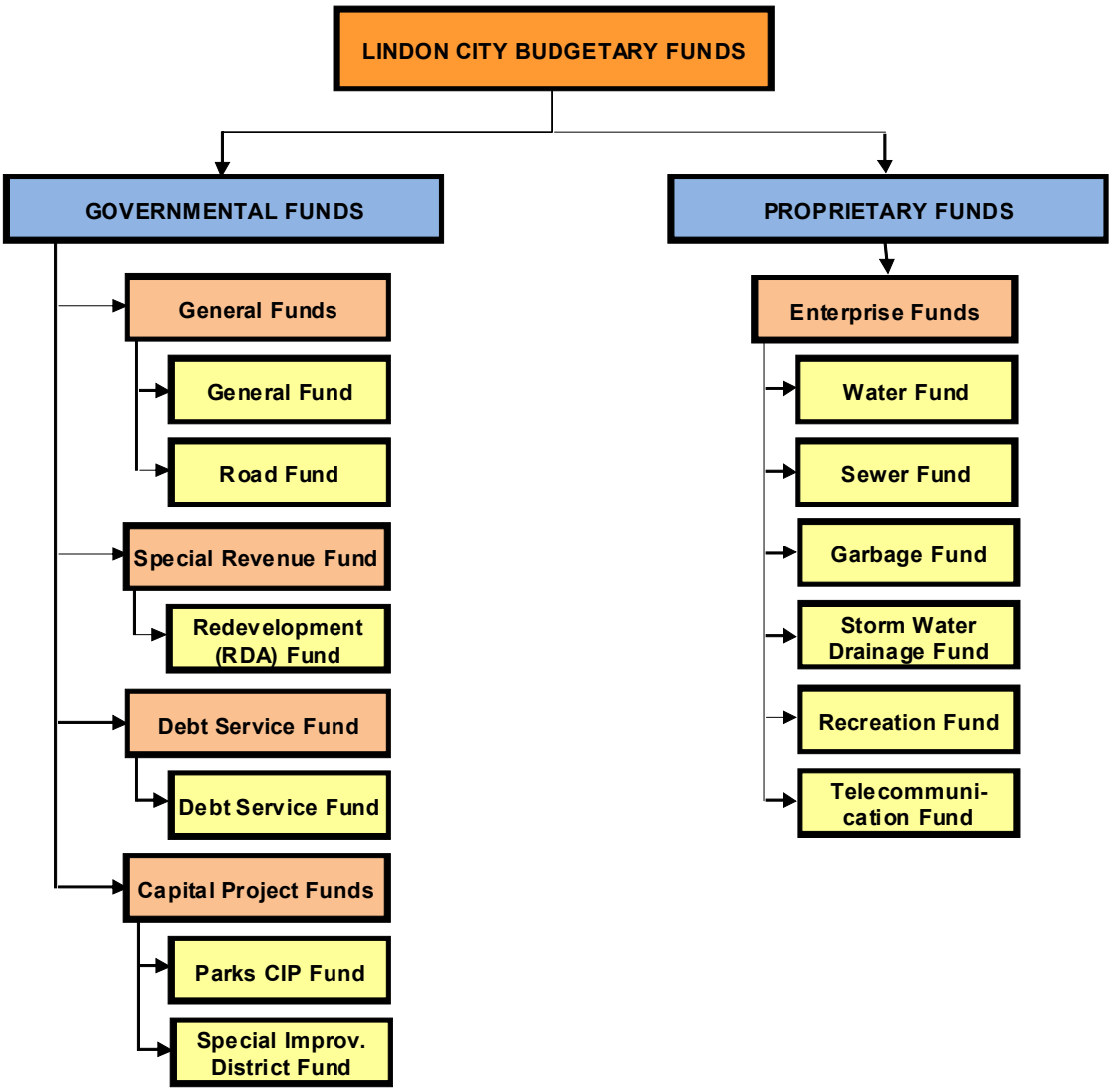
Governmental Funds

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.

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	General Government Bldgs	Public Works Administration
Judicial	Police	Parks
Administration	Fire Safety	Library
City Attorney	Protective Inspections	Cemetery
City Engineer	Animal Control	Planning & Economic Development
Elections	Streets	Transfers & Contributions



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 Fund

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.

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 Special Improvement District (SID) Fund accounts for payments made by property owners in the only SID in the City. The funds are then appropriated for debt service payments on the bond which was used to make special improvements in behalf of the property owners in that district.

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.

Water Fund
Sewer Fund
Waste Collection Fund
Storm Water Drainage Fund
Recreation Fund
Telecommunication Fund

The Telecommunication Fund was just recently added to track customer activity with the Utah Infrastructure Agency (UIA) which would be billed through Lindon City. If Lindon residents desire to subscribe to cable, internet or telephone services on this fiber-optic network, then Lindon City would bill and collect from customers and then remit the payment to UIA. While this fund has been created, there has not been activity in this fund, nor is activity expected in the 2011-2012 fiscal year.

LINDON CITY INITIATIVES

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

Over the last ten 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 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.

Economic Factors

Lindon's economy has seen a downturn in recent months. 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 2010-2011 fiscal year saw a 6.6% increase in sales tax revenue. Economists are hopeful that the economy will continue to rebound and showing improvement. With this in mind, Lindon City's budget has been prepared with the intent to continue minimizing expenditures, but providing for expenditures which have been postponed, such as employee salaries and staffing.

Staffing Level Changes

The City has been deficient 4 full time and 2 regular part time positions since 2009. This year, the City Council has approved filling 1 full time and 1 part time position. The full time position will be split between Sewer and Storm Water Divisions. There is additional help needed in the sewer division because there is only one full-time employee to monitor and maintain the sewer lines. Additional help is needed in the storm water division to maintain the system at the quality levels established by the Environmental Protection Agency.

The part time position of Front Desk Receptionist will be filled in the Finance and Treasury Division. Other employees have been providing the customer service coverage at the front desk. However, the quality of service has declined and the staff are not able to follow all of the recommended internal control procedures, especially those dealing with the separation of duties.

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.

There has been no Cost of Living Allowance (COLA) increase for several years but the City Council has approved a 3.2% increase effective July 1, 2011. This increase is based on the Consumer Price Index from April 2011. The merit increases which would be earned and are normally effective January 1, were not approved, but the Council stated that they would review the City's financial situation in December 2011 and possible amend the budget to include merit increases at that time.

Employee benefits are at relatively the same level. Medical insurance premiums, which comprise the majority of employee benefits, actually decreased this year through the bidding process.

Tax Levels

Property taxes are not increased. While the Certified Tax Rate (CTR) increased slightly, property valuations decreased. The CTR change merely keeps the City at the same revenue. The City had an increase in the Certified Tax Rate in fiscal year 2009-2010 of 30% and opted not to pursue another tax increase given the current state of the economy.

The total sales tax rate for Lindon City is 6.75%. The municipal portion of the sales tax remains at one percent, of which Lindon receives about 70%. 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 4.0%.

Fee Changes

The only fee that will increase this year is the fee to purchase a non-resident burial right. It increased from $800 to $1000. The City Council strongly believes that the City Cemetery is mainly for the residents of Lindon. The Cemetery Sexton found that many non-residents were “shopping around” for cemetery plots and Lindon had the lowest rate. The City Council increased the non-resident rate to be equivalent with other neighboring cities. The burial right fee for residents remains at $550.

This 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 18%, 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.

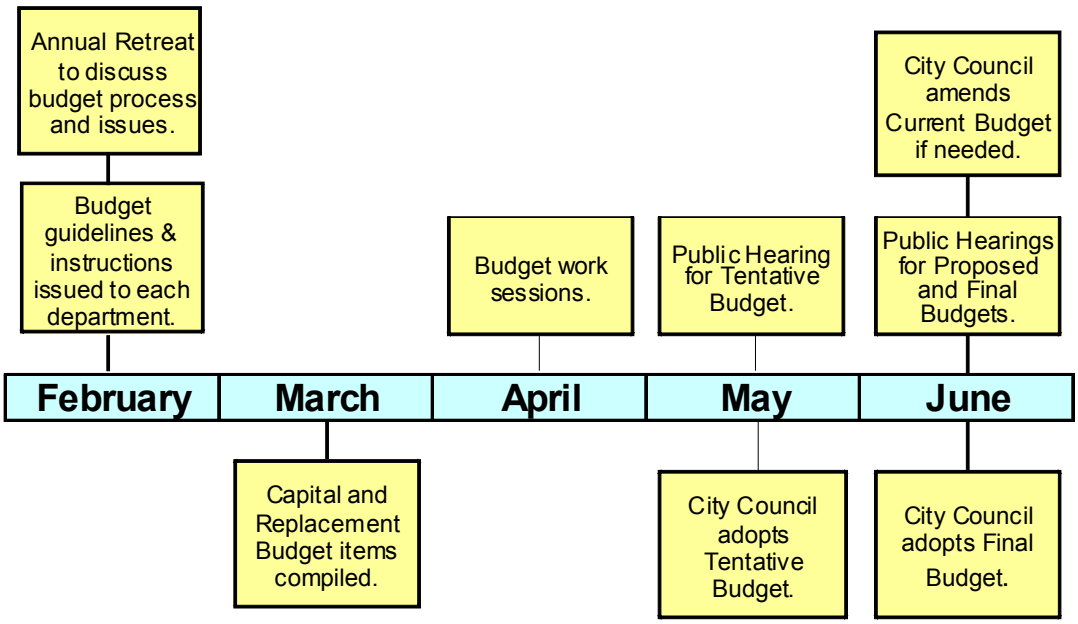
As you can see in the next table, the fund balance for the General Fund decreases 1.3%. However, the Road, Redevelopment (RDA) and Parks Capital Improvement Project (CIP) Funds have significant decreases in fund balance (59.03%, 38.3% and 94.8%, respectively). These funds have restricted revenues that have been set aside in past years and are now being used to fund qualifying projects. The Road and RDA Funds have street and sidewalk improvements and the Parks CIP Fund project is a new pavilion in the City Center Park.

	Governmental Funds					
	General	Road	RDA	Parks CIP	SID	Debt Svc
Beginning Balances	**844,630**	**664,450**	**1,719,877**	**96,521**	**70,014**	**-**
Revenues						
Program revenues						
Charges for services	1,505,924					
Grants and contributions	13,500					
General revenues						
Property taxes	1,777,000					
Sales tax	2,500,000					
Other taxes	1,420,000	350,000	1,110,000			
Other	89,850	13,300	10,000	30,500	35,000	
Total revenues	**7,306,274**	**363,300**	**1,120,000**	**30,500**	**35,000**	**-**
Transfers In	**700,000**	**-**	**9,000**	**-**	**-**	**585,893**
Expenses						
General government	2,940,328		315,600		195	
Public safety	3,405,306					
Streets	377,200	542,000				
Parks and recreation	459,990					
Capital projects	-		979,074	122,000		
Debt Service	-					585,893
Total expenses	**7,182,824**	**542,000**	**1,294,674**	**122,000**	**195**	**585,893**
Transfers Out	**834,741**	**213,515**	**492,990**	**-**	**34,788**	**-**
Ending Balances	**833,339**	**272,234**	**1,061,214**	**5,021**	**70,031**	**-**
Percent Change	**-1.3%**	**-59.03%**	**-38.30%**	**-94.80%**	**0.02%**	**0.00%**

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 by June 22 and goes into effect July 1. The creation of the budget follows the time line on the next page.

An annual Retreat 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 residents and Council Members. These items may be immediately addressed or may need many years of planning, such as a Recreation Complex.



Department Heads submit their budget requests. 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. Residents are encouraged to attend and comment in the public hearings.

The City holds two public hearings on the budget. The public hearings are held in June, one for the proposed budget and one for the final budget. Utah State Code mandates that the final budget must be adopted before June 22.

Within the approved budget, Department Heads may make transfers of appropriations inside their department. Transfers of appropriations between departments or funds, however, require a public hearing and the approval of the City Council.

MAJOR BUDGET ISSUES

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

Budget Issue #1

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

Background: The City Engineer has reviewed the Water and Storm Water utility rates in the recent past and recommended that these rates be increased annually using

the Consumer Price Index (CPI) in order to cover the rising costs associated with operating and maintaining those systems. The April 2011 CPI increase is 3.2%.

The City Engineer completed a review of the Sewer utility rates as part of the sewer bond process. The analysis concluded that Lindon City should increase sewer rates in order to cover the bond payments. The recommended increase for 2011-2012 is 12%.

The recommended rate changes are listed below along with the 2010-2011 rates.

Utility	2010-2011 Rates	Recommended 2011-2012 Rates
Water (1" meter)		
Below North Union Canal		
Base	$14.59	$15.06
Usage	$1.20 / kgal	$1.24 / kgal
Above North Union Canal		
Base	$15.84	$16.35
Usage	$1.22 / kgal	$1.26 / kgal
Upper Foothills		
Base	$25.60	$26.42
Usage	$1.46 / kgal	$1.51 / kgal
Sewer		
Base	$11.31	$12.67
Usage	$2.04 / kgal	$2.28 / kgal
Storm Water (per ESU)	$4.50	$4.64

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

Differential Fiscal Impact:

Water Fund	$33,000
Sewer Fund	$113,000
Storm Water Fund	$12,000

City Council Action: Approved

Budget Issue #2

Issue: Should Lindon City increase Garbage and Recycling rates?

Background: Allied Waste Services, the contractor providing the garbage and recycling collection services for Lindon City, requested a CPI increase of 3.2%. Allied Waste's request showed how the rates that Lindon City charges customers would change, however, they did not explain how the amounts they charge the City would change. Allied Waste bills Lindon City for collection services and fuel surcharges separately.

Fiscal Impact: The request was not received until May 31 so it is **NOT** reflected in the Budget nor the revised Fee Schedule.

City Council Action: Denied

Budget Issue #3

Issue: Should Lindon City continue to fund the insurance benefits for city employees?

Background: Lindon City continues to contract with First West Benefits Solutions (FWBS) to manage the employee benefits. This year Aetna, who was providing the medical insurance for employees, decided to discontinue servicing small businesses with less than 100 employees. As a result, FWBS bid out the medical insurance coverage and found that Altius Health Plans offered the most comparable benefit package and will actually have a decrease in premium. The City will continue to offer a traditional plan as well as a High Deductible Health Plan (HDHP).

Lindon City was notified by EMI, the dental insurance provider, that premiums would be increasing 17%. FWBS recommended changing the City's dental plan, but remaining with EMI, resulting in a premium increase of only 3%

As of July 1, 2011, the City will have 41 full-time employees, three ¾-time employees and 2 city council members with benefits. Lindon City has provided full-time employees a benefit allowance equal to the family premiums for the traditional medical plan and the dental plan with an additional $10.50 for supplementary insurance less the determined amount for the employee participation. The amount for the employee participation changes each year by half of the percentage increase or decrease in the family medical and dental premiums. This year there is a decrease of 1% so the employee participation will decrease 0.5%.

Employees who do not enroll in medical insurance through Lindon City will continue to receive the predetermined benefit allowance based on their hire date as per Lindon City's policy.

Differential Fiscal Impact:

General Fund	($1,001)
Water Fund	($ 34)
Sewer Fund	($ 51)
Storm Water Fund	($ 51)
Recreation Fund	($ 17)

City Council Action: Approved

Budget Issue #4

Issue: Should Lindon City fill the part-time receptionist position at the front desk and create the new positions of Associate Planner and Sewer/Storm Water Maintenance Technician?

Background: The Finance Director has requested that the part-time receptionist position at the front desk, which has been vacant since the last employee quit in August 2009, be filled. Other front office employees have been providing the customer service coverage at the front desk. However, the quality of service has declined and the staff are not able to follow all of the recommended internal control procedures, especially those dealing with the separation of duties.

The Planning and Economic Development Director has requested that the new position of Associate Planner be created on Range 17. This position would be filled by the Assistant Planner, who is currently at Range 16, Step 3. When moving up to Range 17, he would also move back to Step 1 so that there would be **no fiscal impact**. The position of Assistant Planner would not be filled.

The Director of Public Works has requested that the new position of Sewer/Storm Water Maintenance Technician be created in order to help in both of the divisions. There is additional help needed in the sewer division because there is only one full-time employee to monitor and maintain the sewer lines. Additional help is needed in the storm water division to maintain the system at the quality levels established by the Environmental Protection Agency.

Fiscal Impact: (Salary and benefits with COLA and Merit increases)

Receptionist	
General Fund	$12,422
Maintenance Tech.	
Sewer Fund	$29,769
Storm Water Fund	$29,769

City Council Action: Approved

Budget Issue #5

Issue: Should Lindon City provide employees with a 3.2% Cost Of Living Allowance (COLA) increase and provide for a merit step increase in January?

Background: The Consumer Price Index (CPI) has increased 3.2% from April 2010 to April 2011 according to US Department of Labor. Performance evaluations are performed annually in January at which time merit increases would be available to those

who meet a predetermined criteria. Historically, COLA and merit increases have provided somewhat consistent buying power for the employees and have kept salaries competitive and employee morale high. Lindon City has not provided COLA nor merit increases for the past three years.

Differential Fiscal Impact:

	COLA only	Merit only	COLA & Merit
General Fund	$87,320	$35,509	$123,966
Water Fund	$4,110	$1,753	$5,919
Sewer Fund	$3,159	$1,347	$4,549
Storm Water Fund	$3,900	$1,664	$5,618
Recreation Fund	$1,535	$ 655	$2,211

City Council Action: Approved the COLA increase effective July 1, 2011. Denied the Merit increase which would be effective January 1, 2012, but committed to re-evaluating the City's financial situation in December 2011 with the possibility of amending the budget to include the Merit increase at that time.

CAPITAL PROJECTS

The following capital projects, totaling $2,380,009, have been approved for 2011-2012.

Fund	Project	Budget
General	Improvements to the City Center building	$16,000
General	Sidewalk improvements	$25,000
RDA	Improvements on 1200 West	$467,650
RDA	Sidewalk and 20 ft landscaping throughout District 3	$412,668
RDA	800 West reconstruction	$35,504
RDA	District 3 pump reconstruction	$63,252
Parks	Replace pavilion at City Center Park	$100,000
Parks	Parking lot improvements at Fryer Park	$20,000
Water	Well reconstruction	$45,000
Water	Special projects reserve	$40,000
Water	Center Street waterline	$65,000
Water	Water line relocation for Murdock Canal piping project	$49,570
Sewer	Geneva Road sewer upgrade project	$500,000
Sewer	Special projects reserve	$30,000
Sewer	Sewer line relocation for Murdock Canal piping project	$28,610
Storm Water	Lindon Hollow Creek drainage ditch relocation	$419,380
Storm Water	Special projects reserve	$15,000
Storm Water	Storm water drain line relocation for Murdock Canal piping project	$35,375
Recreation	Purchase and install cover for competition pool	$12,000

Description of significant capital projects

In the RDA Fund, the West Side District will spend $467,650 in reserves funding road, water, and sewer infrastructure improvements along 1200 West. District 3 will fund a total of $511,424 for improvements throughout the district. These improvements include installing sidewalks and 20 foot landscaping strips where they do not already exist, reconstruction of 800 West and pump reconstruction. Lindon City does not foresee any impact on operational costs in future budgets due to these projects.

The Parks CIP Fund has allocated $100,000 in park impact fees to replace the old pavilion in the City Center Park with a large pavilion modeled after the timber pavilions that the City has built in other parks over the last eight years. When complete, the City Council will consider increasing the fee to rent that pavilion. The operational budget in future years could potentially be impacted by increased revenues, however the impact would be minimal because pavilion rental revenue is a very small part of the City's budgeted revenue.

The Provo River Water Users Association (PRWUA), in cooperation with the US Bureau of Reclamation, will be piping, or enclosing, the Murdock Canal. This project is federally funded. The only costs that Lindon City will pay will be to relocate utility lines around the project. PRWUA will relocate Lindon City utility lines and spread the estimated reimbursement cost over 3 years starting in the 2010-2011 fiscal year. The project engineers have estimated the costs which are assigned to the Water, Sewer and Storm Water Drainage Funds for a total of $113,550 annually. The final payment will be made in the 2012-2013 fiscal year and will be based on actual cost less payments received. When the project is complete, Lindon City does not foresee any impact on operational costs in future budgets due to this project.

The Geneva Road sewer upgrade project started in the 2010-2011 fiscal year. The total project is estimated at $3,000,000 which was bonded for through the Utah Division of Water Quality. The remaining project costs for 2011-2012 are $500,000. This project is upgrading sewer lines, pumps and lift stations in the 800 West area close to Orem City's border. Lindon's sewer is piped to the treatment facility in Orem. This project was necessary in order to facilitate growth in both cities. The only impact on the operational cost in future budgets will be debt service payments which will be about $192,000 per year for 20 years starting in the 2012-2013 fiscal year.

The major capital improvement project in the Storm Water Drainage Fund is relocating the drainage ditch Lindon Hollow Creek wetlands that the City purchased in 2009-2010 fiscal year. The City is working with Orem City, and Anderson/Geneva Construction to relocate this meandering ditch to the north side of the wetlands. The relocation of the ditch will help carry the storm water to the lake on the west side of the City. Lindon City does not foresee any impact on operational costs in future budgets due to this project.

Wetlands the City purchased in 2009. The ditch will be relocated.

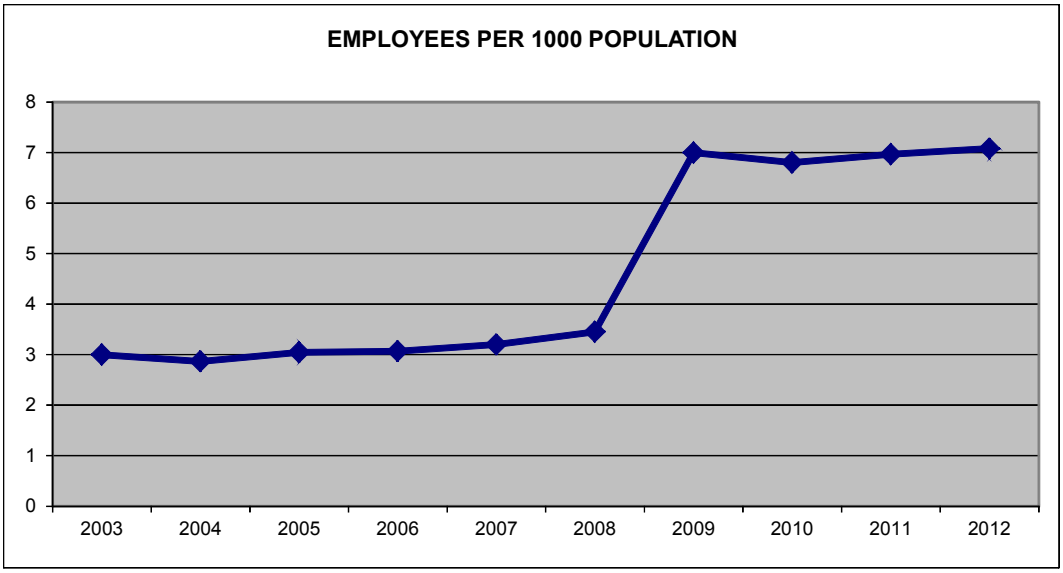
PERSONNEL SUMMARY

On the following page is a summary of the changes in the number of full time and part time personnel in the different departments and divisions. There is an increase in personnel for the 2011-2012 fiscal year due to the positions that were approved to be filled. The part time position will be the Front Desk Receptionist in the Finance and Treasury Division and the full time position will be split between the Sewer and Storm Water Divisions. The decision to fill these personnel positions are discussed with the Budget Issues.

PERSONNEL SUMMARY

	2008-09	2009-10	2010-11	2011-12	2011-12 VARIANCE
LEGISLATIVE					
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
COURT					
FT	2	2	1	1	0
PT	1	1	3	3	0
ADMINISTRATIVE					
Administration					
FT	2	2	2	2	0
PT	1	0	0	0	0
Finance & Treasury					
FT	4	4	4	4	0
PT	1	0	0	1	1
COMMUNITY DEVELOPMENT					
Building					
FT	3	2	2	2	0
PT	0	0	0	0	0
Planning					
FT	3	3	3	3	0
PT	1	1	1	1	0
PARKS & RECREATION					
FT	2	3	3	3	0
PT	77	83	87	87	0
POLICE					
FT	15	14	14	14	0
PT	5	5	5	5	0
PUBLIC WORKS					
Director, Inspector & Clerical					
FT	4	3	3	3	0
PT	1	0	0	0	0
Sewer					
FT	2	1	1	1.5	0.5
PT	0	0	0	0	0
Storm Drainage					
FT	2	2	2	2.5	0.5
PT	0	0	0	0	0
Streets					
FT	2	2	2	2	0
PT	0	0	0	0	0
Water					
FT	3	2	2	2	0
PT	0	0	0	0	0
TOTAL					
FT	**29**	**26**	**25**	**26**	**1**
PT	**95**	**98**	**104**	**105**	**1**

During the second season of the Aquatics Center opening, Lindon City maintained a ratio of about 7 employees per 1000 population as depicted in the chart below. During the winter months when the Aquatics Center is closed, Lindon City maintains a ratio of about 3 employees per 1000 population. The chart below shows the ratio of employees to population based off 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.



CITYWIDE DEBT

Lindon City does not have any general obligation debt. The City's debt service requirements for the 2011-2012 fiscal year total $1,622,191. The principal consists of $892,017, and the interest consists of $730,174. The outstanding principle for all Citywide Debt totals $19,858,898. Descriptions of long-term debt follow.

Governmental Activities

2005 RDA District 3 Refunding Bond

The Lindon City Redevelopment Agency, Tax Increment Revenue Refunding Bonds Series 2005 was issued by the Lindon City Redevelopment Agency in August 2005 in the amount of $3,095,000 with a coupon rate of 3.92%. The proceeds were used to refund the Lindon City Redevelopment Agency, Utah Neighborhood Redevelopment Tax Increment Revenue Bonds, Series 1999 which was used to install infrastructure and related improvements as part of the District Three Redevelopment Project Area. The principal outstanding at June 30, 2011 was $1,450,000 with interest requirements totaling $160,093. Although it is included in the general long-term debt account group of

Lindon City for reporting purposes, Lindon City has no obligation to repay these bonds. The bonds are repaid from the tax increment revenue of the Redevelopment Agency. These bonds are scheduled to mature in June 2015.

2000 Gateway S.I.D.

The Special Improvement District Bonds (Lindon Gateway Project) No. 00-01 Series 2001 in the amount of $2,400,000 was issued in July 2001 with a coupon rate of 5.6%. The proceeds were used to fund special improvements that benefitted property owners in the Lindon Gateway Project area. The property owners are assessed annually to retire the bonds. The principal outstanding at June 30, 2011 was $60,000 with interest requirements totaling $5,040. These bonds are scheduled to mature in September 2012.

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, 2011 for the Road portion of this debt was $2,278,562 with interest requirements totaling $691,785. These bonds are scheduled to mature in June 2025.

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, 2011 for the Water portion of this debt was $156,442 with interest requirements totaling $47,497. The principal outstanding at June 30, 2011 for the Storm Water portion of this debt was $424,996 with interest requirements totaling $129,031. These bonds are scheduled to mature in June 2025.

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, 2011 was $385,075 with interest requirements totaling $41,360. This obligation will be satisfied in July 2015.

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, 2011 was $168,275 with interest requirements totaling $30,644. These bonds are scheduled to mature in September 2016.

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, 2011 was $3,008,564 with interest requirements totaling $2,118,122. These bonds are scheduled to mature in February 2047.

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 are being 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, 2011 was $3,000,000 with interest requirements totaling $857,760. These bonds are scheduled to mature in July 2031.

2008 Sales Tax Revenue Bond – Aquatics Center Bond

The 2008 Sales Tax Revenue Bond, Lindon City, Utah 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 principal outstanding at June 30, 2011 was $9,280,000 with interest requirements totaling $5,913,548. These bonds are scheduled to mature in July 2033.

2009 Sales Tax Revenue Bond – Hogan

The 2009 Sales Tax Revenue Bond, Lindon City, Utah was issued for $800,000. Debt service payments are made annually with interest at 3.88%. The proceeds were used to build the Flow Rider in conjunction with the Aquatics Center. The City had excess funds

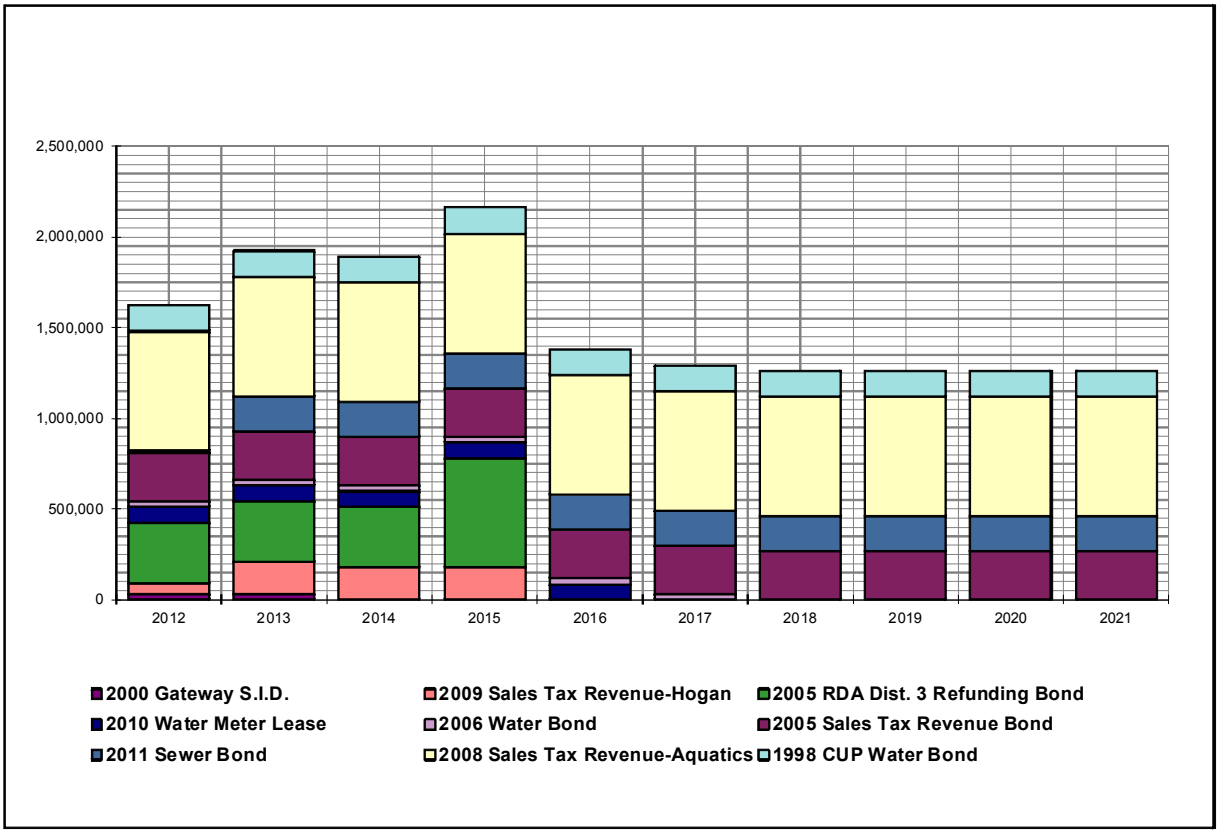
from the completion of the Aquatics Center and the flow rider, and thus used the remaining funds in the Hogan Bond to reduce the outstanding principal. The principal outstanding at June 30, 2011 was $539,000 with interest requirements totaling $49,916. These bonds are scheduled to mature in July 2014.

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 2011 real property taxable value for Lindon City is $859,168,463. This sets the limit of indebtedness at $34,366,739. As of June 30, 2011, Lindon City’s total outstanding debt principal is $19,858,898. This is well within the state limit.

The following graph summarize 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.

ANNUAL DEBT PAYMENTS BY OBLIGATION

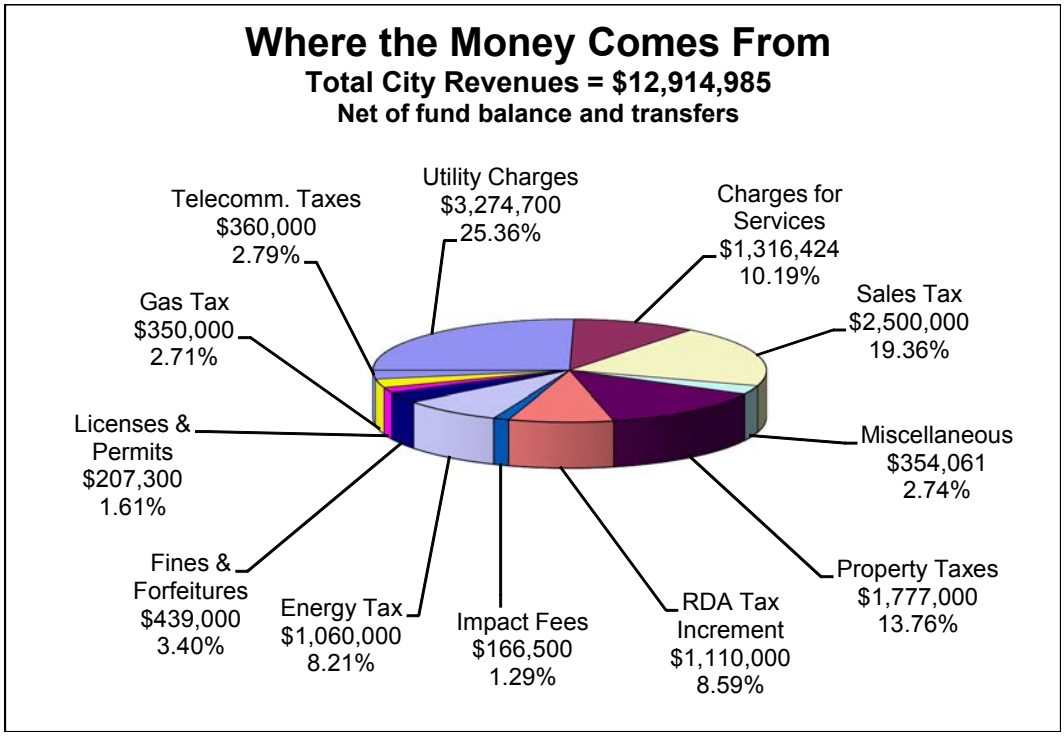


Obligation	Principal & interest payments for fiscal year ending:										Original Principal
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
2000 Gateway S.I.D.	33,360	31,680									2,400,000
2009 Sales Tax Revenue-Hogan	57,195	177,354	176,991	177,376							800,000
2005 RDA Dist. 3 Refunding Bond	335,840	334,903	335,574	603,775							1,492,000
2010 Water Meter Lease	85,287	85,287	85,287	85,287	85,287						385,075
2006 Water Bond	33,153	33,153	33,153	33,153	33,153	33,153					256,000
2005 Sales Tax Revenue Bond	266,250	266,288	266,100	266,688	266,013	266,113	265,950	266,525	266,800	266,775	3,700,000
2011 Sewer Bond	8,410	192,000	192,075	192,075	192,000	192,850	192,600	192,275	192,875	192,375	3,000,000
2008 Sales Tax Revenue-Aquatics	660,291	660,916	661,166	661,041	660,185	658,585	661,485	658,885	660,618	661,400	9,565,000
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
TOTALS	**1,622,191**	**1,923,985**	**1,892,751**	**2,161,799**	**1,379,042**	**1,293,105**	**1,262,439**	**1,260,089**	**1,262,697**	**1,262,954**	**24,877,108**

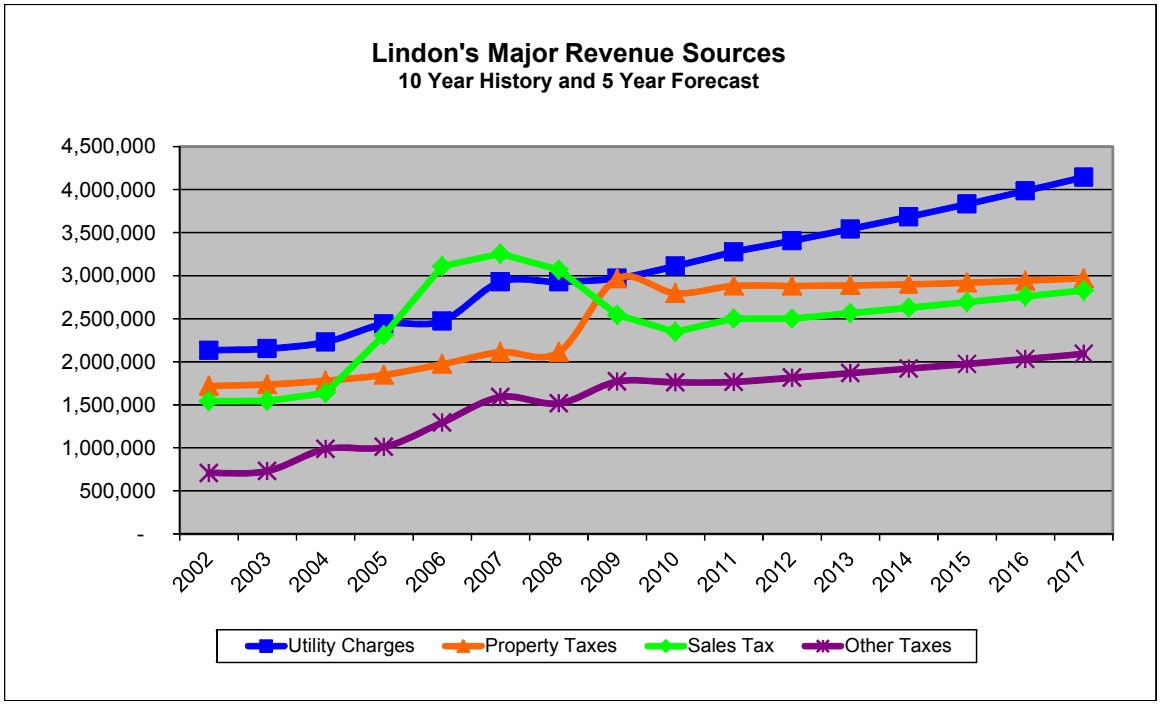
BUDGET SUMMARY

Citywide Revenues

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



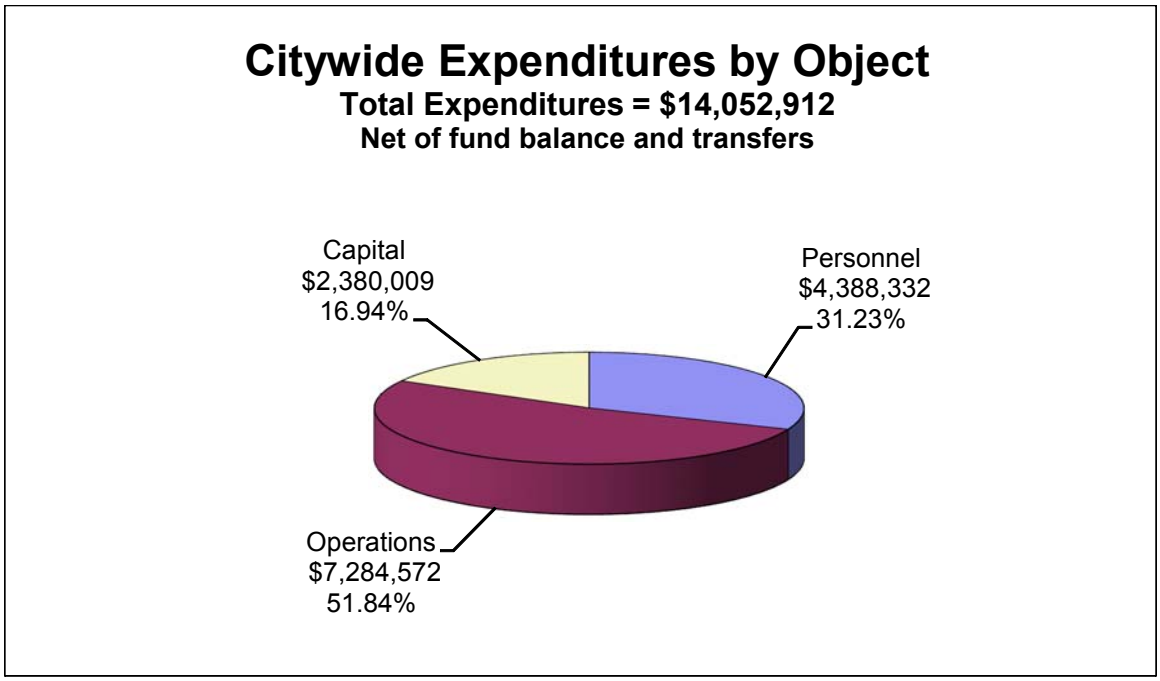
Sales tax has become a major source of revenue in recent years. The Mayor and City Council recognize the unpredictable nature of sales tax. They prefer to use the majority of this revenue for improvements, capital purchases and other one time expenditures, rather than relying on it for operational costs. 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 2010-2011 fiscal year saw a 6.6% increase in sales tax revenue. As you can see from the chart on the next page, sales tax revenue is expected to improve by about 2% each year for the next 5 years.



Other major revenue sources include Property Taxes and Other Taxes. In 2009, Lindon City received about 16.7% of the total property taxes paid by residential and commercial owners. Lindon's Certified Tax Rate (CTR) will increase from .001873 to .002080 due to decreasing property valuations in the City. Essentially when valuations decrease, the CTR will increase to guarantee the City the same revenue from year to year, excluding increases due to growth. For many years, valuations rose, which made the CTR decrease. Because of the economic slow down, valuations in 2011 continue to decrease, thus causing the CTR to increase. This, however, is not a property tax increase. This is simply an adjustment made by the county to compensate for the loss in valuations for the City. Property taxes also include the tax increment that the Redevelopment Agency (RDA) receives for three project areas. The portion of property taxes received by District 3, the largest project area is 80%. Also, the West Side RDA project area tax increment has expired, and therefore no revenue is budgeted in this document for the West Side.

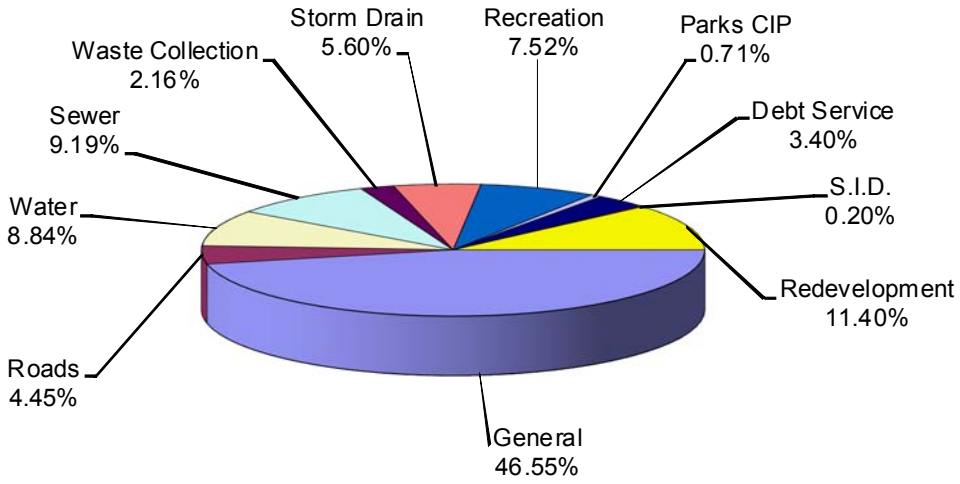
Citywide Expenditures

The total Citywide Budget for 2010-2011 is $17,223,717. The following graph 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 only 16.9% of budgeted expenses while the majority (51.8%) of the City's budget is for operational expenditures.


Citywide Expenditures by Object
Total Expenditures = $14,052,912
Net of fund balance and transfers
Capital
$2,380,009
16.94%
Personnel
$4,388,332
31.23%
Operations
$7,284,572
51.84%

Below is a chart depicting the Citywide Budget by Funds:

CITY WIDE EXPENDITURES BY FUNDS



Fund	Budget
General	$8,017,565
Roads	$765,815
Water	$1,522,100
Sewer	$1,582,136
Waste Collection	$371,700
Storm Drain	$964,303
Recreation	$1,294,541
Parks CIP	$122,000
Debt Service	$585,893
S.I.D.	$35,000
Redevelopment	$1,962,664
Total	**$17,223,717**

On the next few pages is the Budget Summary for the City:

BUDGET SUMMARY

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 AMENDED	2011-12 REQUESTED
GENERAL FUND REVENUES				
Taxes				
Property Taxes	1,215,016	1,659,565	1,672,000	1,777,000
General Sales & Use Tax	2,543,776	2,346,438	2,500,100	2,500,000
Other Taxes	1,197,828	1,397,295	1,404,000	1,420,000
Licenses & Permits	219,475	227,803	214,150	207,300
Grants & Intergovernmental	373,919	12,734	232,500	13,500
Charges for Services	57,169	44,001	27,500	25,750
Fines & Forfeitures	415,898	496,903	428,000	439,000
Miscellaneous Revenue	916,450	855,991	140,550	89,850
Class B & C Roads	45,891	345,734	363,000	363,300
Cemetery	35,051	89,245	55,000	31,000
Transfers & Contributions	1,597,516	821,448	2,088,374	1,502,874
Use of Fund Balance, General Fund	466,477	-	15,871	11,291
Use of Fund Balance, Road Fund	871,384	29,559	521,816	402,515
Use of Impact Fee Fund Bal, Road Fund	-	291	-	-
TOTAL GENERAL FUND REVENUES	**9,955,851**	**8,327,008**	**9,662,861**	**8,783,380**
GENERAL FUND EXPENDITURES				
Legislative	96,625	94,003	104,654	105,981
Judicial	478,675	521,466	537,505	537,315
Administrative	636,535	625,016	645,524	722,800
City Attorney	57,167	44,323	56,000	56,000
City Engineer	217,829	100,113	100,000	100,000
Elections	0	7,687	0	9,000
Government Buildings	480,936	518,310	727,920	118,200
Police Services	2,604,810	2,002,843	2,052,148	2,106,956
Fire Protection Services	1,100,455	1,181,407	1,177,083	1,274,850
Protective Inspections	306,711	238,573	218,057	222,557
Animal Control Services	31,585	20,499	21,050	23,500
Highway & Public Improvements	504,259	352,295	372,050	377,200
Class B & C Roads	979,758	161,839	463,000	542,000
Public Works Administration	397,577	391,148	299,800	301,425
Parks	433,514	498,192	476,742	459,990
Recreation	28,198	0	0	0
Library Services	26,591	26,546	27,000	27,000
Cemetery	9,498	6,427	162,880	18,200
Planning & Economic Develpmnt	236,769	230,216	282,470	289,350
Transfers	1,259,625	1,182,080	1,629,103	1,048,256
Contributions	51,433	46,221	289,675	432,500
Appropriation, General Fund Bal.	0	77,803	0	0
Appropriation, Class B & C Fund Bal.	0	0	0	0
Appropriation, Road Impact Fees	17,303	0	20,200	10,300
TOTAL GENERAL FUND EXPENDITURES	**9,955,851**	**8,327,008**	**9,662,861**	**8,783,380**
WATER FUND REVENUES				
Utility Fees	1,430,155	1,400,410	1,422,000	1,459,000
Impact Fees	46,340	35,899	36,300	32,000
Other	679,377	415,412	444,825	31,100
Use of Fund Balance	0	0	85,145	0
TOTAL WATER FUND REVENUES	**2,155,872**	**1,851,721**	**1,988,270**	**1,522,100**
WATER FUND EXPENDITURES				
Personnel	258,856	234,492	176,040	180,990
Operations	1,318,142	1,154,544	1,057,912	1,049,496
Capital	0	0	718,018	199,570
Appropriation to Fund Balance	578,873	462,685	36,300	92,044
TOTAL WATER FUND EXPENDITURES	**2,155,872**	**1,851,721**	**1,988,270**	**1,522,100**
SEWER FUND REVENUES				
Utility Fees	897,755	888,423	941,000	1,054,000
Impact Fees	56,689	82,008	66,000	64,000
Other	256,909	146,932	3,003,650	2,800
Use of Fund Balance	0	199,000	0	461,336
TOTAL SEWER FUND REVENUES	**1,211,352**	**1,316,362**	**4,010,650**	**1,582,136**
SEWER FUND EXPENDITURES				
Personnel	149,377	105,871	103,826	126,110
Operations	1,052,547	872,754	909,311	884,179
Capital	7,186	173,132	2,884,133	558,610
Appropriation to Fund Balance	2,243	164,605	113,380	13,237
TOTAL SEWER FUND EXPENDITURES	**1,211,352**	**1,316,362**	**4,010,650**	**1,582,136**

BUDGET SUMMARY

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 AMENDED	2011-12 REQUESTED
WASTE COLLECTION REVENUES				
Utility Fees	354,429	366,157	369,500	371,700
Use of Fund Balance	0	0	0	0
TOTAL WASTE COLLECTION REVENUES	**354,429**	**366,157**	**369,500**	**371,700**
WASTE COLLECTION EXPENDITURES				
Operations	354,315	349,346	365,826	362,068
Appropriation to Fund Balance	114	16,811	3,674	9,632
TOTAL WASTE COLLECTION EXPENDITURES	**354,429**	**366,157**	**369,500**	**371,700**
STORM WATER DRAINAGE REVENUES				
Utility Fees	244,815	315,572	378,000	390,000
Impact Fees	24,177	33,700	33,000	30,000
Other	343,016	690,983	87,900	156,511
Use of Fund Balance	146,705	0	211,597	387,792
TOTAL STORM WATER DRAINAGE REVENUES	**758,713**	**1,040,256**	**710,497**	**964,303**
STORM WATER DRAINAGE EXPENDITURES				
Personnel	85,810	100,331	137,670	156,500
Operations	5,466	591,203	350,452	338,048
Capital	667,438	14,196	222,375	469,755
Appropriation to Fund Balance	0	334,526	0	0
TOTAL STORM WATER DRAINAGE EXPENDITURES	**758,713**	**1,040,256**	**710,497**	**964,303**
RECREATION FUND REVENUES				
Bond Proceeds/Interest	15,287	1,343	600	500
Admission	84,765	294,107	267,300	282,500
Lessons/Programs	37,015	146,542	135,750	149,800
Rentals	6,525	37,384	24,200	24,000
Grants and Contributions	22,750	475	0	12,000
Transfer from General Fund	323,896	634,689	892,759	825,741
Use of Fund Balance	5,552	85,354	0	0
TOTAL RECREATION FUND REVENUES	**495,790**	**1,199,893**	**1,320,609**	**1,294,541**
RECREATION FUND EXPENDITURES				
Personnel	83,637	271,676	259,500	306,385
Operations	412,153	1,239,216	1,061,109	976,156
Capital	0	-311,000	0	12,000
Appropriation to Fund Balance	0	0	1,000	1,000
TOTAL RECREATION FUND EXPENDITURES	**495,790**	**1,199,893**	**1,321,609**	**1,295,541**
TELECOMMUNICATIONS FUND REVENUES				
Customer Conncection Fee	-	-	-	-
Other	-	-	-	-
Use of Fund Balance	-	-	-	-
TOTAL TELECOMMUNICATIONS FUND REVENUES	**-**	**-**	**-**	**-**
TELECOMMUNICATIONS FUND EXPENDITURES				
Operations	-	-	-	-
Appropriation to Fund Balance	-	-	-	-
TOTAL TELECOMMUNICATIONS FUND EXPENDITURES	**-**	**-**	**-**	**-**
HERITAGE TRAIL C.I.P. REVENUES				
Federal Grants	-	-	-	-
Other	-	-	188,310	-
Use of Fund Balance	212,233	157,742	-	-
TOTAL HERITAGE TRAIL C.I.P. REVENUES	**212,233**	**157,742**	**188,310**	**-**
HERITAGE TRAIL C.I.P. EXPENDITURES				
Professional Services	-	-	-	-
Capital	212,233	157,742	-	-
Appropriation to Fund Balance	-	-	188,310	-
TOTAL HERITAGE TRAIL C.I.P. EXPENDITURES	**212,233**	**157,742**	**188,310**	**-**
PARKS C.I.P. REVENUES				
Impact Fees	18,003	55,287	64,800	30,500
Other	0	0	0	0
Use of Fund Balance	236,067	0	455,655	91,500
TOTAL PARKS C.I.P. REVENUES	**254,070**	**55,287**	**520,455**	**122,000**
PARKS C.I.P. EXPENDITURES				
Operations	7,507	2,426	0	2,000
Capital	246,563	33,234	520,455	120,000
Appropriation to Fund Balance	0	19,628	0	0
TOTAL PARKS C.I.P. EXPENDITURES	**254,070**	**55,287**	**520,455**	**122,000**

BUDGET SUMMARY

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 AMENDED	2011-12 REQUESTED
DEBT SERVICE REVENUES - transfers	**1,040,976**	**1,129,712**	**938,578**	**585,893**
DEBT SERVICE EXPENDITURES				
Principal	798,131	918,912	764,895	435,675
Interest	237,763	207,623	169,111	145,646
Paying Agent Fees	5,082	3,178	4,572	4,572
TOTAL DEBT SERVICE EXPENDITURES	**1,040,976**	**1,129,712**	**938,578**	**585,893**
SPECIAL IMPROVEMENT DIST. REVENUES				
Special Assessments	190,039	35,047	37,000	35,000
Other	163,730	0	0	0
Use of Fund Balance	0	194,465	0	0
TOTAL SPECIAL IMPROVEMENT DIST. REVENUES	**353,769**	**229,511**	**37,000**	**35,000**
SPECIAL IMPROVEMENT DIST. EXPENDITURES				
Operations	183,521	229,511	36,858	34,983
Appropriation to Fund Balance	170,247	0	142	17
TOTAL SPECIAL IMPROVEMENT DIST. EXPENDITURES	**353,769**	**229,511**	**37,000**	**35,000**
REDEVELOPMENT AGENCY FUND				
STATE STREET DISTRICT REVENUES				
Tax Increment	107,616	209,896	230,600	250,000
Other	18,387	11,684	14,000	14,000
Use of Fund Balance	-55,673	0	0	0
TOTAL STATE STREET DISTRICT REVENUES	**70,330**	**221,581**	**244,600**	**264,000**
STATE STREET DISTRICT EXPENDITURES				
Operations	70,330	72,513	86,284	89,000
Capital	0	0	0	0
Appropriation to Fund Balance	0	149,068	158,316	175,000
TOTAL STATE STREET DISTRICT EXPENDITURES	**70,330**	**221,581**	**244,600**	**264,000**
WEST SIDE DISTRICT REVENUES				
Tax Increment	119,711	181,311	0	0
Other	8,674	4,025	0	0
Use of Fund Balance	0	0	555	467,650
TOTAL WEST SIDE DISTRICT REVENUES	**128,385**	**185,336**	**555**	**467,650**
WEST SIDE DISTRICT EXPENDITURES				
Operations	68,520	76,657	555	0
Capital	0	0	0	467,650
Appropriation to Fund Balance	59,865	108,679	0	0
TOTAL WEST SIDE DISTRICT EXPENDITURES	**128,385**	**185,336**	**555**	**467,650**
DISTRICT #3 REVENUES				
Tax Increment	677,411	922,258	899,900	860,000
Other	10,194	4,025	5,000	5,000
Use of Fund Balance	0	0	123,456	366,014
TOTAL DISTRICT #3 REVENUES	**687,605**	**926,283**	**1,028,356**	**1,231,014**
DISTRICT #3 EXPENDITURES				
Operations	530,204	876,457	1,028,356	719,590
Capital	0	0	0	511,424
Appropriation to Fund Balance	157,401	49,826	0	0
TOTAL DISTRICT #3 EXPENDITURES	**687,605**	**926,283**	**1,028,356**	**1,231,014**
TOTAL CITY BUDGET	**17,679,375**	**17,006,848**	**21,020,241**	**17,223,717**

General Funds Section

This section of the 2011-2012 Budget presents information regarding the City's General Fund which makes up most of the Citywide Budget. The General Fund is balanced at $9,955,851 for expenditures and revenues. The General Fund is divided into 18 accounting units and each unit has funds appropriated for it. This section also 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 47
This gives details on the expenditures and revenues for the General Fund.

Legislative Division 51
This gives details of the vision, description, and strategic plan for this division.

Municipal Justice Court Division 54
This section talks about the goals and objectives for the municipal court.

Administrative Division 58
This section lists the description associated with the Admin division.

Planning and Zoning Division 65
This gives details on their strategic plans they have for 2009-2010 fiscal year.

Government Buildings 67
This section lists the capital projects planned throughout the City pertaining to Buildings.

Protective (Building) Inspections Division 68
This lists details on what this division is in charge of accomplishing each year.

Public Safety Division 72
This discusses the vision the police division strives for within Lindon City.

Public Works Administration 82
A new Division created in 2008-2009 to track management's salaries and expenses.

Streets Division 84
This section talks about goals necessary to maintain roads in top shape.

Parks Department 87
Included here is the Recreation personnel hired to run the new Aquatics Center.

Cemetery Division 89
This section describes the goals and objectives made for the Cemetery.

Lindon City General Fund Budget 91
Details the entire General Fund Budget line item 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 frequently 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 constructions.

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. Below is a chart showing the revenues for the City for the FY 2011 original budget compared to the FY 2012 budget. You can see that the 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. For example, in our sales tax line item, the City received over $3.2 million in sales tax revenue the 2006-2007 fiscal year. Because of the slow down in the economy, the City sales tax revenue declined to $2.3 million in the 2009-2010 fiscal year. Lindon City's motto for projecting revenues and expenditures is to try and "over project expenditures and under project revenues" so that by the end of the fiscal year, the revenues and expenditures can meet in the middle somewhere.

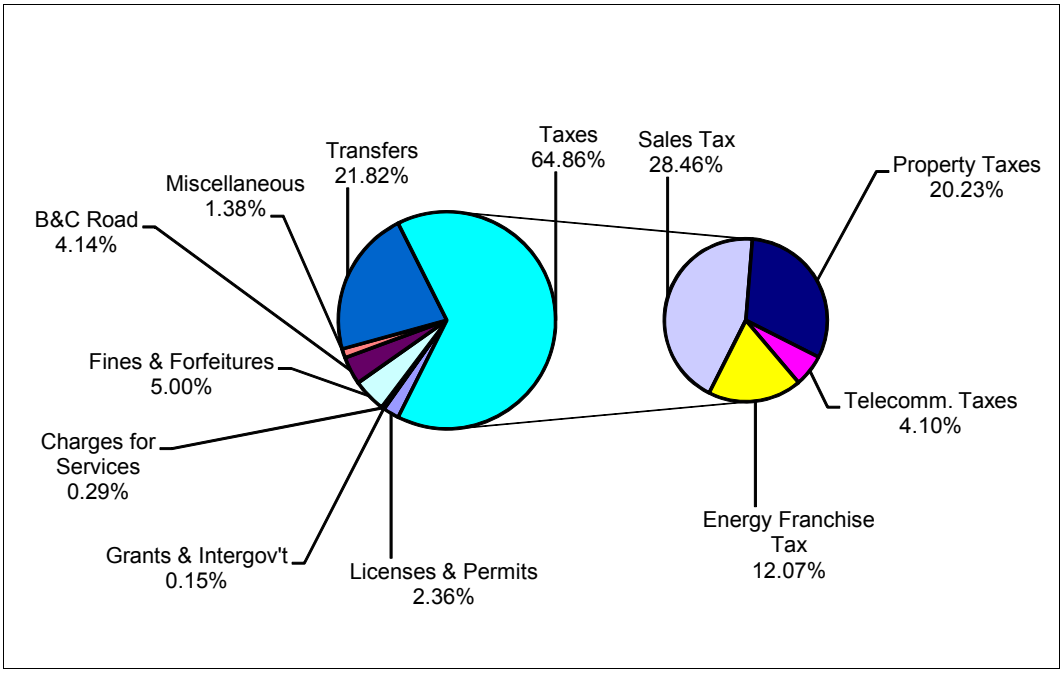
Given the trend for what the sales tax has been doing in this economic slow down, it would be against the principles of the City to project the same amount of revenue that we received in 2006 compared to that being received for 2010. In a rough economy, the City Administration would never project $3 million for sales tax, especially since the trends over the last three years show a significant decrease instead of a moderate increase.

Below is a chart showing the General Fund revenues for the City for the FY 2011 budget compared to the FY 2012 budget. The General Fund revenues budgeted in 2011-2012 is $8,783,380 which is a 9.1% decrease from the 2010-2011 Amended Budget. Taxes, which are projected to increase 2.17%, make up the largest share of the General Fund revenue, accounting for 64.86% of the total. This increase is anticipated from revenue forecasts being projected throughout the State of 2.4%, plus sales tax revenue from additional businesses already calling Lindon home. Intergovernmental shows a huge decrease resulting from a CDBG Grant the City received on behalf of the new Community Center 2010-2011. The chart on the following page is a breakdown of the 2011-2012 General Fund Revenue.

GENERAL FUND REVENUE

Description	2010-11 Budget	2011-12 Budget	Variance Amt	Variance Percent
Taxes	$ 5,576,100	$ 5,697,000	$ 120,900	2.17%
Licenses & Permits	214,150	207,300	$ (6,850)	-3.20%
Grants & Intergov't	232,500	13,500	$ (219,000)	-94.19%
Charges for Services	27,500	25,750	$ (1,750)	-6.36%
Fines & Forfeitures	428,000	439,000	$ 11,000	2.57%
B&C Road	363,000	363,300	$ 300	0.08%
Misc.	195,550	120,850	$ (74,700)	-38.20%
Transfers	2,626,061	1,916,680	$ (709,381)	-27.01%
	$ 9,662,861	**$ 8,783,380**	**$ (879,481)**	**-9.10%**

The next chart depicts the General Fund Revenue by percentages. As you can see, taxes on the biggest circle represent 64.86% 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.



Below is a summary of the Sales Tax revenue and Property Tax revenue that Lindon City has received for the last four years.

General Fund Expenditures

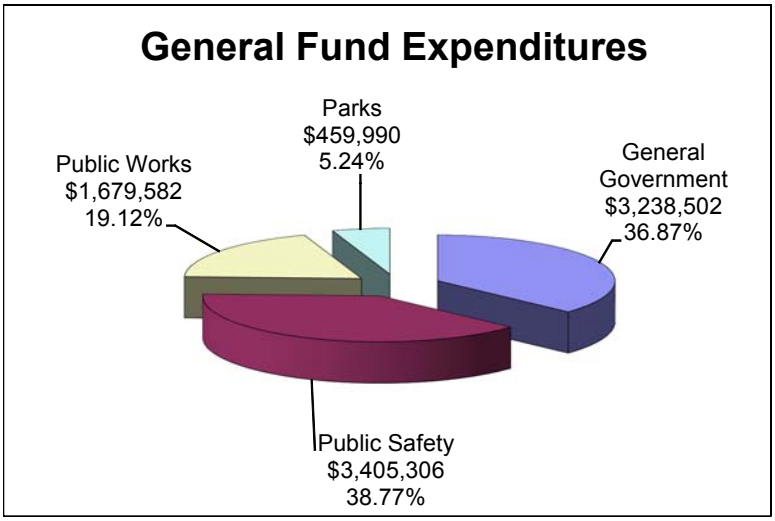
The total General Fund budget for the 2011-2012 budget year is $8,783,380. This is an approximate decrease of 9.1% from the 2010-2011 budget.

GENERAL FUND SUMMARY	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance 2009-10 to 2010-11	Percent Variance 2010-11 to 2011-12
Personnel	$3,454,188	$3,468,963	$3,618,347	0.43%	4.31%
Operations	$4,340,450	$5,379,339	$5,124,033	23.94%	-4.75%
Capital	$532,370	$814,559	$41,000	53.01%	-94.97%
Total Expenses	**$8,327,008**	**$9,662,861**	**$8,783,380**	**16.04%**	**-9.10%**

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.



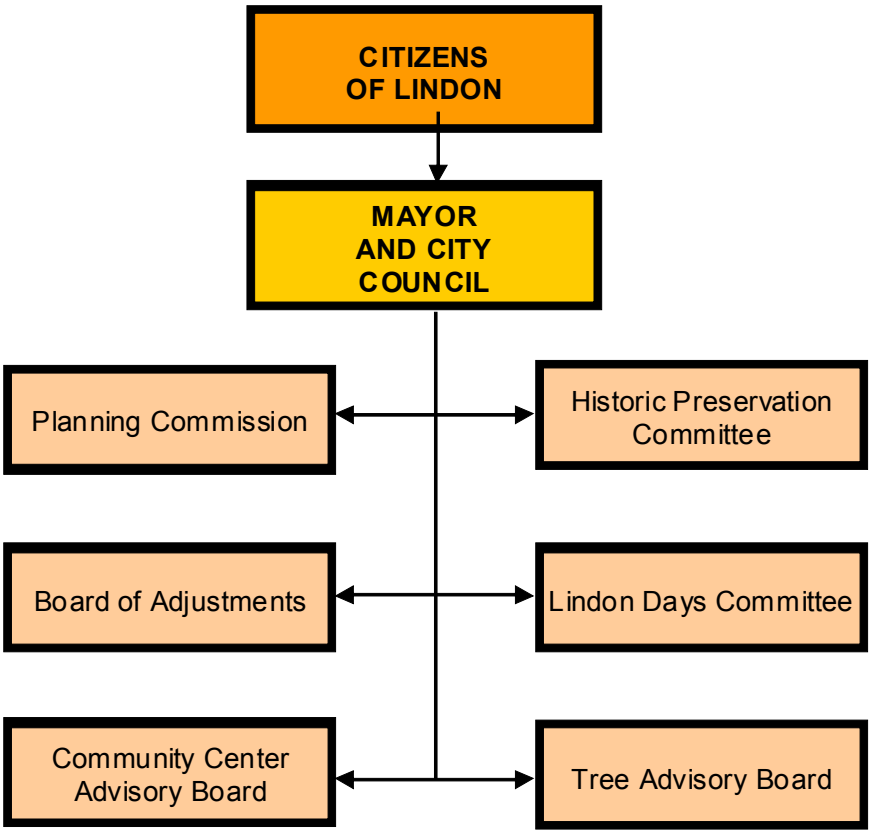
The table that follows is the total comprehensive budget for the General Fund.

Description	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
General Government					
Legislature	96,625	94,003	104,654	105,981	1.27%
Judicial	478,675	521,466	537,505	537,315	-0.04%
Administration	636,535	625,016	645,524	722,800	11.97%
City Attorney	57,167	44,323	56,000	56,000	0.00%
Elections	-	7,687	-	9,000	0.00%
Recreation	28,198	-	-	-	0.00%
Library Services	26,591	26,546	27,000	27,000	0.00%
Planning	236,769	230,216	282,470	289,350	2.44%
Contributions and Transfers	1,328,362	1,306,104	1,938,978	1,491,056	-23.10%
Total General Government	**2,888,920**	**2,855,361**	**3,592,131**	**3,238,502**	-9.84%
Public Safety					
Police	2,604,810	2,002,843	2,052,148	2,106,956	2.67%
Fire/EMS	1,100,455	1,181,407	1,177,083	1,274,850	8.31%
Animal Control	31,585	20,499	21,050	23,500	11.64%
Total Public Safety	**3,736,850**	**3,204,749**	**3,250,281**	**3,405,306**	**4.77%**
Public Works					
City Engineer	217,829	100,113	100,000	100,000	0.00%
Government Buildings	480,936	518,310	727,920	118,200	-83.76%
Inspections	306,711	238,573	218,057	222,557	2.06%
Streets	504,259	352,295	372,050	377,200	1.38%
Class B&C Road	979,758	161,839	463,000	542,000	17.06%
Public Works Administration	397,577	391,148	299,800	301,425	0.54%
Cemetery	9,498	6,427	162,880	18,200	-88.83%
Total Public Works	**2,896,567**	**1,768,706**	**2,343,707**	**1,679,582**	**-28.34%**
Parks					
Total Parks	**433,514**	**498,192**	**476,742**	**459,990**	**-3.51%**
Total General Fund	**9,955,851**	**8,327,008**	**9,662,861**	**8,783,380**	**-9.10%**

In the previous chart, you can see that our overall expenditures in the General Fund are projected to decrease by 9.1% overall from fiscal year 2010-2011 to fiscal year 2011-2012. The Contributions and Transfers line item decreased 23.1%. This is due to the absence of one-time transfers from the previous year and the debt service requirements decreasing. The Government Buildings expenditures will decrease 83.7% due to the completion of several projects, including the purchase and renovation of an old church in order to become the City's new Community Center. In the Class B&C Road Fund, it shows that expenses have increased by 17.06%. This is primarily due to an increase in road maintenance such as chip seals and overlays. The Cemetery line item has decreased 88.83% as a result of completing the Veteran's Memorial in the cemetery.

Following is a summary of each division within the General Fund, and how their division functions within the realms of the City.

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	2008-09	2009-10	2010-11	2011-12
Mayor	1	1	1	1
City Council	5	5	5	5
Planning Commission	7	7	7	7
Total	13	13	13	13

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 has considered a new 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	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$74,479	$73,907	$82,254	$83,850	1.94%
Operations	$22,146	$20,096	$22,400	$22,131	-1.20%
Capital	$0	$0	$0	$0	0.00%
Total Expenses	**$96,625**	**$94,003**	**$104,654**	**$105,981**	**1.27%**

The amount budgeted under the Personnel category is comprised of benefits and salaries 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 and employee benefits such as Insurance 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 to effectively hold meetings and perform other various duties.

Performance Measures (services provided)

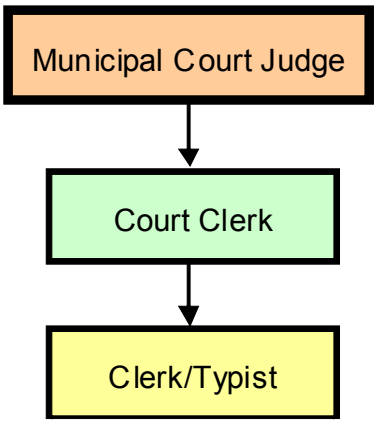
Provide policy oversight and leadership through the Council's public meeting process.

	2008-09	2009-10	2010-11	2011-12
Regular Council Meetings	27	29	22	23
Number of Ordinances	13	3	10	10
Number of Resolutions	20	15	13	10
Population Served	10,020	10,070	10,120	10,171

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	2008-09	2009-10	2010-11	2011-12
Judge	1	1	1	1
Court Clerk (full-time)	2	2	1	1
Court Clerk (part-time)	0	0	2	2
Total	3	3	4	4

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

Workload Measures:	2008-2009	2009-2010	2010-2011	2011-2012
Charges Filed				
Moving Violations	1632	1408	1345	1200
Non-Moving Violation	1769	1089	616	600
Totals	**3401**	**2497**	**1961**	**1800**
Other Charges Filed				
DUI	160	162	46	50
Theft Crimes	46	39	42	40
Assult	41	21	27	20
Failure to Appear	777	565	307	300
Local Ordinances	53	58	21	20
Narcotic Violations	85	70	27	25
Other Violation	1258	934	103	150
Totals	**2420**	**1849**	**573**	**605**
Traffic Cases Filed	2537	1921	1691	1700
Total Criminal Cases Filed	258	272	192	200

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 Court-appointed representation 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	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$145,985	$142,053	$144,705	$147,015	1.60%
Operations	$332,690	$379,412	$392,800	$390,300	-0.64%
Capital	$0	$0	$0	$0	0.00%
Total Expenses	**$478,675**	**$521,466**	**$537,505**	**$537,315**	**-0.04%**

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

Operations include items like Professional and Technical Services where the City must budget for defendants that cannot afford a lawyer, requiring the City to retain one for them.

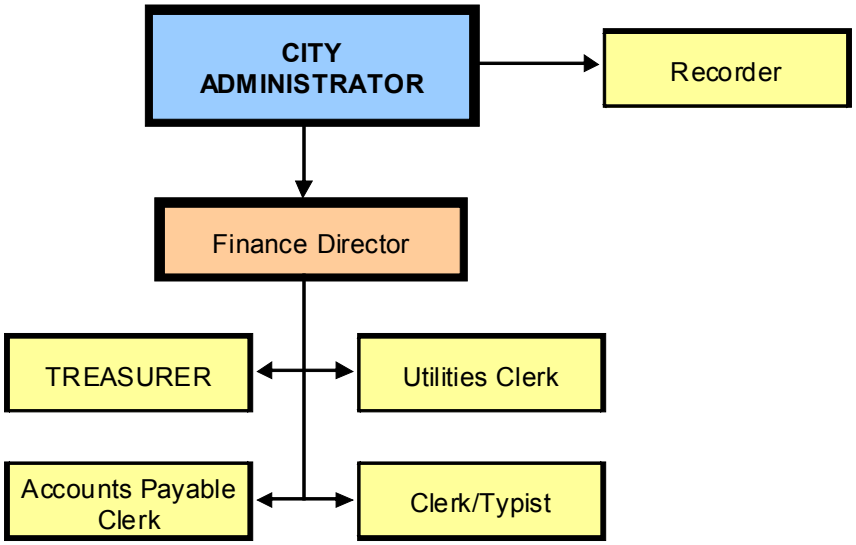
Program Trends, Needs and Performance

To accommodate the number of traffic citations issued by the Lindon City Police Department, the Utah Highway Patrol and other agencies, the Court has two arraignment sessions each week. In an attempt to obtain an even distribution of those cases among the court sessions, the Court sets the arraignment dates for different citations issued. 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 our 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	2008-09	2009-10	2010-11	2011-12
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	0	0	1
City Recorder	1	1	1	1
Total	7	6	6	7

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 department activities.

The Finance Director supervises the 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 an 75% 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 Receivable and Payable, 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.
< Obtained an underlying bond rating of AA+ for our most current bond issued, our Sales Tax Revenue Bond for the Aquatics Center.
< Received the Distinguished Budget Presentation Award from the Government Finance Officer's Association for the 2010-2011 fiscal year.
< Received the Comprehensive Annual Financial Report Award from the Government Finance Officer's Association for the 2009-2010 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

The Administration Department will hire a part time receptions (clerk/typist) to improve service to our internal and external customers. 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).*

ADMINISTRATION	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$521,131	$514,053	$520,274	$581,650	11.80%
Operations	$141,995	$145,196	$152,250	$177,150	16.35%
Capital	$0	$0	$0	$0	0.00%
Total Expenses	**$663,125**	**$659,250**	**$672,524**	**$758,800**	**12.83%**

GENERAL GOVERNMENT CONTRACTED SERVICES	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Attorney	$57,167	$44,323	$56,000	$56,000	0.00%
Engineer	$217,829	$100,113	$100,000	$100,000	0.00%

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 Capital Facilities Plan especially regarding Street, Water, Sewer, and Storm Water System Development Charges.

Workload Measures:	2008-2009	2009-2010	2010-2011	2011-2012
Maintain the Distinguished Budget Presentation Award from GFOA	Achieved	Achieved	Achieved	Objective
Receive GFOA's CAFR Award	Achieved	Achieved	Objective	Objective
City's Taxable Assessed Valuation	$ 917,593,967	$ 972,280,554	$ 934,059,190	$ 859,168,463

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 fiscal year 2011-2012 Budget anticipates reductions in the City's various revenue streams including business license fees, planning fees, building permit fees, and system development fees for streets, water, sewer and storm water systems. The reduced revenue streams have been reflected in the various budgets.

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 $100.00.
< 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 $100. 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 issuing 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.

The City's current bond rating of AA+ from Standard and Poor's in August 2008 was the first time the City had to utilize a bond rating system when approved for the Aquatics Center Bond. This bond rating of AA+ is available to the City for future use if needed.

The City's investment portfolio which includes the Public Treasurer's Investment Fund (PTIF) has seen a slow decline in the percentages yielded to the City due to the economic downturn the City has experienced. The City has also seen a decrease in our cash position the last two years due to the economy and the decrease in consumers spending. The City is optimistic that the economy is starting to show signs of improvement and hopes the City's cash position will be back up to where it once was three years ago.

Program Trends, Needs and Performance

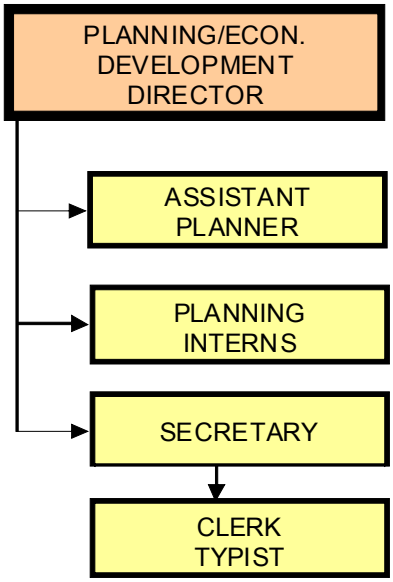
The Administration Department will continue to evaluate all finance functions to streamline daily operations and activities and eliminate any duplicity that may exist. We will continue improving customer service through training, empowering staff, and improved technology. The City is excited for what 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 75% of the cost of the library pass. This offer is good only once per fiscal year, and is only available once per household.

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 an electronic way to keep track of time cards. Currently 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 scanning time cards in, and be approved electronically. Lindon City is still probably two to five years away from implementing a system like this.

PLANNING AND ZONING DEPARTMENT



Personnel Table

Personnel	2008-09	2009-10	2010-11	2011-12
Planning Director	1	1	1	1
Assistant Planner	1	1	1	1
Planning Intern	0	0	0	1
Secretary	1	1	1	1
Clerk/Typist	1	1	1	1
Total	4	4	4	4

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 DEVELOPMENT	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$217,879	$213,797	$261,820	$266,150	1.65%
Operations	$18,890	$16,420	$20,650	$23,200	12.35%
Capital	$0	$0	$0	$0	0.00%
Total Expenses	**$236,769**	**$230,216**	**$282,470**	**$289,350**	**2.44%**

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

With the nation's current economic crisis, new single family home construction and commercial permit activity has declined significantly. Although a continuation of the slow economy is forecasted into FY 2011-2012, some economists suggest a turn-around is slowly happening. The economic slow-down has been of some benefit to the department, allowing time for long-range planning and updates to the General Plan and city ordinances as needed.

Sustainability Efforts

The department is continuing to make efforts towards a greater electronic presence – with more information available through the city web site 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.

GOVERNMENT BUILDINGS

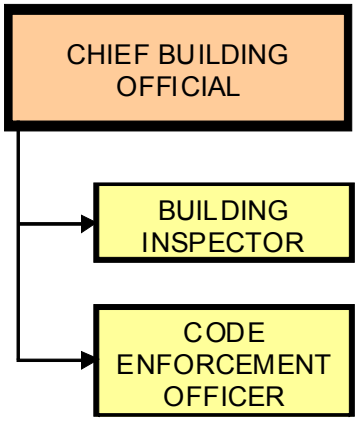
GOVERNMENT BUILDINGS	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$0	$0	$0	$0	0.00%
Operations	$131,691	$96,960	$103,700	$102,200	-1.45%
Capital	$349,244	$421,350	$624,220	$16,000	-97.44%
Total Expenses	**$480,936**	**$518,310**	**$727,920**	**$118,200**	**-83.76%**

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 has no personnel expenditures, as the City uses this section to record the operating and capital expenditures for the City Buildings in this section. Therefore, the city personnel thought it appropriate to list this section separately from the other departments within the General Fund.

The city made their last payment on the Red Church across the street from the City Center of $275,000. This building was renovated in order to house our Senior Center and our Parks and Recreation Department. This new Community Center will have various activities for children and adults of all ages to enjoy this facility.

Operational expenses for the Citywide buildings are things such as maintenance contracts for cleaning the buildings – janitorial services, utilities for the buildings, insurance for the buildings, operating supplies and maintenance for when things need repaired and other miscellaneous items needed for the city buildings.

PROTECTIVE INSPECTIONS (BUILDING) DEPARTMENT



Personnel Table

Personnel	2008-09	2009-10	2010-11	2011-12
Chief Building Official	1	1	1	1
Building Inspector	1	0.5	0.5	0.5
Code Enforcement Officer	1	0.5	0.5	0.5
Total	3	2	2	2

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 since the Building Inspector retired in 2008. The table below shows Personnel, Operations, and Capital Expenditures for both Building and the Protective Inspections Departments.

PROTECTIVE INSPECTIONS	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$290,643	$223,778	$197,357	$199,457	1.06%
Operations	$16,067	$14,795	$20,700	$23,100	11.59%
Capital	$0	$0	$0	$0	0.00%
Total Expenses	**$306,711**	**$238,573**	**$218,057**	**$222,557**	**2.06%**

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 our building inspector retired. Even with the decline in the housing market, the City is anticipating the economy will improve beginning early 2012.

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 provides 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.

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.

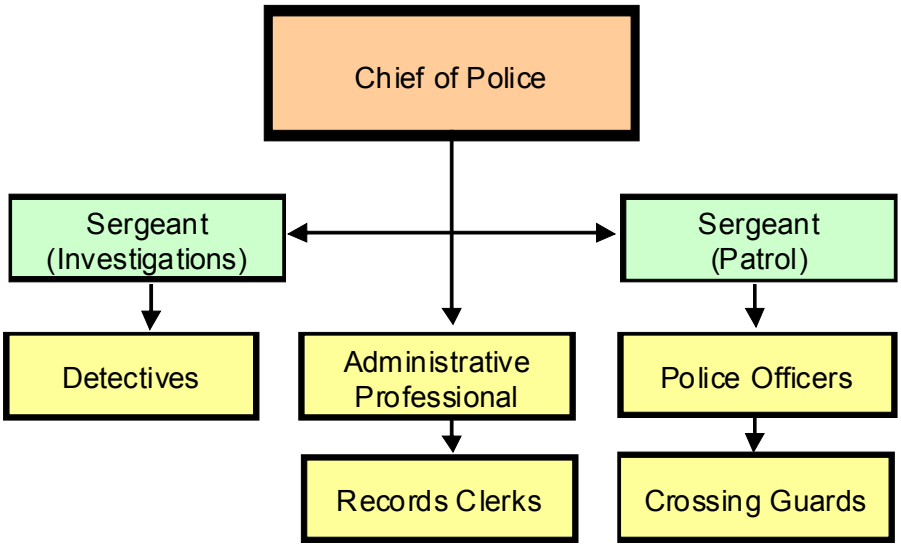
Program Trends, Needs and Performance

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. Four new homes were issued in the first half of the 2009-2010 fiscal year with only 18 being issued for the entire fiscal year. Economic forecasts for the housing market in fiscal year 2010-2011 are mixed with some suggesting a turn-around will not occur until the end of 2011 and others forecasting a recovery beginning in 2012. Considering the varying forecasts, a very conservative estimate of 20 new home permits is proposed for fiscal year 2011-2012.

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	2008-09	2009-10	2010-11	2011-12
Chief of Police	1	1	1	1
Sergeants	2	2	2	2
Detectives	1	1	1	1
Officers	10	9	9	9
Clerks	3	3	3	3
Crossing Guards	3	3	3	3
Total	20	19	19	19

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 ever 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 services contracted to the following entity:

Fire and EMS Services 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 as an example of what a small city can accomplish in seminars in Washington DC, Philadelphia and Chicago. 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 11th each year, in recognition of that tragic day. 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 SERVICES AND ANIMAL CONTROL	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$1,667,148	$1,615,326	$1,617,230	$1,687,000	4.31%
Operations	$512,572	$372,285	$455,968	$443,456	-2.74%
Capital	$456,675	$35,731	$0	$0	0.00%
Total Expenses	**$2,636,395**	**$2,023,342**	**$2,073,198**	**$2,130,456**	**2.76%**

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.

See 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.

Workload Measures	2008-2009	2009-2010	2010-2011	2011-2012
Total Training hours given	5844	3529	3990	4000
Case Numbers Issued	5960	4815	4816	4800
Calls Received	5857	4697	9153	5000
Total Traffic Citations Issued	2256	1695	1891	1800
Alarm Permits Processed	19	15	23	20
Total Traffic Stops	6523	3952	2765	3000
DUI Arrests	72	58	27	30
Total Number of Accidents	315	295	338	300
Youth Court Attendees	N/A	24	38	45

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 2011-2012 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.

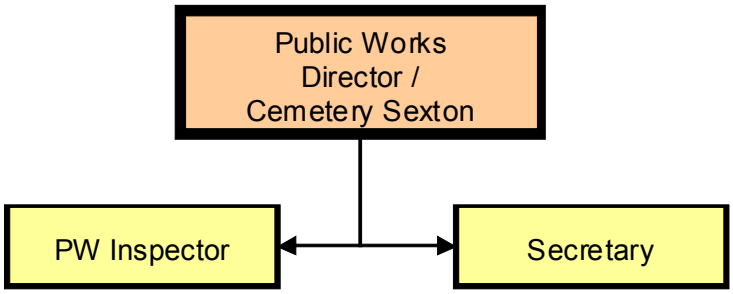
Performance Outcomes

July 1, 2011 will begin the fourth 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

Personnel	2008-09	2009-10	2010-11	2011-12
PW Director & Sexton	1	1	1	1
PW Inspector	1	1	1	1
Secretary	1	1	1	1
Total	3	3	3	3

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 counted 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.

PUBLIC WORK ADMINISTRATION	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$397,413	$391,753	$290,975	$293,175	0.76%
Operations	$164	-$605	$8,825	$8,250	-6.52%
Capital	$0	$0	$0	$0	0.00%
Total Expenses	**$397,577**	**$391,148**	**$299,800**	**$301,425**	**0.54%**

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)

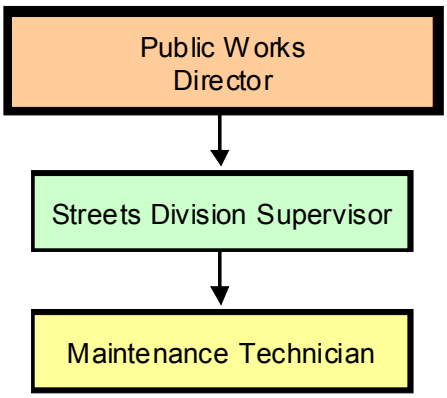
Administer the staff in the City's operations, and help the City's Engineer by providing timely and clear direction and support. Ensure that the staff is properly trained and equipped to competently and efficiently complete assigned duties.

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	2008-09	2009-10	2010-11	2011-12
Streets Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
Total	2	2	2	2

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	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$133,744	$102,048	$172,650	$176,850	2.43%
Operations	$1,035,735	$412,986	$637,400	$717,350	12.54%
Capital	$314,538	-$900	$25,000	$25,000	0.00%
Total Expenses	**$1,484,016**	**$514,135**	**$835,050**	**$919,200**	**10.08%**

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 Streets Division has no major projects planned. The City has appropriated $300,000 for overlay and chip seal maintenance and maintains and annual allocation of $10,000 for the installation of ADA ramps which allows easy access to residents.

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.

Performance Measures	2008-2009	2009-2010	2010-2011	2011-2012
Number of address signs requiring annual maintenance	305	305	305	305
Number of regulatory signs requiring annual maintenance	562	562	562	562

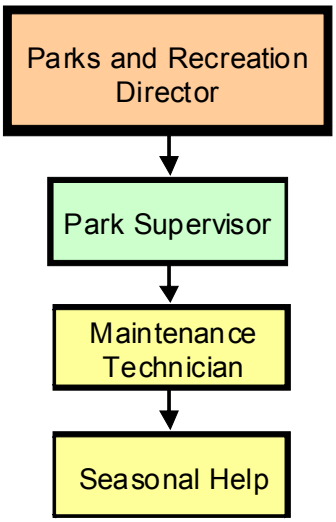
Performance Outcomes

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

Personnel	2008-09	2009-10	2010-11	2011-12
Parks and Rec. Director	0	CASHIERS		1
Parks Supervisor	1			1
Maintenance Technician	1	1	1	1
Seasonal Help	1	1	1	1
Total	3	4	4	4

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 112 acres of park land. City Center, Pioneer, Creekside, Pheasant Brook and Hollow 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. 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.

In 2008-2009, before the Recreation Department was established, Parks was a division of Public Works.

PARKS & RECREATION	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$177,341	$177,473	$181,698	$183,200	0.83%
Operations	$267,280	$244,530	$274,705	$276,790	0.76%
Capital	$17,090	$76,189	$20,339	$0	0.00%
Total Expenses	**$461,712**	**$498,192**	**$476,742**	**$459,990**	**-3.51%**

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).*

Performance Measures	2008-2009	2009-2010	2010-2011	2011-2012
Miles of trails	7.25	7.25	7.25	10.25
Acreage of parks	107	111	112	112
Number of playgrounds	8	8	8	8
Number of pavilions	8	8	8	8
Number of baseball/soccer fields	6	6	6	6

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

The City received a donation to help upgrade Orchard Park, which was renamed to Fryer Park. The City staff is excited to see this park become more operational than it currently is. With a generous donation by the Afton B. Fryer Huggard Foundation, this park will be utilized as additional open space for Lindon residents.

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 will now feature a new 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.

CEMETERY	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$0	$0	$0	$0	0.00%
Operations	$9,498	$6,427	$17,880	$18,200	1.79%
Capital	$0	$0	$145,000	$0	0.00%
Total Expenses	**$9,498**	**$6,427**	**$162,880**	**$18,200**	**-88.83%**

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.

Performance Measures	2008-2009	2009-2010	2010-2011	2011-2012
Funeral Services				
Administered to	27	21	25	18
Headstone Repairs	0	0	0	0

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.

GENERAL FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
GENERAL FUND REVENUES				
TAXES				
Gen. Property Taxes - Current	1,027,118	1,407,868	1,430,000	1,565,000
Fees in Lieu of Prop. Tax	109,117	135,294	115,000	120,000
Prior Year Taxes	69,464	107,929	120,000	85,000
Penalities and Interest	9,317	8,473	7,000	7,000
General Sales & Use Tax	2,543,455	2,346,215	2,500,000	2,500,000
Room Tax	322	223	100	-
Telecommunications Tax	305,656	276,564	260,000	265,000
Energy Franchise Tax	800,239	1,029,438	1,050,000	1,060,000
911 Telephone Tax	91,933	91,293	94,000	95,000
TOTAL TAXES	**4,956,621**	**5,403,298**	**5,576,100**	**5,697,000**
LICENSES AND PERMITS				
Business Licenses & Permits	66,949	69,461	70,000	70,000
Home Occupancy Application	1,125	700	300	500
Alarm Permits & False Alarms	500	350	500	500
Building Permits	103,547	109,386	100,000	100,000
1% State Fee - Bldg Permits	(164)	1,818	300	300
Building Bonds Forfeited	-	-	7,050	-
Plan Review Fee	46,613	45,019	35,000	35,000
Animal License	905	1,070	1,000	1,000
Animal Rabies Clinic	-	-	-	-
TOTAL LICENSES AND PERMITS	**219,475**	**227,803**	**214,150**	**207,300**
GRANTS & INTERGOVERNMENTAL				
CDBG Grants	16,312	-	212,000	-
Federal Grants	-	-	-	-
State Liquor Fund Allotment	8,542	11,734	12,500	13,500
Historic Preservation Society	963	-	-	-
Police Misc. Grants	-	1,000	3,000	-
B&C Road Allotment	339,975	-	-	-
Other State Grants	2,262	-	5,000	-
County Grants	5,866	-	-	-
TOTAL GRANTS & INTERGOVERNMENTAL	**373,919**	**12,734**	**232,500**	**13,500**
CHARGES FOR SERVICES				
Zoning & Subdivision Fee	10,470	18,936	16,000	16,000
Engineering Review Fees	4,366	12,738	500	1,000
Sidewalk Improvements	-	-	-	-
Planning Admin Fee	4,284	3,090	5,000	2,750
Materials Testing Fee	111	600	-	-
Traffic Control Signs	578	1,577	-	-
Building Re-Inspection Fee	-	100	-	-
Park & Public Property Rental	6,543	6,960	6,000	6,000
Weed Abatement	-	-	-	-
Recreation Fees	28,220	-	-	-
School District Recreation	2,598	-	-	-
TOTAL CHARGES FOR SERVICES	**57,169**	**44,001**	**27,500**	**25,750**
FINES & FORFEITURES				
Court Fines	398,370	475,707	410,000	420,000
Bail Bond Receipts	242	(215)	-	-
Traffic School Fees	17,286	21,411	18,000	19,000
TOTAL FINES & FORFEITURES	**415,898**	**496,903**	**428,000**	**439,000**
MISCELLANEOUS REVENUE				
Interest Earnings	73,306	18,017	6,600	5,000
Police Misc. Fees	2,223	2,472	2,500	2,500
Lindon Youth Court	-	270	800	300
Police Seizure Money	1,279	3,452	-	-
Payment Convenience Fee	4,573	4,131	3,600	3,000

GENERAL FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
Maeser Prep-Rec Center Rental	-	-	48,000	-
Thanksgiving Donations	-	-	-	-
Code Enforcement Assessment	300	920	500	500
Senior Center Donation	-	100,000	-	-
Passport Application Revenue	-	-	-	-
Little Miss Lindon Appl Fees	1,531	380	500	500
Lindon Days Fees	-	6,068	10,000	10,000
Sale of Property-UTA	322,000	-	-	-
700 North Right-of-Way Reimb.	-	619,168	-	-
Orem Fire Fees Revenue	-	-	-	-
Donations for trees	1,456	-	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	-
Historic Committee Fundraiser	-	-	1,000	1,000
Misc. Park Revenue	-	3,202	-	-
Capital lease proceeds	425,305	-	-	-
Sundry Revenue	37,803	4,462	2,000	2,000
Lease Revenue	46,606	93,400	65,000	65,000
Equipment Rental Income	-	-	-	-
Maps and Publications	68	49	50	50
TOTAL MISCELLANEOUS REVENUE	**916,450**	**855,991**	**140,550**	**89,850**
CLASS B & C ROAD FUND				
Road Fund Allotment	-	343,030	340,000	350,000
Road Impact Fees	25,327	(698)	20,000	10,000
Interest Earnings, Impact Fees	1,726	407	200	300
Interest Earnings PTIF Class C	15,629	2,995	2,800	3,000
Interest PTIF Road Bd Debt Res	3,043	-	-	-
Interest, US Bank, Road Bond	0	-	-	-
Interest, US Bank, 700 N Bond	166	-	-	-
Miscellaneous	-	-	-	-
TOTAL CLASS B & C ROAD FUND	**45,891**	**345,734**	**363,000**	**363,300**
CEMETERY				
Sale of Burial Plots	27,451	31,570	28,500	25,000
Transfer Fees	-	-	-	-
Veteran's Memorial	-	50,000	19,000	-
Interment Fees	7,600	7,675	7,500	6,000
TOTAL CEMETERY	**35,051**	**89,245**	**55,000**	**31,000**
TRANSFERS AND CONTRIBUTIONS				
Admin Costs from Sewer	202,800	124,715	112,920	147,560
Admin Costs from Water	332,540	184,100	170,640	204,260
P.W. Admin Fee from Water	93,889	134,530	99,392	75,356
Joint Capital Exp from Water	-	-	-	-
Joint Capital Exp from Sewer	-	-	-	-
Admin Costs frm Solid Waste Fd	13,545	8,800	20,626	14,868
P.W. Admin Fee from Sewer	93,889	134,530	99,392	75,356
Admin Costs from Storm Drain	28,440	44,087	45,360	54,600
P.W Admin Fee from Storm Drain	93,889	134,530	99,392	75,356
Joint Capital Exp from Storm	-	-	-	-
Transfer from Road Fund	-	-	-	-
Admin Costs from RDA	32,160	54,768	32,284	35,000
Loan Payoff from Strom Water	150,000	-	-	-
Trfr from Parks CIP 47	215,000	-	506,455	-
Admin Costs from Recreation	-	-	-	-
Admin Costs from SID 2000-1	1,388	1,388	234	117
Transfer from RDA District 3	-	-	401,680	120,400
Use of Funds from Interfund Loans	-	-	500,000	700,000
Use of Fund Balance, General Fund	466,477	-	15,871	11,291
Transfer from General Fund to Roads	339,975	-	-	-
Use of Fund Balance, Road Fund	871,384	29,559	521,816	402,515
Use of Impact Fee Fund Bal, Road Fund	-	291	-	-
TOTAL TRANSFERS AND CONTRIBUTIONS	**2,935,378**	**851,298**	**2,626,061**	**1,916,680**
TOTAL GENERAL FUND REVENUES	**9,955,851**	**8,327,008**	**9,662,861**	**8,783,380**

GENERAL FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
GENERAL FUND EXPENDITURES				
DEPT: LEGISLATIVE				
PERSONNEL				
Salaries & Wages	46,026	45,554	45,554	47,100
Planning Commission Allowance	8,350	8,300	8,400	8,400
Benefits - FICA	3,587	3,834	4,100	4,250
Benefits - Insurance Allowance	15,885	16,143	23,200	23,100
Benefits - Workers Comp.	631	76	1,000	1,000
TOTAL PERSONNEL	74,479	73,907	82,254	83,850
OPERATIONS				
Clothing Allowance	-	-	-	-
Travel & Training	5,102	2,834	2,500	2,500
Miscellaneous Expense	6,108	1,607	4,000	4,000
Telephone	-	-	-	-
Feasibility Studies	-	-	-	-
Mountainland Assoc of Govt	4,228	4,588	4,900	4,606
Utah Lake Commission	-	3,092	3,000	3,000
Utah League of Cities & Towns	6,708	7,208	7,200	7,225
Chamber of Commerce	-	767	800	800
TOTAL OPERATIONS	22,146	20,096	22,400	22,131
TOTAL LEGISLATIVE	**96,625**	**94,003**	**104,654**	**105,981**
DEPT: JUDICIAL				
PERSONNEL				
Salaries & Wages	95,687	106,327	105,630	107,100
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	8,017	9,117	9,300	9,350
Benefits - LTD	285	202	210	400
Benefits - Life	233	140	160	160
Benefits - Insurance Allowance	26,999	13,353	14,700	14,700
Benefits - Retirement	14,647	12,899	14,500	15,100
Benefits - Workers Comp.	118	16	205	205
TOTAL PERSONNEL	145,985	142,053	144,705	147,015
OPERATIONS				
Membership Dues & Subscrptions	167	123	200	200
Public Notices	-	-	-	-
Clothing Allowance	-	-	-	-
Travel & Training	1,452	2,011	2,000	2,000
Office Supplies	5,087	3,759	5,500	5,500
Operating Supplies & Maint	2,184	376	3,500	1,000
Miscellaneous Expense	-	-	-	-
Telephone	1,304	1,702	2,000	2,000
Professional & Tech Services	183,288	197,503	205,000	205,000
Bldg Opening & Closing Costs	-	-	-	-
Insurance	1,980	3,641	2,100	2,100
Other Supplies	-	-	-	-
Court Surcharges & Fees	127,476	158,413	160,000	160,000
Traffic School- Pleasant Grove	-	-	-	-
Bailiff Services	9,753	11,885	12,500	12,500
Purchase of Equipment	-	-	-	-
TOTAL OPERATIONS	332,690	379,412	392,800	390,300
TOTAL JUDICIAL	**478,675**	**521,466**	**537,505**	**537,315**
DEPT: ADMINISTRATION				
PERSONNEL				
Salaries & Wages	343,043	337,356	338,000	382,500
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	27,398	26,136	28,000	32,100
Benefits - LTD	1,574	1,724	1,724	1,900
Benefits - Life	840	840	950	1,000
Benefits - Insurance Allowance	94,780	93,928	92,000	93,200
Benefits - Retirement	51,631	53,850	56,600	67,800
Benefits - Workers Comp.	1,866	221	3,000	3,150
TOTAL PERSONNEL	521,131	514,053	520,274	581,650

GENERAL FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
OPERATIONS				
Life Insurance Admin Fee	-	-	-	-
Membership Dues & Subscrptions	1,041	1,192	1,200	1,200
Public Notices	5,454	2,746	3,500	3,500
Clothing Allowance	-	-	-	-
Travel & Training	4,278	4,224	4,500	4,500
Tuition Reimbursement Program	-	2,000	2,000	2,000
Office Supplies	14,281	14,077	15,000	15,000
Operating Supplies & Maint	3,399	2,925	3,500	3,500
Synergy	336	125	100	100
Telephone	6,653	4,078	4,000	4,000
Gasoline & Oil	-	-	150	150
Employee Recognition	4,385	1,571	2,000	2,000
Professional & Tech Services	50,178	51,405	50,000	65,000
Passport Application Fees	-	-	-	-
Credit and Debit Card Fees	20,337	21,203	28,000	28,000
Bldg Opening & Closing Costs	50	-	-	-
Bad Debt Expense	198	65	-	-
Military Utility Waiver	-	-	-	-
Insurance & Surety Bond	4,351	4,287	5,700	6,000
Insurance - Treasury Bond	463	857	900	1,100
Equipment Rental	-	-	-	-
Other Services	-	208	100	100
Purchase of Equipment	-	-	4,600	5,000
TOTAL OPERATIONS	115,404	110,963	125,250	141,150
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL ADMINISTRATION	**636,535**	**625,016**	**645,524**	**722,800**
DEPT: CITY ATTORNEY				
Professional & Tech Services	48,596	44,075	55,000	55,000
Claims Settlemnt Contingencies	8,571	248	1,000	1,000
TOTAL CITY ATTORNEY	**57,167**	**44,323**	**56,000**	**56,000**
DEPT: CITY ENGINEER				
Professional & Tech Services	217,829	100,113	100,000	100,000
TOTAL CITY ENGINEER	**217,829**	**100,113**	**100,000**	**100,000**
DEPT: ELECTIONS				
Temporary Employees	-	4,475	-	5,000
Special Department Supplies	-	5	-	3,000
Other Services	-	3,207	-	1,000
TOTAL ELECTIONS	**-**	**7,687**	**-**	**9,000**
DEPT: GOVERNMENT BUILDINGS				
OPERATIONS				
Operating Supplies & Maint	45,640	29,709	33,000	33,000
Miscellaneous Expense	35,765	33,864	31,000	31,000
Utilities	26,030	22,250	27,000	27,000
Telephone	1,962	1,689	1,800	1,800
Professional & Tech Services	-	-	1,500	-
Insurance	3,541	3,698	4,400	4,400
Other Services	18,753	5,750	5,000	5,000
TOTAL OPERATIONS	131,691	96,960	103,700	102,200
CAPITAL OUTLAY				
Improvement Other than Bldgs	-	-	-	-
Building Improvements	52,600	1,350	37,000	16,000
Property Purchase	296,644	420,000	275,220	-
Community Center Remodel	-	-	212,000	-
Senior Center Remodel	-	-	100,000	-
Tithing Office Site Improvemen	-	-	-	-
Veterans Hall Renovation	-	-	-	-
TOTAL CAPITAL OUTLAY	349,244	421,350	624,220	16,000
TOTAL GOVERNMENT BUILDINGS	**480,936**	**518,310**	**727,920**	**118,200**

GENERAL FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
DEPT: POLICE SERVICES				
PERSONNEL				
Salaries & Wages	891,903	880,787	853,000	880,000
Salaries & Wages, X-ing Guard	17,904	17,620	18,300	18,800
Salaries & Wages - Overtime	109,967	113,469	105,000	105,000
Salaries - Temp Employees	-	-	-	-
Benefits - FICA	77,241	77,401	77,262	77,500
Benefits - LTD	4,556	4,668	4,668	4,700
Benefits - Life	2,247	2,362	2,700	2,700
Benefits - Insurance Allowance	317,242	290,949	260,000	260,000
Benefits - Retirement	222,482	225,258	260,800	302,100
Benefits - Workers Comp.	23,607	2,812	35,500	36,200
TOTAL PERSONNEL	1,667,148	1,615,326	1,617,230	1,687,000
OPERATIONS				
Membership Dues & Subscrptions	8,193	2,641	8,150	3,650
Uniform Expense	19,370	11,493	11,000	14,000
Travel & Training	10,947	11,209	11,500	17,500
Office Supplies	7,058	6,228	4,700	5,700
Operating Supplies & Maint	29,880	28,425	24,605	37,500
Telephone	21,514	22,355	21,000	21,000
Gasoline & Oil	49,031	40,502	58,000	58,000
Professional & Tech Services	128,049	18,544	33,000	33,000
Dispatch, Orem City	89,228	96,664	100,213	102,106
Special Department Supplies	7,782	4,104	6,000	6,000
Insurance	4,013	5,670	6,750	7,000
911 Tax for Pleasant Grove	(7,529)	-	-	-
Equipment Rental	-	-	-	-
Vehicle Lease	95,646	-	120,000	94,000
Other Services	-	-	-	-
Risk Management	510	-	2,000	2,000
Emergency Preparedness	8,284	1,082	4,500	5,000
Miscellaneous Exp.-Petty Cash	2,864	2,667	3,000	3,000
Youth Court Expenses	-	910	3,000	3,000
Nova/RAD Expense	6,147	2,498	3,000	3,000
Purchase of Equipment	-	-	14,500	4,500
Vehicle Lease Principal	-	77,162	-	-
Vehicle Lease Interest	-	19,635	-	-
TOTAL OPERATIONS	480,987	351,786	434,918	419,956
CAPITAL OUTLAY				
Purchase of Capital Asset	456,675	35,731	-	-
TOTAL CAPITAL OUTLAY	456,675	35,731	-	-
TOTAL POLICE SERVICES	**2,604,810**	**2,002,843**	**2,052,148**	**2,106,956**
DEPT: FIRE PROTECTION SERVICES				
OPERATIONS				
Membership Dues & Subscrptions	2,198	1,688	2,300	2,300
Operating Supplies & Maint	8,102	265	1,000	1,000
Other Supplies, Fire Departmen	173	-	350	350
Telephone	6	-	-	-
Orem Fire/EMS	999,499	1,082,791	1,071,220	1,167,094
Dispatch	89,228	96,664	100,213	102,106
Orem Fire Charges	-	-	-	-
Other Services	-	-	-	-
Weed Abatement	1,160	-	2,000	2,000
Orem Fire Inspections	89	-	-	-
Purchase of Equipment	-	-	-	-
TOTAL OPERATIONS	1,100,455	1,181,407	1,177,083	1,274,850
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL FIRE PROTECTION SERVICES	**1,100,455**	**1,181,407**	**1,177,083**	**1,274,850**
DEPT: PROTECTIVE INSPECTIONS				
PERSONNEL				
Salaries & Wages	188,291	145,765	129,500	130,500
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	-	-	-

GENERAL FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
Benefits - FICA	16,436	12,832	11,000	11,100
Benefits - LTD	904	790	700	700
Benefits - Life	478	385	320	320
Benefits - Insurance Allowance	53,746	40,793	30,500	30,500
Benefits - Retirement	28,661	23,009	22,800	23,800
Benefits - Workers Comp.	2,127	204	2,537	2,537
TOTAL PERSONNEL	290,643	223,778	197,357	199,457
OPERATIONS				
Membership Dues & Subscrptions	560	466	750	800
Public Notices	-	-	-	-
Uniform Expense	-	-	-	-
Clothing Allowance	16	-	-	-
Travel & Training	799	1,236	2,500	3,500
Office Supplies	2,453	2,611	3,000	3,300
Operating Supplies & Maint	1,655	1,713	3,400	3,400
Telephone	2,015	2,853	2,500	2,800
Gasoline & Oil	3,803	2,498	3,000	3,300
Professional & Tech Services	2,835	1,200	2,000	2,000
Bldg Opening & Closing Costs	44	-	-	-
Insurance	1,888	2,219	2,650	3,000
Purchase of Equipment	-	-	900	1,000
TOTAL OPERATIONS	16,067	14,795	20,700	23,100
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL PROTECTIVE INSPECTIONS	**306,711**	**238,573**	**218,057**	**222,557**
DEPT: ANIMAL CONTROL SERVICES				
Operating Supplies & Maint	1,532	2,460	1,000	2,500
Special Dept Supplies	8,108	300	500	500
Rabies Clinic	-	-	-	-
North Ut County Animal Shelter	21,071	16,679	17,550	18,500
NUC Shelter-remit license fees	875	1,060	1,000	1,000
Purchase of Equipment	-	-	1,000	1,000
TOTAL ANIMAL CONTROL SERVICES	**31,585**	**20,499**	**21,050**	**23,500**
DEPT: HIGHWAY & PUBLIC IMPROVEMENTS				
PERSONNEL				
Salaries & Wages	83,901	63,413	102,300	105,600
Salaries & Wages - Overtime	425	-	1,000	1,000
Salaries - Temp Employees	-	3,696	8,000	8,000
Benefits - FICA	6,152	4,877	8,500	8,700
Benefits - LTD	399	337	530	530
Benefits - Life	187	140	320	320
Benefits - Insurance Allowance	29,781	19,609	31,500	31,500
Benefits - Retirement	12,217	9,912	18,800	19,500
Benefits - Workers Comp.	682	65	1,700	1,700
TOTAL PERSONNEL	133,744	102,048	172,650	176,850
OPERATIONS				
Membership Dues & Subscrptions	55	-	100	100
Uniform Expense	998	169	1,200	1,200
Travel & Training	11	1,667	2,000	2,000
Office Supplies	524	276	600	600
Operating Supplies & Maint	46,115	13,381	15,000	15,000
Other Supplies, PW Bldg	265	117	-	-
Utilities	19,853	13,257	22,000	22,000
Telephone	2,167	1,987	1,750	1,750
Gasoline & Oil	10,707	8,818	16,700	16,700
Professional & Tech Services	45,933	8,662	10,000	10,000
I-15 Interchange Landscaping	16,195	32,140	15,000	15,000
Materials Testing	1,493	-	2,000	2,000
Traffic Study	4,996	-	2,000	2,000
Bldg Opening & Closing Costs	-	-	-	-
Special Snow Removal	41,297	20,206	33,600	33,600
Street Lighting Utility	92,213	109,749	2,400	2,400
Sidewalk Maintenance	20,613	6,860	8,000	8,000
Special Dept Supplies	11,593	15,535	11,000	11,000

GENERAL FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
Insurance	6,131	6,374	7,050	8,000
Equipment Rental	1,336	41	4,000	4,000
Other Services	13,680	11,907	15,000	15,000
Purchase of Equipment	-	-	5,000	5,000
TOTAL OPERATIONS	336,176	251,147	174,400	175,350
CAPITAL OUTLAY				
New Sidewalks	-	-	10,000	10,000
ADA Ramps	24,593	-	10,000	10,000
Improvements Other than Bldgs	4,200	-	5,000	5,000
Purchase of Equipment	5,546	(900)	-	-
Traffic Calming Projects	-	-	-	-
TOTAL CAPITAL OUTLAY	34,339	(900)	25,000	25,000
TOTAL HIGHWAY & PUBLIC IMPROVEMENTS	**504,259**	**352,295**	**372,050**	**377,200**
DEPT: CLASS B & C ROAD FUND				
OPERATIONS				
Operating Supplies & Maint	22,365	506	2,000	2,000
Professional & Tech Services	11,131	16,301	28,000	15,000
Professional Svc-I-15 Intrchng	620	102	-	-
Professional Svc - 700 North	60,693	9,817	-	-
Street Lights	-	-	200,000	200,000
Street Striping	9,602	23,365	33,000	20,000
Chip Sealing	64,065	45,373	45,000	60,000
Overlays	531,084	66,375	150,000	240,000
Purchase of Equipment	-	-	5,000	5,000
TOTAL OPERATIONS	699,559	161,839	463,000	542,000
CAPITAL OUTLAY				
Property Purchase-Right of Way	280,199	-	-	-
Class C Capital Improvements	-	-	-	-
Purchase of Capital Asset	-	-	-	-
Construction - 700 North	-	-	-	-
200 South Reconstruction	-	-	-	-
TOTAL CAPITAL OUTLAY	280,199	-	-	-
TOTAL CLASS B & C ROAD FUND	**979,758**	**161,839**	**463,000**	**542,000**
DEPT: PUBLIC WORKS ADMINISTRATION				
PERSONNEL				
Salaries & Wages	260,807	252,161	190,000	191,100
Salaries & Wages - Overtime	258	548	-	-
Salaries - Temp Employees	-	836	-	-
Benefits - FICA	19,851	19,396	15,100	15,100
Benefits - LTD	1,279	1,330	1,015	1,100
Benefits - Life	543	543	460	475
Benefits - Insurance Allowance	72,316	61,835	47,300	47,300
Benefits - Retirement	39,846	54,804	34,300	35,300
Benefits - Workers Comp.	2,513	300	2,800	2,800
TOTAL PERSONNEL	397,413	391,753	290,975	293,175
OPERATIONS				
Uniform Expense	-	35	1,000	1,000
Travel & Training	524	40	2,750	2,750
Office Supplies	-	451	1,200	1,200
Operating Supplies & Maint	-	(777)	2,000	2,000
Cell Phone Reimbursement	(360)	(355)	250	800
Professional & Tech Services	-	-	500	500
Purchase of Equipment	-	-	1,125	-
TOTAL OPERATIONS	164	(605)	8,825	8,250
TOTAL PUBLIC WORKS ADMINISTRATION	**397,577**	**391,148**	**299,800**	**301,425**
DEPT: PARKS				
PERSONNEL				
Salaries & Wages	84,551	114,738	105,500	106,000
Salaries & Wages - Overtime	46	-	-	-
Salaries - Temp Employees	20,972	6,193	15,000	15,000
Benefits - FICA	15,205	12,317	10,400	10,800
Benefits - LTD	571	718	718	750
Benefits - Life	349	333	380	400
Benefits - Insurance Allowance	25,153	26,159	28,600	28,600

GENERAL FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
Benefits - Retirement	14,982	16,787	18,800	19,350
Benefits - Workers Comp.	2,330	227	2,300	2,300
TOTAL PERSONNEL	164,158	177,473	181,698	183,200
OPERATIONS				
Membership Dues & Subscrptions	23	232	240	240
Uniform Expense	-	107	250	250
Travel & Training	318	87	1,000	1,000
Office Supplies	-	251	500	500
Operating Supplies & Maint	16,766	36,556	27,500	27,500
Maintenance - Bldgs & Grounds	9,906	633	7,500	7,500
Trails Maintenance	6,028	-	-	-
Utilities	30,899	25,768	30,000	30,000
Telephone	1,969	1,642	1,800	1,800
Gasoline & Oil	-	5,361	5,500	5,500
Professional & Tech Services	30,719	30,609	30,000	30,000
Parks Maintenance Contract	120,930	122,745	127,400	129,000
Bldg Opening & Closing Costs	25	-	-	-
Ball Park Lights - Electricity	12,167	4,913	14,000	14,000
Easter Egg Hunt	511	466	500	500
Special Dept Supplies	8,777	108	4,000	4,000
Insurance	7,076	7,607	8,515	9,000
Equipment Rental	1,163	442	2,000	2,000
Other Services	605	4,296	5,000	5,000
Trails Committee	-	-	-	-
Tree City USA Expenses	561	258	500	500
Run for the Trees	-	-	-	-
Tree Purchases	3,822	2,450	8,500	8,500
Purchase of Equipment	-	-	-	-
TOTAL OPERATIONS	252,265	244,530	274,705	276,790
CAPITAL OUTLAY				
Heritage Trail Westside RR Xin	-	-	-	-
Murdock Canal Trail	-	-	-	-
Anderson/Geneva Heritage Trail	-	65,390	-	-
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	8,495	-	-
Creekside Oversizing	-	-	10,339	-
Trails Construction & Improvmt	397	2,304	10,000	-
Canal Drive Trail	-	-	-	-
Lindon Heritage Trail	16,693	-	-	-
State Street Tunnel	-	-	-	-
TOTAL CAPITAL OUTLAY	17,090	76,189	20,339	-
TOTAL PARKS	**433,514**	**498,192**	**476,742**	**459,990**
DEPT: RECREATION				
PERSONNEL				
Salaries & Wages	12,124	-	-	-
Benefits - FICA	918	-	-	-
Benefits - Workers Comp.	140	-	-	-
TOTAL PERSONNEL	13,183	-	-	-
OPERATIONS				
Operating Supplies & Maint	87	-	-	-
Telephone	219	-	-	-
Recreation Assistants	2,560	-	-	-
Insurance	1,652	-	-	-
Other Supplies	9,007	-	-	-
Other Services	1,489	-	-	-
TOTAL OPERATIONS	15,015	-	-	-
TOTAL RECREATION	**28,198**	**-**	**-**	**-**
DEPT: LIBRARY SERVICES				
Library Card Reimbursement	26,591	26,546	27,000	27,000
TOTAL LIBRARY SERVICES	**26,591**	**26,546**	**27,000**	**27,000**
DEPT: CEMETERY				
OPERATIONS				
Operating Supplies & Maint	3,365	711	1,200	1,200
Professional & Tech Services	515	-	7,000	7,000

GENERAL FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
Grounds Maintenance Contract	5,271	5,716	5,680	6,000
Special Dept Supplies	347	-	1,000	1,000
Purchase of Equipment	-	-	3,000	3,000
TOTAL OPERATIONS	9,498	6,427	17,880	18,200
CAPITAL OUTLAY				
Improvements Other than Bldgs	-	-	-	-
Veteran's Memorial	-	-	145,000	-
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	145,000	-
TOTAL CEMETERY	**9,498**	**6,427**	**162,880**	**18,200**
DEPT: PLANNING & ECONOMIC DEVELOPMENT				
PERSONNEL				
Salaries & Wages	130,502	134,611	157,500	160,900
Salaries & Wages - Overtime	-	-	-	-
Salaries - Interns & Temp Emp	7,121	-	500	500
Benefits - FICA	11,892	12,218	14,400	14,400
Benefits - LTD	661	743	850	850
Benefits - Life	403	438	620	650
Benefits - Insurance Allowance	46,055	43,502	57,250	57,250
Benefits - Retirement	19,801	22,119	28,500	29,400
Benefits - Workers Comp.	1,444	165	2,200	2,200
TOTAL PERSONNEL	217,879	213,797	261,820	266,150
OPERATIONS				
Membership Dues & Subscrptions	1,389	426	450	700
Public Notices	-	-	-	-
Clothing Allowance	-	-	-	-
Travel & Training	1,045	411	1,000	2,000
Office Supplies	3,481	2,896	3,250	3,250
Operating Supplies & Maint	2,527	2,876	2,000	2,000
Telephone	1,765	2,452	2,250	2,900
Gasoline & Oil	1,888	691	1,200	1,200
Professional & Tech Services	622	200	1,000	1,000
Aerial Photos of the City	-	-	-	-
Bldg Opening & Closing Costs	44	-	-	-
Insurance	2,360	2,320	2,650	2,800
Zoning Enforcement & Clean up	-	-	-	-
Master Plan	-	-	250	250
Land Use and Zoning	58	180	250	250
Zoning & Ordinance Revision	-	-	100	100
Publcations for sale & distrib	135	16	250	250
Purchase of Equipment	-	-	1,000	1,000
Historical Preservation Socty	3,577	3,952	4,000	4,000
Historical Fund Raiser	-	-	1,000	1,500
TOTAL OPERATIONS	18,890	16,420	20,650	23,200
CAPITAL OUTLAY				
Purchase of Capital Asset	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL PLANNING & ECON. DEVELOPMENT	**236,769**	**230,216**	**282,470**	**289,350**
DEPT: TRANSFERS AND CONTRIBUTIONS				
TRANSFERS				
Transfer to Road Fund	339,975	-	-	-
Trfr to Redevelopment	9,713	7,659	9,000	9,000
Trfr to Debt Serv - MBA 2005	325,852	325,987	325,728	-
Trfr to Recreation-Aquatics Bond	-	634,689	661,041	662,041
Trfr to Recreation-Hogan Bond	-	-	35,681	58,195
Trfr to Recreation Fund	323,896	-	196,037	105,505
Trfr to General Fd from Road Fd	-	-	-	-
Trfr to Debt Serv - Road Bond	46,982	-	-	-
Trfr to Debt Serv - 700 N Bond	213,207	213,745	213,306	213,515
Trfr to Heritage Trail CIP 45	-	-	188,310	-
TOTAL TRANSFERS	1,259,625	1,182,080	1,629,103	1,048,256
CONTRIBUTIONS				
Education Grants	600	100	500	500
Little Miss Lindon Sponsorship	4,873	3,748	5,000	5,000
Lindon Days Sponsorship	27,648	26,914	30,075	29,500

GENERAL FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
Parade Float Sponsorship	14,395	5,581	5,000	5,000
Contrib - Character Connection	-	-	1,000	1,000
Community Unification Programs	3,021	801	3,000	3,000
Contrib - UTOPIA	-	9,176	244,100	387,500
Healthy Lindon	895	(100)	1,000	1,000
Appropriate to Fund Bal, General Fund	-	77,803	-	-
Appropriate to Fund Balance, Road Fund	-	-	-	-
Appropriate to Impact Fee bal., Road Fd	17,303	-	20,200	10,300
TOTAL CONTRIBUTIONS	68,736	124,023	309,875	442,800
TOTAL TRANSFERS AND CONTRIBUTIONS	1,328,362	1,306,104	1,938,978	1,491,056
TOTAL GENERAL FUND EXPENDITURES	**9,955,851**	**8,327,008**	**9,662,861**	**8,783,380**

Other Governmental Funds Section

This section of the 2011-2012 Budget presents information on the Other Governmental Funds that Lindon City utilizes. Lindon City has a Special Revenue Fund, Capital Projects Funds, and a Debt Service Fund.

Special Revenue Fund 102
Lindon's Special Revenue Fund is the Redevelopment Agency (RDA) Fund. This 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.

Capital Project Funds 104
Lindon City has two Capital Project Funds, the Parks Capital Improvement Projects (CIP) Fund and the Special Improvement District (SID) Fund.

Debt Service Fund 107
The Debt Service Fund is used for the accumulation of resources for the payment of current debt liabilities for the General, Road, Redevelopment Agency and Special Improvement Districts Funds.

OTHER GOVERNMENTAL 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 one fund classified as a Special Revenue Fund.

Redevelopment Agency (RDA) Fund

Lindon City has three 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 purchase of property for a Public Safety Building. Both the State Street and West Side Districts are involved in tax participation agreements. The West Side District, however, ceased receiving tax increment 2010 and the remaining fund balance for that district is appropriated to projects in the 2011-2012 fiscal year. District 3 makes the debt service payments for the 1999 bond which was used to install infrastructure in the area.

REDEVELOPMENT AGENCY FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
STATE STREET DISTRICT				
REVENUES				
State St - Interest Earnings	8,674	4,025	5,000	5,000
State St - Tax Increment	107,616	209,896	230,600	250,000
State St - Sundry Revenue	-	-	-	-
Trfr from General Fund	9,713	7,659	9,000	9,000
State St - Use of Fund Balance	(55,673)	-	-	-
TOTAL STATE ST REVENUES	**70,330**	**221,581**	**244,600**	**264,000**
EXPENDITURES				
Miscellaneous Expense	4,247	-	-	-
Professional & Tech Services	-	17,235	-	-
Sales Tax Participation Agrmt	5,488	8,825	9,000	9,000
Tax Incremt Agmt, Carter Const	42,836	17,068	45,000	45,000
Other Improvements	-	-	-	-
Admin Costs to General Fund	17,760	29,385	32,284	35,000
Transfer to CIP 45 Heritage Tr	-	-	-	-
Appropriate to Fund Balance	-	149,068	158,316	175,000
TOTAL STATE ST EXPENDITURES	**70,330**	**221,581**	**244,600**	**264,000**
WEST SIDE DISTRICT				
REVENUES				
West Side - Interest Earnings	8,674	4,025	-	-
West Side - Tax Increment	119,711	181,311	-	-
West Side - Sundry Revenue	-	-	-	-
West Side - Use of Fnd Balance	-	-	555	467,650
TOTAL WEST SIDE REVENUES	**128,385**	**185,336**	**555**	**467,650**
EXPENDITURES				
Miscellaneous Expense	-	-	-	-
Professional & Tech Services	-	1,134	425	-
Other Services/Utilities	160	214	130	-
Tax Incrmt Participation Agrmt	53,960	49,926	-	-
Other Improvements	-	-	-	467,650
Admin Costs to General Fund	14,400	25,383	-	-
Appropriate to Fund Balance	59,865	108,679	-	-
TOTAL WEST SIDE EXPENDITURES	**128,385**	**185,336**	**555**	**467,650**
DISTRICT #3				
REVENUES				
District 3 - Interest Earnings	10,194	4,025	5,000	5,000
RDA Dist 3 Refunding Proceeds	-	-	-	-
District 3 - Tax Increment	677,411	922,258	899,900	860,000
District 3 - Sundry Revenue	-	-	-	-
District 3 - Use of Fund Bal	-	-	123,456	366,014
TOTAL DISTRICT #3 REVENUES	**687,605**	**926,283**	**1,028,356**	**1,231,014**
EXPENDITURES				
Miscellaneous Expense	-	-	-	-
Professional & Tech Services	3,783	13,015	12,000	10,000
Insurance	1,421	1,351	1,600	1,600
Lindon Gateway Reimbursement	-	500,000	250,000	250,000
Other Improvements	-	-	-	511,424
Transfer to General Fund-Dist 3	-	-	401,680	120,400
Trfr to Debt Service	361,675	362,091	363,076	337,590
Transfer to S.I.D. 2000-01	163,325	-	-	-
Appropriate to Fund Balance	157,401	49,826	-	-
TOTAL DISTRICT #3 EXPENDITURES	**687,605**	**926,283**	**1,028,356**	**1,231,014**

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) Funds

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

Special Improvement District (SID) Fund

This fund accounts for payments made by property owners in the only SID in the City . The funds are then appropriated for debt service payments on the bond which was used to make special improvements in behalf of the property owners in that district.

CAPITAL IMPROVEMENT PROGRAM FUNDS	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
C.I.P. 45 - LINDON HERITAGE TRAIL				
REVENUES				
Federal Grants	-	-	-	-
Federal Grant Highways	-	-	-	-
Fed Funds/Reimb from UDOT	-	-	-	-
Trfr from General Fund	-	-	-	-
Trfr from Road Fund	-	-	188,310	-
Trfr from RDA	-	-	-	-
Sundry Revenue	-	-	-	-
Use of Fund Balance	212,233	157,742	-	-
TOTAL LINDON HERITAGE TRAIL REVENUES	**212,233**	**157,742**	**188,310**	**-**
EXPENDITURES				
Interest Income	-	-	-	-
Professional Services	-	-	-	-
Property Purchase-Right of Way	-	-	-	-
Construction	212,233	157,742	-	-
Johnston & Phillips	-	-	-	-
Appropriate to Fund Balance	-	-	188,310	-
TOTAL LINDON HERITAGE TRL EXPENDITURES	**212,233**	**157,742**	**188,310**	**-**
C.I.P. 47 - PARKS PROJECTS				
REVENUES				
City Wide Impact Fees	15,768	54,385	64,000	30,000
City Wide Interest Earned	2,235	902	800	500
Trfr from General Fund	-	-	-	-
City Wide Use of Fund Balance	236,067	-	455,655	91,500
TOTAL PARKS REVENUES	**254,070**	**55,287**	**520,455**	**122,000**
EXPENDITURES				
Professional & Tech Services	7,507	2,426	-	2,000
Pioneer Park	-	-	-	-
Pheasant Brook Park	-	33,234	-	-
Meadow Park Fieldstone	31,563	-	-	-
Hollow Park	-	-	-	-
East Side/Keenland Park	-	-	-	-
Other Improvements	-	-	-	100,000
Squaw Hollow Park	-	-	-	-
Fryer/Orchard Park	-	-	14,000	20,000
City Wide Property Purchase	-	-	-	-
Trfr to General Fund	215,000	-	506,455	-
Cty Wd Appropriate to Fund Bal	-	19,628	-	-
TOTAL PARKS EXPENDITURES	**254,070**	**55,287**	**520,455**	**122,000**

SPECIAL IMPROVEMENT DISTRICT FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
REVENUES				
SID 2000 Gateway Proceeds	190,039	35,047	37,000	35,000
Interest Earnings 2000 Gateway	405	-	-	-
Trfr from RDA District 3	163,325	-	-	-
Use of Fund Balance	-	194,465	-	-
TOTAL S.I.D. REVENUES	**353,769**	**229,511**	**37,000**	**35,000**
EXPENDITURES				
Bad Debt Expense	-	-	-	-
Lindon Gateway LC Agreement	87,906	-	-	-
Other Services	967	234	156	78
Transfer to Debt Service	93,260	227,889	36,468	34,788
Admin Costs to General Fund	1,388	1,388	234	117
Appropriate to Fund Balance	170,247	-	142	17
TOTAL S.I.D. EXPENDITURES	**353,769**	**229,511**	**37,000**	**35,000**

DEBT SERVICE FUND

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

DEBT SERVICE FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
Trfr from RDA District 3	361,675	362,091	363,076	337,590
Trfr from Road Fd - Road Bond	46,982	-	-	-
Trfr from Road Fd - 700 N Bond	213,207	213,745	213,306	213,515
Trfr from Gen Fd - MBA 2005	325,852	325,987	325,728	-
Trfr from SID's	93,260	227,889	36,468	34,788
Use of Fund Balance	-	-	-	-
TOTAL DEBT SERVICE REVENUES	**1,040,976**	**1,129,712**	**938,578**	**585,893**
EXPENDITURES				
RDA District 3 Principal	270,000	281,000	293,000	279,000
RDA District 3 Interest	89,924	79,341	68,326	56,840
RDA District 3 Payng Agent Fee	1,750	1,750	1,750	1,750
SID 2001 Bond Principal	71,000	211,000	30,000	30,000
SID 2001 Bond Interest	20,832	16,856	5,040	3,360
SID 2001 Paying Agent Fees	1,428	1,428	1,428	1,428
MBA 2005 Bond Principal	298,000	309,000	320,000	-
MBA 2005 Bond Interest	27,852	16,987	5,728	-
Road Bond Principal	46,000	-	-	-
Road Bond Interest	473	-	-	-
Road Bond Paying Agent Fees	425	-	-	-
700 N Road Bond Principal	113,131	117,912	121,895	126,675
700 N Road Bond Interest	98,681	94,439	90,017	85,446
700 N Road Bond Pay Agent Fees	1,479	-	1,394	1,394
Appropriate to Fund Balance	-	-	-	-
TOTAL DEBT SERVICE EXPENDITURES	**1,040,976**	**1,129,712**	**938,578**	**585,893**

Enterprise Funds Section

This section of the 2011-2012 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 110
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 118
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 124
The Solid Waste Collection Fund is for the collection and payment of the fees associated with the garbage and recycling collection services.

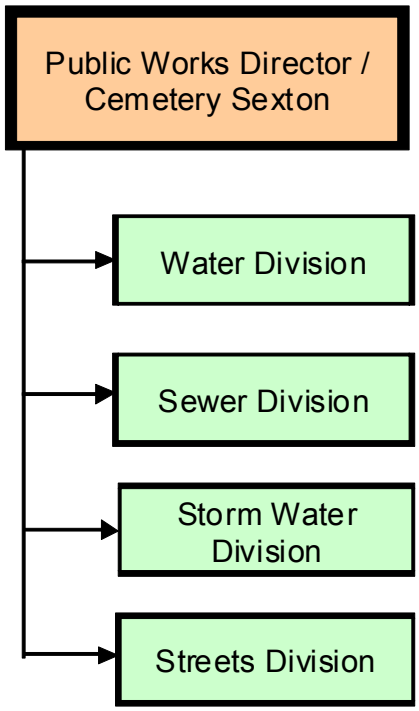
Storm Water Drainage Fund 126
This section provides details on the Strom Water Drainage System Fund and the utility fees paid by system users. It also discusses the impact fees paid by development.

Recreation Fund 132
The Recreation Fund accounts for the Aquatics Center, Community Center and recreation programs operated by Lindon City.

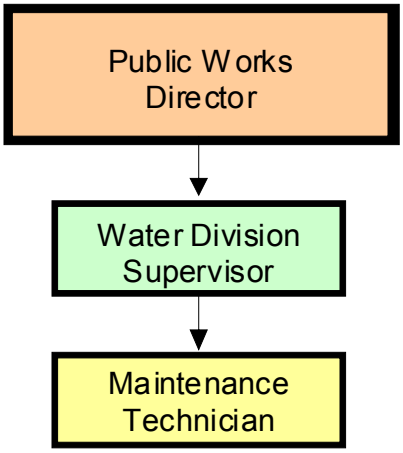
ENTERPRISE FUNDS

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.

The City recently added the Telecommunications Fund to track customer activity with the Utah Infrastructure Agency (UIA) which would be billed through the City. If Lindon residents desire to subscribe to cable, internet or telephone services on this fiber-optic network, then Lindon City would bill and collect from customers and then remit the payment to UIA. While this fund has been created, there has not been activity in this fund, nor is activity expected in the 2011-2012 fiscal year.



WATER FUND



Personnel Table

Personnel	2008-09	2009-10	2010-11	2011-12
Water Supervisor	1	1	1	1
Maintenance Technician	2	1	1	1
Total	3	2	2	2

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 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 with the meters read in odd months with the exception of January. Bills are sent with the usage estimated in unmetered months. In 2010-2011, the water meters were changed out throughout the whole city to electronically read meters. This enables personnel to read meters every month and bill for actual water usage.

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.

WATER	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$258,856	$234,492	$176,040	$180,990	2.81%
Operations	$1,897,015	$1,617,229	$1,094,212	$1,141,540	4.33%
Capital	$0	$0	$718,018	$199,570	-72.21%
Total Expenses	**$2,155,872**	**$1,851,721**	**$1,988,270**	**$1,522,100**	**-23.45%**

Capital Improvements

Capital improvements will decreased in the 2011-2012 fiscal year by 72.21% from the previous year. There are two main projects for the year.

One project is the installation of culinary water line on State Street, from Center Street to 60 North.

Another project in the Water Fund is the Murdock Utility Relocation. The Provo River Water Users Association will enclose their canal and relocate City utility lines. The City will then reimburse the costs over a three year period.

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.

Workload Measures	2008-2009	2009-2010	2010-2011	2011-2012
Average Daily Consumption (thousands of gallons)	1245	1131	1140	1150
Number of Culinary water accounts	2686	2795	2748	2775

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 an annual increase in the water rates based on the CPI (Consumer Price Index) to keep up with inflation. The City uses the April CPI of every year to budget for the next fiscal year's increases, if any. The April 2011 CPI was 3.2%, and the water rates were adjusted accordingly for the 2011-2012 fiscal year. Rates are also adjusted based on the cost to pump water to certain zones in the City.

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

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 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)

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.

Performance Measures	2008-2009	2009-2010	2010-2011	2011-2012
Water Meter Replacement	10	10	2191	10
Water Leak Repairs	30	20	28	25
Total Fire Hydrants	631	631	631	631

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.

WATER FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
REVENUES				
Interest Earnings	17,921	3,602	2,350	2,500
Culinary Water Impact Fees	39,865	33,527	34,300	30,000
Interest, PTIF Cul Impact Fees	6,475	2,372	2,000	2,000
Hydrant Meter & Water Usage	5,139	(899)	2,800	1,000
Metered Water User Fees	1,061,505	1,024,617	1,046,000	1,079,000
Secondary Water User Fees	368,650	375,793	376,000	380,000
Water Line Inspection Fee	425	575	600	600
Water Main Line Assessment	2,581	16,637	5,200	2,000
Meter Installation, Bldg Permt	5,225	6,794	7,300	5,000
Utility Connect/Collect Fees	18,551	25,581	25,000	20,000
Secondary Water Share Rentals	-	1,540	-	-
Retainage Water Meter Bond	-	-	-	-
Fee in Lieu of Water Stock	4,675	93,712	16,500	-
Bond Proceeds	-	-	385,075	-
Fixed Asset Disposal Gain/Loss	-	-	-	-
Contributions from development	443,731	158,172	-	-
Water shares received	181,129	109,697	-	-
Sundry Revenue	-	-	-	-
Funds from Other Entities	-	-	-	-
Use of Impact Fees	-	-	-	-
Use of Fund Balance	-	-	85,145	-
TOTAL WATER FUND REVENUES	**2,155,872**	**1,851,721**	**1,988,270**	**1,522,100**
EXPENDITURES				
PERSONNEL				
Salaries & Wages	152,701	143,866	100,500	104,500
Salaries & Wages - Overtime	13,562	2,048	5,000	5,000
Salaries - Temp Employees	-	3,696	8,000	8,000
Benefits - FICA	14,279	12,554	9,800	10,100
Benefits - LTD	705	743	520	520
Benefits - Life	420	420	320	320
Benefits - Insurance Allowance	50,306	47,254	30,500	30,450
Benefits - Retirement	24,730	23,689	19,300	19,900
Benefits - Workers Comp.	2,154	222	2,100	2,200
TOTAL PERSONNEL	258,856	234,492	176,040	180,990
OPERATIONS				
Membership Dues & Subscrptions	1,189	1,260	500	1,500
Public Notice	-	-	-	-
Uniform Expense	1,223	244	1,200	1,200
Travel & Training	1,133	1,711	2,500	2,500
Office Supplies	25,418	22,011	20,000	20,000
Operating Supplies & Maint	22,617	34,480	31,800	31,800
Other Supplies, PW Bldg	-	117	-	-
Utilities	185,508	177,912	175,000	200,000
Telephone	5,387	4,376	6,500	6,500
Gasoline & Oil	8,333	6,813	9,000	9,000
Water Surcharge for Vineyard	-	-	5,000	5,000
Professional & Tech Services	44,829	61,179	30,000	30,000
USGS/N.U.C. Groundwater Study	-	-	-	-
Bldg Opening & Closing Costs	-	-	-	-
Bad Debt Expense	18,371	88	-	-
Military Utility Waiver	-	-	-	-
Special Dept Supplies	33,535	38,091	40,000	40,000
P.R/Conservation Awareness	4	-	-	-
Insurance	11,553	10,857	14,050	16,000
Equipment Rental	1,336	242	2,000	2,000
Other Services	17,460	10,156	20,000	20,000
Water Rental	-	-	-	-

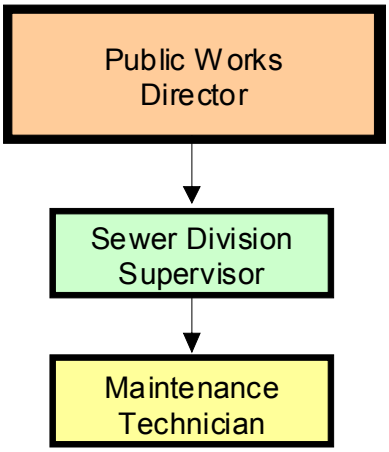
WATER FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
CUP/Alpine Reach Watr Carriage	11,545	4,069	12,000	12,000
CUP/Bonneville OM&R	12,290	13,346	17,000	17,000
Purchase of Equipment	-	-	5,000	5,000
CUWCD Power Loss Charge	8,106	1,943	3,500	5,000
Water Stock Assessment	61,642	62,582	110,500	70,000
Depreciation	270,187	263,207	-	-
Secondary Water Bond Interest	-	-	-	-
Secondary Water Bond Principal	-	-	-	-
1994 Cul. Water Bond Interest	9,613	4,850	2,250	-
1994 Cul Water Bond Principal	173,000	208,000	90,000	-
CUP Water Principal	41,342	42,674	44,049	45,468
CUP Water Interest	100,396	99,043	98,355	96,936
700 N Cul. Water Bond Interest	6,751	6,459	6,154	5,839
700N Water Bond Principal	7,767	8,096	8,369	8,697
700 N Debt Service	-	-	-	-
400 N Cul. Water Bond Interest	11,604	10,527	9,592	8,414
400 N Cul Water Bond Principal	21,371	22,439	23,561	24,739
2010 Wtr Meter Lease Principal	-	-	-	71,809
2010 Wtr Meter Lease Interest	-	-	-	13,478
Participate in Vactor Debt Svc	21,330	-	-	-
Amort of Cost of Issuance	353	353	-	-
Close Out to Balance Sheet	(243,480)	(281,209)	-	-
Admin Costs to General Fund	332,540	184,100	170,640	204,260
P.W. Admin Costs to Gen. Fund	93,889	134,530	99,392	75,356
Joint Capital Exp to Gen Fund	-	-	-	-
Joint Capital Exp to Sewer Fd	-	-	-	-
Appropriate to Impact Fee Bal	-	118,700	36,300	32,000
Appropriate to Fund Balance	578,873	343,985	-	60,044
TOTAL OPERATIONS	1,897,015	1,617,229	1,094,212	1,141,540
CAPITAL OUTLAY				
I15 Widening	-	-	94,523	-
Improvements Other than Bldgs	-	-	-	5,000
Purchase of Capital Asset	-	-	-	-
700 N Waterline	-	-	-	-
Creekside Oversizing Water Lin	-	-	13,925	-
400 N, Canal - Main St	-	-	-	-
Well Reconstruction	-	-	25,000	45,000
Special Projects	-	-	100,000	100,000
Meter replacement	-	-	435,000	-
Murdock Piping	-	-	-	-
Murdock Utility Relocation	-	-	49,570	49,570
TOTAL CAPITAL OUTLAY	-	-	718,018	199,570
TOTAL WATER FUND EXPENDITURES	**2,155,872**	**1,851,721**	**1,988,270**	**1,522,100**

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 12% to help meet debt service requirements for the 2011 Sewer Revenue Bond ($3,000,000) which was used to upgrade the sewer system along Geneva Road near the Orem City border. Additional rate increases of 12% and 15% were recommended for FY2013 and FY2014, respectively. The City Council preferred using fund equity reserves and spreading the rate increases over the next few years, rather than implementing one enormous rate increase.

Sewer usage is not metered. Instead, it 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

Personnel	2008-09	2009-10	2010-11	2011-12
Sewer Supervisor	1	1	1	1
Maintenance Technician	1	0	0	.5
Total	2	1	1	1.5

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.

SEWER	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$149,377	$105,871	$103,826	$126,110	21.46%
Operations	$1,054,789	$1,037,359	$1,022,691	$897,416	-12.25%
Capital	$7,186	$173,132	$2,884,133	$558,610	-80.63%
Total Expenses	**$1,211,352**	**$1,316,362**	**$4,010,650**	**$1,582,136**	**-60.55%**

Capital Improvements

Funds have been allocated in 2011-2012 to complete the Geneva Road sewer upgrade project. This expansion will accommodate current and future growth.

Another project in the Sewer Fund is the Murdock Utility Relocation. The Provo River Water Users Association will enclose their irrigation canal and relocate City utility lines. The City will then reimburse the costs over a three year period.

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	2008-2009	2009-2010	2010-2011	2011-2012
Number of sewer accounts	2662	2686	2642	2675
Sewer line miles inspected	4.6	4.2	1	5

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 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	2008-2009	2009-2010	2010-2011	2011-2012
Miles of Sewer Lines	56	56	56	56
Number of Manholes	1440	1443	1443	1443
Number of Clean-outs	2639	2642	2642	2642

Performance Measures

Program Objective/Measures	2008-2009	2009-2010	2010-2011	2011-2012
Perform annual inspections & 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.

SEWER FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
REVENUES				
Sewer Charges	897,755	888,423	941,000	1,054,000
Interest Earnings	253	119	300	300
Funds from Financing Sources	-	-	-	-
Sundry Revenue	-	-	-	-
Sewer Line Inspection Fee	350	550	550	500
Sewer Impact Fee	37,748	76,060	60,000	60,000
Interest PTIF Sewer Impact Fee	18,941	5,948	6,000	4,000
Sewer Assessment, 1900 West	(738)	-	-	-
Sewer Assessment, 200 South	7,308	-	-	-
Sewer Assessment, Other	4,084	16,357	2,800	2,000
Vactor Debt Svc Share - Water	21,330	-	-	-
Vactor Debt Svc Share - Storm	21,330	-	-	-
Joint Capital Exp from Water	-	-	-	-
Joint Capital Exp from Storm	-	-	-	-
Bond Proceeds	-	-	3,000,000	-
Orem Share-Sewer Lift Station	-	-	-	-
CDBG Grant	-	-	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	-
Contributions from development	202,992	129,906	-	-
Funds from Other Entities	-	-	-	-
Use of Impact Fees	-	199,000	-	-
Use of Fund Balance	-	-	-	461,336
TOTAL SEWER FUND REVENUES	**1,211,352**	**1,316,362**	**4,010,650**	**1,582,136**
EXPENDITURES				
PERSONNEL				
Salaries & Wages	92,355	68,182	63,706	79,500
Salaries & Wages - Overtime	179	-	500	-
Salaries - Temp Employees	-	3,938	5,000	-
Benefits - FICA	6,613	5,099	5,600	6,100
Benefits - LTD	430	337	340	410
Benefits - Life	245	140	160	250
Benefits - Insurance Allowance	35,124	18,167	16,000	23,700
Benefits - Retirement	13,408	9,912	11,200	14,700
Benefits - Workers Comp.	1,023	94	1,320	1,450
TOTAL PERSONNEL	149,377	105,871	103,826	126,110
OPERATIONS				
Membership Dues & Subscrptions	33	50	300	500
Uniform Expense	780	94	1,100	1,100
Travel & Training	173	793	1,500	1,500
Office Supplies	524	248	800	800
Operating Supplies & Maint	24,916	13,837	25,000	25,000
Other Supplies, PW Bldg	-	117	-	-
Utilities	6,418	6,994	9,000	9,500
Telephone	1,998	1,334	2,100	2,100
Gasoline & Oil	4,295	3,175	9,000	9,000
Professional & Tech Services	41,151	36,160	90,000	60,000
Closing Costs Plant Expansion	-	-	-	-
Bldg Opening & Closing Costs	-	-	-	-
Bad Debt Expense	5,407	-	-	-
Military Utility Waiver	-	-	-	-
Vactor Debt Svc Share - Water	-	-	-	-
Special Dept Supplies	6,100	3,610	15,000	15,000
Insurance	7,478	9,213	8,350	9,500
Orem City Sewage Collection	437,861	427,129	430,000	450,000
Orem Sewer Plant Expansion	-	48,387	34,096	34,096

SEWER FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
Equipment Rental	-	-	4,000	4,000
Other Services	2,108	1,469	10,000	10,000
Sewer Backup Claims	-	-	7,500	7,500
Purchase of Equipment	-	-	5,000	5,000
Depreciation	222,994	234,030	-	-
Geneva Rd Proj Bond Principal	-	-	-	-
Geneva Rd Proj Bond Interest	-	-	-	16,667
Cost of Issuance	-	-	44,253	-
Vactor Truck Interest	806	-	-	-
Vactor Truck Principal	61,549	-	-	-
Close Out to Balance Sheet	(68,735)	(173,132)	-	-
Admin Costs to General Fund	202,800	124,715	112,920	147,560
P.W. Admin Costs to Gen. Fund	93,889	134,530	99,392	75,356
Joint Capital Exp to Gen Fund	-	-	-	-
Appropriate to Impact Fee Bal	-	-	31,904	13,237
Appropriate to Fund Balance	2,243	164,605	81,476	-
TOTAL OPERATIONS	1,054,789	1,037,359	1,022,691	897,416
CAPITAL OUTLAY				
Improvements Other than Bldgs	-	-	-	-
Purchase of Capital Asset	-	-	-	-
West Side Sewer Line Extension	-	-	-	-
I15 Widening	-	-	109,523	-
Geneva Road Upgrade Project	-	-	2,500,000	500,000
700 N Sewer line	-	-	-	-
Special Projects	7,186	-	30,000	30,000
Infiltration Elimination	-	2,069	-	-
Sewer Force Main/Orem	-	171,062	216,000	-
Pump/Lift Stations	-	-	-	-
Murdock Utility Relocation	-	-	28,610	28,610
TOTAL CAPITAL OUTLAY	7,186	173,132	2,884,133	558,610
TOTAL SEWER FUND EXPENDITURES	**1,211,352**	**1,316,362**	**4,010,650**	**1,582,136**

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, there are not any personnel or capital expenses associated with this fund.

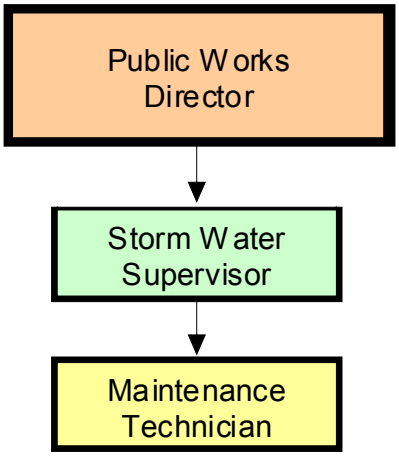
In 2009-2010, the City Council opted to start paying the landfill directly. This means that the City receives two separate bills for the garbage pick up. The City will receive one from Allied Waste for their services, and from the landfill for the dumping of the waste directly.

SOLID WASTE COLLECTION FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
REVENUES				
Waste Collection Fees	323,692	331,996	333,000	335,000
Recycling Collection Fees	30,736	34,160	36,500	36,700
Use of Fund Balance	-	-	-	-
TOTAL SOLID WASTE REVENUES	**354,429**	**366,157**	**369,500**	**371,700**
EXPENDITURES				
Other Supplies & Services	-	-	-	-
Allied Collection Fees	307,887	238,727	204,000	205,200
Landfill	-	67,976	110,000	110,600
Allied Recycling Charges	29,554	32,914	30,000	30,200
Bad Debt Expense	2,272	-	-	-
Military Utility Waiver	-	-	-	-
Insurance	1,056	929	1,200	1,200
Admin Costs to General Fund	13,545	8,800	20,626	14,868
Appropriate to Fund Balance	114	16,811	3,674	9,632
TOTAL SOLID WASTE EXPENDITURES	**354,429**	**366,157**	**369,500**	**371,700**

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

Personnel	2008-09	2009-10	2010-11	2011-12
Storm Water Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1.5
Total	2	2	2	2.5

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.

The City Engineer recommends increasing the Storm Water utility fee annually, based on the Consumer Price Index (CPI). The City uses the April CPI of every year to budget for the next fiscal year's increases, if any. The April 2011 CPI was 3.2%, and the water rates were adjusted accordingly for the 2011-2012 fiscal year.

STORM WATER DRAINAGE	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$85,810	$100,331	$137,670	$156,500	13.68%
Operations	$5,466	$925,729	$350,452	$338,048	-3.54%
Capital	$667,438	$14,196	$222,375	$469,755	111.24%
Total Expenses	**$758,713**	**$1,040,256**	**$710,497**	**$964,303**	**35.72%**

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	2008-2009	2009-2010	2010-2011	2011-2012
Number of storm water accounts	2686	2795	2731	2750
Storm Water Main line miles	46	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

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.

Performance Measures	2008-2009	2009-2010	2010-2011	2011-2012
Street Sweeping Hours	252.5	166	186	200
Street Sweeping Miles	247.13	136.13	183	175
Fall Leaf Bags picked up	2972	4267	2992	3000
Manholes and Inlet cleaning	28	70	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 in fiscal year 2011-2012 in hopes of decreasing sediment in the storm water that empties into Utah Lake.

Another project in the Storm Water Fund is the Murdock Utility Relocation. The Provo River Water Users Association will enclose their irrigation canal and relocate City utility lines. The City will then reimburse the costs over a three year period.

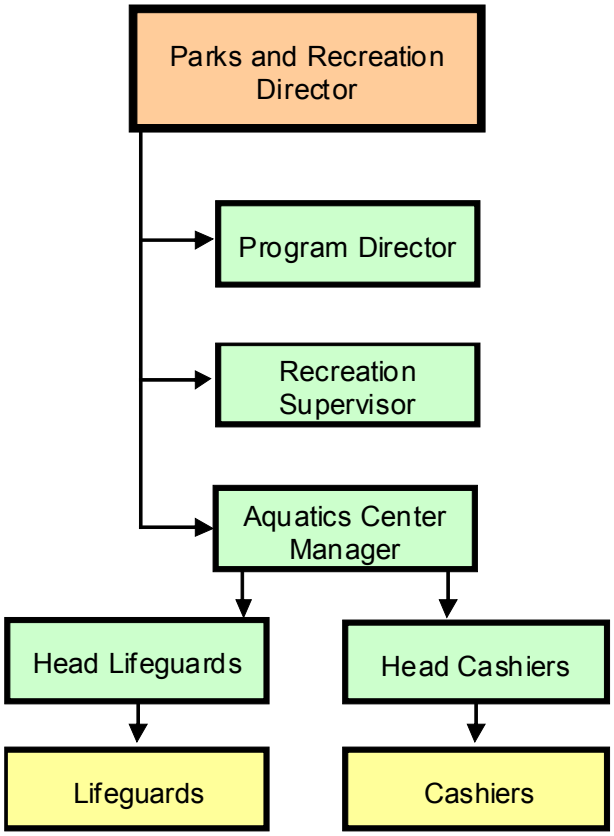
STORM WATER DRAINAGE SYSTEM FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
REVENUES				
Storm Water Utility	244,815	315,572	378,000	390,000
Storm Water Impact Fee	24,177	33,700	33,000	30,000
UDOT Storm Water Agreement	-	500,000	-	-
Sundry Revenue	83,582	-	-	-
Grant Proceeds	-	60,000	-	156,461
Orem Reimbursement Wetland Stu	-	16,756	-	-
PG Reimbursement Wetlands	-	-	87,850	-
Interest Earned	49	49	50	50
Funds from Other Entities	-	-	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	-
Contributions from development	259,385	114,178	-	-
Trfr from General Fund	-	-	-	-
Use of Fund Balance	146,705	-	211,597	387,792
TOTAL STORM WATER REVENUES	**758,713**	**1,040,256**	**710,497**	**964,303**
EXPENDITURES				
PERSONNEL				
Salaries & Wages	51,053	49,607	87,000	98,100
Salaries & Wages - Overtime	-	-	-	-
Salaries - Temp Employees	-	18,706	5,000	-
Benefits - FICA	3,696	4,110	6,800	8,000
Benefits - LTD	237	258	430	500
Benefits - Life	140	140	320	400
Benefits - Insurance Allowance	22,522	19,657	22,000	29,700
Benefits - Retirement	7,595	7,778	14,500	18,000
Benefits - Workers Comp.	566	76	1,620	1,800
TOTAL PERSONNEL	85,810	100,331	137,670	156,500
OPERATIONS				
Membership Dues & Subsrcptions	8	-	1,000	3,000
Uniform Expense	996	169	1,000	1,000
Travel & Training	168	329	1,000	1,000
Office Supplies	964	409	1,500	1,500
Operating Supplies & Maint	22,499	11,310	25,000	25,000
Miscellaneous Expense	-	1,512	2,000	2,000
Utilities	2,090	1,358	1,800	2,000
Telephone	2,019	1,520	1,500	1,500
Gasoline & Oil	4,265	4,850	8,400	8,400
Professional & Tech Services	91,575	159,893	80,000	50,000
Claims Settlement/Expense	7,500	-	7,500	7,500
Bad Debt Expense	1,629	-	-	-
Military Utility Waiver	-	-	-	-
Special Dept Supplies	850	2,793	6,000	6,000
Insurance	7,056	6,792	7,545	7,700
Equipment Rental	60	360	5,000	5,000
Other Services	2,102	3,309	5,000	20,000
Storm Water Mgmt Program	-	-	5,000	20,000
Phase 2 Implementation costs	1,235	264	2,000	2,000
Purchase of Equipment	-	-	5,000	5,000
Depreciation	215,194	214,610	-	-
700N Storm Water Bond Interest	18,340	17,546	16,719	15,864
700N Storm Wtr Bond Principal	21,101	21,993	22,736	23,627
700 N Debt Service	-	-	-	-
Participate in Vactor Debt Svc	21,330	-	-	-
Amort of Cost of Issuance	695	-	-	-
Close out to Balance Sheet	(688,540)	(36,428)	-	-
Admin Costs to General Fund	28,440	44,087	45,360	54,600
P.W. Admin Costs to Gen. Fund	93,889	134,530	99,392	75,356
Loan payoff to General Fund	150,000	-	-	-
Joint Capital Exp to Gen Fund	-	-	-	-
Joint Capital Exp to Sewer Fd	-	-	-	-
Appropriate to Fund Balance	-	334,526	-	-
TOTAL OPERATIONS	5,466	925,729	350,452	338,048

STORM WATER DRAINAGE SYSTEM FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
CAPITAL OUTLAY				
Main Drain Improvements	12,053	9,880	20,000	-
West Side Drainage	-	300	-	-
Purchase of Capital Asset	-	241	-	-
Main St, 60 N - 160 N	-	-	-	-
700 N Storm Drain system	-	-	-	-
Creekside Oversizing Storm	-	-	127,000	-
Special Projects	-	2,344	40,000	15,000
Westside Wetlands Purchase	460,140	-	-	-
MSS Storm Drain replacement	-	-	-	-
Hollow Drainage Improvements	-	1,431	-	-
Lindon Hollow Creek	-	-	-	419,380
Culverts	195,245	-	-	-
200 South Storm Drain System	-	-	-	-
Murdock Utility Relocation	-	-	35,375	35,375
TOTAL CAPITAL OUTLAY	667,438	14,196	222,375	469,755
TOTAL STORM WATER EXPENDITURES	**758,713**	**1,040,256**	**710,497**	**964,303**

RECREATION FUND



Personnel Table

Personnel	2008-09	2009-10	2010-11	2011-12
Parks & Rec. Director	1	1	1	1
Program Director	0	0	1	1
Recreation Supervisor	1	1	1	1
Aquatics Center Manager	1	1	1	1
Lifeguards	70	77	80	80
Cashiers	6	6	6	6
Total	79	86	90	90

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 will commence with programs for Seniors and will expand 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 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.

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 new building will serve as a Senior Center and a Community Center for all citizens in Lindon.

With the addition of the Community Center, it became necessary for the City to anticipate a part time Program Director to help run the front desk and Senior activities.

RECREATION FUND	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	Percent Variance
Personnel	$83,637	$271,676	$259,500	$306,385	18.07%
Operations	-$9,781,132	$744,608	$1,061,109	$976,156	-8.01%
Capital	$10,193,285	$183,608	$0	$12,000	0.00%
Total Expenses	**$495,790**	**$1,199,893**	**$1,320,609**	**$1,294,541**	**-1.97%**

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.

Performance Measures	2008-2009	2009-2010	2010-2011	2011-2012
Number of recreation programs	3	3	3	3
Participants in recreation programs	631	1692	1668	1700

Performance Outcomes

The Parks and Recreation Director are in the process of adding additional programs for the new Community Center coming online in August 2011. 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

The City is very excited about the addition of our new Community Center. Personnel will consider the residents' preferences and the City's physical and financial capabilities when evaluating and implementing new community programs.

RECREATION FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
REVENUES				
Bond Proceeds	9,565,000	-	-	-
Bond premium	64,035	-	-	-
Cost of Issuance	(229,106)	-	-	-
Hogan bond proceeds	355,203	-	-	-
Revenue Bond - Hogan	444,797	-	-	-
Interest Earnings	15,287	1,343	600	500
Daily Admission	31,740	226,668	240,000	250,000
Resident Season Pass	49,861	51,059	25,000	30,000
Non-Resident Season Pass	3,165	16,380	2,300	2,500
Flow Rider Daily Admission	7,890	54,748	44,000	48,000
Daily Recreation Fees	-	30,874	33,000	33,000
Recreation Center	-	-	-	10,000
Consessions	-	10,297	12,000	12,000
Merchandise	97	775	1,750	1,800
Flow Rider Lessons	-	2,845	1,500	1,500
Swim Lessons	19,592	28,632	28,000	28,000
Swim Team	9,283	15,384	15,000	15,000
Water Aerobics	153	414	500	500
Junior Life Guard	-	-	-	-
Training Courses	-	1,840	-	-
Convenience Fee	-	128	-	-
Over and/or Short	-	21	-	-
Till Adjustments	-	584	-	-
Flow Rider Rentals	-	800	2,000	2,000
Private/Pool Rentals	6,400	35,233	21,000	21,000
Party Room Rentals	125	1,351	1,200	1,000
Grant Proceeds	-	-	-	12,000
Aquatic Pavers	22,750	475	-	-
Trfr from GF-Aquatic Ctr Bond	-	634,689	661,041	662,041
Trfr from GF-Hogan Bond	-	-	35,681	58,195
Transfer from General Fund	323,896	-	196,037	105,505
Close out to balance sheet	(10,199,929)	-	-	-
Use of Fund Balance	5,552	85,354	-	-
TOTAL RECREATION FUND REVENUES	**495,790**	**1,199,893**	**1,320,609**	**1,294,541**
EXPENDITURES				
PERSONNEL				
Salaries & Wages	231	26,662	25,700	24,900
Salaries - Permanent Part Time	115	12,213	20,000	64,000
Salaries - Overtime	-	-	-	-
Salaries - Seasonal Help	68,257	201,586	180,000	180,000
Benefits - FICA	12,200	18,024	17,000	20,600
Benefits - LTD	62	297	300	300
Benefits - Life	15	70	100	100
Benefits - Insurance Allowance	584	8,323	7,900	7,885
Benefits - Retirement	673	4,173	4,600	4,600
Benefits - Workers Comp.	1,500	329	3,900	4,000
TOTAL PERSONNEL	83,637	271,676	259,500	306,385
OPERATIONS				
Membership Dues & Subscrptions	-	50	500	500
Uniform Expense-A.C.	3,489	35	3,550	3,550
Uniform Expense-C.C.	-	-	450	450
Recreation Uniforms	-	-	7,600	7,600
Travel & Training	-	1,240	1,500	1,500
Licenses & Fees-A.C.	1,205	1,320	2,000	1,700

RECREATION FUND

	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2011-12 Budget
Licenses & Fees-C.C.	-	-	720	720
Office Supplies-A.C.	1,373	647	2,000	2,000
Office Supplies-C.C.	-	-	5,000	5,000
Operating Supplies & Maint-A.C.	22,159	35,844	50,000	40,000
Operating Supplies & Maint-C.C.	-	-	10,000	10,000
Parts and Supplies-A.C.	-	16,531	6,000	5,000
Parts and Supplies-C.C.	-	-	5,000	5,000
Parts and Supplies-Rec	-	-	2,500	3,500
Miscellaneous Expense-A.C.	-	2,632	1,000	1,000
Miscellaneous Expense-C.C.	-	-	1,000	1,000
Aquatic Paver Engraving	8,636	357	500	1,000
Utilities-A.C.	16,635	106,360	100,000	100,000
Utilities-C.C.	-	-	21,000	21,000
Telephone-A.C.	-	2,071	1,500	1,500
Telephone-C.C.	-	-	1,500	3,900
Professional &Tech Svcs-A.C.	-	5,831	5,000	5,000
Professional &Tech Svcs-C.C.	-	-	3,500	3,500
Recreation Assistants	-	2,570	6,000	6,000
Insurance-A.C.	-	5,001	1,500	4,500
Insurance-C.C.	-	-	1,400	4,500
Other Services	-	9,725	3,000	3,000
Contract Services-A.C.	1,183	5,943	5,000	5,000
Contract Services-C.C.	-	-	500	6,000
Contract Services-Rec	-	-	2,500	2,500
Purchase of Equipment	-	-	-	-
Depreciation Expense	2,164	258,084	-	-
2008 Aquatics Center Principal	-	50,000	235,000	245,000
2008 Aquatics Center Interest	-	453,806	424,291	415,291
Aquatic Ctr Paying Agent Fees	-	1,750	1,750	1,750
2009 Hogan Bond Principal	-	261,000	-	37,000
2009 Hogan Bond Interest	-	11,817	34,681	20,195
Hogan Bond Paying Agent Fees	-	-	1,000	1,000
Bond Interest Expense	355,309	-	-	-
Bond Amortization	-	6,603	-	-
Close Out to Balance Sheet	(10,193,285)	(494,608)	-	-
Admin Costs to General Fund	-	-	-	-
Appropriate To Fund Balance	-	-	112,667	-
TOTAL OPERATIONS	(9,781,132)	744,608	1,061,109	976,156
CAPITAL OUTLAY				
Land	-	-	-	-
Buildings	10,193,285	183,608	-	-
Improvements	-	-	-	12,000
Purchase of Capital Asset	-	-	-	-
Landscaping, funiture, fixture	-	-	-	-
TOTAL CAPITAL OUTLAY	**10,193,285**	**183,608**	**-**	**12,000**
TOTAL RECREATION FUND EXPENDITURES	**495,790**	**1,199,893**	**1,320,609**	**1,294,541**

Financial Policies Section

This section of the 2011-2012 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 City's basis of accounting currently used today.

Goals of City Government 138
Talks about the goals every City should set.

Benefits from Written Policies 139
The benefits of written policies will permit city leaders to view their present approach to financial management from an overall, long-range point.

Basis of Accounting 141
The City uses the modified accrual basis of accounting for financial reporting and budgeting purposes. This section talks about Revenue and Taxation, Budgeting and Operations, Capital Planning, Long-term City Debt and Public Borrowing, Cash Management and Investment Policies, and Accounting and Financial Reporting Policies.

FINANCIAL POLICIES

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 the needs of its citizens; it should also be accountable to the citizen taxpayers who meet the costs thereof; 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 kids 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 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

10. The following budgetary funds require a public hearing and City Council resolution to increase the total appropriation of the fund:

    - General Fund
    - Road Fund
    - Debt Service Fund

11. The following proprietary funds only require a City Council resolution to increase total appropriations for the fund:

    - Water Fund
    - Sewer Fund
    - Waste Collection Fund

12. 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 is 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 or 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 administrates 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 2011-2012 Budget presents information regarding Elected and Appointed Officials Compensation Programs and Employee Compensation Programs.

Elected and Appointed Officials Compensation Program 156
This section discusses Workers Compensation, indemnification, monthly salary, cost of living allowance, and expenses such as mileage reimbursement and meal reimbursement.

Employee Compensation Program 158
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, salary advancement and merit increases.

ELECTED AND APPOINTED OFFICIALS COMPENSATION PROGRAM

This document 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	$967.84
< Council Liaison to Planning Commission	$669.32
< Council Member	$569.32
< Planning Commissioner	$100.00

COST OF LIVING ALLOWANCE

Cost of Living 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.

MEDICAL AND LIFE INSURANCE

Elected officials have the option to apply their monthly stipend to the cost of health insurance benefits and pay any remaining premium balance out of pocket to participate in the group health insurance plan, as allowed by the city's health insurance carrier.

Elected officials holding office as of April 15, 2011 may receive their monthly stipend AND benefit allowance as described in the Policies and Procedures Manual until the end of their current term. Council members will be responsible to pay the amount of their selected medical, dental and supplemental insurance premiums in excess of the benefit allowance through payroll deductions. Any unused portion of the benefit allowance will be forfeited.

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.

	In-State Travel	Out-of-State Travel
Breakfast	$ 9.00	$10.00
Lunch	11.00	14.00
Dinner	16.00	21.00
Whole Day	36.00	45.00

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

EMPLOYEE COMPENSATION PROGRAM

This document contains the total compensation program, salaries and benefits, for Management and Classified employees and supersedes all previous policies and procedures affecting compensation except for special programs adopted by the City Council.

OVERTIME

The standard work week begins at 12:01 Saturday morning and ends at midnight the following Friday. From time to time employees may be required to work overtime. Overtime work shall occur only in emergency situations. The practice of overtime work shall be kept at 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) guideline), any time worked over forty (40) hours in one 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 or monetary compensation. The decision whether to give comp time or regular pay will be at the discretion of the city. 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 set by FLSA guidelines. An employee who has accrued the maximum number of compensatory hours shall be paid regular overtime compensation for any additional overtime hours of work. The city may require an employee to use accumulated comp time. Payment for unused comp time shall be made in the event of separation from service for any reason.

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

WEEKENDS

Non-exempt employees that are required to work on weekend or holidays will be paid for the time worked on a time and one-half basis in either comp time or pay regardless of the number of hours worked during the regular work week.

ON-CALL

The normal business hours of the Public Works Department are 7:00 am to 3:30 pm, Monday through Friday except designated holidays. The Public Works Director will provide 24 hour coverage by a public works employee who will receive and respond to all calls after-hours.

One qualified and trained public works employee will be assigned to be on-call for a seven day period. The Public Works Director will determine if the employee is qualified. The (on-call) coverage will commence at 3:30 pm on Friday and will continue until 7:00 am the following Friday. The assigned employee will be provided with a vehicle, beeper, and 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 carry the beeper and phone when using the vehicle. While on-call, the employee will not be allowed to travel beyond the boundaries of Orem on the south and Lehi on the north. The person assigned to be on-call will receive $50 per week. Compensation will be paid the first pay period in each quarter for all on-call periods that have been completed in the previous quarter.

CALL-OUT

Non-exempt employees who are required to return to work shall receive a minimum of one hour at the overtime rate. Hours worked in excess of the one hour shall be paid at the overtime rate. The employee has the option to receive pay or compensatory time for the first two hours. Time worked in excess of two hours will be paid in comp time. All call-out hours will be paid on a time and one-half basis regardless of the number of hours worked during the regular work week. All situations requiring overtime pay will be monitored by the Public Works Director.

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 City Administrator or the Mayor 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. The mileage reimbursement rate shall be the standard I.R.S. rate.

Meal Reimbursement

Meals will be reimbursed at the following rates.

	In-State Travel	Out-of-State Travel
Breakfast	$ 9.00	$10.00
Lunch	11.00	14.00
Dinner	16.00	21.00
Whole Day	36.00	45.00

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 and Protective Inspection employees required to perform manual labor in their own clothes on a regular basis will be given an annual reimbursement allowance of $75.00 to purchase two pairs of jeans or other work clothing items. Reimbursements will be made from receipts turned in to the Public Works Director or Chief Building Official.

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

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 appropriate department Council person.

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.

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 thirty (30) hours or more per week and receive benefits, such as health insurance or paid holiday, sick or vacation time, are required to participate in Utah Retirement Systems. Utah Retirement Systems sets the rate of contribution for the retirement plan. The city has opted to contribute 4.5% of each employee's gross wages into the employee's choice of a 401(k) *or* 457 plan without requiring the employees to contribute.

MEDICAL AND LIFE INSURANCE

The city shall provide medical, dental and life insurance for regular employees who work thirty (30) hours or more per week and their dependents. The City shall provide each employee a description of the selected insurance plan(s). Benefitted employees shall receive a benefit allowance as described in the Policies and Procedures Manual. Employees will be responsible to pay the amount of their selected medical, dental and supplemental insurance premiums 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 a 401(k) *or* 457 account.

HOLIDAYS

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

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

Regular 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. When it falls on a Sunday, it shall be observed on the following work day.

VACATION

Employees shall earn vacation time as follows:

	Years of Service	Hours Earned Annually
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 500 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.

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

Cost of Living 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.

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.

EMPLOYEE SALARY RANGE

Employee positions are classified on ranges as listed below. The table with pay ranges and steps follows. Step increases are awarded when merited and as the City budget allows.

LINDON CITY POSITION SCHEDULE

Position	Range
Accounts Payable Clerk	11
Administrative Secretary	12
Assistant Planner	16
Associate Planner	17
Building Inspector	17
Chief Building Official	23
City Administrator	31
Clerk Typist I	6
Code Enforcement Officer	17
Court Clerk	13
Director of Public Works	25
Equipment Operator	13
Finance Director	23
Municipal Court Judge	26
Parks & Recreation Director	21
Parks Superintendent	17

Position	Range
Planning & Economic Devel. Dir.	26
Police Chief	25
Patrol Officer	17
Police Sergeant	21
Public Works Inspector	17
Recorder	19
Seasonal Laborer	6
Sewer System Maintenance Tech.	13
Storm Drain System Maint. Tech.	13
Streets Superintendent	18
Treasurer	20
Utilities Clerk	11
Waste Water Superintendent	18
Water Operations Technician	13
Water Superintendent	18
Water System Maintenance Tech.	13

LINDON CITY PAY RANGES FY 2011-2012

3.20% Increase

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Range
1	8.13	8.35	8.58	8.82	9.06	9.30	9.56	9.82	10.09	10.36	10.65	10.94	11.23	11.54	11.86	12.18	1
2	8.58	8.82	9.06	9.30	9.56	9.82	10.09	10.36	10.65	10.94	11.23	11.54	11.86	12.18	12.51	12.85	2
3	9.06	9.30	9.56	9.82	10.09	10.36	10.65	10.94	11.23	11.54	11.86	12.18	12.51	12.85	13.21	13.57	3
4	9.56	9.82	10.09	10.36	10.65	10.94	11.23	11.54	11.86	12.18	12.51	12.85	13.21	13.57	13.94	14.32	4
5	10.09	10.36	10.65	10.94	11.23	11.54	11.86	12.18	12.51	12.85	13.21	13.57	13.94	14.32	14.71	15.11	5
6	10.65	10.94	11.23	11.54	11.86	12.18	12.51	12.85	13.21	13.57	13.94	14.32	14.71	15.11	15.52	15.95	6
7	11.23	11.54	11.86	12.18	12.51	12.85	13.21	13.57	13.94	14.32	14.71	15.11	15.52	15.95	16.38	16.83	7
8	11.86	12.18	12.51	12.85	13.21	13.57	13.94	14.32	14.71	15.11	15.52	15.95	16.38	16.83	17.29	17.76	8
9	12.51	12.85	13.21	13.57	13.94	14.32	14.71	15.11	15.52	15.95	16.38	16.83	17.29	17.76	18.24	18.74	9
10	13.21	13.57	13.94	14.32	14.71	15.11	15.52	15.95	16.38	16.83	17.29	17.76	18.24	18.74	19.25	19.78	10
11	13.94	14.32	14.71	15.11	15.52	15.95	16.38	16.83	17.29	17.76	18.24	18.74	19.25	19.78	20.32	20.87	11
12	14.71	15.11	15.52	15.95	16.38	16.83	17.29	17.76	18.24	18.74	19.25	19.78	20.32	20.87	21.44	22.03	12
13	15.52	15.95	16.38	16.83	17.29	17.76	18.24	18.74	19.25	19.78	20.32	20.87	21.44	22.03	22.63	23.25	13
14	16.38	16.83	17.29	17.76	18.24	18.74	19.25	19.78	20.32	20.87	21.44	22.03	22.63	23.25	23.88	24.53	14
15	17.29	17.76	18.24	18.74	19.25	19.78	20.32	20.87	21.44	22.03	22.63	23.25	23.88	24.53	25.20	25.89	15
16	18.24	18.74	19.25	19.78	20.32	20.87	21.44	22.03	22.63	23.25	23.88	24.53	25.20	25.89	26.60	27.33	16
17	19.25	19.78	20.32	20.87	21.44	22.03	22.63	23.25	23.88	24.53	25.20	25.89	26.60	27.33	28.07	28.84	17
18	20.32	20.87	21.44	22.03	22.63	23.25	23.88	24.53	25.20	25.89	26.60	27.33	28.07	28.84	29.63	30.43	18
19	21.44	22.03	22.63	23.25	23.88	24.53	25.20	25.89	26.60	27.33	28.07	28.84	29.63	30.43	31.26	32.12	19
20	22.63	23.25	23.88	24.53	25.20	25.89	26.60	27.33	28.07	28.84	29.63	30.43	31.26	32.12	33.00	33.90	20
21	23.88	24.53	25.20	25.89	26.60	27.33	28.07	28.84	29.63	30.43	31.26	32.12	33.00	33.90	34.82	35.77	21
22	25.20	25.89	26.60	27.33	28.07	28.84	29.63	30.43	31.26	32.12	33.00	33.90	34.82	35.77	36.75	37.75	22
23	26.60	27.33	28.07	28.84	29.63	30.43	31.26	32.12	33.00	33.90	34.82	35.77	36.75	37.75	38.78	39.84	23
24	28.07	28.84	29.63	30.43	31.26	32.12	33.00	33.90	34.82	35.77	36.75	37.75	38.78	39.84	40.93	42.05	24
25	29.63	30.43	31.26	32.12	33.00	33.90	34.82	35.77	36.75	37.75	38.78	39.84	40.93	42.05	43.19	44.37	25
26	31.26	32.12	33.00	33.90	34.82	35.77	36.75	37.75	38.78	39.84	40.93	42.05	43.19	44.37	45.58	46.83	26
27	33.00	33.90	34.82	35.77	36.75	37.75	38.78	39.84	40.93	42.05	43.19	44.37	45.58	46.83	48.11	49.42	27
28	34.82	35.77	36.75	37.75	38.78	39.84	40.93	42.05	43.19	44.37	45.58	46.83	48.11	49.42	50.77	52.16	28
29	36.75	37.75	38.78	39.84	40.93	42.05	43.19	44.37	45.58	46.83	48.11	49.42	50.77	52.16	53.58	55.04	29
30	38.78	39.84	40.93	42.05	43.19	44.37	45.58	46.83	48.11	49.42	50.77	52.16	53.58	55.04	56.55	58.09	30
31	40.93	42.05	43.19	44.37	45.58	46.83	48.11	49.42	50.77	52.16	53.58	55.04	56.55	58.09	59.68	61.30	31
32	43.19	44.37	45.58	46.83	48.11	49.42	50.77	52.16	53.58	55.04	56.55	58.09	59.68	61.30	62.98	64.70	32
33	45.58	46.83	48.11	49.42	50.77	52.16	53.58	55.04	56.55	58.09	59.68	61.30	62.98	64.70	66.46	68.28	33
34	48.11	49.42	50.77	52.16	53.58	55.04	56.55	58.09	59.68	61.30	62.98	64.70	66.46	68.28	70.14	72.06	34
35	50.77	52.16	53.58	55.04	56.55	58.09	59.68	61.30	62.98	64.70	66.46	68.28	70.14	72.06	74.02	76.04	35
Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Range

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Fee Schedule Section

This section of the 2011-2012 Budget presents information regarding all of the City's fees for various services that we charge to perform that service.

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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) — $4.00
  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) — $5.00
  Lindon Residents receive $1 off Adult admission with I.D.
- Seniors (55+) — $3.00
- Super Seniors (80+) — Free
  Seniors age 80 and over admitted FREE with I.D.
- Family Night (Monday 6:00-8:45 pm) — $15.00
  Includes admission for immediate family.
- Fitness/Lap Swim Time — $3.00
  For purpose of exercise only.

Group Rates

- Group Sizes
  - 25-49 — $3.50 per person (12.5% discount)
  - 50-99 — $3.00 per person (25.0% discount)
  - 100+ — $2.50 per person (37.5% discount)

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

- Private Rental — $200.00 per hour
  Private Rental of Flow Rider scheduled before or after Open Plunge hours.
  ✡ **All Participants must be a minimum of 42 inches to ride attraction, able to swim in turbulent water, and follow and understand 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

Party Room Rental $25.00 per hour

Rental Rates (after hours)
- Leisure and Competition Pool
  - Private Rental (after hours) minimum 1 hour $300.00/ hr
- Leisure/Competition Pool and Flow Rider
  - Private Rental (after hours) minimum 1 hour $450.00/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.

Season Passes – Does NOT include Flow Rider

	Resident	Non-Resident
Family*	$190.00	$250.00
Adult Couple	$130.00	$175.00
Adult Single	$85.00	$112.50
Senior Couple	$85.00	$112.50
Senior Single	$55.00	$75.00
Youth Pass	$75.00	$95.00

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

Swim Lesson (per session)
- Residents $32.00
- Non-Residents $40.00

Swim Team
- Residents $85.00
- Non-Residents $100.00

CEMETERY

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

Purchase of Burial Right (Cemetery Plot)
- Resident $550.00
- Non-Resident $1,000.00

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)

- Additional fee for Weekend/Holidays/After hours (after 2:00 pm) $275.00
  No interment is permitted on the Saturday before Memorial Day.
- Single-Depth Burial
  - Resident $250.00
  - Non-Resident $450.00
- Double-Depth Burial
  Double-depth burials are no longer available; however, double-depth burials 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

  Two urns my be buried in one plot with one headstone for both names.
- Infant Burial
  - Resident $100.00
  - Non-Resident $250.00

    The reduced interment fee is approved for infant burials if using a 18"-36" casket-vault combination made of hard plastic. The Cemetery Sexton may allow family members to perform the opening/closing and has the discretion to waive the interment fee.

Transfer of Burial Right $20.00
Administrative fee to sell Burial Right back to the City

Disinterment $1400.00
No disinterment is permitted on the Saturday before Memorial Day.

DEVELOPMENT

Agricultural Stand Pipe Fee (per year) $20.00

Administrative Sign Fee $25.00
For painted, laminated or similar signs that do not require a physical on-site inspection.

Asphalt Assessment Cost based on Addendum showing prices per linear foot

Building Permit
Based on evaluation of structure and 1997 Uniform Building Code, Table 1-A rates

Building Permit Application Deposit

- Residential $100
- Commercial $300

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.

Building Permit State Fee 1% of Building Permit Fee

Contractor Cleanup Fee
Actual cost, minimum of $250.00/hr + tipping fees + equipment rental

Engineering Review Fee Actual Cost
For reviews not covered by Land Use Application Fees

Grading Plan Review Actual Engineering cost

Park Impact Fee (per dwelling unit)

- Single-Family, detached $4,500.00
- All other residential $4,000.00

Performance Cash Bond (refundable) $1,000.00

Plan Review Fee

- Residential 25% of permit fee
- Commercial 65% of permit fee

Planning Administrative Fee

- Residential $50.00
- Commercial/Industrial $250/Acre

Pressurized Irrigation Water Connection 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

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 (Paid before plat is recorded) 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

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
  Actual use will be reviewed after 1 year. Process water users will be considered on a case by case basis.

  Accepted equivalents of 1 share North Union:
  2 shares of Hollow Water Whole Stream
  3 shares Hollow Water Half Stream
  2 shares of Cobbley Ditch
  1.2 shares of Murdock/Provo Reservoir - Full
  ½ share Provo Bench Canal
  1.9 shares Southfield & Spring Ditch
  We do not accept water shares not listed above.

- 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

LAND USE

Annexation Application Fee $1,750 + Actual costs for required noticing
Water shares will need to be turned in at time of development

Appeal Fee	$250.00
Application Cancellation Fee	$25.00
Concept Review	$100.00
Conditional Use Permit	$500.00
Temporary Conditional Use Permit	$250.00
Fence Permit Application Fee	$25.00
General Plan Amendment	$650.00
Major Subdivisions (4 lots or more)	$2,500.00 + $150.00/lot
Minor Subdivisions (3 lots or less)	$1,200.00
Non-Conforming Use Application	$500.00
Plat Amendment	$950.00
Property Line/Lot Line Adjustment	$350.00
Recording Fee	$25 + Utah County fees
Reimbursement Agreement	$600.00 + Actual engineering cost incurred by City

Site Plan

- Under 2 acres $2,000.00
- Over 2 acres $2,000 + $250/acre (rounding up to next whole acre)

Staff-approved Amended Site Plan $600.00 + Actual engineering cost incurred by City

Temporary Site Plan $115.00

Variance of Board of Adjustment $500.00

LICENSES

Animal License As charged by North Utah County Animal Shelter

Business License

- 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
- 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 $100.00
  (These permits/licenses are valid for a maximum of 30 days)
  - Additional Refundable cash bond $500.00
- 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.

MISCELLANEOUS

Agendas via Fax
- Per agenda, City Council or Planning Commission $1.00
- Per year, City Council or Planning Commission $24.00

Agendas via Mail
- With self-addressed, stamped envelope
  - Per agenda, City Council or Planning Commission $1.00
  - Per year, City Council or Planning Commission $24.00
- Without self-addressed, stamped envelope
  - Per agenda, City Council or Planning Commission $2.00
  - Per year, City Council or Planning Commission $48.00

Convenience Fee - for Internet & telephone payments, per transaction $1.50

Copies $0.25/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

Franchise and Telecommunications Tax Rates
- Cable Service 5.0%
- Energy/Utility 6.0%
- Telecommunications 4.0%
  Collected by Utah State Tax Commission

Large Animal Impounding $10.00/day

Library Card Reimbursement 75 % 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 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

Notarization

- For city business — Free
- For non-city business, per notarization — $5.00

Passport Application

- Processing — $25.00
- Photo — $5.00

Publications

- Budget or Financial Statements — $25.00
- Color Commercial Design Guidelines — $25.00
- Development Handbook — $25.00
- General Plan Book — $25.00
- Leaves of Lindon Oral History Book — Free
- Lindon Historic Sites (green booklet) — Free

Request for Information $10.00/hr for time spent + $0.25/copy

Returned Check Fee $23.00

Weed Abatement

- Abatement fee — Actual abatement costs
- Administrative fee — $25.00
- Interest rate per year — 8.0%

OREM FIRE SERVICE

The information in this section is provided as a reference.
Orem City's policies and fee schedule supercede any information listed below.
Please contact Orem Fire Service at 801-229-7070 to verify services and prices.

Annual Commercial Inspection

▪ Assembly (Permanent Dance Clubs)	$50.00
▪ Fireworks Displays (inside permanent retail outlets)	$55.00
▪ Hazardous Materials Dispensing/Use	$125.00
▪ Hazardous Materials Storage Sites	$110.00
▪ High Rise Inspections	$350.00
▪ Home Day Care	$55.00
▪ Hospitals	$220.00
▪ Hotel and large apartment complexes (over 16 units)	$175.00
▪ Pre-School/Day Care	$110.00
▪ Repair garages/motor fuel dispensing stations	$55.00
▪ Restaurants (fire suppression systems)	$110.00
▪ State Licensed Health Care Facilities	$110.00

Fire Alarm Systems

Includes office plan review, 24 hour test and final inspection.

▪ Addition, remodel, or new construction base rate (up to 8,000 sf)	$165.00
▪ Occupancies of 8,000 square feet or greater	Base rate + $0.005/sf

Service Fees

▪ Inspections Requested by Insurance Company	Actual Cost
▪ Confined Space Rescue	Actual Cost
▪ Arson Investigation	Actual Cost
▪ Inspections Mandated by State Law	Actual Cost

Sprinkler Systems

(Includes flush, office plan check, hydro and final inspections. Does not include required third-party technical review.)

▪ Addition, remodel, or new construction base rate (up to 8,000 sf)	$165.00
▪ Occupancies of 8,000 sq. ft. or greater	Base rate + $0.005/sf

Temporary and Construction Permits

▪ Fireworks shows (inside and outside)	$250.00
▪ Open flames and candles	$110.00
▪ Tents or temporary membrane structures	$55.00
▪ Underground storage tank installations, per site	$350.00
▪ Underground storage tank removal, per site	$350.00
▪ Above ground storage tank (under 500 gallons)	$250.00
▪ Above ground storage tank (501 or more gallons)	$110.00

Other Inspections and Re-inspections

▪ Wet Chemical/Hood System	$110.00
▪ Spray Booth, Spray Room, or Limited Spray Area	$110.00
▪ Re-Inspection Fee, for 3rd or each subsequent re-inspections	$110.00

POLICE

Alarm Permits $25.00

Animal Trap Deposit
- Resident $50.00
- Non-resident Not Available

Civil Paper Service $75.00

Faxes
- Up to 10 pages $1.00
- Each additional page $0.10

Fingerprinting
- Resident Free
- Non-resident $25.00

Home Drug Test Kit $15.00

Investigative Subpoena, Subpoena Ducus Tecum, Civil Lawsuit
- Copying Fees
  - Reports $10 minimum, $0.25 per page
  - Photos
    - » Per page $5.00
    - » On CD $15.00
- Research Time $50 per hour, minimum 1 hour

Jail or Department Property Damage Restitution Actual repair or replacement cost

Mailing/Postage
- Minimum $1.00
- Maximum actual cost over $1.00

Photos
- Per page $5.00
- On CD $15.00

Prisoner Transportation/Intra-State Extradition Mileage (one-way)
Current Internal Revenue Service Standard Mileage Rate

Private Traffic Control/Security (Officer & Car) $75.00 per hour, minimum 2 hours

Property Storage $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
RAD (Resist Aggression Defensively) 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
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
Road Cut Permit (Refundable bond)	$1,000.00
Swimming Pool Fill Up Includes hydrant meter rental. The cost of water is calculated using the applicable culinary water rates as detailed under “Utilities” heading.	$500.00 + cost of water
Water Pipe Flushing	Actual cost as determined by City Engineer

RECREATION

Basketball	$40.00
Baseball	$30.00
Spring Soccer	$30.00

Late Fee $5.00

Cancellation Fee $5.00

RENTALS

City Center (Residents Only)
- Refundable Deposit $200.00
- City Council Room
  - Evening, Monday-Friday $60.00
  - Partial Day, Saturday $75.00
  - Full Day, Saturday $150.00
  - Music Recitals, partial day $25.00
- Conference Room
  - Partial Day $30.00
  - Full Day $60.00
- Volunteer & Not-for-profit Groups At Cost, Min. $25.00
- Cancellation Fee $5.00

Signed agreement, deposit and payment due at time of reservation. Reservations are not accepted for Sundays and during business hours. Requests for reservations for holidays will be decided on a case by case basis.

Community Center
- Deposit 50% of total rental cost
- Hourly Rates

  Availability of rental of the Community Center is limited to after 5:00 pm Monday through Saturday. Saturday morning reservations are restricted to availability. Special circumstances such as early set up and late take down will be considered on an individual basis. Rental is not available on Sundays and holidays.

Area	Resident	Non-profit	Details
Classroom	$20/hr	$10/hr	Rooms are available Mon-Sat 9am - 10pm
Gymnasium	$40/hr	$20/hr	Mon-Sat, 5pm-10pm; Saturday morning subject to availability
Kitchen	$40/hr	$20/hr	Mon-Sat, 5pm-10pm; Saturday morning subject to availability
Cultural Art Auditorium	$40/hr	$20/hr	Mon-Sat, 5pm-10pm; Saturday morning subject to availability
Entire Community Center Includes all rooms, gym, auditorium, and kitchen	$150/hr	$100/hr	Mon-Sat, 5pm-10pm; Saturday morning subject to availability
All Day Rental Includes gym and kitchen. Additional rooms $20/hr ea.	$200/day	$150/day	Mon-Sat, 5pm-10pm; Saturday morning subject to availability

Public Works - Conference Room (Residents Only)

▪ Refundable Deposit	$200.00
▪ Partial Day	$30.00
▪ Full Day	$60.00
▪ Volunteer & Not-for-profit Groups	At Cost, Min. $25.00
▪ Cancellation Fee	$5.00

Signed agreement, deposit and payment due at time of reservation. Reservations are not accepted for Sundays and during business hours. Requests for reservations for holidays will be decided on a case by case basis.

Parks

▪ Pavilions only (ball fields are not reserved)	
• Resident	
» Partial Day (10am-3:30pm,4:30pm-10pm)	$15.00
» Full Day (10am-10pm)	$30.00
• Non-Resident	
» Partial Day (10am-3:30pm,4:30pm-10pm)	$30.00
» Full Day (10am-10pm)	$60.00
▪ Geneva Resort	No charge
▪ Horse Arena	No charge
▪ Horse Arena - Preparatory Grooming	$30.00
▪ "Reserved" sign refundable deposit	$25.00
▪ Volleyball net and ball refundable deposit	$50.00
▪ Cancellation Fee	$5.00

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
▪ Volunteer & Not-for-profit Groups	At Cost, Min. $25.00
▪ Cancellation Fee	$5.00

Signed agreement, deposit and payment due at time of reservation.

SOLICITING

Individual License $40.00

Group License $100.00

A background check is required for each individual wishing to obtain a solicitor's license in Lindon City. Individual licenses are required for each salesperson. If he/she is part of a group, the group license is an additional charge.

UTILITIES

RATES ARE MONTHLY AND FOR EACH UNIT

Culinary Water

		METER SIZE					
ZONES		1"	1 ½"	2"	3"	4"	6"
Below North Union Canal	base ea. 1000 gal.	$15.06 $1.24	$27.11 $1.24	$43.67 $1.24	$165.66 $1.24	$301.20 $1.24	$558.73 $1.24
Above North Union Canal	base ea. 1000 gal.	$16.10 $1.28	$28.98 $1.28	$46.69 $1.28	$177.09 $1.28	$321.98 $1.28	$597.28 $1.28
Upper Foothills	base ea. 1000 gal.	$25.85 $1.54	$46.53 $1.54	$74.97 $1.54	$284.37 $1.54	$517.03 $1.54	$959.09 $1.54

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 — $9.58
- Each additional garbage can — $4.94

Late Fee (on past due balance, charged monthly) — 1.5%

Reconnect Fee (per incident)
- 7:00 am - 3:30 pm, Monday - Friday — $25.00
- After hours, Weekends, Holidays — $37.50

Recycling, per can — $4.79

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 $12.67
- Usage rate per 1000 gallons $2.28

Based on average winter water usage from December to March.

Storm Water $4.64
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

	UNITS	UNIT PRICE	PRICE PER LINEAR FT	COMMENTS
SANITARY SEWER				
8" Sewer main	LF	$20.00	$20.00	
4' Standard manhole	EA	$2,800.00	$7.00	Based on 400' spacing
Sewer pipe bedding material	LF	$3.50	$3.50	This is mostly needed where groundwater is high
STORM WATER				
12" RCP Storm Drain	LF	$35.00	$35.00	
4' Standard manhole	EA	$2,600.00	$6.50	Based on 400' spacing
Curb face inlet box	LF	$2,000.00	$5.00	Based on 400' spacing
Storm drain line bedding material	LF	$3.50	$3.50	This is mostly needed where groundwater is high
CULINARY WATER				
8" Water main	LF	$28.00	$28.00	
10" Water main	LF	$32.00	$32.00	
12" Water main	LF	$36.00	$36.00	
8" Gate valve	EA	$1,000.00	$1.52	Based on 660' spacing
10" Gate valve	EA	$1,200.00	$1.82	Based on 660' spacing
12" Butterfly valve	EA	$1,650.00	$2.50	Based on 660' spacing
Culinary line bedding material	LF	$3.50	$3.50	This is mostly needed where groundwater is high
Fire hydrant assembly	EA	$2,500.00	$6.25	Based on 400' spacing
SECONDARY WATER				
4" Secondary main	LF	$9.00	$9.00	
6" Secondary main	LF	$12.00	$12.00	
4" Gate valve	EA	$650.00	$0.98	Based on 660' spacing
6" Gate valve	EA	$850.00	$1.29	Based on 660' spacing
Secondary line bedding material	LF	$3.00	$3.00	This is mostly needed where groundwater is high
CONCRETE WORK				
6' Curb, gutter & sidewalk	LF	$25.00	$25.00	
Driveway in 6' curb, gutter & sidewalk	EA	$300.00	$3.00	Based on 1 per 100 linear feet
4" Base course for 6' curb, gutter & sidewalk	LF	$1.25	$1.25	
ASPHALT				
Remove asphalt pavement	SF	$0.60	$3.00	Based on 5' of new pavement width
3" Asphalt (patch on shoulder of road)	SF	$2.00	$10.00	Based on 5' of new pavement width
8" Base course (patch shoulder of rd)	SF	$1.40	$7.00	Based on 5' of new pavement width
Roadway excavation	CY	$12.00	$2.40	Based on excavation for 5' new pavement width
Asphalt Sawcutting	LF	$0.75	$0.75	
CO-LOCATING ON CITY'S CONDUIT				
Conduit smaller than 4"	LF	$5.50	$5.50	Conduit installed in roadways at time of construction
4" Conduit	LF	$6.50	$6.50	Conduit installed in roadways at time of construction
6" Conduit	LF	$7.50	$7.50	Conduit installed in roadways at time of construction
Conduit smaller than 4"	LF	$11.00	$11.00	For conduit installed in existing roads
4" Conduit	LF	$13.00	$13.00	For conduit installed in existing roads
6" Conduit	LF	$15.00	$15.00	For conduit installed in existing roads

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.

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.

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.

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 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.

CAPITAL OUTLAYS Expenditures for the acquisition, construction, or improvement of capital assets.

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.

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.

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 it 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 fie-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.

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 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 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 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 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 budges 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.

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 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 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 increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a repayment a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does 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 rae. 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.

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 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 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 protions 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

AWWA	American Water Works Association
CIP	Capital Improvement Program
COLA	Cost of Living Allowance
CPI	Consumer Price Index
CTR	Certified Tax Rate
FTE	Full Time Equivalent
GAAP	General Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
RDA	Redevelopment Agency
SID	Special Improvement District
UDOT	Utah Department of Transportation