

June 15, 2020

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

It is a pleasure to present the 2020-2021 Fiscal Year (FY) Final Budget for your approval. This document is prepared for your review following the presentations of the Tentative Budget on April 13, 2020, the Proposed Budget on May 18, and in anticipation of a public hearing scheduled for the purpose of adopting the Final Budget on June 15, 2020, at 5:15 p.m. in the Lindon City Council Chambers at 100 N State St, Lindon, Utah. The following is a brief overview of the budget.

The budget is the financial plan for the 2020-2021 fiscal year (July 1, 2020 to June 30, 2021). It represents the financial guidance necessary to prudently implement the goals and plans of the Mayor and City Council. The budget is one of the most important documents that the City prepares each year because a delicate balance must be maintained to allow the City to identify the services it provides to its residents and then allocate the funding necessary for the continued existence of such services; and essential because it helps ensure that City resources are managed responsibly.

This is a balanced budget that provides for the full on-going operation of the City. All revenue collections and expenditures are monitored throughout the year by management and administrative controls. Safeguards have been developed to monitor, authorize, and analyze expenditures. These processes and safeguards allow staff the ability to amend the budget quickly, thereby minimizing the impact of any unanticipated changes in the economy.

ECONOMIC OVERVIEW

This budget preparation began in a good economic environment. However, in the last 3 months COVID-19 went from an epidemic to a pandemic. Our previously healthy economy was stricken with quarantines which immediately impacted production, consumerism, and unemployment.

This has definitely been an unprecedented time. Even though the quarantine restrictions are lifting in Utah County and businesses are starting to open, we are still waiting to find out how much sales dropped in April and May. We don't know how long it will take for the economy to recover or if there will be another quarantine period later in the year. The federal government promises to stimulate the economy, but we are in unknown territory.

The Final Budget has sales tax decreasing 20% for 2021 FY. Development and Court revenues are estimated to decrease 25% and 33%, respectively. As mentioned, the full

impact is unknown and these are just some initial estimates. The City recognizes the need to monitor the economy and revenues and amend the budget as needed throughout the year.

BUDGET POLICIES

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

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

- ▶ Incorporate policies and vision of the City Council consistent with adopted ordinances, General Plan, and Capital Facilities plans.
- ▶ Revenues and expenditures should be estimated at levels that are believed to be achievable.
- ▶ Enterprise funds should be self-sustaining. The City should develop healthy reserves in enterprise funds for long-term replacement needs and emergency repair and maintenance of critical facilities.
- ▶ The General Fund should be supported by diverse, stable revenue sources that do not collectively cause dramatic fluctuations over time. The City should not be dependent on limited funding sources to sustain its services and encourages implementation of a broad base of revenue sources with low rates.
 - One-time revenues should be used for one-time expenses.
 - Sales taxes should typically be used for one-time expenses and not for long-term financial commitments due to its volatility in poor economic times.
- ▶ Property taxes, fees, and other more stable sources of revenue should be set at sufficient rates to support critical services and programs essential for maintaining the public health, safety, and welfare.
 - Sustainable, ongoing revenue sources should be used to pay for ongoing expenses.
 - Fees and utility rates should be annually increased consistent with inflationary rates in order to maintain the buying power of the revenues and also to protect the public from significant increases in rates and fees.
- ▶ Develop capital facility master plans for buildings, parks, utilities, and other significant City infrastructure. The master plans should include strategic operations, maintenance, and replacement guidelines with supporting financial plans. Financial

plans should justify rate structures that support the implementation of the master plan.

- Adopt rate structures that support the implementation of the master plan for a five-year period and update the plan every five years, or as needed.
- ▶ Develop and follow a market driven compensation plan that will entice and retain good, quality employees. Analyze the need for additions to staff and evaluate the need to replace staff when a position becomes open due to resignation or retirement.
- ▶ Seek public input on budgetary decisions through a variety of means. (Exit surveys, community-wide surveys, public meetings, open houses, etc.).
- ▶ Use debt sparingly. Debt will only be issued for projects that cannot be reasonably afforded through a pay-as-you-go plan. For example, a pay-as-you-go scenario may be rejected if to do so would require cutting services or increasing service fees higher than would be necessary to pay debt service. As much as possible, debt will be planned as part of the financial component of the Capital Facilities Master Plans.

The budget is a financial plan for the fiscal year. It is in essence a plan of operation based upon an expected economy. At times the best that can be said about expectations is to expect the unexpected. As a safeguard, all revenue collections and expenditures are monitored throughout the year by management and software programs are utilized to assist in analyzing and controlling expenditures. This allows staff to reduce budgets quickly to minimize the impact of a faltering economy on the City's ability to deliver key services.

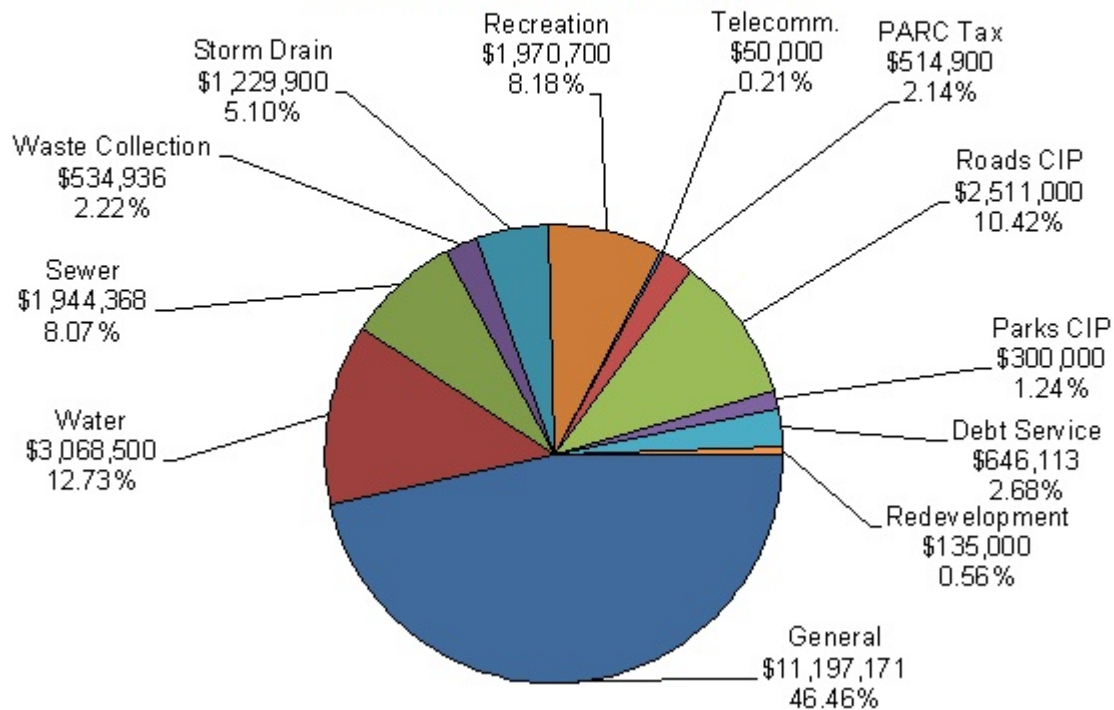
CITY WIDE BUDGET

Lindon City's total budget for all funds is \$24,102,588. The totals by fund are shown on the following page.

Highlights of the revenues and expenditures are on the following pages. More information is provided in the "Budget Highlights and Overview" section, with still more information provided in the "General Funds", "Other Funds", and "Enterprise Funds" sections.

Citywide Expenditures by Fund

Total Expenditures = \$24,102,588
Total Includes Fund Balances and Transfers



REVENUE HIGHLIGHTS

The Lindon City 2020-2021 budget does not include any tax rate increases. As previously mentioned, tax and other revenue is expected to decline as a result of the COVID-19 quarantine's impact on the economy. It is uncertain how much revenue will decline, how long the decline will continue and how long it will take to recover. At this point, the Final Budget anticipates sales tax decreases of 20% for the entire 2021 FY. Development and Court revenues are estimated to decrease 25% and 33%, respectively.

A few increases are requested to bring fees for services more in-line with their delivery costs. Water, sewer, storm water, garbage, and recycling utility rates will increase. The water and sewer, and storm water utility funds were reviewed by J-U-B Engineers in 2019. The firm estimated the following rate changes which are designed to cover projected operational expenses, as well as increase the coverage of repair and replacement costs in the these funds.

- ▶ Increase the culinary water base and usage rates by 9%
- ▶ Increase the sewer base and usage rates 4%
- ▶ Increase the storm water utility rate 13%

They are updating their utility rate study for the water and sewer funds this year. More information about these utility rate changes is available in the June 2020 Utility Rate Study provided by J-U-B Engineers.

Storm Water utility rate will continue to increase by 13% as recommended in the 2019 Utility Rate Study. Garbage and recycling utility rates will increase 3% due to an increase in the contract pricing from the provider, Republic Services.

EXPENDITURE HIGHLIGHTS

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

The City's Department Heads work hard to continue providing excellent service with limited budget resources. A fully sustainable budget provides for operations, personnel, capital investment and replacement sufficient to provide the services desired by the residents of Lindon on an on-going basis.

Operations

The operational portion of the budget is fairly stable from year to year. Many division or department operating budgets remained relatively unchanged although a few divisions will have operational changes as described below.

- ▶ The Police Division has a significant increase due to leasing 15 fleet vehicles.
- ▶ The General Fund Transfers are significantly decreased, as is the Debt Service Fund, due to using excess reserves to pay down 3 years of the 2016 Sales Tax Revenue Bond which was used to build the Public Safety Building.
- ▶ RDA State Street District received its last tax increment payment in 2020FY.

Personnel

This budget does not include any additional employees. Personnel wages are estimated to increase in the 2021FY Budget for merit increases in January. This budget does not include a Cost of Living Allowance (COLA) increase in July. The economic conditions can be reevaluated in December at which time the City Council can authorize, postpone or withhold the January merit increases.

Medical insurance premiums are projected to increase 7.6% in the 2020-2021 fiscal year. Beginning this year, employees will pay 3% of their medical premiums. Dental premiums are paid by the City for employee and employee plus one coverage. Employees with family coverage pay 50% of their dental premiums. The City will change insurance providers for dental, vision, life and long-term disability insurance in order to save money on the premiums for both the City and the employees. These changes resulted in a 3.9% increase in the benefit allowance provided for employees.

Legislative enhancements to Tier 2 Public Safety and Firefighter retirement benefits will take effect July 1, 2020. For Lindon City, this affects police officers who entered the Utah Retirement System on or after July 1, 2011. The enhancements for Tier 2 Public Safety and Firefighter benefits call for increased contributions from both the employer and the employee. With the competition to hire public safety personnel, many local governments, including Lindon City, are offering to “pick up” the employee’s share of the increased contribution.

Capital

Capital expenditures have been evaluated, prioritized and implemented only where necessary in order to endure this downturn in the economy.

The capital projects budgeted for this fiscal year consist of:

- ▶ HVAC upgrade for the City Center and Community Center
- ▶ vehicles in the police department
- ▶ multiple street resurfacing projects
- ▶ park improvements at Fryer and Meadow Parks
- ▶ waterline and well improvements
- ▶ sewer equipment, sewer lift station and sewer line improvements
- ▶ storm water drainage system improvements
- ▶ pump and boiler improvements at the Aquatics Center

Debt

The City has an annual debt service obligation of approximately \$1.7 million. In the past 2 years, the City made a extra debt service payments on the Public Safety Building with the intention to pay off this General Fund Debt by the 2020-2021 FY, 10 years ahead of schedule. However, with the economic downturn, no extra debt service payments are included in this budget. With regular annual payments for this and 2 more years, the bond would be paid of in 2023, 8 years ahead of schedule.

This budget does not include the issuance of additional bonds.

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, 2019. 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 fifteenth consecutive award.

A reproduction of the certificate is in the Appendix.

CONCLUSION

This budget emphasizes maintaining the high level of service that the residents of Lindon have come to expect. I appreciate the dedication of our workforce, elected and appointed officials, and the volunteers that serve in this community.

Additional information is available in this budget document. The pages that follow contain

- ▶ Comparison of the 2019-2020 Amended Budgets,
- ▶ Summary Final Budget,
- ▶ Schedule of Changes in Fund Balances, and
- ▶ Detail Final Budget
- ▶ Financial Policies
- ▶ Compensation Programs
- ▶ Fee Schedule

The Summary and Detail Budgets contain actual revenue and expenditure amounts for the past 2 years, the original and amended budgets for the 2019-2020 fiscal year and the budget for the 2020-2021 fiscal year.

Please feel free to contact me if you have any questions.

Respectfully submitted,
Kristen Colson, Finance Director

PROPOSED FEE SCHEDULE CHANGES

June 15, 2020

CHANGES

Miscellaneous

- **Property Tax Rate**
 - Property Tax Certified Tax Rate (CTR) ~~0.1241%~~ 0.1174%

Utilities

- **Garbage** (Residential Only)
 - First garbage can ~~\$10.30~~ \$10.61
 - Each additional garbage can ~~\$8.76~~ \$9.02
- **Recycling**, per can ~~\$3.71~~ \$3.82
- **Storm Water Utility Fee** ~~\$10.08~~ \$10.38

COMPARISON OF ORIGINAL AND AMENDED 2019-2020 BUDGETS

	ORIGINAL BUDGET	AMENDED 5/18/2020	AMENDED 6/15/2020	VARIANCE 5/18/2020 TO 6/15/2020
GENERAL FUND REVENUES				
Taxes				
Property Taxes	2,160,069	2,246,655	2,246,655	0
General Sales & Use Tax	4,555,600	4,202,275	4,402,275	200,000
Other Taxes	1,594,000	1,539,000	1,539,000	0
Licenses & Permits	589,600	469,550	502,700	33,150
Grants & Intergovernmental	174,360	227,155	241,255	14,100
Charges for Services	240,000	126,400	159,500	33,100
Fines & Forfeitures	597,000	492,000	517,000	25,000
Miscellaneous Revenue	744,295	697,335	697,335	0
Cemetery	58,000	79,340	92,300	12,960
Transfers & Contributions	1,068,799	1,124,199	1,121,310	(2,889)
Use of Fund Balance, General Fund	-	902,541	990,005	87,464
TOTAL GENERAL FUND REVENUES	11,781,723	12,106,450	12,509,335	402,885
GENERAL FUND EXPENDITURES				
Legislative	106,315	102,820	102,820	0
Judicial	560,940	495,840	505,840	10,000
Administrative	981,850	974,325	974,925	600
Legal Services	130,975	119,425	119,475	50
Engineering	150,000	50,000	50,000	0
Elections	25,000	10,700	10,700	0
Government Buildings	386,260	338,730	338,845	115
Police Services	2,708,631	2,639,281	2,628,361	(10,920)
Fire Protection Services	1,508,762	1,508,762	1,508,762	0
Protective Inspections	303,945	285,370	285,370	0
Animal Control Services	24,900	23,225	23,225	0
Streets	450,080	458,330	463,070	4,740
Public Works Administration	776,470	784,620	772,620	(12,000)
Parks	950,575	1,067,310	1,077,610	10,300
Library Services	16,000	15,000	15,000	0
Cemetery	16,850	35,525	35,525	0
Planning & Economic Developmnt	407,385	366,735	366,735	0
Transfers	2,188,100	2,817,452	3,217,452	400,000
Contributions	13,000	13,000	13,000	0
Appropriation, General Fund Bal.	75,685	0	0	0
TOTAL GENERAL FUND EXPENDITURES	11,781,723	12,106,450	12,509,335	402,885
REDEVELOPMENT AGENCY FUND				
STATE STREET DISTRICT REVENUES				
Tax Increment	190,000	209,000	209,000	0
Other	7,000	10,000	10,000	0
Use of Fund Balance	15,535	0	0	0
TOTAL STATE STREET DISTRICT REVENUES	212,535	219,000	219,000	0
STATE ST DISTRICT EXPENDITURES				
Operations	182,535	32,200	32,200	0
Capital	30,000	30,000	30,000	0
Appropriation to Fund Balance	0	156,800	156,800	0
TOTAL STATE ST DISTRICT EXPENDITURES	212,535	219,000	219,000	0

COMPARISON OF ORIGINAL AND AMENDED 2019-2020 BUDGETS

	ORIGINAL BUDGET	AMENDED 5/18/2020	AMENDED 6/15/2020	VARIANCE 5/18/2020 TO 6/15/2020
WEST SIDE DISTRICT REVENUES				
Other	500	375	375	0
Use of Fund Balance	1,335	0	0	0
TOTAL WEST SIDE DISTRICT REVENUES	1,835	375	375	0
WEST SIDE DISTRICT EXPENDITURES				
Operations	1,835	0	0	0
Capital	0	0	0	0
Appropriation to Fund Balance	0	375	375	0
TOTAL WEST SIDE DISTRICT EXPENDITURES	1,835	375	375	0
DISTRICT #3 REVENUES				
Tax Increment	0	0	0	0
Other	10,000	8,000	8,000	0
Use of Fund Balance	0	0	0	0
TOTAL DISTRICT #3 REVENUES	10,000	8,000	8,000	0
DISTRICT #3 EXPENDITURES				
Operations	7,000	7,000	7,000	0
Capital	0	0	0	0
Appropriation to Fund Balance	3,000	1,000	1,000	0
TOTAL DISTRICT #3 EXPENDITURES	10,000	8,000	8,000	0
700 NORTH CDA REVENUES				
Tax Increment	105,000	118,010	118,010	0
Other	1,800	3,000	3,000	0
Use of Fund Balance	0	0	0	0
TOTAL 700 NORTH CDA REVENUES	106,800	121,010	121,010	0
700 NORTH CDA EXPENDITURES				
Operations	19,700	19,700	19,700	0
Capital	0	0	0	0
Appropriation to Fund Balance	87,100	101,310	101,310	0
TOTAL 700 NORTH CDA EXPENDITURES	106,800	121,010	121,010	0
PARC TAX FUND REVENUES				
PARC Tax	630,000	550,000	576,000	26,000
Other	15,000	15,000	15,000	0
Use of Fund Balance	212,290	415,305	384,305	(31,000)
TOTAL PARC TAX FUND REVENUES	857,290	980,305	975,305	(5,000)
PARC TAX FUND EXPENDITURES				
Operations	607,290	730,305	725,305	(5,000)
Capital	250,000	250,000	250,000	0
Appropriation to Fund Balance	0	0	0	0
TOTAL PARC TAX FUND EXPENDITURES	857,290	980,305	975,305	(5,000)
DEBT SERVICE REVENUES - transfers	1,145,200	1,174,552	1,174,552	0
DEBT SERVICE EXPENDITURES				
Principal	1,120,876	1,149,876	1,149,876	0
Interest	22,724	23,026	23,026	0
Paying Agent Fees	1,600	1,650	1,650	0
TOTAL DEBT SERVICE EXPENDITURES	1,145,200	1,174,552	1,174,552	0

COMPARISON OF ORIGINAL AND AMENDED 2019-2020 BUDGETS

	ORIGINAL BUDGET	AMENDED 5/18/2020	AMENDED 6/15/2020	VARIANCE 5/18/2020 TO 6/15/2020
CLASS C ROADS C.I.P. REVENUES				
Taxes	450,000	750,000	750,000	0
Impact Fees	60,000	5,000	5,000	0
Transfers In	300,000	800,000	900,000	100,000
Other	10,000	24,000	24,000	0
Use of Fund Balance	664,000	47,400	0	(47,400)
TOTAL CLASS C ROADS C.I.P. REVENUES	1,484,000	1,626,400	1,679,000	52,600
CLASS C ROADS C.I.P. EXPENDITURES				
Operations	184,000	426,400	426,400	0
Capital	1,300,000	1,200,000	1,200,000	0
Appropriation to Fund Balance	0	0	52,600	52,600
TOTAL CLASS C ROADS C.I.P. EXPENDITURES	1,484,000	1,626,400	1,679,000	52,600
PARKS C.I.P. REVENUES				
Impact Fees	260,000	424,500	480,000	55,500
Transfers In	11,000	11,000	6,000	(5,000)
Use of Fund Balance	34,200	0	0	0
TOTAL PARKS C.I.P. REVENUES	305,200	435,500	486,000	50,500
PARKS C.I.P. EXPENDITURES				
Operations	20,000	20,000	20,000	0
Capital	285,200	332,300	180,500	(151,800)
Appropriation to Fund Balance	0	83,200	285,500	202,300
TOTAL PARKS C.I.P. EXPENDITURES	305,200	435,500	486,000	50,500
WATER FUND REVENUES				
Utility Fees	2,598,200	2,598,200	2,598,200	0
Impact Fees	132,000	156,000	172,000	16,000
Other	409,100	421,400	430,870	9,470
Use of Fund Balance	0	0	0	0
TOTAL WATER FUND REVENUES	3,139,300	3,175,600	3,201,070	25,470
WATER FUND EXPENDITURES				
Personnel	292,010	308,390	308,390	0
Operations	1,310,838	1,231,138	1,240,175	9,037
Capital	1,022,000	963,500	963,500	0
Appropriation to Fund Balance	514,452	672,572	689,005	16,433
TOTAL WATER FUND EXPENDITURES	3,139,300	3,175,600	3,201,070	25,470
SEWER FUND REVENUES				
Utility Fees	1,647,360	1,647,360	1,647,360	0
Impact Fees	90,000	98,000	110,000	12,000
Other	49,000	40,100	43,285	3,185
Use of Fund Balance	21,966	0	0	0
TOTAL SEWER FUND REVENUES	1,808,326	1,785,460	1,800,645	15,185
SEWER FUND EXPENDITURES				
Personnel	256,950	227,220	227,220	0
Operations	1,501,376	1,486,393	1,485,430	(963)
Capital	50,000	35,000	35,000	0
Appropriation to Fund Balance	0	36,847	52,995	16,148
TOTAL SEWER FUND EXPENDITURES	1,808,326	1,785,460	1,800,645	15,185

COMPARISON OF ORIGINAL AND AMENDED 2019-2020 BUDGETS

	ORIGINAL BUDGET	AMENDED 5/18/2020	AMENDED 6/15/2020	VARIANCE 5/18/2020 TO 6/15/2020
WASTE COLLECTION REVENUES				
Utility Fees	510,000	510,000	513,000	3,000
Use of Fund Balance	550	9,900	13,900	4,000
TOTAL WASTE COLLECTION REVENUES	510,550	519,900	526,900	7,000
WASTE COLLECTION EXPENDITURES				
Operations	510,550	519,900	526,900	7,000
Appropriation to Fund Balance	0	0	0	0
TOTAL WASTE COLLECTION EXPENDITURES	510,550	519,900	526,900	7,000
STORM WATER DRAINAGE REV.				
Utility Fees	1,030,000	1,030,000	1,030,000	0
Impact Fees	95,000	75,000	83,000	8,000
Other	10,200	16,000	16,000	0
Use of Fund Balance	0	0	0	0
TOTAL STORM WATER DRAINAGE REV.	1,135,200	1,121,000	1,129,000	8,000
STORM WATER DRAINAGE EXP.				
Personnel	190,375	199,565	201,670	2,105
Operations	399,578	455,823	454,860	(963)
Capital	165,000	183,000	183,000	0
Appropriation to Fund Balance	380,247	282,612	289,470	6,858
TOTAL STORM WATER DRAINAGE EXP.	1,135,200	1,121,000	1,129,000	8,000
RECREATION FUND REVENUES				
Interest Earnings	4,500	3,800	3,800	0
Admission	425,500	344,100	344,100	0
Lessons/Programs	187,650	74,710	76,210	1,500
Rentals	142,800	121,480	124,750	3,270
Grants and Contributions	6,300	11,475	11,475	0
Transfers In	1,137,900	1,162,900	1,462,900	300,000
Use of Fund Balance	319,905	370,255	56,185	(314,070)
TOTAL RECREATION FUND REVENUES	2,224,555	2,088,720	2,079,420	(9,300)
RECREATION FUND EXPENDITURES				
Personnel	703,455	731,455	731,455	0
Operations	1,111,100	1,071,410	1,062,110	(9,300)
Capital	410,000	285,855	285,855	0
Appropriation to Fund Balance	0	0	0	0
TOTAL RECREATION FUND EXPENDITURES	2,224,555	2,088,720	2,079,420	(9,300)
TELECOMMUNICATIONS FUND REV.				
Customer Connection Fee	54,000	54,000	54,000	0
Other	-	0	-	0
Use of Fund Balance	-	0	-	0
TOTAL TELECOMMUNICATIONS FUND REV.	54,000	54,000	54,000	0
TELECOMMUNICATIONS FUND EXP.				
Operations	54,000	54,000	54,000	0
Appropriation to Fund Balance	-	0	-	0
TOTAL TELECOMMUNICATIONS FUND EXP.	54,000	54,000	54,000	0
TOTAL CITY BUDGET	24,776,514	25,416,272	25,963,612	547,340

BUDGET SUMMARY

DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ORIGINAL	2019-2020 AMENDED	2020-2021 REQUESTED
GENERAL FUND REVENUES					
Taxes					
Property Taxes	2,282,186	2,231,416	2,160,069	2,246,655	2,323,887
General Sales & Use Tax	4,244,129	4,359,858	4,555,600	4,402,275	3,521,500
Other Taxes	1,605,530	1,556,259	1,594,000	1,539,000	1,487,000
Licenses & Permits	531,076	1,113,012	589,600	502,700	391,750
Grants & Intergovernmental	45,928	169,608	174,360	241,255	18,200
Charges for Services	278,986	485,719	240,000	159,500	101,375
Fines & Forfeitures	523,011	607,173	597,000	517,000	348,000
Miscellaneous Revenue	516,784	3,287,213	744,295	697,335	1,609,860
Cemetery	49,025	75,390	58,000	92,300	60,000
Transfers & Contributions	1,084,407	973,298	1,068,799	1,121,310	987,918
Use of Fund Balance, General Fund	0	-	-	990,005	347,681
TOTAL GENERAL FUND REVENUES	11,161,063	14,858,947	11,781,723	12,509,335	11,197,171
GENERAL FUND EXPENDITURES					
Legislative	101,862	100,722	106,315	102,820	101,900
Judicial	552,216	563,662	560,940	505,840	461,805
Administrative	872,476	1,024,857	981,850	974,925	974,250
Legal Services	100,653	105,721	130,975	119,475	121,520
Engineering	147,237	76,494	150,000	50,000	50,000
Elections	8,476	89	25,000	10,700	0
Government Buildings	246,182	569,003	386,260	338,845	282,410
Police Services	2,545,668	3,330,235	2,708,631	2,628,361	3,654,586
Fire Protection Services	1,480,200	1,508,666	1,508,762	1,508,762	1,508,762
Protective Inspections	293,223	298,674	303,945	285,370	290,055
Animal Control Services	18,118	22,650	24,900	23,225	22,725
Streets	378,828	340,411	450,080	463,070	421,360
Public Works Administration	586,192	499,459	776,470	772,620	658,360
Parks	487,693	539,433	950,575	1,077,610	514,600
Library Services	13,663	14,470	16,000	15,000	15,000
Cemetery	12,912	13,293	16,850	35,525	16,200
Planning & Economic Developmnt	353,941	309,597	407,385	366,735	401,150
Transfers	2,894,025	4,790,573	2,188,100	3,217,452	1,689,488
Contributions	12,619	11,788	13,000	13,000	13,000
Appropriation, General Fund Bal.	54,878	739,151	75,685	0	0
TOTAL GENERAL FUND EXPENDITURES	11,161,063	14,858,947	11,781,723	12,509,335	11,197,171
REDEVELOPMENT AGENCY FUND					
STATE STREET DISTRICT REVENUES					
Tax Increment	202,928	254,285	190,000	209,000	0
Other	4,477	8,515	7,000	10,000	6,000
Use of Fund Balance	21,168	0	15,535	0	0
TOTAL STATE STREET DISTRICT REVENUES	228,573	262,801	212,535	219,000	6,000
STATE ST DISTRICT EXPENDITURES					
Operations	228,573	29,910	182,535	32,200	5,600
Capital	0	0	30,000	30,000	0
Appropriation to Fund Balance	0	232,891	0	156,800	400
TOTAL STATE ST DISTRICT EXPENDITURES	228,573	262,801	212,535	219,000	6,000
WEST SIDE DISTRICT REVENUES					
Other	414	513	500	375	200
Use of Fund Balance	1,420	0	1,335	0	0
TOTAL WEST SIDE DISTRICT REVENUES	1,833	513	1,835	375	200
WEST SIDE DISTRICT EXPENDITURES					
Operations	1,833	0	1,835	0	0
Appropriation to Fund Balance	0	513	0	375	200
TOTAL WEST SIDE DISTRICT EXPENDITURES	1,833	513	1,835	375	200

BUDGET SUMMARY

DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ORIGINAL	2019-2020 AMENDED	2020-2021 REQUESTED
DISTRICT #3 REVENUES					
Tax Increment	0	0	0	0	0
Other	6,295	10,324	10,000	8,000	4,800
Use of Fund Balance	687	0	0	0	2,200
TOTAL DISTRICT #3 REVENUES	6,982	10,324	10,000	8,000	7,000
DISTRICT #3 EXPENDITURES					
Operations	6,982	5,148	7,000	7,000	7,000
Capital	0	0	0	0	0
Appropriation to Fund Balance	0	5,176	3,000	1,000	0
TOTAL DISTRICT #3 EXPENDITURES	6,982	10,324	10,000	8,000	7,000
700 NORTH CDA REVENUES					
Tax Increment	72,958	102,228	105,000	118,010	120,000
Other	201	1,823	1,800	3,000	1,800
Use of Fund Balance	0	0	0	0	0
TOTAL 700 NORTH CDA REVENUES	73,159	104,051	106,800	121,010	121,800
700 NORTH CDA EXPENDITURES					
Operations	49,510	16,614	19,700	19,700	21,800
Appropriation to Fund Balance	23,650	87,437	87,100	101,310	100,000
TOTAL 700 NORTH CDA EXPENDITURES	73,159	104,051	106,800	121,010	121,800
PARC TAX FUND REVENUES					
PARC Tax	595,280	610,362	630,000	576,000	432,000
Other	10,839	20,081	15,000	15,000	10,000
Use of Fund Balance	0	0	212,290	384,305	72,900
TOTAL PARC TAX FUND REVENUES	606,119	630,443	857,290	975,305	514,900
PARC TAX FUND EXPENDITURES					
Operations	468,294	427,014	607,290	725,305	514,900
Capital	56,975	0	250,000	250,000	0
Appropriation to Fund Balance	80,851	203,429	0	0	0
TOTAL PARC TAX FUND EXPENDITURES	606,119	630,443	857,290	975,305	514,900
DEBT SERVICE REVENUES - transfers	858,371	2,946,429	1,145,200	1,174,552	646,113
DEBT SERVICE EXPENDITURES					
Principal	760,998	2,844,850	1,120,876	1,149,876	635,953
Interest	94,260	98,386	22,724	23,026	8,510
Paying Agent Fees	3,114	3,193	1,600	1,650	1,650
TOTAL DEBT SERVICE EXPENDITURES	858,371	2,946,429	1,145,200	1,174,552	646,113
CLASS C ROADS C.I.P. REVENUES					
Taxes	444,465	474,449	450,000	750,000	562,500
Impact Fees	65,711	181,412	60,000	5,000	5,000
Transfers In	1,700,000	1,000,000	300,000	900,000	0
Other	255,235	164,508	10,000	24,000	12,000
Use of Fund Balance	0	0	664,000	0	1,931,500
TOTAL CLASS C ROADS C.I.P. REVENUES	2,465,410	1,820,369	1,484,000	1,679,000	2,511,000
CLASS C ROADS C.I.P. EXPENDITURES					
Operations	367,901	333,229	184,000	426,400	411,000
Capital	565,144	128,526	1,300,000	1,200,000	2,100,000
Appropriation to Fund Balance	1,532,365	1,358,615	0	52,600	0
TOTAL CLASS C ROADS C.I.P. EXPENDITURES	2,465,410	1,820,369	1,484,000	1,679,000	2,511,000
PARKS C.I.P. REVENUES					
Impact Fees	399,508	475,543	260,000	480,000	220,000
Transfers In	0	10,593	11,000	6,000	10,000
Use of Fund Balance	0	0	34,200	0	70,000
TOTAL PARKS C.I.P. REVENUES	399,508	486,136	305,200	486,000	300,000

BUDGET SUMMARY

DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ORIGINAL	2019-2020 AMENDED	2020-2021 REQUESTED
PARKS C.I.P. EXPENDITURES					
Operations	10,000	10,000	20,000	20,000	20,000
Capital	1,785	60,045	285,200	180,500	280,000
Appropriation to Fund Balance	387,723	416,091	0	285,500	0
TOTAL PARKS C.I.P. EXPENDITURES	399,508	486,136	305,200	486,000	300,000
WATER FUND REVENUES					
Utility Fees	2,233,925	2,408,750	2,598,200	2,598,200	2,794,200
Impact Fees	156,506	221,425	132,000	172,000	78,000
Other	1,931,594	710,242	409,100	430,870	74,300
Use of Fund Balance	0	0	0	0	122,000
TOTAL WATER FUND REVENUES	4,322,025	3,340,417	3,139,300	3,201,070	3,068,500
WATER FUND EXPENDITURES					
Personnel	290,910	335,892	292,010	308,390	353,900
Operations	1,166,785	1,061,655	1,310,838	1,240,175	1,337,690
Capital	365,686	501,933	1,022,000	963,500	1,140,000
Appropriation to Fund Balance	2,498,644	1,440,937	514,452	689,005	236,910
TOTAL WATER FUND EXPENDITURES	4,322,025	3,340,417	3,139,300	3,201,070	3,068,500
SEWER FUND REVENUES					
Utility Fees	1,773,733	1,508,923	1,647,360	1,647,360	1,713,300
Impact Fees	100,760	184,732	90,000	110,000	40,000
Other	2,005,578	105,173	49,000	43,285	33,885
Use of Fund Balance	236,442	240,011	21,966	0	157,183
TOTAL SEWER FUND REVENUES	4,116,513	2,038,840	1,808,326	1,800,645	1,944,368
SEWER FUND EXPENDITURES					
Personnel	231,623	178,592	256,950	227,220	271,350
Operations	2,051,788	1,149,051	1,501,376	1,485,430	1,484,018
Capital	902,024	413,896	50,000	35,000	189,000
Appropriation to Fund Balance	931,078	297,301	0	52,995	0
TOTAL SEWER FUND EXPENDITURES	4,116,513	2,038,840	1,808,326	1,800,645	1,944,368
WASTE COLLECTION REVENUES					
Utility Fees	415,471	479,759	510,000	513,000	528,400
Use of Fund Balance	36,178	9,195	550	13,900	6,536
TOTAL WASTE COLLECTION REVENUES	451,649	488,955	510,550	526,900	534,936
WASTE COLLECTION EXPENDITURES					
Operations	451,649	488,955	510,550	526,900	534,936
Appropriation to Fund Balance	0	0	0	0	0
TOTAL WASTE COLLECTION EXPENDITURES	451,649	488,955	510,550	526,900	534,936
STORM WATER DRAINAGE REV.					
Utility Fees	799,344	920,072	1,030,000	1,030,000	1,163,900
Impact Fees	124,858	207,429	95,000	83,000	50,000
Other	469,047	56,268	10,200	16,000	16,000
Use of Fund Balance	0	0	0	0	0
TOTAL STORM WATER DRAINAGE REV.	1,393,249	1,183,769	1,135,200	1,129,000	1,229,900
STORM WATER DRAINAGE EXP.					
Personnel	183,501	197,500	190,375	201,670	203,015
Operations	697,551	787,118	399,578	454,860	374,182
Capital	51,581	9,361	165,000	183,000	270,000
Appropriation to Fund Balance	460,617	189,789	380,247	289,470	382,703
TOTAL STORM WATER DRAINAGE EXP.	1,393,249	1,183,769	1,135,200	1,129,000	1,229,900

BUDGET SUMMARY

DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ORIGINAL	2019-2020 AMENDED	2020-2021 REQUESTED
RECREATION FUND REVENUES					
Bond Proceeds/Interest	2,069	4,896	4,500	3,800	3,000
Admission	405,834	405,022	425,500	344,100	400,000
Lessons/Programs	178,150	158,703	187,650	76,210	133,500
Rentals	150,244	127,992	142,800	124,750	153,000
Grants and Contributions	847,163	5,864	6,300	11,475	6,300
Transfers In	976,300	985,512	1,137,900	1,462,900	1,263,375
Use of Fund Balance	0	0	319,905	56,185	11,525
TOTAL RECREATION FUND REVENUES	2,559,760	1,687,988	2,224,555	2,079,420	1,970,700
RECREATION FUND EXPENDITURES					
Personnel	558,800	579,692	703,455	731,455	779,225
Operations	855,045	893,446	1,111,100	1,062,110	1,066,475
Capital	134,300	142,675	410,000	285,855	125,000
Appropriation to Fund Balance	1,011,615	72,176	0	0	0
TOTAL RECREATION FUND EXPENDITURES	2,559,760	1,687,988	2,224,555	2,079,420	1,970,700
TELECOMMUNICATIONS FUND REV.					
Customer Connection Fee	45,055	57,067	54,000	54,000	50,000
Other	21,204	2,872	-	-	-
Use of Fund Balance	0	-	-	-	-
TOTAL TELECOMMUNICATIONS FUND REV.	66,259	59,939	54,000	54,000	50,000
TELECOMMUNICATIONS FUND EXP.					
Operations	51,877	59,683	54,000	54,000	50,000
Appropriation to Fund Balance	14,383	256	-	-	-
TOTAL TELECOMMUNICATIONS FUND EXP.	66,259	59,939	54,000	54,000	50,000
TOTAL CITY BUDGET	28,710,474	29,919,921	24,776,514	25,963,612	24,102,588

SUMMARY OF CHANGES IN FUND BALANCES

	Governmental Funds						Proprietary Funds						Total All Funds
	General	RDA	PARC Tax	Roads CIP	Parks CIP	Debt Svc	Water	Sewer	Garbage	Storm	Recreation	Telecomm.	
Beginning Balances	2,320,352	1,168,362	458,464	4,287,075	1,687,255	-	7,552,269	2,732,391	27,767	1,280,952	63,983	17,864	21,596,733
Revenues													
Program revenues													
Charges for services	1,854,168						2,794,200	1,713,300	528,400	1,163,900	689,500	50,000	8,793,468
Impact Fees	34,875			5,000	220,000		78,000	40,000		50,000			427,875
Grants and contributions	18,200										6,300		24,500
General revenues													
Property taxes	2,323,887												2,323,887
Sales tax	3,521,500												3,521,500
Other taxes	1,487,000	120,000	432,000	562,500									2,601,500
Other	1,609,860	12,800	10,000	12,000	-		74,300	33,885		16,000		-	1,768,845
Total revenues	10,849,490	132,800	442,000	579,500	220,000	-	2,946,500	1,787,185	528,400	1,229,900	695,800	50,000	19,461,575
Transfers In	-	-	-	-	10,000	646,113	-	-	-	-	1,263,375	-	1,919,488
Expenses													
General government	3,385,650	34,400											3,420,050
Public safety	5,186,073												5,186,073
Streets	421,360			411,000									832,360
Parks and recreation	514,600		294,900										809,500
Capital projects	-	-		2,100,000	290,000								2,390,000
Debt Service	-					646,113							646,113
Water							2,831,590						2,831,590
Sewer								1,944,368					1,944,368
Solid Waste									534,936				534,936
Storm Water Drainage	-									847,197			847,197
Recreation Fund											1,970,700		1,970,700
Telecomm. Fund												50,000	50,000
Total expenses	9,507,683	34,400	294,900	2,511,000	290,000	646,113	2,831,590	1,944,368	534,936	847,197	1,970,700	50,000	21,462,887
Transfers Out	1,689,488	-	220,000	-	10,000	-	-	-	-	-	-	-	1,919,488
Ending Balances	1,972,671	1,266,762	385,564	2,355,575	1,617,255	-	7,667,179	2,575,208	21,231	1,663,655	52,458	17,864	19,595,421
Percent Change	-15.0%	8.4%	-15.9%	-45.1%	-4.1%	0.0%	1.5%	-5.8%	-23.5%	29.9%	-18.0%	0.0%	-9.3%

GENERAL FUND:

	<u>Fund Bal.</u>	<u>% of Rev.</u>
6/30/2020	2,320,352	22.64%
6/30/2021	1,972,671	22.62%

GENERAL FUND LIMITS:

ending max	2,180,083	25.0%
ending min	436,017	5.0%

Example General Fund Balance Levels based on projected revenues for:

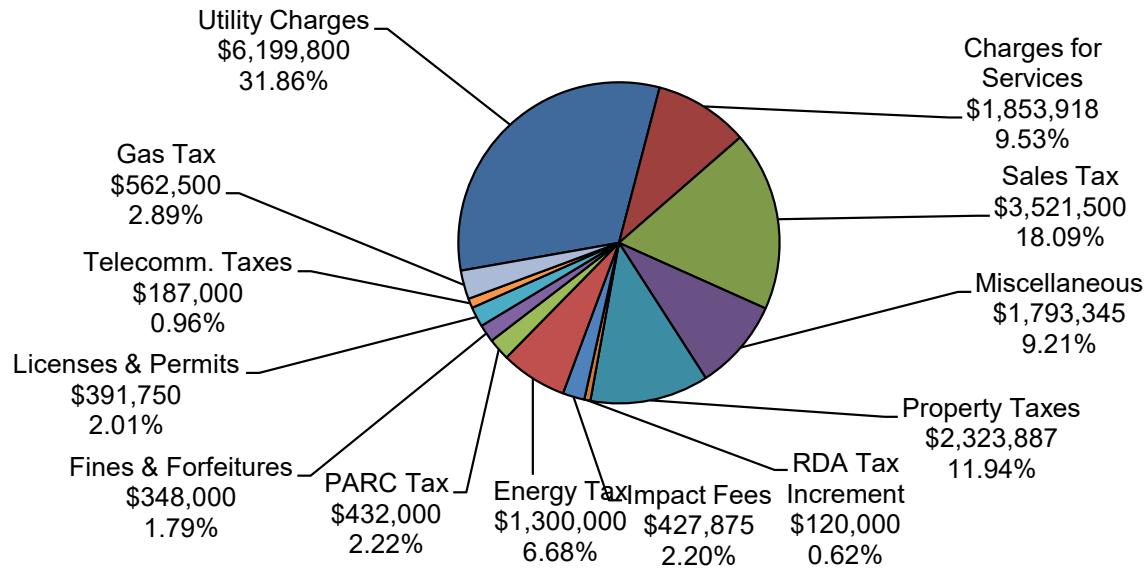
	<u>2019-2020</u>	<u>2020-2021</u>
25%	2,561,864	2,180,083
24%	2,459,389	2,092,880
22%	2,254,440	1,918,473
20%	2,049,491	1,744,066
18%	1,844,542	1,569,660

Date printed: 6/10/2020

Where the Money Comes From

Total City Revenues = \$19,461,575

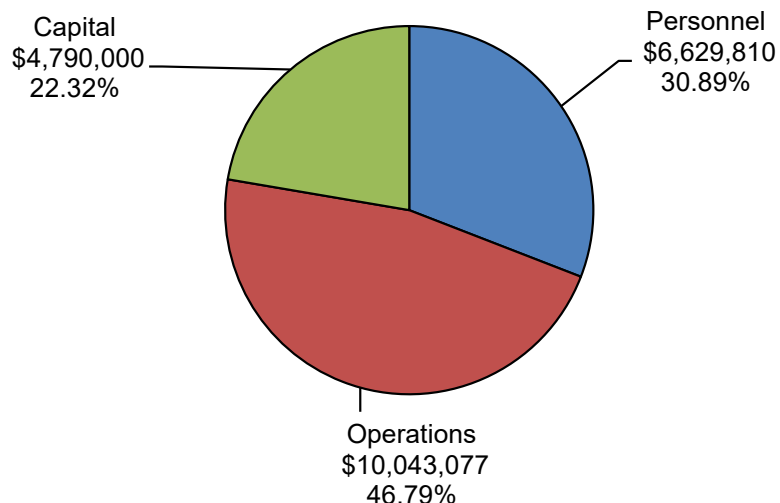
Net of fund balances and transfers



Citywide Expenditures by Object

Total Expenditures = \$21,462,887

Net of fund balances and transfers



GENERAL FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
GENERAL FUND REVENUES					
TAXES					
Gen. Property Taxes - Current	1,837,618	1,922,103	1,867,569	1,887,000	2,046,387
Fees in Lieu of Prop. Tax	129,557	130,163	125,000	125,000	125,000
Prior Year Taxes	306,665	176,620	165,000	231,500	150,000
Penalties and Interest	8,346	2,531	2,500	3,155	2,500
General Sales & Use Tax	4,242,568	4,358,567	4,554,000	4,400,000	3,520,000
Mass Transit Tax	1,000	446	1,000	500	500
Room Tax	560	845	600	1,775	1,000
Telecommunications Tax	168,720	164,613	160,000	160,000	155,000
Cable Franchise Tax	38,170	35,470	34,000	34,000	32,000
Energy Franchise Tax	1,398,641	1,356,176	1,400,000	1,345,000	1,300,000
TOTAL TAXES	8,131,845	8,147,533	8,309,669	8,187,930	7,332,387
LICENSES AND PERMITS					
Business Licenses & Permits	69,418	68,252	68,000	68,650	65,000
Home Occupancy Application	300	-	-	-	-
Alarm Permits & False Alarms	175	150	150	100	100
Building Permits	337,933	694,672	400,000	325,000	243,750
1% State Fee - Bldg Permits	690	1,033	800	800	500
Building Bonds Forfeited	8,000	-	-	4,500	4,500
Plan Check Fee	113,381	348,184	120,000	103,000	77,250
Animal License	1,180	720	650	650	650
TOTAL LICENSES AND PERMITS	531,076	1,113,012	589,600	502,700	391,750
GRANTS & INTERGOVERNMENTAL					
CDBG Grants	-	119,000	-	24,380	-
Federal Grants	-	-	-	-	-
State Liquor Fund Allotment	10,878	11,158	11,500	12,015	12,200
Police Misc. Grants	29,343	13,100	-	-	-
State IDC Grant	-	20,757	20,000	12,000	6,000
State Grants	-	-	142,860	192,860	-
County Grants	5,707	5,593	-	-	-
TOTAL GRANTS & INTERGOVERNMENTAL	45,928	169,608	174,360	241,255	18,200
CHARGES FOR SERVICES					
Zoning & Subdivision Fee	105,735	58,995	60,000	60,000	45,000
Engineering Review Fees	15,252	11,594	12,000	3,000	2,000
Planning Admin Fee	13,775	26,968	15,000	7,000	4,500
Materials Testing Fee	-	-	-	-	-
Street and Regulatory Signs	-	-	-	-	-
Construction Services Fee	59,667	211,629	61,000	25,000	5,000
Re-Inspection Fee	750	50	-	-	-
Park & Public Property Rental	15,823	20,345	18,000	18,000	10,000
Police Impact Fees	36,044	83,660	40,000	24,000	18,000
Fire Impact Fee	31,942	72,479	34,000	22,500	16,875
Weed Abatement	-	-	-	-	-
TOTAL CHARGES FOR SERVICES	278,986	485,719	240,000	159,500	101,375
FINES & FORFEITURES					
Court Fines	503,134	581,140	575,000	495,000	330,000
Traffic School Fees	19,877	26,033	22,000	22,000	18,000
TOTAL FINES & FORFEITURES	523,011	607,173	597,000	517,000	348,000
MISCELLANEOUS REVENUE					
Interest Earnings	116,977	257,057	220,000	250,000	180,000
Credit for E911 Tax to Orem	107,374	107,374	107,375	82,900	82,900
Police Misc. Fees	6,903	8,921	8,800	5,000	5,000
Lindon Youth Court	690	780	720	720	720
LD Car Show Contrib to Police	9,100	9,004	-	8,150	-
Pmt Service/Convenience Fee	3,288	4,641	60,000	20,000	20,000
Misc Attorney Fees	-	90	-	-	-
Donations	-	-	-	-	-
Fixed Asset Disposal Gain/Loss	45,898	2,152,907	84,200	65,400	491,240
Misc. Park Revenue	1,404	-	1,200	-	-
Sundry Revenue	7,881	20,790	5,000	5,000	5,000
Lease Revenue	135,924	178,669	175,000	175,000	175,000

GENERAL FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
Funds from Financing Sources	81,344	546,982	82,000	85,165	650,000
TOTAL MISCELLANEOUS REVENUE	516,784	3,287,213	744,295	697,335	1,609,860
CEMETERY					
Sale of Burial Plots	36,910	52,425	40,000	72,000	40,000
Transfer Fees	40	40	-	200	-
Interment Fees	12,075	21,050	16,000	18,000	18,000
Headstone Inspection Fee	-	1,875	2,000	2,100	2,000
TOTAL CEMETERY	49,025	75,390	58,000	92,300	60,000
TRANSFERS AND CONTRIBUTIONS					
Admin Costs from RDA	26,740	38,624	41,300	41,300	16,800
Transfer from PARC Tax Fund	-	-	-	55,400	-
Admin Costs from Water	266,787	265,100	207,856	207,856	223,536
PW Admin Dept cost share-Water	146,548	124,865	194,118	193,155	164,590
Admin Costs from Sewer	223,768	174,240	131,789	131,789	137,064
PW Admin Dept cost share-Sewer	146,548	124,865	194,118	193,155	164,590
Admin Costs from Solid Waste Fd	16,240	17,940	20,400	20,400	21,136
Admin Costs from Storm Drain	108,528	100,100	82,400	82,400	93,112
PW Admin Dept cost share-Storm	146,548	124,865	194,118	193,155	164,590
Admin Costs from Telecomm Fd	2,700	2,700	2,700	2,700	2,500
Use of Fund Balance	-	-	-	990,005	347,681
TOTAL TRANSFERS AND CONTRIBUTIONS	1,084,407	973,298	1,068,799	2,111,315	1,335,599
TOTAL GENERAL FUND REVENUES	11,161,063	14,858,947	11,781,723	12,509,335	11,197,171

GENERAL FUND EXPENDITURES**DEPT: LEGISLATIVE****PERSONNEL**

Salaries & Wages	52,746	51,644	54,200	54,200	54,200
Planning Commission Allowance	8,700	8,300	9,600	9,600	9,600
Benefits - FICA	4,701	4,586	4,900	4,900	4,900
Benefits - Workers Comp.	1,155	726	1,200	1,200	1,200
TOTAL PERSONNEL	67,302	65,255	69,900	69,900	69,900

OPERATIONS

Travel & Training	2,600	4,846	6,000	1,500	500
Miscellaneous Expense	4,649	2,716	2,500	2,500	2,500
Mountainland Assoc of Govt	4,508	4,508	4,510	4,480	4,500
Utah Lake Commission	3,100	3,193	3,200	3,245	3,300
Utah League of Cities & Towns	9,703	10,203	10,205	11,195	11,200
Chamber of Commerce	10,000	10,000	10,000	10,000	10,000
TOTAL OPERATIONS	34,560	35,467	36,415	32,920	32,000

TOTAL LEGISLATIVE

	101,862	100,722	106,315	102,820	101,900
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DEPT: JUDICIAL**PERSONNEL**

Salaries & Wages	101,962	144,414	174,000	174,000	178,500
Salaries & Wages - Overtime	-	-	-	-	-
Benefits - FICA	7,800	11,006	13,350	13,350	13,655
Benefits - LTD	251	424	580	580	550
Benefits - Life	158	187	260	260	200
Benefits - Insurance Allowance	19,218	24,280	29,150	29,150	30,300
Benefits - Retirement	16,571	22,563	27,900	27,900	28,500
Benefits - Workers Comp.	133	476	1,400	1,400	1,400
TOTAL PERSONNEL	146,093	203,351	246,640	246,640	253,105

OPERATIONS

Membership Dues & Subscriptions	-	315	600	400	400
Travel & Training	1,094	2,348	3,800	1,500	2,000
Office Supplies	3,002	2,754	2,750	2,750	2,750
Operating Supplies & Maint	778	531	1,000	500	500
Telephone	373	1,420	850	850	850
Gasoline	29	246	1,000	500	500
Professional & Tech Services	201,588	127,147	70,000	55,000	70,000
Insurance	1,834	1,834	2,200	2,200	2,200
Court Surcharges & Fees	186,929	209,283	220,000	185,000	120,000
Bailiff & Transport Services	10,496	9,647	9,600	8,000	8,000

GENERAL FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
Purchase of Equipment	-	4,788	2,500	2,500	1,500
TOTAL OPERATIONS	406,123	360,312	314,300	259,200	208,700
TOTAL JUDICIAL	552,216	563,662	560,940	505,840	461,805

DEPT: ADMINISTRATION

PERSONNEL					
Salaries & Wages	458,577	484,520	501,650	501,650	513,500
Salaries & Wages - Overtime	240	-	-	-	-
Salaries - Temp Employees	680	252	2,000	2,000	-
Benefits - FICA	35,897	36,607	38,550	38,550	39,300
Benefits - LTD	2,367	2,322	2,350	2,350	2,250
Benefits - Life	898	823	1,000	1,000	800
Benefits - Insurance Allowance	81,878	86,163	88,500	88,500	91,650
Benefits - Retirement	93,014	96,826	101,600	101,600	104,000
Benefits - Workers Comp.	2,842	2,730	3,000	3,000	3,050
TOTAL PERSONNEL	676,392	710,243	738,650	738,650	754,550
OPERATIONS					
Membership Dues & Subscriptions	1,455	1,641	2,000	1,800	1,800
Public Notices	3,153	2,947	5,000	3,000	3,000
Clothing Allowance	-	-	700	700	700
Travel & Training	5,912	5,969	7,000	3,500	3,000
Tuition Reimbursement Program	4,000	6,000	6,000	6,000	2,000
Office Supplies	6,335	6,919	7,500	7,000	7,000
Operating Supplies & Maint	1,641	2,698	2,500	2,500	2,000
Miscellaneous Expense	260	552	500	500	500
Telephone	1,776	2,108	2,500	2,500	2,500
Gasoline	956	1,350	1,800	1,500	1,500
Employee Recognition	2,577	1,108	2,500	2,500	2,500
Professional & Tech Services	102,969	199,854	120,000	120,000	120,000
Merchant Fees	59,778	71,608	80,000	70,000	70,000
Bad Debt Expense	-	-	-	-	-
Insurance & Surety Bond	1,834	1,891	2,200	2,200	2,200
Insurance - Treasury Bond	1,415	-	-	-	-
Other Services	-	19	-	-	-
Purchase of Equipment	2,022	2,567	3,000	8,000	1,000
TOTAL OPERATIONS	196,083	307,231	243,200	231,700	219,700
CAPITAL OUTLAY					
Purchase of Capital Asset	-	7,383	-	4,575	-
TOTAL CAPITAL OUTLAY	-	7,383	-	4,575	-
TOTAL ADMINISTRATION	872,476	1,024,857	981,850	974,925	974,250

DEPT: LEGAL SERVICES

PERSONNEL					
Salaries & Wages	-	42,089	76,400	76,400	77,800
Benefits - FICA	-	3,185	5,900	5,900	6,000
Benefits - LTD	-	181	350	350	320
Benefits - Life	-	42	150	150	125
Benefits - Insurance Allowance	-	5,776	9,750	9,750	10,100
Benefits - Retirement	-	6,712	13,000	13,000	13,200
Benefits - Workers Comp.	-	408	1,275	1,275	1,275
TOTAL PERSONNEL	-	58,393	106,825	106,825	108,820
OPERATIONS					
Membership Dues & Subscriptions	-	315	600	400	400
Travel & Training	-	634	1,800	1,800	500
Office Supplies	-	194	250	250	250
Operating Supplies & Maint	-	183	250	250	250
Telephone	-	917	250	300	300
Gasoline	-	99	500	500	500
Professional & Tech Services	94,121	36,799	10,000	-	10,000
Claims Settlement Contingencies	6,532	6,532	10,000	8,250	-
Purchase of Equipment	-	1,655	500	900	500
TOTAL OPERATIONS	100,653	47,328	24,150	12,650	12,700
TOTAL LEGAL SERVICES	100,653	105,721	130,975	119,475	121,520

DEPT: ENGINEERING

Professional & Tech Services	147,237	76,494	150,000	50,000	50,000
TOTAL ENGINEERING	147,237	76,494	150,000	50,000	50,000

GENERAL FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
DEPT: ELECTIONS					
Election Judges	74	-	3,000	-	-
Special Department Supplies	-	-	-	-	-
Other Services	8,402	89	22,000	10,700	-
TOTAL ELECTIONS	8,476	89	25,000	10,700	-

**DEPT: GOVERNMENT BUILDINGS
PERSONNEL**

Salaries & Wages	39,213	54,629	58,800	63,800	64,800
Benefits - FICA	3,376	3,879	4,500	4,900	5,000
Benefits - LTD	246	224	260	260	260
Benefits - Life	145	145	120	135	100
Benefits - Insurance Allowance	22,440	18,297	19,450	19,450	20,300
Benefits - Retirement	2,592	3,236	5,080	5,450	5,500
Benefits - Workers Comp.	828	826	1,000	1,200	1,200
TOTAL PERSONNEL	68,840	81,237	89,210	95,195	97,160

OPERATIONS

Membership Dues & Subscriptions	-	750	1,000	1,000	1,000
Uniform Expense	-	150	250	250	150
Travel & Training	-	-	1,000	1,000	1,000
Office Supplies	-	-	-	-	-
Operating Supplies & Maint	17,386	17,022	22,000	22,000	20,000
Miscellaneous Expense	11,223	13,937	15,000	15,000	15,000
Utilities	50,336	45,266	50,000	50,000	50,000
Telephone	155	572	400	400	400
Gasoline	353	1,055	1,200	1,200	1,200
Professional & Tech Services	23,447	19,817	25,000	25,000	25,000
Insurance	8,947	9,007	9,700	8,800	9,000
Other Services	38,865	51,235	50,000	50,000	45,000
Purchase of Equipment	1,085	1,831	12,500	5,000	2,500
TOTAL OPERATIONS	151,796	160,643	188,050	179,650	170,250

CAPITAL OUTLAY

Building Improvements	-	327,123	109,000	64,000	15,000
Purchase of Capital Asset	25,546	-	-	-	-
TOTAL CAPITAL OUTLAY	25,546	327,123	109,000	64,000	15,000
TOTAL GOVERNMENT BUILDINGS	246,182	569,003	386,260	338,845	282,410

DEPT: POLICE SERVICES**PERSONNEL**

Salaries & Wages	1,129,117	1,183,474	1,138,000	1,126,500	1,135,000
Salaries & Wages, X-ing Guard	18,643	18,551	24,000	24,000	24,000
Salaries & Wages - Overtime	76,383	87,790	75,000	75,000	75,000
Salaries - Temp Employees	965	10,649	25,000	30,000	25,000
Benefits - FICA	98,093	102,814	96,600	96,100	96,500
Benefits - LTD	6,205	5,705	5,550	5,550	5,550
Benefits - Life	2,655	2,459	2,450	2,450	1,700
Benefits - Insurance Allowance	253,817	257,418	304,500	280,000	303,500
Benefits - Retirement	375,645	365,138	400,000	370,000	400,800
Benefits - Workers Comp.	24,201	20,603	22,000	24,100	24,600
TOTAL PERSONNEL	1,985,722	2,054,601	2,093,100	2,033,700	2,091,650

OPERATIONS

Membership Dues & Subscriptions	1,238	4,191	4,500	4,500	4,500
Uniform Expense	10,884	19,108	13,000	19,000	13,000
Travel & Training	9,379	9,560	11,000	12,000	10,000
Office Supplies	4,623	5,412	5,000	5,300	5,000
Operating Supplies & Maint	10,189	9,196	20,000	15,000	15,000
Telephone	20,776	16,919	17,000	20,000	18,000
Gasoline	30,932	33,106	36,000	30,000	33,000
Professional & Tech Services	36,851	37,277	47,000	47,000	45,000
Dispatch, Orem City	117,935	120,446	120,446	120,446	120,446
K9 Supplies and Services	869	-	-	-	-
Special Department Supplies	7,324	10,441	8,000	11,000	8,000
Insurance	4,963	3,376	4,200	5,000	5,000
Equipment Rental	600	14,759	26,300	15,000	15,000
Vehicle Lease	45,898	310,157	84,200	65,400	491,240
Other Services	-	750	750	750	750
Risk Management	-	-	1,000	-	-

GENERAL FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
Emergency Preparedness	5,866	10,548	1,500	9,650	1,500
Miscellaneous Expense	2,141	2,543	3,000	1,000	3,000
Youth Court Expenses	168	80	500	100	500
N.O.V.A. Expense	1,395	2,169	1,800	1,800	1,800
Use of USAAV Funds	10,878	11,158	11,500	12,015	12,200
Public Outreach	1,398	2,387	2,500	1,500	-
Purchase of Equipment	20,189	14,372	23,000	23,000	30,000
Vehicle Lease Principal	109,692	87,842	76,200	74,900	80,000
Vehicle Lease Interest	10,586	2,856	15,135	15,135	-
TOTAL OPERATIONS	464,775	728,653	533,531	509,496	912,936
CAPITAL OUTLAY					
Purchase of Capital Asset	13,741	-	-	-	-
Vehicles	81,430	546,982	82,000	85,165	650,000
TOTAL CAPITAL OUTLAY	95,171	546,982	82,000	85,165	650,000
TOTAL POLICE SERVICES	2,545,668	3,330,235	2,708,631	2,628,361	3,654,586

DEPT: FIRE PROTECTION SERVICES

Telephone	519	503	600	600	600
Orem Fire/EMS	1,361,746	1,387,716	1,387,716	1,387,716	1,387,716
Dispatch	117,935	120,446	120,446	120,446	120,446
Weed Abatement	-	-	-	-	-
TOTAL FIRE PROTECTION SERVICES	1,480,200	1,508,666	1,508,762	1,508,762	1,508,762

DEPT: PROTECTIVE INSPECTIONS

PERSONNEL					
Salaries & Wages	162,114	166,381	168,000	168,000	169,800
Salaries & Wages - Overtime	-	-	-	-	-
Benefits - FICA	12,564	12,935	12,875	12,875	13,000
Benefits - LTD	866	806	820	820	780
Benefits - Life	316	269	350	350	275
Benefits - Insurance Allowance	32,416	30,155	29,100	29,100	30,300
Benefits - Retirement	33,466	34,490	35,500	35,500	35,800
Benefits - Workers Comp.	3,085	2,194	3,100	3,100	3,100
TOTAL PERSONNEL	244,828	247,231	249,745	249,745	253,055
OPERATIONS					
Membership Dues & Subscriptions	837	739	700	800	800
Uniform Expense	-	300	600	600	300
Travel & Training	3,025	2,469	3,000	3,500	3,000
Office Supplies	1,813	2,089	4,000	2,000	2,000
Operating Supplies & Maint	3,565	851	4,000	1,500	1,000
Telephone	965	1,552	2,500	1,500	1,500
Gasoline	2,655	2,613	4,000	3,000	3,000
Professional & Tech Services	7,455	10,688	20,000	15,000	15,000
Insurance	1,990	2,067	2,400	2,400	2,400
Purchase of Equipment	544	645	1,000	1,175	1,000
TOTAL OPERATIONS	22,849	24,013	42,200	31,475	30,000
CAPITAL OUTLAY					
Purchase of Capital Asset	25,546	27,430	12,000	4,150	7,000
TOTAL CAPITAL OUTLAY	25,546	27,430	12,000	4,150	7,000
TOTAL PROTECTIVE INSPECTIONS	293,223	298,674	303,945	285,370	290,055

DEPT: ANIMAL CONTROL SERVICES

Operating Supplies & Maint	26	589	1,000	1,000	500
Special Dept Supplies	-	-	250	250	250
North Ut County Animal Shelter	16,887	21,376	23,000	21,325	21,325
NUC Shelter-remit license fees	1,205	685	650	650	650
Deer Management	-	-	-	-	-
TOTAL ANIMAL CONTROL SERVICES	18,118	22,650	24,900	23,225	22,725

DEPT: STREETS

PERSONNEL					
Salaries & Wages	127,787	134,747	137,500	141,900	143,800
Salaries & Wages - Overtime	171	233	-	-	-
Salaries - Temp Employees	136	-	4,000	4,000	5,000
Benefits - FICA	9,838	10,422	10,825	11,165	11,400
Benefits - LTD	710	728	675	675	650
Benefits - Life	316	290	300	300	230

GENERAL FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
Benefits - Insurance Allowance	33,553	20,577	20,600	33,500	35,300
Benefits - Retirement	27,473	28,569	29,150	29,150	29,800
Benefits - Workers Comp.	3,285	2,576	3,550	4,200	4,500
TOTAL PERSONNEL	203,270	198,142	206,600	224,890	230,680
OPERATIONS					
Membership Dues & Subscriptions	140	81	100	100	100
Uniform Expense	387	382	380	380	380
Travel & Training	(340)	775	1,000	1,000	1,000
Office Supplies	813	592	1,000	1,000	1,000
Operating Supplies & Maint	18,757	15,697	18,000	18,000	18,000
Miscellaneous Expense	40	-	200	3,400	200
Utilities	18,036	1,715	2,000	2,000	2,000
Telephone	943	804	1,000	1,000	1,000
Gasoline	7,654	5,101	8,000	8,000	7,000
Professional & Tech Services	47,009	5,502	30,000	30,000	10,000
Street-side Landscaping	44,845	60,548	70,000	63,000	65,000
Materials Testing	-	-	2,000	2,000	2,000
Traffic Study	-	-	2,000	2,000	2,000
Special Snow Removal	8,358	20,998	34,000	27,000	34,000
Sidewalk Maintenance	7,699	9,150	15,000	15,000	18,000
Special Dept Supplies	4,216	4,843	6,000	36,000	5,000
Insurance	5,053	7,797	8,000	8,000	8,000
UTA Tax Payment	1,000	446	1,000	500	500
Equipment Rental	1,868	1,695	3,500	3,500	3,500
Other Services	5,778	4,064	6,000	6,000	6,000
Purchase of Equipment	3,303	2,078	2,300	2,300	6,000
TOTAL OPERATIONS	175,558	142,268	211,480	230,180	190,680
CAPITAL OUTLAY					
New Sidewalks	-	-	-	-	-
ADA Ramps	-	-	10,000	-	-
Purchase of Capital Asset	-	-	-	-	-
Traffic Calming Projects	-	-	22,000	8,000	-
TOTAL CAPITAL OUTLAY	-	-	32,000	8,000	-
TOTAL STREETS	378,828	340,411	450,080	463,070	421,360
DEPT: PUBLIC WORKS ADMINISTRATION					
PERSONNEL					
Salaries & Wages	356,122	306,547	405,500	396,500	382,100
Salaries & Wages - Overtime	-	6,837	-	-	-
Salaries - Temp Employees	-	-	7,500	-	-
Benefits - FICA	27,183	23,437	31,600	30,350	29,250
Benefits - LTD	1,799	1,935	2,000	2,000	1,700
Benefits - Life	684	581	860	860	550
Benefits - Insurance Allowance	80,165	70,921	97,150	90,100	95,900
Benefits - Retirement	69,894	63,704	85,600	77,100	77,400
Benefits - Workers Comp.	6,473	3,252	7,000	7,000	6,300
TOTAL PERSONNEL	542,320	477,214	637,210	603,910	593,200
OPERATIONS					
Membership Dues & Subscriptions	85	544	800	800	500
Uniform Expense	539	641	760	760	760
Travel & Training	1,733	2,693	8,000	8,000	4,000
Office Supplies	1,204	1,244	1,000	2,000	2,000
Operating Supplies & Maint	5,945	2,985	3,500	3,500	3,500
Miscellaneous Expense	66	111	200	200	1,200
Telephone/Cell Phone	1,905	1,659	3,000	2,000	2,000
Gasoline	2,253	2,728	4,000	4,000	4,000
Professional & Tech Services	903	2,588	5,000	6,300	10,000
Insurance	-	-	-	150	200
Purchase of Equipment	3,695	3,588	16,000	16,000	30,000
TOTAL OPERATIONS	18,326	18,780	42,260	43,710	58,160
CAPITAL OUTLAY					
Building Improvements	-	3,465	-	40,000	-
Purchase of Capital Asset	25,546	-	97,000	85,000	7,000
TOTAL CAPITAL OUTLAY	25,546	3,465	97,000	125,000	7,000
TOTAL PUBLIC WORKS ADMINISTRATION	586,192	499,459	776,470	772,620	658,360

GENERAL FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
DEPT: PARKS					
PERSONNEL					
Salaries & Wages	140,351	148,111	147,000	155,500	158,100
Salaries & Wages - Overtime	4,019	2,578	-	-	-
Salaries - Temp Employees	11,564	17,838	19,000	15,000	19,000
Benefits - FICA	11,971	12,915	12,700	13,085	13,600
Benefits - LTD	753	726	725	725	500
Benefits - Life	369	338	350	350	200
Benefits - Insurance Allowance	30,483	27,820	27,100	21,100	20,100
Benefits - Retirement	30,523	31,513	31,000	31,800	32,100
Benefits - Workers Comp.	2,937	2,152	3,100	3,100	3,300
TOTAL PERSONNEL	232,970	243,991	240,975	240,660	246,900
OPERATIONS					
Membership Dues & Subscriptions	570	275	700	700	700
Uniform Expense	375	371	500	500	600
Travel & Training	1,738	2,664	3,000	1,735	1,500
Office Supplies	262	81	200	200	400
Operating Supplies & Maint	26,801	43,848	50,000	50,000	55,000
Miscellaneous Expense	8,879	5,793	8,000	8,000	5,000
Trails Maintenance	6,656	3,363	8,000	15,500	5,000
Utilities	5,441	4,101	8,000	6,000	6,000
Telephone	1,091	1,064	1,200	1,200	1,200
Gasoline	3,765	4,230	5,000	4,500	4,500
Professional & Tech Services	9,009	95	45,000	50,000	10,000
Parks Maintenance Contract	132,206	132,206	140,800	145,800	159,400
Special Dept Supplies	-	14,187	15,000	15,000	-
Insurance	5,686	5,497	6,400	6,400	6,400
Equipment Rental	1,176	684	2,000	3,000	3,000
Other Services	147	7,490	1,500	1,500	1,500
Tree City USA Expenses	774	1,066	2,500	1,700	1,500
Tree Purchases & Services	4,164	4,189	5,000	6,800	5,000
Purchase of Equipment	18,635	968	2,500	2,500	1,000
TOTAL OPERATIONS	227,376	232,172	305,300	321,035	267,700
CAPITAL OUTLAY					
Improvements Other than Bldgs	-	6,588	314,300	444,700	-
Purchase of Capital Asset	27,347	56,683	90,000	58,415	-
Trails Construction & Improvmt	-	-	-	12,800	-
TOTAL CAPITAL OUTLAY	27,347	63,271	404,300	515,915	-
TOTAL PARKS	487,693	539,433	950,575	1,077,610	514,600
DEPT: LIBRARY SERVICES					
Library Card Reimbursement	13,663	14,470	16,000	15,000	15,000
TOTAL LIBRARY SERVICES	13,663	14,470	16,000	15,000	15,000
DEPT: CEMETERY					
OPERATIONS					
Operating Supplies & Maint	2,042	1,638	2,000	3,000	3,000
Professional & Tech Services	527	1,915	3,000	2,000	2,000
Grounds Maintenance Contract	7,348	7,348	7,350	8,025	8,700
Special Dept Supplies	2,852	2,142	1,500	1,500	1,500
Equipment Rental	143	249	3,000	1,000	1,000
Purchase of Equipment	-	-	-	-	-
TOTAL OPERATIONS	12,912	13,293	16,850	15,525	16,200
CAPITAL OUTLAY					
Improvements Other than Bldgs	-	-	-	20,000	-
TOTAL CAPITAL OUTLAY	-	-	-	20,000	-
TOTAL CEMETERY	12,912	13,293	16,850	35,525	16,200
DEPT: PLANNING & ECONOMIC DEVELOPMENT					
PERSONNEL					
Salaries & Wages	203,083	204,545	211,700	211,700	218,600
Salaries & Wages - Overtime	-	-	-	-	-
Salaries - Interns & Temp Emp	735	1,670	3,200	3,200	3,200
Benefits - FICA	15,733	15,883	16,440	16,440	17,000
Benefits - LTD	1,041	911	950	950	900
Benefits - Life	474	383	425	425	300
Benefits - Insurance Allowance	54,173	38,671	37,600	37,600	38,900

GENERAL FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
Benefits - Retirement	39,847	36,051	40,100	40,100	41,350
Benefits - Workers Comp.	2,834	(930)	3,000	3,000	3,050
TOTAL PERSONNEL	317,919	297,184	313,415	313,415	323,300
OPERATIONS					
Membership Dues & Subscriptions	806	1,139	1,670	1,670	1,650
Uniform Expense	-	-	300	300	-
Travel & Training	2,303	1,087	4,000	4,000	4,000
Office Supplies	1,589	1,870	1,800	1,800	1,800
Operating Supplies & Maint	1,743	412	2,000	2,000	2,000
Telephone	895	2,033	2,900	2,900	2,900
Gasoline	441	271	400	400	400
Professional & Tech Services	3,517	998	60,800	28,000	50,000
Insurance	1,901	1,893	2,400	2,400	2,400
Master Plan	113	-	2,000	2,000	2,000
Miscellaneous Expense	41	15	400	400	400
Economic Development Expense	-	1,603	1,800	1,800	1,800
Purchase of Equipment	32	788	1,000	1,000	1,000
Historical Preservation Socy	525	302	500	500	500
TOTAL OPERATIONS	13,906	12,412	81,970	49,170	70,850
CAPITAL OUTLAY					
Purchase of Capital Asset	22,115	-	12,000	4,150	7,000
TOTAL CAPITAL OUTLAY	22,115	-	12,000	4,150	7,000
TOTAL PLANNING & ECON. DEVELOPMENT	353,941	309,597	407,385	366,735	401,150
DEPT: TRANSFERS AND CONTRIBUTIONS					
TRANSFERS					
Transfer to Road Fund	1,500,000	1,000,000	300,000	900,000	-
Trfr to Debt Svc-2005 Road Bnd	-	1,352,777	-	-	-
Trfr to Debt Svc - UTOPIA	436,251	444,976	453,876	453,876	462,953
Trfr to Debt Svc-Pub Sfty Bldg	198,724	1,138,676	681,324	710,676	173,160
Trfr to CIP - Parks Fd 47	-	5,593	-	-	-
Trfr to Recreation-Aquatics Bd	589,050	548,550	552,900	552,900	553,375
Trfr to Recreation Fund	170,000	300,000	200,000	600,000	500,000
TOTAL TRANSFERS	2,894,025	4,790,573	2,188,100	3,217,452	1,689,488
CONTRIBUTIONS					
Education Grants	1,000	1,000	1,000	1,000	1,000
Contrib - Miss Pleasant Grove	2,000	2,000	2,000	2,000	2,000
Little Miss Lindon Sponsorship	5,736	5,344	6,000	6,000	6,000
Parade Float Sponsorship	3,883	3,444	4,000	4,000	4,000
Appropriate to Fund Balance, General Fund	54,878	739,151	75,685	-	-
TOTAL CONTRIBUTIONS	67,497	750,939	88,685	13,000	13,000
TOTAL TRANSFERS AND CONTRIBUTIONS	2,961,523	5,541,511	2,276,785	3,230,452	1,702,488
TOTAL GENERAL FUND EXPENDITURES	11,161,063	14,858,947	11,781,723	12,509,335	11,197,171

REDEVELOPMENT AGENCY FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
STATE STREET DISTRICT					
REVENUES					
State St - Interest Earnings	4,477	8,515	7,000	10,000	6,000
State St - Tax Increment	179,220	172,929	170,000	176,600	-
State St - Prior Yr Tax Incr	23,708	81,356	20,000	32,400	-
State St - Use of Fund Balance	21,168	-	15,535	-	-
TOTAL STATE ST REVENUES	228,573	262,801	212,535	219,000	6,000
EXPENDITURES					
Miscellaneous Expense	-	-	4,100	4,100	4,100
Professional & Tech Services	1,833	1,500	1,835	1,500	1,500
Other Improvements	-	-	30,000	30,000	-
Admin Costs to General Fund	26,740	28,410	26,600	26,600	-
Trfr to Road Fund	200,000	-	-	-	-
Trfr to Rereation Fund	-	-	150,000	-	-
Appropriate to Fund Balance	-	232,891	-	156,800	400
TOTAL STATE ST EXPENDITURES	228,573	262,801	212,535	219,000	6,000
WEST SIDE DISTRICT					
REVENUES					
West Side - Interest Earnings	414	513	500	375	200
West Side - Use of Fnd Balance	1,420	-	1,335	-	-
TOTAL WEST SIDE REVENUES	1,833	513	1,835	375	200
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	1,833	-	1,835	-	-
Other Improvements	-	-	-	-	-
Appropriate to Fund Balance	-	513	-	375	200
TOTAL WEST SIDE EXPENDITURES	1,833	513	1,835	375	200
DISTRICT #3					
REVENUES					
District 3 - Interest Earnings	6,295	10,324	10,000	8,000	4,800
District 3 - Sundry Revenue	-	-	-	-	-
District 3 - Use of Fund Bal	687	-	-	-	2,200
TOTAL DISTRICT #3 REVENUES	6,982	10,324	10,000	8,000	7,000
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	6,982	5,148	7,000	7,000	7,000
Insurance	-	-	-	-	-
Other Improvements	-	-	-	-	-
Appropriate to Fund Balance	-	5,176	3,000	1,000	-
TOTAL DISTRICT #3 EXPENDITURES	6,982	10,324	10,000	8,000	7,000
700 NORTH CDA					
REVENUES					
700N CDA - Interest Earnings	201	1,823	1,800	3,000	1,800
700N CDA - Tax Increment	72,958	95,194	100,000	113,120	115,000
700N CDA - Prior Yr Tax Incr	-	7,034	5,000	4,890	5,000
700N CDA - Use of Fund Balance	-	-	-	-	-
TOTAL 700N CDA REVENUES	73,159	104,051	106,800	121,010	121,800
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	49,510	6,400	5,000	5,000	5,000
Insurance	-	-	-	-	-
Other Services	-	-	-	-	-
Other Improvements	-	-	-	-	-
Admin Costs to General Fund	-	10,214	14,700	14,700	16,800
Appropriate to Fund Balance	23,650	87,437	87,100	101,310	100,000
TOTAL 700N CDA EXPENDITURES	73,159	104,051	106,800	121,010	121,800

PARC TAX FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
REVENUES					
PARC Tax	595,280	610,362	630,000	576,000	432,000
Interest Earnings	10,839	20,081	15,000	15,000	10,000
Use of Fund Balance	-	-	212,290	384,305	72,900
TOTAL PARC TAX FUND REVENUES	606,119	630,443	857,290	975,305	514,900
PARC TAX FUND EXPENDITURES					
DEPT: AQUATICS CENTER					
Operating Supplies & Maint	7,601	2,100	20,000	20,000	20,000
Pool Chemicals	30,775	32,753	45,000	45,000	45,000
Utilities - Electricity	34,167	26,966	36,000	36,000	36,000
Utilities - Gas	16,099	12,023	16,000	16,000	16,000
Utilities - Telephone	156	151	200	200	200
Utilities - Water/Sewer	25,758	54,219	47,000	60,000	60,000
Professional & Tech Services	25,802	675	23,140	23,140	10,000
Other Services	-	-	-	-	-
Purchase of Equipment	18,649	36,895	40,000	40,000	-
Trfr to Recreation-Capital Exp	122,585	42,964	150,000	150,000	105,000
TOTAL AQUATICS CENTER	281,591	208,746	377,340	390,340	292,200
DEPT: COMMUNITY CENTER					
Operating Supplies & Maint	-	-	4,000	4,000	10,000
Utilities - Electricity	7,549	6,859	8,000	8,000	8,000
Utilities - Gas	4,506	5,749	6,000	6,000	6,000
Utilities - Telephone	381	402	1,200	1,200	1,200
Utilities - Water/Sewer	4,872	5,831	6,000	6,000	6,000
Professional & Tech Services	-	10,070	-	500	-
Other Services	-	-	-	-	-
Purchase of Equipment	-	14,712	-	-	-
Trfr to Recreation-Capital Exp	11,715	7,098	-	75,000	20,000
TOTAL COMMUNITY CENTER	29,023	50,720	25,200	100,700	51,200
DEPT: VETERANS HALL					
Operating Supplies & Maint	-	-	2,500	5,000	5,000
Utilities - Electricity	368	274	600	600	600
Utilities - Gas	537	524	600	600	600
Utilities - Water/Sewer	664	716	800	800	800
Professional & Tech Services	-	-	-	-	-
Other Services	-	-	-	-	-
Building Improvements	12,019	-	-	-	-
TOTAL VETERANS HALL	13,587	1,514	4,500	7,000	7,000
DEPT: PARKS AND TRAILS					
Operating Supplies & Maint	20,090	9,280	45,000	21,115	5,000
Utilities - Electricity	5,424	4,101	7,500	7,500	7,500
Utilities - Water/Sewer	36,409	34,660	42,000	42,000	42,000
Professional & Tech Services	-	12,840	-	500	-
Other Services	-	-	-	-	-
Improvements Other than Bldgs	44,956	-	250,000	250,000	-
Trfr to Parks CIP	-	5,000	11,000	6,000	10,000
TOTAL PARKS AND TRAILS	106,879	65,881	355,500	327,115	64,500
DEPT: GRANTS TO OTHER ENTITIES					
Grants to Other Entities	11,238	13,253	9,750	9,750	15,000
TOTAL GRANTS TO OTHER ENTITIES	11,238	13,253	9,750	9,750	15,000
DEPT: NON-DEPARTMENTAL					
Trfr to General Fund	-	-	-	55,400	-
Trfr to Recreation	82,950	86,900	85,000	85,000	85,000
Appropriate to Fund Balance	80,851	203,429	-	-	-
TOTAL NON-DEPARTMENTAL	163,801	290,329	85,000	140,400	85,000
TOTAL PARC TAX FUND EXPENDITURES	606,119	630,443	857,290	975,305	514,900

DEBT SERVICE FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
REVENUES					
Trfr from Gen Fd-2005 Road Bnd	-	1,352,777	-	-	-
Trfr from Road Fd - 700 N Bond	213,396	-	-	-	-
Trfr from Gen Fd - UTOPIA	436,251	444,976	453,876	453,876	462,953
Trfr From Gen Fd-Pub Sfty Bldg	198,724	1,138,676	681,324	710,676	173,160
Trff from Park CIP Fund	10,000	10,000	10,000	10,000	10,000
Use of Fund Balance	-	-	-	-	-
TOTAL DEBT SERVICE REVENUES	858,371	2,946,429	1,145,200	1,174,552	646,113
EXPENDITURES					
2016 Public Safety Bldg Princ	157,000	1,104,000	657,000	686,000	163,000
2016 Public Safety Bldg Int	40,124	33,076	22,724	23,026	8,510
2016 Public Safety Bldg AgtFee	1,600	1,600	1,600	1,650	1,650
Parks Prop. Purchase Principal	10,000	10,000	10,000	10,000	10,000
UTOPIA Backstop	436,251	444,976	453,876	453,876	462,953
700 N Road Bond Principal	157,747	1,285,874	-	-	-
700 N Road Bond Interest	54,136	65,310	-	-	-
700 N Road Bond Pay Agent Fees	1,514	1,593	-	-	-
Appropriate to Fund Balance	-	-	-	-	-
TOTAL DEBT SERVICE EXPENDITURES	858,371	2,946,429	1,145,200	1,174,552	646,113

**CAPITAL IMPROVEMENT
PROGRAM FUNDS**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
CIP 11 - CLASS C ROADS					
REVENUES					
Road Fund Allotment	444,465	474,449	450,000	400,000	300,000
Transit Tax	-	0	-	350,000	262,500
Road Impact Fees	65,711	181,412	60,000	5,000	5,000
Interest Earnings, Impact Fees	799	-	-	-	-
Interest Earnings PTIF Class C	8,958	29,434	10,000	24,000	12,000
Street Light Reimbursement	130,908	128,526	-	-	-
Interest, US Bank, 700 N Bond	741	261	-	-	-
Miscellaneous	113,828	6,287	-	-	-
Transfer from General Fund	1,500,000	1,000,000	300,000	900,000	-
Transfer from RDA	200,000	-	-	-	-
Use of Fund Balance	-	-	664,000	-	1,931,500
TOTAL ROAD FUND REVENUES	2,465,410	1,820,369	1,484,000	1,679,000	2,511,000
EXPENDITURES					
OPERATIONS					
Operating Supplies & Maint	-	27	-	-	-
Street Lights Utilities	78,083	70,228	85,000	85,000	85,000
Professional & Tech Services	38,439	86,583	50,000	50,000	150,000
Street Lights	32,308	6,076	15,000	30,000	30,000
Street Striping	5,675	-	7,000	7,000	21,000
Crack Sealing	-	170,316	27,000	254,400	125,000
Purchase of Equipment	-	-	-	-	-
Trfr to Debt Serv - 700 N Bond	213,396	-	-	-	-
Appropriate to Fund Balance	1,532,365	1,358,615	-	52,600	-
TOTAL OPERATIONS	1,900,266	1,691,844	184,000	479,000	411,000
CAPITAL OUTLAY					
Street Light Installation	130,908	128,526	-	-	-
Class C Capital Improvements	434,236	-	1,300,000	1,200,000	2,100,000
TOTAL CAPITAL OUTLAY	565,144	128,526	1,300,000	1,200,000	2,100,000
TOTAL ROAD FUND EXPENDITURES	2,465,410	1,820,369	1,484,000	1,679,000	2,511,000
CIP 47 - PARKS PROJECTS					
REVENUES					
City Wide Impact Fees	387,000	444,000	240,000	450,000	200,000
City Wide Interest Earned	12,508	31,543	20,000	30,000	20,000
Grant Proceeds	-	-	-	-	-
Funds from Financing Sources	-	-	-	-	-
Trfr from General Fund	-	5,593	-	-	-
Trfr from PARC Tax	-	5,000	11,000	6,000	10,000
Use of Fund Balance	-	-	34,200	-	70,000
TOTAL PARKS CIP REVENUES	399,508	486,136	305,200	486,000	300,000
EXPENDITURES					
OPERATIONS					
Professional & Tech Services	-	-	10,000	10,000	10,000
Trfr to Debt Service	10,000	10,000	10,000	10,000	10,000
Appropriate to Fund Bal	387,723	416,091	-	285,500	-
TOTAL OPERATIONS	397,723	426,091	20,000	305,500	20,000
CAPITAL OUTLAY					
Pioneer Park	-	-	1,800	17,300	-
Pheasant Brook Park	-	-	151,800	-	150,000
Meadow Park Fieldstone	-	-	1,000	1,600	30,000
Hollow Park	1,785	10,599	1,800	17,300	-
Keenland Park	-	-	-	-	-
Anderson Farms Park	-	-	-	-	-
City Center Park	-	49,446	27,800	43,300	-
Lindon View Trailhead Park	-	-	-	-	-
Fryer Park	-	-	101,000	101,000	100,000
TOTAL CAPITAL OUTLAY	1,785	60,045	285,200	180,500	280,000
TOTAL PARKS CIP EXPENDITURES	399,508	486,136	305,200	486,000	300,000

WATER FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
REVENUES					
Interest Earnings	2,785	5,884	2,500	9,000	6,000
Culinary Water Impact Fees	149,136	207,857	120,000	158,000	70,000
Interest, PTIF Cul Impact Fees	7,370	13,568	12,000	14,000	8,000
Hydrant Meter & Water Usage	8,078	23,343	15,000	15,000	10,000
Metered Water User Fees	1,830,978	1,996,828	2,180,000	2,180,000	2,376,200
Secondary Water User Fees	402,947	411,921	418,200	418,200	418,000
Water Line Inspection Fee	3,895	7,450	5,000	7,000	2,100
Water Main Line Assessment	55,794	36,858	10,000	12,150	5,000
Meter Installation, Bldg Permt	38,910	65,345	30,000	54,800	20,000
Utility Application Fee	1,810	1,660	1,600	1,380	1,200
Utility Collection Fees	48,257	45,798	45,000	31,540	30,000
Secondary Water Share Rentals	-	-	-	-	-
Fee in Lieu of Water Stock	171,570	272,895	-	-	-
Federal Capital Grant Proceeds	-	-	300,000	300,000	-
Contributions from development	1,411,617	28,390	-	-	-
Water shares received	155,230	208,971	-	-	-
Sundry Revenue	33,648	13,648	-	-	-
Funds from Other Entities	-	-	-	-	-
Use of Impact Fees	-	-	-	-	122,000
Use of Fund Balance	-	-	-	-	-
TOTAL WATER FUND REVENUES	4,322,025	3,340,417	3,139,300	3,201,070	3,068,500
EXPENDITURES					
PERSONNEL					
Salaries & Wages	182,585	206,807	181,700	194,200	210,300
Salaries & Wages - Overtime	5,839	13,530	-	-	-
Salaries - Temp Employees	136	-	4,000	4,000	5,000
Benefits - FICA	14,099	19,436	14,210	15,170	16,500
Benefits - LTD	939	848	900	900	900
Benefits - Life	501	508	400	400	400
Benefits - Insurance Allowance	35,910	43,023	49,500	49,500	75,700
Benefits - Retirement	36,582	40,192	37,750	40,435	41,000
Benefit Expense	(53,834)	(39,083)	-	-	-
Actuarial Calc'd Pension Exp	64,688	46,467	-	-	-
Benefits - Workers Comp.	3,464	4,163	3,550	3,785	4,100
TOTAL PERSONNEL	290,910	335,892	292,010	308,390	353,900
OPERATIONS					
Membership Dues & Subscriptions	1,110	1,255	1,200	1,200	1,200
Uniform Expense	762	744	760	760	760
Travel & Training	1,907	1,603	2,800	2,000	2,000
Office Supplies	21,399	23,581	20,000	20,000	20,000
Operating Supplies & Maint	82,772	79,104	80,000	100,000	100,000
Miscellaneous Expense	40	-	200	200	200
Utilities	222,960	194,476	250,000	250,000	250,000
Telephone	1,444	1,680	2,500	2,500	2,500
Gasoline	8,132	7,808	8,000	8,000	8,000
Professional & Tech Services	100,325	110,288	120,000	30,000	120,000
Services - Impact Fees	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	48,505	59,879	80,000	80,000	80,000
Insurance	11,853	13,109	14,000	14,000	14,000
Equipment Rental	3,831	1,785	3,000	3,500	3,500
Other Services	3,189	4,997	15,000	8,000	10,000
CUP/Alpine Reach Watr Carriage	-	-	12,000	2,300	5,000
Claims Settlement/Expense	-	-	-	-	-
CUP/Bonneville OM&R	38,191	41,490	42,000	48,000	50,000
Purchase of Equipment	465	2,078	5,000	8,245	20,000
CUWCD Power Loss Charge	-	4,648	5,000	6,055	5,000
Water Stock Assessment	89,057	102,690	105,000	112,000	115,000
Depreciation	392,808	432,595	-	-	-
CUP Water Principal	54,997	56,769	58,598	58,598	60,486
CUP Water Interest	86,669	84,897	83,806	83,806	81,918
700 N Water Bond Interest	3,717	4,919	-	-	-
700 N Water Bond Principal	10,831	88,286	-	-	-
Close Out to Balance Sheet	(431,514)	(646,988)	-	-	-
Admin Costs to General Fund	266,787	265,100	207,856	207,856	223,536

WATER FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
P.W. Admin Costs to Gen. Fund	146,548	124,865	194,118	193,155	164,590
Appropriate to Impact Fee Bal	-	-	132,000	172,000	-
Appropriate to Fund Balance	2,498,644	1,440,937	382,452	517,005	236,910
TOTAL OPERATIONS	3,665,429	2,502,592	1,825,290	1,929,180	1,574,600
CAPITAL OUTLAY					
Improvements Other than Bldgs	-	-	-	-	-
Purchase of Capital Asset	25,546	-	-	-	-
Well Reconstruction	54,178	30,555	50,000	30,000	550,000
North Union Canal Piping	-	37,577	582,000	873,500	-
Special Projects	285,962	433,801	390,000	60,000	390,000
Impact Fee Projects	-	-	-	-	200,000
TOTAL CAPITAL OUTLAY	365,686	501,933	1,022,000	963,500	1,140,000
TOTAL WATER FUND EXPENDITURES	4,322,025	3,340,417	3,139,300	3,201,070	3,068,500

SEWER FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
REVENUES					
Sewer Charges	1,773,733	1,508,923	1,647,360	1,647,360	1,713,300
Interest Earnings	17,994	23,034	20,000	13,000	8,500
Sundry Revenue	67,583	11,052	-	-	-
Sewer Line Inspection Fee	3,895	9,787	9,000	7,000	2,100
Sewer Impact Fee	100,629	184,729	90,000	110,000	40,000
Interest PTIF Sewer Impact Fee	131	4	-	-	-
Sewer Assessment	53,655	54,575	20,000	23,285	23,285
Bond Proceeds	1,262,000	-	-	-	-
Contributions from development	600,452	6,725	-	-	-
Use of Impact Fees	236,442	240,011	-	-	-
Use of Fund Balance	-	-	21,966	-	157,183
TOTAL SEWER FUND REVENUES	4,116,513	2,038,840	1,808,326	1,800,645	1,944,368
EXPENDITURES					
PERSONNEL					
Salaries & Wages	153,257	120,193	168,500	155,000	167,500
Salaries & Wages - Overtime	108	111	-	-	-
Salaries - Temp Employees	136	-	4,000	4,000	5,000
Benefits - FICA	11,968	10,390	13,200	12,170	13,250
Benefits - LTD	807	629	850	850	750
Benefits - Life	421	290	400	400	250
Benefits - Insurance Allowance	26,619	13,444	32,500	21,800	47,700
Benefits - Retirement	30,040	26,555	34,250	30,000	33,700
Benefit Expense	(47,795)	(25,822)	-	-	-
Actuarial Calc'd Pension Exp	53,120	30,700	-	-	-
Benefits - Workers Comp.	2,941	2,103	3,250	3,000	3,200
TOTAL PERSONNEL	231,623	178,592	256,950	227,220	271,350
OPERATIONS					
Membership Dues & Subscriptions	1,105	1,059	1,000	1,000	1,000
Uniform Expense	580	396	570	570	570
Travel & Training	1,412	440	3,200	650	1,500
Office Supplies	1,037	609	1,000	1,000	1,000
Operating Supplies & Maint	34,827	29,868	40,000	40,000	40,000
Miscellaneous Expense	99	-	200	200	200
Utilities	27,843	30,541	30,000	30,000	35,000
Telephone	894	1,034	1,500	1,500	1,700
Gasoline	5,940	2,945	8,000	6,000	6,000
Professional & Tech Services	124,713	36,677	75,000	15,000	75,000
Services - Impact Fees	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	10,167	746	-	-	-
Insurance	8,464	8,481	8,500	9,000	9,000
Orem City Sewage Collection	464,930	475,143	520,000	520,000	520,000
Equipment Rental	1,907	1,583	3,000	3,000	3,500
Other Services	3,971	5,708	61,000	15,000	65,000
Sewer Backup Claims	-	-	-	-	-
Purchase of Equipment	465	2,968	1,000	5,100	1,000
Depreciation	542,720	559,679	-	-	-
Orem Swr Plant Expansn Princpl	125,977	125,977	125,977	125,977	125,977
Geneva Rd Proj. Bond Principal	136,000	140,000	143,000	143,000	147,000
Geneva Rd Proj Bond Interest	56,275	52,875	49,375	49,375	45,800
2017 Sewer Bond Principal	-	68,000	70,000	161,000	72,000
2017 Sewer Bond Interest	18,949	37,891	33,147	33,114	31,117
Close Out to Balance Sheet	113,198	(732,674)	-	-	-
Admin Costs to General Fund	223,768	174,240	131,789	131,789	137,064
P.W. Admin Costs to Gen. Fund	146,548	124,865	194,118	193,155	164,590
Appropriate to Impact Fee Bal	-	-	-	-	-
Appropriate to Fund Balance	931,078	297,301	-	52,995	-
TOTAL OPERATIONS	2,982,866	1,446,352	1,501,376	1,538,425	1,484,018
CAPITAL OUTLAY					
Purchase of Capital Asset	-	27,428	-	-	89,000
Special Projects	902,024	386,468	-	35,000	100,000
Infiltration Elimination	-	-	50,000	-	-
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	902,024	413,896	50,000	35,000	189,000
TOTAL SEWER FUND EXPENDITURES	4,116,513	2,038,840	1,808,326	1,800,645	1,944,368

SOLID WASTE COLLECTION FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
REVENUES					
Waste Collection Fees	371,753	425,641	450,000	452,000	465,600
Recycling Collection Fees	43,718	54,118	60,000	61,000	62,800
Use of Fund Balance	36,178	9,195	550	13,900	6,536
TOTAL SOLID WASTE REVENUES	451,649	488,955	510,550	526,900	534,936
EXPENDITURES					
Other Supplies & Services	746	-	-	-	-
Republic Collection Fees	231,787	232,306	239,850	245,000	252,400
Landfill	136,754	141,763	143,500	143,500	147,800
Republic Recycling Charges	49,195	75,924	82,800	85,000	87,600
North Pointe Punch Passes	7,632	7,123	8,000	10,000	8,000
City Wide Cleanup	6,992	12,947	14,000	20,000	15,000
Bad Debt Expense	-	-	-	-	-
Other Services	2,303	952	2,000	3,000	3,000
Admin Costs to General Fund	16,240	17,940	20,400	20,400	21,136
Appropriate to Fund Balance	-	-	-	-	-
TOTAL SOLID WASTE EXPENDITURES	451,649	488,955	510,550	526,900	534,936

**STORM WATER DRAINAGE
SYSTEM FUND**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
REVENUES					
Storm Water Utility	799,344	920,072	1,030,000	1,030,000	1,163,900
Storm Water Impact Fee	124,858	207,429	95,000	83,000	50,000
Sundry Revenue	-	(35)	-	-	-
Grant Proceeds	-	-	-	-	-
Interest Earned	(138)	49	-	-	-
Ground Water Pumping Utility	-	2,556	10,200	16,000	16,000
Funds from Other Sources	-	-	-	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	-	-
Contributions from development	469,185	53,698	-	-	-
Use of Fund Balance	-	-	-	-	-
TOTAL STORM WATER REVENUES	1,393,249	1,183,769	1,135,200	1,129,000	1,229,900
EXPENDITURES					
PERSONNEL					
Salaries & Wages	121,330	123,186	120,600	125,000	126,800
Salaries & Wages - Overtime	638	236	-	-	-
Salaries - Temp Employees	554	7,259	6,000	11,650	10,000
Benefits - FICA	9,327	10,212	9,700	10,455	10,465
Benefits - LTD	595	639	600	600	600
Benefits - Life	316	290	275	275	200
Benefits - Insurance Allowance	25,218	24,297	25,500	25,500	26,200
Benefits - Retirement	24,327	25,073	25,350	25,350	25,900
Benefit Expense	(44,111)	(24,381)	-	-	-
Actuarial Calc'd Pension Exp	43,016	28,987	-	-	-
Benefits - Workers Comp.	2,292	1,702	2,350	2,840	2,850
TOTAL PERSONNEL	183,501	197,500	190,375	201,670	203,015
OPERATIONS					
Membership Dues & Subscriptions	1,660	1,755	2,500	2,500	2,000
Uniform Expense	387	413	380	380	380
Travel & Training	810	1,503	1,900	500	1,500
Office Supplies	890	648	1,000	1,000	1,000
Operating Supplies & Maint	19,587	23,401	20,000	20,000	20,000
Miscellaneous Expense	40	-	200	200	200
Utilities	20,873	4,464	5,000	5,000	5,000
Telephone	890	1,559	2,000	1,200	1,200
Gasoline	9,112	7,720	8,000	8,000	8,000
Professional & Tech Services	29,564	54,629	45,000	100,000	50,000
Services - Impact Fees	54,085	108,515	15,000	15,000	5,000
Claims Settlement/Expense	472	716	2,900	2,900	-
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	(115)	34	2,000	2,000	2,000
Insurance	4,879	4,221	4,880	5,325	5,500
Equipment Rental	1,868	1,583	3,000	3,000	3,500
Other Services	3,817	3,801	4,000	4,000	6,000
Storm Water Mgmt Program	1,320	1,750	3,200	3,200	3,200
Purchase of Equipment	465	2,077	2,100	5,100	2,000
Depreciation	333,029	338,109	-	-	-
700N Storm Water Bond Interest	10,097	15,370	-	-	-
700N Storm Wtr Bond Principal	29,423	239,840	-	-	-
Street Sweeper Principal	40,585	41,677	-	-	-
Street Sweeper Interest	327	(765)	-	-	-
Close out to Balance Sheet	(121,589)	(290,868)	-	-	-
Admin Costs to General Fund	108,528	100,100	82,400	82,400	93,112
P.W. Admin Costs to Gen. Fund	146,548	124,865	194,118	193,155	164,590
Appropriate to Fund Balance	460,617	189,789	380,247	289,470	382,703
TOTAL OPERATIONS	1,158,167	976,908	779,825	744,330	756,885
CAPITAL OUTLAY					
Purchase of Capital Asset	-	-	-	-	-
Special Projects	51,581	9,361	165,000	183,000	270,000
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	51,581	9,361	165,000	183,000	270,000
TOTAL STORM WATER EXPENDITURES	1,393,249	1,183,769	1,135,200	1,129,000	1,229,900

RECREATION FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
REVENUES					
Interest Earnings	2,069	4,896	4,500	3,800	3,000
Daily Admission	211,065	208,670	225,000	180,000	200,000
Resident Season Pass	8,304	6,675	7,500	2,500	7,500
Flow Rider Daily Admission	39,262	32,986	37,000	28,000	30,000
Pool Punch Pass	70,414	73,073	72,000	50,000	70,000
Water Aerobics	-	106	-	1,100	500
Concessions	75,849	81,826	82,000	82,000	90,000
Merchandise	940	1,685	2,000	500	2,000
Swim Classes	51,732	40,500	51,000	25,000	35,000
Swim Team	27,572	19,366	27,650	-	18,000
Flow Rider Lessons	155	470	4,000	1,500	500
Private Pool Rentals	76,630	65,610	80,000	80,000	90,000
Party Room Rentals	2,310	2,123	1,800	750	2,000
FlowTour Event	-	-	-	-	-
Recreation Center Classes	13,267	14,961	16,000	13,500	16,000
Special Event Revenue	-	1,760	2,000	-	-
Recreation Sports Fees	62,438	58,932	65,000	20,000	55,000
Lindon Days Revenue	35,357	37,787	38,000	29,710	25,000
Till Adjustments	(735)	(112)	-	-	-
Community Center Donations	1,245	864	500	500	500
MAG Senior Lunch Donations	9,472	12,220	10,000	6,500	10,000
Community Center Rental	48,565	33,078	35,000	24,000	35,000
Grant Proceeds	5,000	5,000	5,800	10,975	5,800
Capital Contrib from Gen Fd	840,918	-	-	-	-
Sundry Revenue	1,632	-	-	-	-
Transfer from PARC Tax Fund	217,250	136,962	235,000	310,000	210,000
Transfer from RDA	-	-	150,000	-	-
Trfr from GF-Aquatic Ctr Bond	589,050	548,550	552,900	552,900	553,375
Transfer from General Fund	170,000	300,000	200,000	600,000	500,000
Use of Fund Balance	-	-	319,905	56,185	11,525
TOTAL RECREATION FUND REVENUES	2,559,760	1,687,988	2,224,555	2,079,420	1,970,700
DEPT: AQUATICS FACILITY					
PERSONNEL					
Salaries & Wages	26,170	36,534	59,100	59,100	61,500
Salaries & Wages - Overtime	-	-	-	-	-
Salaries - Seasonal Help	290,412	288,264	344,000	370,000	404,000
Benefits - FICA	24,433	24,847	30,840	32,840	35,610
Benefits - LTD	160	202	290	290	280
Benefits - Life	53	59	150	150	100
Benefits - Insurance Allowance	6,405	6,138	11,200	11,200	11,600
Benefits - Retirement	6,143	7,513	12,100	12,100	12,500
Benefit Expense	-	-	-	-	-
Actuarial Calc'd Pension Exp	-	-	-	-	-
Benefits - Workers Comp.	5,029	1,138	7,600	7,600	8,750
TOTAL PERSONNEL	358,805	364,695	465,280	493,280	534,340
OPERATIONS					
Membership Dues & Subscriptions	2,801	5,696	5,000	5,000	7,500
Uniform Expense	2,267	5,998	5,500	5,500	8,500
Travel & Training	623	1,548	4,000	1,650	1,000
Licenses & Fees	3,976	8,303	6,500	6,500	6,500
Office Supplies	4,569	2,208	2,000	2,600	3,000
Operating Supplies & Maint	51,811	65,677	57,000	57,000	57,000
Parts and Supplies	-	-	1,000	-	-
Miscellaneous Expense	9,515	4,545	5,000	1,000	1,000
Concessions Expenses	41,294	48,670	55,000	55,000	65,000
Utilities	49,793	33,059	52,000	52,000	52,000
Telephone	445	710	1,300	1,300	1,300
Gasoline	36	435	200	1,000	1,000
Professional & Tech Svcs	11,244	10,364	10,000	14,375	-
Aquatics Ctr. Program Expenses	-	-	-	5,000	5,000
Insurance	8,564	7,981	9,600	9,600	9,600
Other Services	6,089	21,378	21,000	4,500	5,000
Purchase of Equipment	2,422	2,741	1,000	1,000	10,000
TOTAL OPERATIONS	195,450	219,316	236,100	223,025	233,400

RECREATION FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
CAPITAL OUTLAY					
Improvements	122,585	73,611	335,000	185,000	105,000
Purchase of Capital Asset	-	9,799	-	14,105	-
TOTAL CAPITAL OUTLAY	122,585	83,410	335,000	199,105	105,000
TOTAL AQUATICS FACILITY	676,840	667,421	1,036,380	915,410	872,740
DEPT: COMMUNITY CENTER					
PERSONNEL					
Salaries & Wages	138,159	152,787	170,200	170,200	175,310
Salaries - Temp Employees	9,653	12,546	14,000	14,000	14,000
Benefits - FICA	11,353	12,602	14,100	14,100	14,520
Benefits - LTD	417	418	650	650	650
Benefits - Life	194	177	275	275	275
Benefits - Insurance Allowance	14,261	13,592	15,900	15,900	16,380
Benefits - Retirement	15,375	16,285	19,550	19,550	20,140
Benefit Expense	(30,256)	(23,141)	-	-	-
Actuarial Calc'd Pension Exp	38,051	27,514	-	-	-
Benefits - Workers Comp.	2,787	2,215	3,500	3,500	3,610
TOTAL PERSONNEL	199,995	214,996	238,175	238,175	244,885
OPERATIONS					
Membership Dues & Subscriptions	1,001	1,240	1,000	1,000	1,000
Uniform Expense	731	186	700	700	500
Recreation Uniforms	13,415	12,668	16,000	7,650	16,000
Travel & Training	1,550	4,677	5,000	3,710	2,500
Licenses & Fees	622	-	600	600	2,000
Office Supplies	2,270	2,780	2,500	2,500	2,500
Operating Supplies & Maint	16,803	22,267	15,000	15,000	15,000
Parts and Supplies	-	-	1,500	1,500	3,000
Miscellaneous Expense	395	783	1,000	500	500
Concessions Expenses	-	-	600	-	-
Utilities	12,529	18,537	17,500	17,500	17,500
Telephone	1,493	983	2,500	2,500	2,500
Gasoline	1,636	1,907	1,500	2,000	2,000
Professional & Tech Svcs	5,200	4,392	13,500	10,000	6,500
Recreation Program Expenses	20,250	20,040	30,000	20,000	20,000
Comm. Ctr. Program Expenses	5,647	4,560	9,500	3,500	13,000
Senior Ctr. Program Expenses	5,676	6,462	5,500	5,500	8,000
Lindon Days	52,894	63,606	50,000	56,625	55,000
Other Community Events	6,674	11,514	13,000	8,100	15,000
Insurance	6,403	6,352	7,200	6,800	7,200
Other Services	14,097	25,645	23,000	15,500	5,000
Purchase of Equipment	13,182	2,999	20,000	20,000	-
TOTAL OPERATIONS	182,467	211,599	237,100	201,185	194,700
CAPITAL OUTLAY					
Building Improvements	11,715	49,265	75,000	75,000	20,000
Purchase of Capital Asset	-	10,000	-	11,750	-
TOTAL CAPITAL OUTLAY	11,715	59,265	75,000	86,750	20,000
TOTAL COMMUNITY CENTER	394,176	485,861	550,275	526,110	459,585
NON-DEPARTMENTAL					
OPERATIONS					
Depreciation Expense	317,067	322,433	-	-	-
2008 Aquatics Center Principal	310,000	320,000	-	-	-
2008 Aquatics Center Interest	19,000	6,400	-	-	-
Aquatic Ctr Paying Agent Fees	1,900	2,000	-	-	-
2015 Refunding Principal	40,000	40,000	375,000	375,000	385,000
2015 Refunding Interest	265,883	264,283	261,300	261,300	251,775
2015 Refunding Agent Fees	1,600	1,600	1,600	1,600	1,600
COI Amortization	(2,511)	-	-	-	-
Premium Amortizatr Series 2015	(33,734)	(33,734)	-	-	-
Loss Amortization Series 2015	42,224	42,224	-	-	-
Close Out to Balance Sheet	(484,300)	(502,675)	-	-	-
Appropriate to Fund Balance	1,011,615	72,176	-	-	-
TOTAL OPERATIONS	1,488,744	534,707	637,900	637,900	638,375
TOTAL NON-DEPARTMENTAL	1,488,744	534,707	637,900	637,900	638,375
TOTAL RECREATION FUND EXPENDITURES	2,559,760	1,687,988	2,224,555	2,079,420	1,970,700

TELECOMMUNICATIONS FUND

	2017-2018 Actual	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amended Budget	2020-2021 Budget
REVENUES					
Customer Connection Fee	45,055	57,067	54,000	54,000	50,000
Contributions from development	21,204	2,872	-	-	-
Sundry Revenue	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
TOTAL TELECOMMUNICATIONS REVENUES	66,259	59,939	54,000	54,000	50,000
EXPENDITURES					
UTOPIA Customer Services	42,749	49,495	51,300	51,300	47,500
Depreciation	6,428	7,488	-	-	-
Admin Costs to General Fund	2,700	2,700	2,700	2,700	2,500
Appropriate to Fund Balance	14,383	256	-	-	-
TOTAL TELECOMMUNICATIONS EXPENDITURES	66,259	59,939	54,000	54,000	50,000



Financial Policies Section

This section of the 2020-2021 Budget presents the Financial Policies to which the City adheres. This section discusses the goals that every city government should strive for, the benefits from written policies, and the financial policies adopted by Lindon City.

INTRODUCTION

These policies were adopted by the Council and are updated annually as necessary. They are included here for informational purposes.

Basic Purpose of City Government

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

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

How Should We Govern?

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

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

BASIC GOALS OF CITY GOVERNMENT

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

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

MAJOR BENEFITS FROM ESTABLISHING WRITTEN FINANCIAL POLICIES

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

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

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

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

Other major benefits from establishing written financial policies include:

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

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

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

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

BASIS OF ACCOUNTING

General Policies

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

Specific Policies

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

REVENUE AND TAXATION

General Policies

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

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

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

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

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

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

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

Specific Policies

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

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

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

BUDGETING AND OPERATIONSGeneral Policies

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

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

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

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

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

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

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

Specific Policies

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

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

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

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

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

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

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

CAPITAL PLANNING

General Policies

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

Specific Policies

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

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

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

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

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

LONG-TERM CITY DEBT AND PUBLIC BORROWINGGeneral Policies

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

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

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

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

Specific Policies

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

CASH MANAGEMENT AND INVESTMENT POLICIES

General Policies

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

Specific Policies

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

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

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

CASH RECEIPTING AND DEPOSIT POLICYCash Receipts at Separate Individual Locations

1. All funds received are entered into the accounting system at the time of the transaction or if the transaction occurs at a location without access to the accounting system the funds will be logged into a pre-numbered receipt book with enough detail to determine where/who the funds came from, the purpose for receiving the funds, the method of payment; cash, check, credit card etc., and designate the appropriate account. Manual receipts should have three copies; Customer copy, a Treasurer copy and a location copy.
2. At the end of each day the person responsible for receiving cash will close out their cash drawer, reconcile the system generated report to the cash in the drawer, place cash, checks and credit card receipts received along with the report in a deposit bag and either deliver it to the Treasurer's office or place it in a secure (locked) place for deposit on the next business day.
3. Void/adjusted transactions. If a transaction needs to be voided or adjusted it should be done by someone who does not receive cash. If an office doesn't have enough employees to have adjustments made by a supervisor that doesn't receive cash, two employees will sign off on the adjustment or voided transaction

explaining the circumstances causing the adjustment. If the location is using a manual receipt book all copies of the receipt should be present for any voided receipt. The system should be designed to generate a report of all adjusted/voided transactions to facilitate monitoring of this process.

4. Every effort should be made to ensure large quantities of cash are not on hand at any location overnight.
5. The Treasurer's office enters the deposit into the accounting system, and takes funds to the bank.

Deposits with Treasurer

1. Treasurer's office employee will receive each location's funds, count the funds, and compare the amount received to the supporting documentation provided.
2. An employee from the Treasurer's office enters the information from the deposit into the accounting system.
3. Each day, an employee from the Treasurer's office will compile all cash and checks received, match the total to the total receipts in the accounting system, and create a deposit slip (deposit information should be sufficiently detailed to allow a reviewer to trace individual transactions from satellite locations into the deposit and verify that the funds were received by the bank.
4. Copies of deposit slips are maintained and used to reconcile bank statements to the accounting records.

ACCOUNTING AND FINANCIAL REPORTING POLICIES

General Policies

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

Conversely, products sold or services provided to other City funds by an

individual enterprise fund shall be compensated for at a fair and reasonable rate to be determined by the City Council.

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

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



Compensation Programs Section

This section of the 2020-2021 Budget presents information regarding Elected and Appointed Officials Compensation Programs and Employee Compensation Programs.

COMPENSATION PROGRAMS

This Compensation Programs Section of the Budget document is provided for general guidance only and does not create a binding contract or any other obligation or liability on the City. The City reserves the right to change the information in this section at any time and for any reason, formally or informally, and with or without notice. The conditions set forth here do not create an express or implied contract with any person.

The Lindon City Policies and Procedures Manual (Policy Manual) as most recently updated by Resolution #2020-15-R, and as may be amended from time-to-time, is hereby incorporated into the Budget Document by reference. The Policy Manual outlines in full detail the rules, regulations, responsibilities, and obligations of employees which help govern the administrative functions and processes of the City. In regards to budgetary matters, the Policy Manual contains specific detail regarding Governmental Organization & Administration, Risk Management Rules & Regulations, regulation and use of City Property & Equipment, Purchasing & Procurement, Personnel Policies, Employee Benefits, and other topics that have relation to how budgeted funds shall be utilized. The Policy Manual does not typically reference specific budgeted dollar amounts, but rather contains the policy that may regulate use of budgeted funds as further outlined in the annually adopted budget. The Policy Manual supersedes and replaces all other written policies and procedures that may be in conflict with the Policy Manual, including any policy approved as part of the annual budget.

ELECTED AND APPOINTED OFFICIALS COMPENSATION PROGRAM

This section contains the total compensation program, salaries and benefits, for elected and appointed officials, except City Administrator, Recorder, Finance Director, and Treasurer which are included in the Employee Compensation Program.

MONTHLY SALARY

Mayor	\$1,094.42
Council Liaison to Planning Commission	\$743.79
Council Member	\$643.79
Planning Commissioner	\$100.00

Cost of Living Allowance

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

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 Allowance

Meal allowances will be paid at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$11.00	\$13.00
Lunch	14.00	14.00
Dinner	20.00	23.00
Whole Day	45.00	50.00

These rates may be adjusted periodically by action of the Council to conform to the Utah Administrative Code, Rule R25-7, Travel-Related Reimbursements.

BENEFIT SUMMARY**Digital Device Allowance**

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

Aquatics Center Passes / Fitness Room Access

Members of the City Council, Planning Commission, and Board of Adjustment may receive Aquatics Center passes and/or discounted Aquatics Center fees as described in Resolution No. 2016-12-R. City Council members and their current spouse or partner are also able to use the police & fire department weight room equipment at the Community Center without charge.

Facility Rentals

Members of the City Council are entitled to four (4) free rentals of city facilities per calendar year, excluding the Aquatics Center facilities. Facilities able to be rented include park pavilions, Veterans Hall, and Community Center rooms. Use of free rentals

of City facilities is subject to availability. Free rentals are primarily intended for family or social purposes and shall not be used for profit generating business ventures.

Social Security

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

Workers Compensation Coverage

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.

EMPLOYEE COMPENSATION PROGRAM

The Lindon City Policies and Procedures Manual contains the total compensation program, salaries and benefits for Management (exempt) and Classified (non-exempt) employees. The information provided here is for general guidance only.

SALARIES AND WAGES

Employee positions are classified on ranges as listed in the Position Schedule. The tables with pay ranges and steps is below and on the next page and the Position Schedule follows. Job position pay ranges on the Position Schedule marked with (*) are compensated in accordance with minimum wage standards or as otherwise listed in annually updated job postings and job descriptions. Salary ranges are subject to change at any time.

Lindon Aquatics Seasonal Pay Ranges

Range	Step 1	Step 2	Max	Positions	# Emp.
1	9.00	10.50	12.00	Cashier/Concessions	35
2	10.00	11.50	13.00	Lifeguard, Flow Instructor	100
3	11.00	12.50	14.00	Lead Cashier, Water Safety Instructor	29
4	12.00	13.50	15.00	Asst Swim Coach	3
5	13.00	14.50	16.00	Head Swim Coach, Aquatics Supervisor	6
6	14.00	15.50	17.00	Manager	1

FINAL BUDGET COMPENSATION PROGRAMS

Lindon City Pay Ranges July 1 - December 31, 2020

Range	Step 1	Step 2	Step 3	Step 4	Step 5
A	7.25	7.62	8.01	8.42	8.85

Range	Step 1	Step 2	Step 3	Step 4	Mid	High	Range
1	9.21	9.72	10.25	10.81	11.48	13.78	1
2	9.72	10.25	10.81	11.41	12.12	14.53	2
3	10.25	10.81	11.41	12.04	12.80	15.34	3
4	10.81	11.41	12.04	12.71	13.50	16.20	4
5	11.41	12.04	12.71	13.41	14.25	17.08	5
6	12.04	12.71	13.41	14.15	15.03	18.05	6
7	12.71	13.41	14.15	14.93	15.87	19.04	7
8	13.41	14.15	14.93	15.75	16.75	20.10	8
9	14.15	14.93	15.75	16.65	17.66	21.18	9
10	14.93	15.75	16.65	17.56	18.65	22.35	10
11	15.75	16.65	17.56	18.52	19.68	23.61	11
12	16.65	17.56	18.52	19.57	20.78	24.93	12
13	17.56	18.52	19.57	20.62	21.91	26.27	13
14	18.52	19.57	20.62	21.75	23.14	27.74	14
15	19.57	20.62	21.75	22.99	24.41	29.27	15
16	20.62	21.75	22.99	24.25	25.76	30.91	16
17	21.75	22.99	24.25	25.58	27.19	32.61	17
18	22.99	24.25	25.58	27.01	28.69	34.41	18
19	24.25	25.58	27.01	28.50	30.28	36.33	19
20	25.58	27.01	28.50	30.08	31.96	38.34	20
21	27.01	28.50	30.08	31.75	33.73	40.46	21
22	28.50	30.08	31.75	33.52	35.60	42.68	22
23	30.08	31.75	33.52	35.35	37.58	45.05	23
24	31.75	33.52	35.35	37.32	39.65	47.55	24
25	33.52	35.35	37.32	39.38	41.85	50.18	25
26	35.35	37.32	39.38	41.55	44.15	52.95	26
27	37.32	39.38	41.55	43.85	46.59	55.89	27
28	39.38	41.55	43.85	46.29	49.18	58.98	28
29	41.55	43.85	46.29	48.84	51.90	62.24	29
30	43.85	46.29	48.84	51.55	54.78	65.70	30
31	46.29	48.84	51.55	54.40	57.79	69.31	31
32	48.84	51.55	54.40	57.41	61.00	73.16	32
33	51.55	54.40	57.41	60.58	64.38	77.21	33
34	54.40	57.41	60.58	63.96	67.94	81.48	34
35	57.41	60.58	63.96	67.48	71.69	85.99	35
Range	Step 1	Step 2	Step 3	Step 4	Mid	High	Range

FINAL BUDGET COMPENSATION PROGRAMS

Lindon City Pay Ranges January 1 - June 30, 2021

Range	Step 1	Step 2	Step 3	Step 4	Step 5
A	7.25	7.62	8.01	8.42	8.85

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	Range
1	9.21	9.74	10.29	10.88	11.50	11.80	12.11	12.42	12.75	13.09	13.43	13.78	1
2	9.72	10.27	10.86	11.47	12.13	12.44	12.77	13.10	13.45	13.80	14.16	14.53	2
3	10.25	10.84	11.45	12.11	12.80	13.13	13.48	13.83	14.19	14.57	14.95	15.34	3
4	10.81	11.43	12.08	12.78	13.51	13.86	14.23	14.60	14.99	15.38	15.79	16.20	4
5	11.41	12.06	12.75	13.48	14.25	14.62	15.00	15.40	15.80	16.22	16.64	17.08	5
6	12.04	12.73	13.46	14.23	15.05	15.44	15.85	16.27	16.70	17.14	17.59	18.05	6
7	12.71	13.44	14.21	15.02	15.88	16.29	16.72	17.16	17.61	18.08	18.55	19.04	7
8	13.41	14.18	14.99	15.85	16.76	17.20	17.65	18.12	18.59	19.08	19.59	20.10	8
9	14.15	14.96	15.81	16.72	17.67	18.13	18.61	19.09	19.60	20.11	20.64	21.18	9
10	14.93	15.78	16.68	17.63	18.64	19.13	19.63	20.15	20.68	21.22	21.78	22.35	10
11	15.75	16.65	17.60	18.61	19.68	20.20	20.73	21.28	21.84	22.42	23.01	23.61	11
12	16.65	17.60	18.60	19.66	20.79	21.34	21.90	22.47	23.07	23.67	24.29	24.93	12
13	17.56	18.56	19.62	20.73	21.92	22.49	23.08	23.69	24.31	24.95	25.60	26.27	13
14	18.52	19.58	20.70	21.88	23.13	23.74	24.36	25.01	25.66	26.34	27.03	27.74	14
15	19.57	20.68	21.86	23.11	24.42	25.06	25.72	26.39	27.09	27.80	28.53	29.27	15
16	20.62	21.80	23.05	24.37	25.77	26.44	27.14	27.86	28.59	29.35	30.12	30.91	16
17	21.75	23.00	24.32	25.71	27.18	27.90	28.63	29.39	30.16	30.96	31.78	32.61	17
18	22.99	24.30	25.69	27.15	28.70	29.45	30.23	31.02	31.84	32.67	33.53	34.41	18
19	24.25	25.64	27.10	28.65	30.29	31.09	31.91	32.75	33.61	34.49	35.40	36.33	19
20	25.58	27.05	28.59	30.23	31.96	32.80	33.67	34.55	35.46	36.40	37.36	38.34	20
21	27.01	28.55	30.19	31.91	33.74	34.62	35.53	36.47	37.43	38.41	39.43	40.46	21
22	28.50	30.13	31.85	33.67	35.59	36.53	37.49	38.47	39.48	40.52	41.59	42.68	22
23	30.08	31.80	33.62	35.54	37.57	38.55	39.57	40.61	41.68	42.77	43.90	45.05	23
24	31.75	33.56	35.48	37.51	39.65	40.69	41.76	42.86	43.99	45.15	46.33	47.55	24
25	33.52	35.43	37.46	39.59	41.85	42.95	44.08	45.24	46.43	47.65	48.90	50.18	25
26	35.35	37.37	39.51	41.77	44.15	45.31	46.50	47.73	48.98	50.27	51.60	52.95	26
27	37.32	39.45	41.71	44.09	46.61	47.83	49.09	50.38	51.71	53.07	54.46	55.89	27
28	39.38	41.63	44.01	46.53	49.18	50.47	51.80	53.16	54.56	56.00	57.47	58.98	28
29	41.55	43.93	46.44	49.09	51.90	53.26	54.66	56.10	57.58	59.09	60.65	62.24	29
30	43.85	46.36	49.01	51.82	54.78	56.22	57.70	59.22	60.78	62.38	64.02	65.70	30
31	46.29	48.93	51.73	54.68	57.80	59.32	60.88	62.48	64.12	65.81	67.54	69.31	31
32	48.84	51.63	54.58	57.70	61.00	62.61	64.25	65.94	67.68	69.46	71.29	73.16	32
33	51.55	54.49	57.61	60.90	64.38	66.07	67.81	69.60	71.43	73.31	75.23	77.21	33
34	54.40	57.51	60.79	64.27	67.94	69.73	71.56	73.44	75.38	77.36	79.40	81.48	34
35	57.41	60.69	64.16	67.82	71.70	73.59	75.52	77.51	79.55	81.64	83.79	85.99	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	Range

FINAL BUDGET COMPENSATION PROGRAMS

Lindon City Position Schedule

Department	Position	FLSA	Range	Status	# Emp.
Administration & Finance	Accounts Payable Clerk	Non-Ex	11	FT	1
Administration & Finance	Assistant Treasurer	Non-Ex	14	FT	0
Administration & Finance	City Administrator	Exempt	31	FT	1
Administration & Finance	Clerk I	Non-Ex	8	PT	1
Administration & Finance	Facilities Manager	Non-Ex	16	FT	1
Administration & Finance	Finance Director	Exempt	26	FT	1
Administration & Finance	Management Intern	Non-Ex	5	Temp	1
Administration & Finance	Recorder	Non-Ex	21	FT	1
Administration & Finance	Treasurer	Non-Ex	20	FT	1
Administration & Finance	Utilities Clerk	Non-Ex	11	FT	1
Building	Building Inspector	Non-Ex	17	FT	1
Building	Building Insp/Code Enforcement	Non-Ex	17	FT	0
Building	Chief Building Official	Exempt	21	FT	1
Court & Legal	City Attorney	Exempt	30	FT	1
Court & Legal	Clerk I	Non-Ex	8	PT	1
Court & Legal	Court Clerk	Non-Ex	13	FT	1
Court & Legal	Legal Secretary	Non-Ex	9	PT	1
Court & Legal	Municipal Court Judge	Non-Ex	26	PT	1
Parks & Recreation	Comm. Ctr. Front Desk Attendant	Non-Ex	1	PT	3
Parks & Recreation	Comm. Ctr. Instructor	Non-Ex	*	PT	1
Parks & Recreation	Kitchen Aide	Non-Ex	A	PT	1
Parks & Recreation	Parks & Recreation Director	Exempt	25	FT	1
Parks & Recreation	Parks Superintendent	Non-Ex	17	FT	1
Parks & Recreation	Parks Maintenance Tech.	Non-Ex	13	FT	1
Parks & Recreation	Program Coordinator	Non-Ex	13	FT	1
Parks & Recreation	Program Coordinator	Non-Ex	9	PT	2
Parks & Recreation	Seasonal Laborer	Non-Ex	1	Temp	2
Parks & Recreation	Youth Sports Referee	Non-Ex	1	Temp	4
Parks & Recreation	Youth Sports Site Supervisor	Non-Ex	1	Temp	1
Planning	Assistant Planner	Non-Ex	16	FT	0
Planning	Associate Planner	Non-Ex	17	FT	1
Planning	Comm. Development Clerk II	Non-Ex	11	FT	1
Planning	Comm. Development Clerk I	Non-Ex	8	PT	1
Planning	Planning & Economic Dev. Director	Exempt	26	FT	1
Planning	Planning Intern	Non-Ex	5	Temp	1
Police	Administrative Professional	Non-Ex	14	FT	1
Police	Corporal	Non-Ex	18	FT	2
Police	Crossing Guard	Non-Ex	1	PT	3
Police	Lieutenant	Non-Ex	23	FT	1
Police	Officer	Non-Ex	17	FT	9
Police	Police Chief	Exempt	27	FT	1
Police	Police Sergeant	Non-Ex	21	FT	2
Police	Police Secretary	Non-Ex	9	FT	1

FINAL BUDGET COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
Public Works	Administrative Secretary	Non-Ex	11	FT	1
Public Works	Clerk I	Non-Ex	8	PT	1
Public Works	Director of Public Works	Exempt	27	FT	1
Public Works	Engineer	Exempt	26	FT	1
Public Works	Engineer in Training (EIT)	Non-Ex	18	FT	0
Public Works	Equipment Operator	Non-Ex	12	FT	1
Public Works	Public Works Inspector	Non-Ex	17	FT	2
Public Works	Seasonal Laborer	Non-Ex	1	Temp	3
Public Works	Staff Engineer	Non-Ex	21	FT	1
Public Works	Storm Water Superintendent	Non-Ex	18	FT	1
Public Works	Storm Water Maintenance Tech.	Non-Ex	13	FT	1
Public Works	Streets Superintendent	Non-Ex	20	FT	1
Public Works	Utilities Technician	Non-Ex	13	PT	0
Public Works	Waste Water Superintendent	Non-Ex	20	FT	1
Public Works	Waste Water Maintenance Tech.	Non-Ex	13	FT	2
Public Works	Water Superintendent	Non-Ex	20	FT	1
Public Works	Water System Maintenance Tech.	Non-Ex	13	FT	3

The Police Lieutenant position has been proposed in this FY 2019-2020 Budget. However, it is not an additional employee, but will be filled by existing personnel.

Cost of Living Allowance

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

Merit Increase

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

Uniform Allowance

Public Works, Parks, and Protective Inspection employees required to perform manual labor in their own clothes on a regular basis may, depending on budget approval, be given an annual reimbursement allowance of up to \$150 to purchase work clothing items. This allowance is considered part of the compensation provided to certain employees and shall be paid annually through payroll.

REIMBURSEMENT FOR TRAVEL

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

Mileage Reimbursement

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

Meal Allowance

Meal allowances will be paid at the following rates.

	<u>In-State Travel</u>	<u>Out-of-State Travel</u>
Breakfast	\$ 11.00	\$13.00
Lunch	14.00	14.00
Dinner	20.00	23.00
Whole Day	45.00	50.00

These rates may be adjusted periodically by action of the Council to conform to the Utah Administrative Code, Rule R25-7, Travel-Related Reimbursements.

BENEFITS SUMMARY

Medical and Life Insurance

The city shall provide a benefit allowance for regular employees who work an average of thirty (30) hours or more per week per calendar year. The benefit allowance is calculated for employees with the following medical and dental coverage.

Employee Only	= 97% of Traditional medical premium	+ 100% dental premium
Employee & Spouse	= 97% of Traditional medical premium	+ 100% dental premium
Employee & Family	= 97% of Traditional medical premium	+ 50% dental premium

Employees may choose how to allocate their benefit allowance for medical, dental, life and other supplemental insurance premiums, as well as health savings and other qualifying tax advantaged spending accounts. The City shall provide each employee a description of the selected insurance plan(s). Employees will be responsible to pay the amount of their selected benefit costs in excess of the benefit allowance through payroll

deductions. Any unused portion of the benefit allowance will go through the employee's paychecks and into their choice of URS Savings Plans.

For the 2020-2021 budget year, the monthly benefit allowance for a regular full-time employee is as follows.

<u>Medical Coverage</u>	
Employee & Family	\$1,681.78
Employee & Spouse	\$1,256.62
Employee only	\$608.07
If not electing medical insurance	
hired before 1/1/2015	\$500.00
hired after 1/1/2015	\$300.00

Employee Retirement System

All employees of the city who work an average of thirty (30) hours or more per week per calendar year, and receive benefits such as health insurance or paid holiday, sick or vacation time, are required to participate in Utah Retirement Systems (URS). URS sets the rates of contribution for the retirement plans. The City has opted to contribute 1.5% of each benefitted employee's gross wages into the employee's choice of URS Savings Plan without requiring the employees to contribute. The City will contribute up to an additional 1.5% as a match of each benefitted employee's contribution.

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 City Administrator

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

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

Vacation

Regular full-time employees shall earn vacation time as follows:

Years of Service	Hours Earned Annually		
	<u>Non-Exempt</u>	<u>Other Exempt</u>	<u>Executive Exempt</u>
1-10	80	100	160
11-20	120	140	160
21+	160	160	160

Vacation time will be earned and credited each pay period at the applicable rate. Vacation may not be taken until earned. Vacation time does not accrue to an employee while on leave without pay.

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 work less than 40 hours per week, but 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. Sick leave may not be taken until earned. Sick leave shall be used as described in the Policies and Procedures Manual.

Buy Back Option

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

Sick Leave Pay-out for Retiring Employees

Upon retiring from city employment, an employee will be paid for 50% of their unused accumulated sick leave, up to 240 hours. Sick leave will not be paid out upon termination for any reason other than retirement.

Career Development / Tuition Assistance

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

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

Differential Pay for Professional Certifications Program

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

Tuition Reimbursement Program

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

Tuition reimbursement benefits have been proposed in the amount of \$2,000 in the 2020-2021 fiscal year budget.

Aquatics Center Passes / Fitness Room Access

Employees may receive Aquatics Center passes and/or discounted Aquatics Center fees as described in Resolution No. 2016-12-R. Full and permanent part-time employees and their current spouse or partner are also able to use the police & fire department weight room equipment at the Community Center without charge.

Facility Rentals

Employees are entitled to four (4) free rentals of city facilities per calendar year, excluding the Aquatics Center facilities. Facilities able to be rented include park

COMPENSATION PROGRAMS

pavilions, Veterans Hall, and Community Center rooms. Use of free rentals of City facilities is subject to availability. Free rentals are primarily intended for family or social purposes and shall not be used for profit generating business ventures.

Social Security

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

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.



Fee Schedule Section

This section of the 2020-2021 Budget presents information regarding all of the City's services and their corresponding fees.

AQUATICS CENTER

Concessions and Merchandise*(Added 4/13/2020 with Resolution 2020-8-R)*

Product availability varies. Prices displayed at Aquatics Center.

Daily Admission Fees – Does NOT include Flow Rider

- Infants (3 years and under) Free
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Youth (4-17) \$4.50
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Adults (18-54) \$5.50
Lindon Residents receive \$1 off Adult admission with I.D.
- Seniors (55+) \$3.50
- Super Seniors (80+) Free
Seniors age 80 and over admitted FREE with I.D.
- Family Night (Monday 6:00-9:30 pm) \$16.50
(Last updated 4/13/2020 with Resolution 2020-8-R)
Includes admission for immediate family.
- Fitness/Lap Swim Time (for purpose of exercise only)
(Last updated 10/15/2019 with Resolution 2019-23-R)
 - Regular admission \$3.00
 - Senior (55+) admission \$1.50
- Same Day Fitness Swim Upgrade to Open Swim \$2.50
(Added 10/15/2019 with Resolution 2019-23-R)
This upgrade is for those who purchase Fitness Admission in the morning and then return later the same day to swim during Open Swim hours.
- Youth Organization Group Rates (Church, Scouts, youth organizations)
(Added 6/19/2018 with Ordinance 2018-10-O)
 - Minimum 10 people \$3.00 per person
- Corporate Block Passes, sold in blocks of 10, minimum of 50 passes (each pass is good for one day admission for one person)
 - 50-90 passes \$4.50 per pass
 - 100-990 passes \$4.00 per pass
 - 1,000+ passes \$3.75 per pass

Flow Rider Fees*(Last updated 6/21/2016 with Resolution 2016-8-R)*

- All Day Flow Rider Pass (per day fee, during open plunge hours)
 - Residents \$10.00
 - Non-Residents \$15.00
- Lessons (per session)
 - Residents \$50.00
 - Non-Residents \$55.00

- ✧ All Participants must be a minimum of 42 inches to ride attraction, able to swim in turbulent water, and understand and follow the rules.
- ✧ All Participants will be required to sign a release form before they are allowed to use the Flow Rider, this includes hourly rides, pass holders, lessons and private rentals. Riders under 18 years of age must have the release form signed by a parent or guardian. No Exceptions!

Party Packages*(Last updated 4/13/2020 with Resolution 2020-8-R)*

- Package #1 \$35.00/hour
 - Private room
 - Admission not included
- Package #2 (8 person minimum) \$35.00/hr + \$10.50/guest
 - Private room
 - Admission for each guest
 - Pizza, chips, soda, and ice cream for each guest
- Package #3 (8 person minimum) \$35.00/hr + \$18.50/guest
 - Private room
 - Admission for each guest
 - Pizza, chips, soda, and ice cream for each guest
 - All day Flow Rider for each guest (waivers required)

Pavers, personalized*(Added 6/19/2018 with Ordinance 2018-10-O)*

- 3" x 6" \$50.00
- 6" x 6" \$100.00

Punch Pass*(Last updated 10/15/2019 with Resolution 2019-23-R)*

- Open Plunge Admission
 - 10 Punches \$40.00
 - 25 Punches \$100.00
 - 50 Punches \$190.00
- Fitness Lap Swim, 20 Punches \$50.00
- Flow Rider, 10 Punches
 - Resident \$100.00
 - Non-resident \$150.00

Punch passes may be discounted during pre-season sales

Rental Rates*(Last updated 4/13/2020 with Resolution 2020-8-R)*

- Concession Stand Open, with full facility rental \$75.00
Concessions sold at prices as displayed
- Flow Rider Private Rental (before or after Open Plunge hours)
 - Full Wave Rental \$200.00/hr
 - Half Wave Rental \$100.00/hr

- Leisure/Competition Pool and Flow Rider
 - Private Rental (after hours) minimum 1 hour \$500.00/hr
- Propane Grill Rental
 - With Full Facility rental \$75.00
 - With Party Room or FlowRider rental \$25.00
- Shave Ice Shack Open, with full facility rental \$50.00
- Concessions sold at prices as displayed
- Wibit Wiggle Bridge Rental, only available with facility rental \$100.00
- Early Entrance for Rental Set Up \$200.00
- Cancellation Fee for Aquatic Center Rentals
 - More than 7 days notice (Administrative Fee)
 - » Pools and/or Full Facility \$100.00
 - » Flow Rider Only \$25.00
 - » Party Room \$10.00
 - 1-7 days notice 50% rental fee
 - Less than 1 day notice no refund
- ✧ 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.
- ✧ The Parks and Recreation Director may offer "Prime" party rental nights by auction in order to give competing party renters the ability to pay more to secure the date they desire. The minimum price will be the regular rate.
- ✧ In order to encourage additional sales, rental rates may be reduced at the discretion of the Parks and Recreation Director after June 30.
- ✧ The Parks and Recreation Director may offer discounted admission rates to patrons for after hours swimming on nights that are not fully booked.
- ✧ Refund policy for rentals:
 - Rentals must be cancelled at least 24 hours prior to reserved time in order to qualify for a refund less the applicable Aquatics Center cancellation fee.
 - If weather (thunder, lightning, wind, etc.) prohibits entry into the water before the rental starts, a full refund will be issued less the \$25 Aquatics Center Administrative Fee as long as the renter notifies the Pool Management within the first 15 min.
 - If weather (thunder, lightning, wind, etc.) prohibits entry into the water before the first half of rental concludes, a refund of 50% will be issued.
 - After the first half of the rental time, no refunds will be given.

Swim Lesson

(Last updated 10/15/2019 with Resolution 2019-23-R)

- Group (per Session)
 - Residents \$35.00
 - Non-Residents \$40.00
- Semi Private, per student (2-4 Students; 4 half-hour lessons) \$35.00
- Private (4 half hour lessons) \$60.00
- Cancellation Fee, per participant, per session \$5.00

Swim Team*(Last updated 4/13/2020 with Resolution 2020-8-R)*

- Residents \$100.00
 - Non-Residents \$115.00
 - Cancellation Fee, per participant \$10.00
 - Parent Volunteer Opt-Out Fee \$60.00/child (Max of \$180.00)
- Parents must volunteer a minimum of 4 hours per child during the season. If the parent does not want to volunteer, they can pay this fee to opt out of volunteering. If a parent has three or more children on swim team, the minimum volunteer requirement is 10 hours.

CEMETERY

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

Burial Right (Cemetery Lot)*(Last updated 1/16/2018 with Ordinance 2018-4-O)*

- Full-size Lot
 - Resident \$700.00
 - Non-Resident \$1,300.00
 - Half-size Lot (Only available in cremation section; Urns only, no vaults; up to 2 urns with 1 headstone per half-size lot)
 - Resident \$350.00
 - Non-Resident \$650.00
- ✧ 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.

Headstone Inspection and Setting Fee

\$75.00

(Added 6/19/2018 with Ordinance 2018-10-O)

Paid for by headstone company prior to installation

Interment (Opening/Closing Costs)*(Last updated 6/21/2016 with Resolution 2016-8-R)*

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

- Additional fee for Saturdays/After hours \$300.00
"After hours" rate applies to funerals starting after 12:30 pm on a regular work day.
- Single-Depth Burial
 - Resident \$400.00
 - Non-Resident \$700.00

- **Double-Depth Burial**
Double-depth burials are no longer available; however, double-depth burial rights purchased prior to June 20, 2008 will still be honored.
 - Resident \$450.00
 - Non-Resident \$800.00
 - **Cremation Burial**
 - Resident \$350.00
 - Non-Resident \$500.00
 - **Infant Burial**
 - Resident (interment fee is waived for resident infant burials) \$0.00
 - Non-Resident \$250.00

The reduced interment fee is approved for infant burials if using a 18"-36" casket-vault combination made of concrete or other material approved by the Cemetery Sexton.
- Transfer of Burial Right** \$20.00
Administrative fee to sell, re-issue, or transfer Burial Right back to the City.
- Disinterment** \$1,400.00
No disinterment is permitted on the Saturday before Memorial Day.

DEVELOPMENT

Additional fees for required third-party services (engineering, attorney, etc.)
will be passed along to the owner/developer.

- 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 \$100.00
 - Commercial \$300.00
- Deposit will be applied toward building permit fees. If application is cancelled, deposit may be refunded depending on amount of review work done by Lindon City.
- 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*(Last updated 11/21/2017 with Resolution 2017-20-R)*

For reviews not covered by Land Use Application or Building Permit Fees

- In-house engineer \$80/hr
- Third party engineer Actual Cost

Fire Impact Fee*(Added 6/21/2016 with Resolution 2016-8-R)*

- Residential (per residential unit) \$152.00
- Non-Residential (per 1000 SF floor space)
 - Commercial \$78.00
 - Industrial \$31.00

Grading Plan Review

Actual Engineering cost

Initial Street Light Power Charge (per light)

\$60.00

Park, Recreation and Trails Impact Fee (per dwelling unit)

- Single-Family, detached \$4,500.00
- All other residential \$1,500.00

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

Police Impact Fee*(Added 6/21/2016 with Resolution 2016-8-R)*

- Residential (per residential unit) \$162.00
- Non-Residential (per 1000 SF floor space)
 - Commercial \$84.00
 - Industrial \$41.00

Pressurized Irrigation Water Connection

See "Water Shares"

Public Safety Impact Fee (See Fire Impact Fee, Police Impact Fee)

Road Impact Fee

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

Sewer Impact Fee

\$1,086.00

(Last updated 7/19/2016 with Resolution 2016-14-R)

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

\$70.00

(Last updated 3/06/2018 with Ordinance 2018-5-O)

Sewer Line TV Inspection Fee

\$0.85/linear foot

Sewer Main Line Assessment

Cost based on Addendum showing prices per linear foot

Sidewalk Assessment

Cost based on Addendum showing prices per linear foot

SWPPP Sign Deposit

\$35.00

Storm Water Impact Fee

\$799.00

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

Street & Regulatory Signs

Actual cost

Street Excavation (Per cut or trench)

\$1,000.00

Water Impact Fees

(Last updated 7/19/2016 with Resolution 2016-14-R)

■ 1" Meter	\$1,557.00
■ 1½" Meter	\$2,001.00
■ 2" Meter	\$3,225.00
■ 3" Meter	\$12,232.00
■ 4" Meter	\$15,569.00
■ Larger Meters	As per Engineer study, as needed

Water Inspection Fee - Culinary

\$70.00

(Last updated 3/06/2018 with Ordinance 2018-5-O)

Water Line Assessment - Culinary or Secondary

Cost based on Addendum showing prices per linear foot

Water Meter Installation

(Last updated 4/13/2020 with Resolution 2020-8-R)

- Culinary
 - 1" Meter \$435.00
 - 1.5" Meter \$800.00
 - 2" Meter \$1,015.00
 - Larger sized Meter Paid for and installed by developer
- Secondary
 - 5/8" x 3/4" Meter \$395.00
 - 1" Meter \$450.00
 - 1.5" Meter \$850.00
 - Larger sized Meter Paid for and installed by developer

Secondary Water Service Size Schedule	
Lot Size	Maximum Service Size
1 Acre or less	1"
1-2 Acres	1.5"
2 Acres or more	2"

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

- Residential 1 share North Union
 - Industrial or Commercial Minimum 1/2 share North Union
- Users with large water usage may be required to turn in additional water shares after annual review.

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

2 shares of Hollow Water Whole Stream	1.2 shares of Murdock/Provo Reservoir - Full
3 shares Hollow Water Half Stream	1/2 share Provo Bench Canal
2 shares of Cobbley Ditch	1.1 shares Southfield & Spring Ditch

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

LAND USE

Additional fees for required third-party services (engineering, attorney, etc.)
will be passed along to the owner/developer.

Accessory Building Setback Exception Application Fee	\$50.00
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
▪ Wild and Exotic Animals	\$50.00
▪ Temporary	\$250.00
Fence Permit Application Fee	\$50.00
General Plan Amendment	\$650.00
Land Disturbance Permit Fee	\$150.00
<i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i>	
Major Subdivisions (4 lots or more)	\$2,500.00 + \$150.00/lot
Minor Subdivisions (3 lots or less)	\$1,200.00
Miscellaneous Application	\$150.00
<i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i>	
Non-Conforming Use Application	\$500.00
Ordinance Amendment	\$650.00
Phased Subdivision Application	
<i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i>	
Second and each subsequent phase	\$500.00
Planned Residential Development	\$3,500.00
Plat Amendment	\$950.00
Property Line/Lot Line Adjustment	\$350.00
Recording Fee	\$25 + Utah County fees

Reimbursement Agreement <i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i>	\$600.00
Site Plan	
▪ Up to 2 acres	\$2,000.00
▪ Over 2 acres	\$2,000 + \$250/acre (rounding up to next whole acre)
Staff-approved Amended Site Plan <i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i>	\$500.00
Standard Land Use Table Compatibility Review <i>(Added 1/16/2018 with Ordinance 2018-4-O)</i>	\$500.00
Temporary Site Plan	\$115.00
Variance of Board of Adjustment	\$500.00
Zoning Map Amendment	\$650.00

LICENSES

Animal License As charged by North Utah County Animal Shelter

Business License

(Last updated 6/18/2019 with Ordinance 2019-11-O)

▪ 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, if required (see business license application)	\$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
▪ Residential Care Facility	\$250.00

▪ Restaurant and Food Related	\$190.00
▪ Retail	\$100.00
▪ Seasonal	\$40.00
▪ Service Related	\$100.00
▪ Sexually Oriented Business (Must be Council approved)	\$300.00
▪ Special Events	\$100.00
▪ Transient, Itinerant Merchants or Itinerant Vendors	\$40.00
▪ Wireless Communications Antenna Array	\$75.00
Cancellation Fee	\$10.00
Duplicate License	\$10.00
Home Occupation Application Fee	\$25.00
<i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i>	
One time fee with Business License, if required (see business license application)	
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

Contracts and Agreements	\$500.00
<i>(Last updated 4/13/2020 with Resolution 2020-8-R)</i>	
Credit Card Payment Service Fees	
<i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i>	
▪ Court online payments, per transaction	\$2.00
▪ Other applicable transactions	3.0%
Discovery Fee	\$15.00
<i>(Added 3/5/2019 with Resolution 2019-5-R)</i>	
Election Candidacy Filing Fee	\$35.00
<i>(Added 6/20/2017 with Resolution 2017-17-R)</i>	
Large Animal Impounding	\$10.00/day
Library Card Reimbursement	50% of cost, \$50 maximum
<i>(Last updated 6/18/2019 with Ordinance 2019-11-O)</i>	
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	

dwelling unit. 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

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

(Last updated 4/13/2020 with Resolution 2020-8-R)

▪ First pass (Residents only)	Free
▪ Additional pass	\$22.00

Request for Information

(Last updated 6/18/2019 with Ordinance 2019-11-O)

▪ Time	\$20.00/hr
(First 15 minutes are free. Fee will be charged in quarter-hour increments.)	
▪ Printing/copying, black/grayscale	\$0.25/page
▪ Printing/copying, color	\$0.75/page
▪ Storage on disk or USB flash drive	\$15.00

Returned Check Fee	\$25.00
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Tax Rates

▪ Cable Service	5.0%
▪ Energy/Utility	6.0%
▪ Parks, Arts, Recreation & Culture (PARC) Tax	0.1%
▪ Property Tax Certified Tax Rate (CTR)	0.1174%
<i>(Last updated 6/15/2020 with Ordinance 2020-12-O)</i>	
▪ Telecommunications	3.5%
▪ Transient Room Tax	1.0%

Weed Abatement

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

OREM FIRE SERVICE

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

POLICE

Alarm Permits \$25.00

Animal Trap Deposit

- Resident \$50.00
- Non-resident Not Available

Civil Paper Service \$75.00

Deer Removal

(Added 7/16/2019 with Resolution 2019-18-R)

- Residential Deer Assessment & Removal Permit \$50.00
- Deer Removal and Processing (per animal) \$75.00

Faxes

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

Fingerprinting

(Updated 1/16/2018 with Ordinance 2018-4-O)

- Resident or employee of Lindon business Free
- Non-resident \$25.00

Home Drug Test Kit \$15.00

Investigative Subpoena, Subpoena Ducus Tecum, Civil Lawsuit

- Reports \$10 minimum, \$0.25 per page
 - Research Time \$20.00/hr
- (First 15 minutes are free. Fee will be charged in quarter-hour increments.)

Jail or Department Property Damage Restitution Actual repair or replacement cost

Mailing/Postage

- Minimum \$1.00
- Maximum Actual cost over \$1.00

Photos

(Last updated 6/18/2019 with Ordinance 2019-11-O)

- Email \$5.00
- On disk or USB flash drive \$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
- Women's Class \$15.00 per participant

Sex Offender Registration \$20.00

Special Event Permit

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

Traffic Accident Report \$10.00

Video (Body Camera or Dashboard Camera)

(Last updated 6/18/2019 with Ordinance 2019-11-O)

- Flat fee per source (officer or vehicle) \$20.00
- Processing fee, after the first hour \$20.00/hour
This includes locating the file, redaction, and burning the file to media or uploading to cloud access

Youth Court Attendance \$30.00

PUBLIC WORKS

Construction Phase Services

(Last updated 10/18/2016 with Resolution 2016-18-R)

- Area Component
 - Parcel area being developed or changed \$1,200 + \$1,250 per acre
 - Maximum area component fee \$15,000.00
- Frontage Component
 - Unimproved street frontage \$7.10 per linear foot
 - Partially improved street frontage \$3.55 per linear foot
- Linear Projects Component, per infrastructure component $1/3 * \$7.10$ per linear foot
We consider a component of infrastructure to be sanitary sewer, storm drain, culinary water, pressure irrigation, sewer force main, (but not telecommunications conduit) as well as curb and gutter or curb, gutter and sidewalk on one side of the

street. Curb and gutter on both sides of a street would count as two infrastructure components.

- Material Testing Fee Actual cost or based on Engineer estimate

Hydrant Water Meter Rental

(Last updated 10/16/2018 with Resolution 2018-20-R)

- Hydrant Meter Refundable Deposit \$1,500.00
- Minimum charge \$50.00
- Per Day \$5.00 + applicable water rates
- Per Week \$25.00 + applicable water rates
- Per Month \$75.00 + applicable water rates

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

Street Light Installation Fee

Actual Cost

(Added 1/16/2018 with Ordinance 2018-4-O)

Estimated cost will be pre-paid. The difference from actual cost will be billed or refunded after installation.

Water Pipe Flushing

Actual cost as determined by City Engineer

RECREATION

After School Programs \$5-\$20/class

Basketball

(Last updated 10/15/2019 with Resolution 2019-23-R)

- Grades Pre-K - 2nd \$40.00
- Grades 3rd - 6th \$55.00

Baseball

(Last updated 3/5/2019 with Resolution 2019-5-R)

- Pee Wee League
 - Tee Ball \$40.00
 - Coach Pitch \$40.00
 - Machine Pitch \$40.00
- Minors League
 - Mustang (3rd - 4th grades) \$50.00
 - Pinto (5th - 6th grades) \$50.00

Gymnastics

\$7-\$20/class

(Updated 10/15/2019 with Resolution 2019-23-R)

Soccer*(Last updated 3/5/2019 with Resolution 2019-5-R)*

- Fall Indoor Soccer \$40.00
- Spring Soccer
 - Ages 3-6 \$40.00
 - Grades 1st-6th \$45.00

Summer Camps

\$3-\$20/class

*(Updated 10/15/2019 with Resolution 2019-23-R)***Sports Clinics**

\$5-\$20/day

*(Updated 10/15/2019 with Resolution 2019-23-R)***Volleyball**

\$40.00

*(Updated 1/16/2018 with Ordinance 2018-4-O)***Late Fee**

\$10.00

*(Updated 1/16/2018 with Ordinance 2018-4-O)***Cancellation Fee**

\$10.00

(Last updated 6/18/2019 with Ordinance 2019-11-O)

✧ Refund policy for sports and other programs:

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

RENTALS

For pool rentals, see "Aquatics Center"

✧ Refund policy for rentals:

Rentals must be cancelled 5 days prior to reserved date in order to qualify for a refund less the cancellation fee. (See Cancellation Fee.) No refunds for weather related cancellations. However, the reservation may be moved to an available date within the same calendar year.

Community Center*(Last updated 10/15/2019 with Resolution 2019-23-R)*

■ Rates

<u>Area</u>	<u>Resident</u>	<u>Non-Resident</u>
Classroom	\$25/hr	\$35/hr
Gymnasium	\$50/hr	\$60/hr

<u>Area</u>	<u>Resident</u>	<u>Non-Resident</u>
Cultural Arts Auditorium	\$45/hr	\$55/hr
South End (Gym, Classroom 6 & Kitchen)		
Saturday Only	\$75/hr	\$85/hr
Additional fee for Commercial Rentals	\$100.00	\$100.00

- Exceeding Rental Time
\$15 + 1 hour rental rate for every 30 minutes past the scheduled time
- Community Center Fee Rental Waiver and Reduction
Exceptions to the Community Center Rental rates may only be approved by the Lindon City Council after receipt of a completed Community Center Fee Rental Waiver and Reduction form, and after official review and action is taken by the Council.

Signed agreement, deposit and payment due at time of reservation. Community Center room rentals are available 9:00 am - 10:00 pm, Monday through Saturday, and are subject to availability. Rental time includes set up and cleanup time. Rental is not available on Sundays nor holidays.

Parks

(Last updated 3/5/2019 with Resolution 2019-5-R)

- ☼ Reservations for pavilion rentals will not be taken before the first business day of the current calendar year and are taken throughout the year. Pavilions can be reserved May 1 through October 15 (weather permitting) of the current year.
- Baseball Fields (1 hour minimum, 4 hour maximum, does not include field preparation)
 - Pheasant Brook Park (2 fields) \$20/hr/field
 - City Center Park (2 fields) \$20/hr/field
 - Field Lighting (only available on west field of City Center Park) \$20/hour
 - Field Preparation \$50 per diamond

All field preparation requests must be approved by the Director of Parks & Recreation and may or may not be available due to season and/or staffing level.
- Horse Arena
 - For-Profit Events \$200/day
 - Lights \$50/evening
 - Riding Clubs \$25/season
 - Surface Preparation \$30.00
 - Special Surface Requests \$30.00
- Multipurpose Fields
 - Half Day \$100.00
 - Full Day \$200.00
- Pickleball Courts (Hollow Park) \$10/hr/court
Max 2 courts per day, 2 hour blocks only, only courts on south are available for rental
- Pavilions only
(Last updated 10/15/2019 with Resolution 2019-23-R)

- Resident
 - » Partial Day (M-F 10am-3:30pm,4:30pm-10pm) \$25.00
 - » Full Day (M-F 10am-10pm) \$50.00
 - » Saturday, Full Day only \$75.00
- Non-Resident
 - » Partial Day (M-F 10am-3:30pm,4:30pm-10pm) \$40.00
 - » Full Day (M-F 10am-10pm) \$80.00
 - » Saturday, Full Day only \$100.00
- Sunday and City-observed Holidays
Pavilions will not be reserved and are available on a first-come, first served basis
- Removing tables from pavilions \$50.00
- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00
- ☆ Signed agreement and payment due at time of reservation.

Veteran's Memorial Hall*(Last updated 4/13/2020 with Resolution 2020-8-R)*

- ☆ Signed agreement, deposit and rental fee due at time of reservation. Failure to clean as per the Rental Agreement will result in forfeiting the deposit.
- ☆ Reservations will not be available on City-observed Holidays
- Partial Day, Monday - Friday, 4:30 pm - 10:00 pm
 - Resident \$125.00
 - Non-Resident \$150.00
- Full Day, Saturday - Sunday
 - Resident \$250.00
 - Non-Resident \$275.00
- Co-sponsored programing and partnerships, during underutilized times \$40.00/hr
- Exceeding Rental Time
\$15 + 1 hour rental rate for every 30 minutes past the scheduled time
- Failure to return key Forfeit Deposit

Cancellation Fee - for all rentals except Aquatics Center*(Last updated 10/15/2019 with Resolution 2019-23-R)*

- More than 5 days notice \$10.00
- 1-5 days notice 50% of Rental Fee
- Less than 1 day notice 100% of Rental Fee

UTILITIES

ALL RATES ARE MONTHLY UNLESS OTHERWISE NOTED

Culinary Water

(Last updated 6/18/2019 with Ordinance 2019-11-0)

- Base Rate - Occupancy type based on Table 403.1 in 2015 International Plumbing Code as currently adopted or as may be amended.
 - Single Family Residential (R-3, R-4)
 - 1 base rate fee covers up to 2 units (home + accessory apartment)
 - Base rate is based on meter size and water zone
 - Multi-family Residential (R-2)
 - ½ base rate fee of 1" meter per unit
 - Base rate is based on water zone
 - Other Residential (R-1, R-2 [dormitories]; Institutional)
 - ¼ base rate fee of 1" meter per unit
 - Base rate is based on water zone
 - Non-Residential
 - 1 base rate fee per meter
 - Base rate is based on meter size and water zone

ZONES	METER SIZE						
	1"	1 ½"	2"	3"	4"	6"	8"
Below North Union Canal	\$24.90	\$48.64	\$77.14	\$167.37	\$300.34	\$618.54	\$761.01
Above North Union Canal	\$29.35	\$53.09	\$81.59	\$171.82	\$304.79	\$622.99	\$765.46
Upper Foothills	\$46.54	\$70.28	\$98.78	\$189.01	\$321.98	\$640.18	\$782.65

- Usage Rate per 1,000 gallons

ZONES	BLOCK			
	1	2	3	4
Below North Union Canal	\$1.48	\$1.92	\$2.59	\$3.55
Above North Union Canal	\$1.81	\$2.35	\$3.17	\$4.34
Upper Foothills	\$1.81	\$2.35	\$3.17	\$4.34

Thousands of Gallons of Water Included in Each Block of Water

Meter Size	Block of Water (thousands of gallons)			
	1	2	3	4
1"	0-6	7-12	13-24	more than 24
1 ½"	0-12	13-24	25-48	more than 48
2"	0-19	20-38	39-77	more than 77
3"	0-42	43-84	85-168	more than 168
4"	0-76	77-151	152-302	more than 302
6"	0-156	157-312	313-624	more than 624
8"	0-192	193-384	385-768	more than 768

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)*(Last updated 6/15/2020 with Ordinance 2020-12-O)*

- First garbage can \$10.61
- Each additional garbage can \$9.02

Groundwater Pumping (where available)*(Last updated 6/19/2018 with Ordinance 2018-10-O)*

\$12.00

Late Fee (on past due balance, charged monthly)

\$10.00

Reconnect Fee (per incident)

\$50.00

Recycling, per can*(Last updated 6/15/2020 with Ordinance 2020-12-O)*

\$3.82

Secondary Water*(Last updated 6/18/2019 with Ordinance 2019-11-O)*

- 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
- Metered secondary water (where available; in addition fee based on lot size)
 - Base \$6.20
 - Usage rate per 1,000 gallons
 - » If using treated water See Culinary Water Usage Rates and Blocks
 - » If using untreated water \$0.57
- 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 Utility Fee*(Last updated 6/18/2019 with Ordinance 2019-11-O)*

- Base charge - Based on Table 403.1 in 2015 International Plumbing Code as currently adopted or as may be amended.
 - Single Family Residential (R-3, R-4) \$20.22
 - 1 base rate fee covers up to 2 units (home + accessory apartment)

- Multi-family Residential (R-2), per unit \$10.11
(½ base rate fee for Single Family Residential)
- Other Residential (R-1, R-2 (dormitories); Institutional), per unit \$5.06
(¼ base rate fee for Single Family Residential)
- Non-Residential, per water meter \$20.22
- Usage rate per 1000 gallons \$2.67
 - For customers with pressurized irrigation, usage is based on water usage
 - For customers without pressurized irrigation, usage is based on average winter water usage from December to March.

Storm Water Utility Fee \$10.38*(Last updated 6/15/2020 with Ordinance 2020-12-O)*

Charged per Equivalent Service Unit (ESU) with credits available for industrial and commercial use as per Council action.

Utility Sign-up Fee (one-time per account) \$10.00*(Last updated 6/18/2019 with Ordinance 2019-11-O)*

Utility Agreement must be signed before services commence.

Utility Shut-off Notice Fee (per incident) \$5.00*(Last updated 6/18/2019 with Ordinance 2019-11-O)*

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.

FINAL BUDGET FEE SCHEDULE

ADDENDUM - PRICES PER LINEAR FOOT

(Last updated 6/15/2020 with Ordinance 2020-12-O)

PRICES PER LINEAR FOOT

July 2020

ITEM	UNITS	UNIT PRICE	PER LINEAR FOOT PRICE	COMMENTS
SANITARY SEWER				
8" Sewer main	L.F.	\$25.60	\$25.60	
4' Standard manhole	EA.	\$3,510.00	\$8.78	Based on 400' spacing
Sewer pipe embedment material	L.F.	\$4.45	\$4.45	This is mostly needed where groundwater is high
STORM WATER				
12" RCP storm drain	L.F.	\$44.50	\$44.50	
4' Standard manhole	EA.	\$3,260.00	\$8.15	Based on 400' spacing
Curb face inlet box	L.F.	\$2,850.00	\$7.13	Based on 400' spacing
Storm drain line embedment material	L.F.	\$4.45	\$4.45	This is mostly needed where groundwater is high
CULINARY WATER				
8" Water main	L.F.	\$36.50	\$36.50	
10" Water main	L.F.	\$40.20	\$40.20	
12" Water main	L.F.	\$45.50	\$45.50	
8" Gate valve	EA.	\$1,600.00	\$2.42	Based on 660' spacing
10" Gate valve	EA.	\$1,830.00	\$2.77	Based on 660' spacing
12" Butterfly valve	EA.	\$2,450.00	\$3.71	Based on 660' spacing
Culinary line embedment material	L.F.	\$4.45	\$4.45	This is mostly needed where groundwater is high
Fire hydrant assembly	EA.	\$4,910.00	\$12.28	Based on 400' spacing
SECONDARY WATER				
4" Secondary main	L.F.	\$11.75	\$11.75	
6" Secondary main	L.F.	\$16.00	\$16.00	
4" Gate valve	EA.	\$880.00	\$1.33	Based on 660' spacing
6" Gate valve	EA.	\$1,125.00	\$1.70	Based on 660' spacing
Secondary line embedment material	L.F.	\$3.90	\$3.90	This is mostly needed where groundwater is high
CONCRETE WORK				
6' Curb, gutter & sidewalk	L.F.	\$41.80	\$41.80	
Driveway in 6' curb, gutter & s/w	EA.	\$390.00	\$3.90	Based on 1 per 100 linear feet
Disabled pedestrian ramp (entire cost)	EA.	\$1,175.00	\$1,175.00	
4" Base course for 6' curb, gutter & sidewalk	L.F.	\$1.95	\$1.95	
ASPHALT				
Remove asphalt pavement	S.F.	\$0.85	\$4.25	Based on 5' wide strip of pavement removal
3" Asphalt (road widening)	S.F.	\$1.95	\$9.75	Based on 5' of new pavement width
8" Base course (road widening)	S.F.	\$1.75	\$8.75	Based on 5' of new pavement width
Roadway excavation	C.Y.	\$30.60	\$6.12	Based on excavation for 5' of new pavement width
Asphalt Sawcutting	L.F.	\$1.20	\$1.20	
Seal coat	S.F.	\$0.38	\$2.66	Based on 7' of widening
MISCELLANEOUS				
Conduit smaller than 4"	L.F.	\$8.00	\$8.00	Conduit installed in roadways at time of construction
4" Conduit	L.F.	\$8.90	\$8.90	Conduit installed in roadways at time of construction
6" Conduit	L.F.	\$10.25	\$10.25	Conduit installed in roadways at time of construction
Conduit smaller than 4"	L.F.	\$15.50	\$15.50	Conduit installed in existing roads
4" Conduit	L.F.	\$17.60	\$17.60	Conduit installed in existing roads
6" Conduit	L.F.	\$20.25	\$20.25	Conduit installed in existing roads

The cost of work required behind the sidewalk (i.e., sprinkler and landscape repair, driveway replacement, etc.) or other costs not listed on this schedule will be considered on a case-by-case basis, and will be in an amount determined by the City Engineer.