

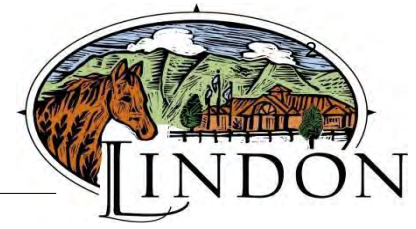
Lindon City Council Staff Report



Prepared by Lindon City
Administration

June 18, 2019

Notice of Meeting of the Lindon City Council



The Lindon City Council will hold a meeting at 7:00 p.m. on Tuesday, June 18, 2019 in the Lindon City Center Council Chambers, 100 North State Street, Lindon, Utah. The agenda will consist of the following:

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report materials:



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

Pledge of Allegiance: By Invitation

Invocation: Van Broderick

(Review times are estimates only)

1. **Call to Order / Roll Call** *(2 minutes)*
2. **Presentations and Announcements** *(5 minutes)*
 - a) Comments / Announcements from Mayor and Council members.
 - b) Presentation: Recognition of Councilmember Matt Bean for his service on the City Council from January 2012 to June 2019.
3. **Approval of minutes: June 4, 2019** *(5 minutes)*
4. **Open Session for Public Comment** *(For items not on the agenda)* *(10 minutes)*
5. **Consent Agenda –** *(Items do not require public comment or discussion and can all be approved by a single motion.)* *(5 minutes)*
 - a) Reappointment of Steve Johnson to another 3-year term on the Lindon City Planning Commission.
 - b) Appointment of Renee Tribe as a new member of the Lindon City Planning Commission.
6. **Public Hearing — FY 2020 Transfer of Enterprise Funds to General Fund** *(20 minutes)*

The City Council will accept public comment as it reviews and considers proposed transfer of enterprise funds to the general fund as part of the fiscal year (FY) 2020 budget. The proposed transfers are as follows: Water Fund \$207,856 (6.6% of fund expenditures); Sewer Fund \$131,789 (5.7% of fund expenditures); Solid Waste Collection Fund \$20,400 (4.0% of fund expenditures); and Storm Water Drainage Fund \$82,400 (7.3% of fund expenditures); and Telecommunications Fund \$2,700 (5.0% of fund expenditures). These transfers are primarily intended to cover administrative costs and overhead of operating the enterprise funds but will also be used in supplementing such city services as fire, police, street maintenance, parks & recreation, and other city functions. Similar transfers have been made annually from the enterprise funds to the General Fund in order to help maintain low property taxes in Lindon. No motions will be made as this hearing is to only receive and consider public comment on the proposed enterprise fund transfers.
7. **Public Hearing — Budget Adoption for FY2020 Amend FY2019 Budget; (Ord. 2019-11-O)** *(60 minutes)*

Kristen Colson, Lindon City Finance Director, will present the final Lindon City Budget documents for fiscal year 2019-2020 (FY2020) beginning July 1, 2019. The tentative budget for FY2020 was approved in a public hearing on April 2, 2019. The City Council also held a public meeting on the proposed budget on May 7, 2019 and a public hearing on May 21, 2019 where the proposed budget was adopted and budget issues were discussed in detail. The City Council will review and adopt the amended budget for FY2019, will review and adopt the final budget for FY2020, will review and adopt the agreement for services between the City and the Lindon City RDA, will set the Certified Tax Rate, and review and adopt the city-wide fee schedule and compensation programs.
8. **Recess to Lindon City Redevelopment Agency Meeting (RDA)** *(10 minutes)*
9. **Discussion Item — DRAFT Urban Deer Removal Program.** *(20 minutes)*

The City Council will review and discuss draft proposals for an urban deer removal program and provide feedback for staff's direction.
10. **Public Hearing — Ordinance #2019-12-O; Prohibit Feeding of Wild Animals.** *(20 minutes)*

The City Council will review and consider approval of Ordinance #2019-12-O prohibiting the feeding of wild deer, elk, and moose within the Lindon City limits.

11. Public Hearing – Ordinance Amendment to LCC 17.32.120; Ordinance 2019-10-O Recommendation to the Lindon City Council to amend Lindon City Code Chapter 17.32.120 regarding subdivisions conforming to the City's General Plan and Lindon City Street Master Plan Map. Application is made by Lindon City. (20 minutes)

12. **Discussion Item — Process for filling Council Vacancy.** (20 minutes)
The City Council will receive information and provide feedback to Staff on how to proceed in filling the Council vacancy due to Matt Bean's resignation from the City Council.

Council Reports:

(20 minutes)

- | | |
|---|--------------------|
| A) MAG, COG, UIA, Utah Lake Commission, ULCT, NUVAS, IHC Outreach, Budget Committee | - Jeff Acerson |
| B) Public Works, Irrigation water/canal company boards, City Buildings | - Van Broderick |
| C) Planning Commission, Board of Adjustments, General Plan, Budget Committee | - Matt Bean |
| D) Public Safety, Emergency Management, Economic Development, Tree Board | - Carolyn Lundberg |
| E) Parks & Recreation, Lindon Days, Transfer Station/Solid Waste, Cemetery | - Mike Vanchiere |
| F) Admin., Historic Commission, PG/Lindon Chamber, Budget Committee | - Jake Hoyt |

Administrator's Report

(10 minutes)

Adjourn

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

CERTIFICATE OF POSTING:

I certify that the above notice and agenda was posted in three public places within the Lindon City limits and on the State (<http://pmn.utah.gov>) and City (www.lindoncity.org) websites.

Posted by: /s/ Kathryn A. Moosman, City Recorder

Date: June 14, 2019; Time: 11:30 a.m.; Place: Lindon City Center, Lindon Police Dept., Lindon Community Center

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

Pledge of Allegiance: By Invitation

Invocation: Van Broderick

Item 1 – Call to Order / Roll Call

June 18, 2019 Lindon City Council meeting.

Jeff Acerson

Matt Bean

Van Broderick

Jake Hoyt

Carolyn Lundberg

Mike Vanchiere

Staff present: _____

Item 2 – Presentations and Announcements

- a) Comments / Announcements from Mayor and Council members.
- b) Presentation: Recognition of Councilmember Matt Bean for his service on the City Council from January 2012 to June 2019.

Item 3 – Approval of Minutes

- Review and approval of City Council minutes: **June 4, 2019**

The Lindon City Council held a regularly scheduled meeting on **Tuesday, June 4, 2019, beginning at 7:00 pm** in the Lindon City Center, City Council Chambers, 100 North State Street, Lindon, Utah.

REGULAR SESSION – 7:00 P.M.

Conducting: Matt Bean, Mayor pro tem
 Pledge of Allegiance: Mike Vanchiere
 Invocation: Jake Hoyt

PRESENT

Matt Bean, Councilmember
 Carolyn Lundberg, Councilmember
 Van Broderick, Councilmember
 Jacob Hoyt, Councilmember
 Mike Vanchiere, Councilmember
 Adam Cowie, City Administrator
 Mike Florence, Planning Director
 Kathryn Moosman, City Recorder

EXCUSED

Jeff Acerson, Mayor

1. **Call to Order/Roll Call** – The meeting was called to order at 7:00 p.m.

2. **Presentations/Announcements** –

a) **Comments/Announcements from Mayor and Council** – There were no announcements at this time.

3. **Approval of Minutes** – The minutes of the regular meeting of the City Council meeting of May 21, 2019 were reviewed.

COUNCILMEMBER BRODERICK MOVED TO APPROVE THE MINUTES OF THE REGULAR CITY COUNCIL MEETING OF MAY 21, 2019 AS PRESENTED. COUNCILMEMBER HOYT SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER BEAN	AYE
COUNCILMEMBER LUNDBERG	AYE
COUNCILMEMBER BRODERICK	AYE
COUNCILMEMBER HOYT	AYE
COUNCILMEMBER VANCHIERE	AYE

THE MOTION CARRIED UNANIMOUSLY.

4. **Open Session for Public Comment** – Mayor pro tem Bean called for any public comment not listed as an agenda item. There were no public comments.

5. **Consent Agenda Items** – There were no consent agenda items for approval.

CURRENT BUSINESS

2 **6. Public Hearing — Amendment to Commercial Farm Zone; Ordinance**
 4 **#2019-9-O.** The City Council will accept public comment as it reviews and
 6 considers approval of Ordinance #2019-9-O amending Lindon City Commercial
 8 Farm Zone Chapter 17.51.130 to reduce landscaping requirements between
 parking lots and the street in the commercial Farm Zone. Application is made by
 Mike Jorgensen. The Planning Commission recommended approval to the City
 Council.

10 COUNCILMEMBER LUNDBERG MOVED TO OPEN THE PUBLIC
 12 HEARING. COUNCILMEMBER BRODERICK SECONDED THE MOTION. ALL
 PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

14 Mike Florence, Planning Director, led this discussion by giving a summary of the
 16 key issues noting the applicant, Mike Jorgensen, made application to amend Title
 18 17.51.130(4) pertaining to proximity of parking to the street right-of-way in the
 Commercial Farm zone. He noted current city code prohibits parking spaces from being
 located closer than thirty feet from a front property line or street side property line. Mr.
 Jorgensen is requesting an ordinance amendment to be able to reduce the 30' parking
 setback. The setback that the applicant would like to reduce is on 500 East, directly
 across the street from Rocky Mountain Elementary. The setback would be reduced to
 approximately 19 ft. Mr. Jorgensen would like to relocate the reduced landscaped area to
 the interior of his parking lot. He noted the Planning Commission held a public hearing
 on this item on May 14th and 28th and unanimously recommended approval of the
 ordinance amendment.

26 Mr. Florence explained no required parking spaces shall be within thirty feet (30')
 28 of a front property line or street side property line unless approved by the Land Use
 Authority. The Land Use Authority may reduce this requirement where an alternative
 plan is proposed that meets the design intent of the Commercial Farm Zone while also
 maintaining appropriate setbacks and buffers compatible with surrounding properties.

32 Mr. Florence commented the proposed ordinance requires an applicant to provide
 34 an alternate plan if there is a request to reduce the parking setback. The land use authority
 must consider whether the changes would be compatible with surrounding properties by
 evaluating the intent of the Commercial Farm zone, and setbacks and other buffers on
 surrounding properties. The ordinance requires that there be no net loss of the overall
 landscape percentage. If landscaping is reduced in one area, the same percentage needs to
 be relocated to another. Mr. Jorgensen has provided some concepts of his proposed
 changes to reduce the parking setback on 500 East and increase the amount of
 landscaping in the parking lot.

40 Mr. Florence noted that Mr. Jorgensen proposed this idea of relocating the
 42 landscaping when he petitioned for the original zone change to the Commercial Farm
 zone. Staff has included the planning commission and city council meeting minutes from
 2018 in the staff report as well as the planning commission minutes from May 14, 2019.
 Current Landscaping along 500 East.

46 Mr. Florence then presented the Proposed Ordinance, Site Plan, Landscape
 renderings provided by the applicant, the current approved landscape plan, the 2018
 Planning Commission and City Council meeting minutes, and the May 14, 2019 planning

commission meeting minutes followed by discussion. He then turned the time over to the applicant for comment.

Mr. Jorgensen explained if they can put the landscaping in the middle it makes more sense and gives it a higher and better use. He realizes it creates an option for someone else to come in with the same request (if it meets the qualifications).

Councilmember Lundberg stated she likes the alternative plan and beautifying the interior is logical. In this instance we are not losing beautification or landscaping and there will be a higher and better purpose and no one will be negatively impacted. Also creating the language that gives the land use authority some creativity is beneficial.

Mayor pro tem Bean called for any public comments. Hearing none he called for a motion to close the public hearing.

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

Mayor pro tem Bean called for any further comments or discussion from the Council. Hearing none he called for a motion.

COUNCILMEMBER LUNDBERG MOVED TO APPROVE ORDINANCE 2019-9-O AMENDING LINDON CITY CODE CHAPTER 17.51.130 COMMERCIAL FARM ZONE AS PRESENTED. COUNCILMEMBER VANCHIERE SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER BEAN	AYE
COUNCILMEMBER LUNDBERG	AYE
COUNCILMEMBER BRODERICK	AYE
COUNCILMEMBER HOYT	AYE
COUNCILMEMBER VANCHIERE	AYE

THE MOTION CARRIED UNANIMOUSLY.

7. **Discussion Item — FY2020 Budget Items;** The City Council will have continued discussion on employee Merit and COLA, and Utility Rates Study and recommended increases (JUB Engineers will present the utility rate study) and merchant fees for credit card payments. The City Council will provide feedback for staff's direction.

Ms. Colson opened this discussion by stating she will be reviewing the budget issues to get direction and feedback from the Council as follows:

Budget Issue #1: Should Lindon City provide employees with a 2.0% Cost of Living Allowance (COLA) increase and provide for a merit increase of 3.0% in January?

Ms. Colson explained the Consumer Price Index (CPI) had an average annual increase of 2.3% from March 2018 to February 2019 according to US Department of Labor.

Ms. Colson further explained Merit increases would be effective January 2020 and would be awarded based on performance evaluations. Merit increases would be one step for employees below the mid-range. Employees at or above the mid-range step would receive a 3.0% performance-based merit increase. One-time merit increase payments have also been given to employees who have reached the maximum wage on their range of the pay scale. These employees are still valued for their expertise and are given this one-time payout based on their performance evaluations, but their wage does not increase. The one-time payouts are calculated based on the amount of merit increase they would receive for 12 months. Historically, COLA and merit increases have provided somewhat consistent buying power for the employees and have kept salaries competitive and employee morale high.

Ms. Colson noted Lindon City conducts compensation studies every few years to ensure that employee compensation remains competitive with similar municipalities. In the more distant past, there were many positions that would have to be adjusted to bring them to the midpoint of the surveys. In the past 5 years, this has rarely happened because positions have remained competitive due to the annual COLA and merit increases. Each year, there is an increase in payroll and/or benefits costs to the City. This year, the City is changing the benefits offered to benefitted employees and decreasing the benefit costs.

Ms. Colson then referenced the chart showing the combination of the costs of Benefit Allowance and Pay Increases for insurance and pay for the prior, current and budgeted fiscal years. Ms. Colson also presented a chart showing a history of the COLA increases that Lindon City has provided for the employees.

Ms. Colson indicated the fiscal impact for this proposal of 2.0% COLA effective July 1, 2019 and a one step or 3.0% merit increase effective January 1, 2020 is shown below and included in the Proposed Budget.

	COLA only	Merit only	COLA & Merit
General Fund	\$79,198	\$85,690	\$166,602
Water Fund	\$4,542	\$6,203	\$10,869
Sewer Fund	\$4,247	\$3,730	\$8,052
Storm Water Fund	\$3,073	\$2,253	\$5,371
Recreation Fund	\$5,466	\$5,810	\$11,392
Citywide Totals	\$96,526	\$103,686	\$202,286

Ms. Colson indicated with concerns about continually increasing wages, the City Council has asked for different scenarios for payroll increases and their corresponding impact on the budget.

She noted there are 13 different scenarios listed in the Figure 4 matrix (see below). Six scenarios (colored blue) have different combinations of COLA and Merit increases on employees' wages. Six scenarios (colored tan) have different combinations of COLA and Merit increases on employees' wages as well as a one-time (1x) payout of 1% COLA or 1% Merit pay. One scenario (colored yellow) has a 2% Merit increase, a 1% COLA increase and two 1% 1x payouts, one for COLA in July and one for Merit in January. The matrix below also shows in parentheses the amount of onetime merit pay that would go to employees who have reached the top of their pay ranges.

	Merit on Wages			Mix of Merit
	3.0%	2.5%	2.0%	2% + 1% 1x
COLA on Wages	2.0% \$202,286 (\$19,561)	\$190,487 (\$16,329)	\$178,689 (\$13,097)	\$220,776 (\$19,561)
	1.5% \$177,636 (\$19,424)	\$165,895 (\$16,208)		\$196,035 (\$19,424)
	1.0% \$152,986 (\$19,286)			\$171,295 (\$19,286)
Mix of COLA 1% + 1% 1x	\$200,286 (\$19,286)	\$188,603 (\$16,086)	\$176,920 (\$12,886)	\$218,894 (\$19,286)

Amount in parentheses is the cost of the 1x merit payout for maxed employees and is included in the amount above it

Ms. Colson noted additional information was included in the staff report from the May 21st meeting to aid in this discussion as follows:

- 2018-2019 Lindon City position schedule
- 2018-2019 Lindon City pay scale
- A review of how employee performance evaluations impact their merit increases
- Average employee performance evaluation scores by department for the last 5 years
- List of increases that other entities are proposing
- Table which shows how long it would take an average employee to reach the top of their pay range with different average merit increases

Mayor pro tem Bean commented on the options/history for COLA followed by discussion. He asked, based on the diagram, if the council feels we are tied to any specific number, (especially for COLA) and if there are options. The council agreed there are options on COLA. Mayor pro tem Bean stated he feels it is good to calculate it and to understand where we are and to not necessarily rely on the general fund balance to determine merit. The general fund balance itself can be impacted greatly based on decisions of the council that impact employees either positively or negatively. This has concerned him for some time and those on the budget committee are aware of that and have thought of ways to determine that and have not yet come to a conclusion as to what that ought to be. Councilmember Broderick stated he uses that as a point of reference and information to know and to also get a feel as to what is in the bank.

Mr. Cowie stated in 2013 when we started looking at that it was a gauge to give them the capacity to do other things financially. Councilmember Lundberg pointed out in looking at the history and going back to 2005 each year is different from year to year and questioned if there should be something a little more consistent. We have not given much foundational direction and questioned if it should be something predictable; it seems it swings without rhyme or reason.

Councilmember Hoyt questioned if we can bind a future council or if as a city council can we cap it? Mr. Cowie stated the council has full discretion and clarified if there is a cap staff would need a number tonight as we are at the deadline. He added a future council could just change the ordinance. Mr. Cowie then explained the competitive rates and market adjustments and how they determine the level of financial gauging.

At this time Mayor pro tem Bean suggested looking at the scenarios presented and assess where the council feels comfortable.

Councilmember Broderick proposed using a 2% Merit and a 1% percent COLA (ongoing) and a 1% bonus for those who work the entire year so a total of 4% with the 3% compounded. He added given our history, he is pleased to suggest these numbers. There was then some general discussion regarding Councilmember Broderick's proposal.

Councilmember Bean stated he would be more comfortable with a 2.5% Merit and a 1.5% COLA (total of 4%) and yet he would be open to discuss something further that moves people in the pay scale.

Councilmember Hoyt stated he likes both ideas, but once we get above 4%, he gets nervous, however, this is one of our best years and we are hitting our financial goals, so he would agree to go with the 2.5% Merit and 1.5% COLA proposal.

Councilmember Vanchiere also agreed with Councilmember Bean's proposal with the 2.5% Merit and a 1.5% COLA.

Councilmember Broderick said he agrees Councilmember Bean's proposal would be a good option as health insurance costs have come down; he feels he could get on board with his proposal.

Councilmember Lundberg commented it is not a real difficult bar to reach with merit; it is achievable and would meet the objectives; we have good people who meet the objectives. She would be on board with the proposed combined 4%.

At this time Mr. Cowie took a straw poll vote on Budget Issue #1 with a proposed 2.5% merit and 1.5% COLA. The straw poll vote was recorded as follows:

Councilmember Bean - Aye

Councilmember Lundberg - Aye

Councilmember Hoyt - Aye

Councilmember Broderick - Aye

Councilmember Vanchiere - Aye

The straw poll vote showed unanimous support.

Phil Brown: Chief Building Official, commented as staff and department heads got together, they feel the council should support the 5% increase based on long history and the financial health of the city and he is not sure why the council has to cut that down. He asked if it is just the number the council doesn't feel good about and if it is arbitrary. Mr. Brown said he not just speaking for himself but is speaking for a lot of employees that have concerns too.

Councilmember Bean commented this is a tough issue to deal with and he mentioned some data points, factors and combined history over 15 years. He added in fairness, if you pull some years out you would find 4% or lower; most cities are averaged at 4%. From their own experiences (municipalities are different than the private sector), but most of those in the private sector rarely see anything much above 3%.

Councilmember Hoyt expressed that the council wants to keep our great employees pointing out we offer a benefit package second to very few. The city council tries to weigh

the heavy burden to the taxpayer and maintaining a 23-million-dollar budget. He agreed with Councilmember Bean that the private sector never gets a 4% raise.

Councilmember Broderick asked Mr. Brown why he thinks the council is being arbitrary on the 4% and why he picked 5% and if that is an arbitrary number. Mr. Brown stated he looking at his department and is trying to attract good people for the future of his department and needs those numbers (that may need to be higher) to attract those great people to come and work in his department.

Councilmember Vanchiere pointed out that is different issue that we are talking about. We would need to look at salary comparisons for different positions to attract good employees to certain positions. Councilmember Lundberg stated we have already adjusted position wages to be competitive. Councilmember Bean stated there are precedents for that in this city and the council would be open to look at competitive wages; the city has been generous with their total compensation package.

Councilmember Lundberg commented that the employees are very important to the city but the council also answers to neighbors and constituents. She has never had a 4% increase and the council must do what is good for the city as there will be a future recession sometime and we must not get ahead of ourselves; it is tough to be pulled in many directions. We have to look at retirement and benefits too; they have looked at the data and we want to retain our awesome employees.

Councilmember Vanchiere expressed that he feels 4% is fair pointing out that the city council is looking to the future and building for the future for when times get tough. He added if we continue to be wise stewards, we may be in a position to still give raises even in a recession.

Jake Woodcox: Mr. Woodcox commented that he is happy with the 4%, but at the same time with the healthiest budget the city has seen, even to see the dock in the 5% (even though it was at 5.3% total) and then brought down to 5%. He added in a healthy budget year that would seem to make sense. The city employees do a great job and everyone wants to make the best living for their family that they possibly can. He is glad for the compounding and not the one-time payout and he understands the points made.

Jen Wakeland: Ms. Wakeland expressed that she is incredibly grateful for any increase, but if city is doing better than they have ever done she would question why not be as generous as you can to take care of the people you are entrusting to take care of the city, especially in a banner year; make it a banner year for everyone. She believes the council can be responsible of the budgets and still take care of our employees. Generosity to the people you entrust to make things work will ever go unappreciated or detrimental to the future success of this city. She loves her department and her team is amazing, and if we can be responsible stewards we should be.

Councilmember Hoyt commented the city council doesn't want to let people down but to be frank, he does not think a 5% would have been approved. They need to be better at setting expectations and will do a better job at that. He appreciates the work of everyone and the comments heard tonight. Councilmember Broderick agreed with that statement noting he also appreciates the comments heard tonight.

Councilmember Bean stated the council appreciates the comments heard tonight. He also expressed that it would be beneficial if Lindon had a more reliable tax base as we are not on the same playing field as some other entities. He also pointed out that we have not had to cut wages in bad years; there are many factors to consider.

Chief Josh Adams: Chief Adams stated he has lost 1/3 of his department this year and not because of wages but it is something to consider as they are competing against other public sectors and they are recruiting. He does not have a problem with the 4% but in a year where the city has zero claims on risk management and when they have done a lot of good things it would make sense to recognize that. Some officers have left because the long-term trajectory does not move. In his profession good people will leave for 50 cents an hour. They are extremely stable because their people do an exceptional job but the retention factor is an issue as they can make more in the private sector.

Councilmember Lundberg commented she is hearing that we need to be attentive to individual positions staying competitive on an as needed market basis. We also need to be attentive and responsible across the board year after year.

Ms. Colson then went on to Budget Issue #2 as follows:

Budget Issue #2: Should Lindon City increase Water, Sewer, Storm Water, Garbage and Recycling utility rates?

Ms. Colson state Mark Christensen from JUB Engineers is here to present the final utility rate study. Mr. Christensen noted each year they try to estimate what expenses the city will incur and how much revenue the city will see in different utility accounts. For these reasons they have prepared this study to identify the financial needs of the water, sewer, and storm water funds and recommend a change in rates to better meet the needs of each utility. This study is an update to the last rate study update completed in 2018.

Mr. Christensen explained the results of this update will enable the City to identify the existing deficiencies in each of the three utility funds and see the required revenues needed to maintain a high level of service for the residents and businesses. This study identifies future utility operating, maintenance, capital and replacement costs such that the utility funds will be able to meet future financial obligations.

Mr. Christensen noted the object of this study is to identify the needed revenues to cover future expenses without the requirement of debt. They accomplished this by using historical revenues and expenditures to project future operating and maintenance needs. They used existing costs for current and planned capital projects and debts. Last, they inventoried the complete utility network and estimated an annual replacement and maintenance cost using respective lifespans for each utility feature. The total of these three items for each utility is the needed future revenue. In 2014, we proposed an increase for each utility rate by an annual percent increase over a 5-year period until the future financial needs were met. He pointed out that this study will adjust rate change recommendations to meet expense projections.

Mr. Christensen indicated this study also recommends pressure irrigation and groundwater rates for the Anderson Farms development, as required by their development agreement with Lindon City. Average residential water use appears to have decreased slightly since tiered water rates were enacted.

Mr. Christensen stated they recommend the following rate changes for the upcoming 2019-2020 fiscal year:

Culinary Water: Base rate increase of 9%; increase in usage rates and blocks varies

Pressure Irrigation: No change

Sanitary Sewer: Base and usage rates increase of 4%

Storm Water: Continue annual rate increase of 13%

Anderson Farms Groundwater: No change

Anderson Farms Pressure Irrigation: Increase base rate to \$6.20/month (in addition to the existing rate) and increase usage rate to \$0.57/1000 gallons.

Mr. Christensen stated they also recommend that all utility rates continue to be adjusted to keep up with inflation. The recommended rates include the estimated increase for inflation.

Mr. Christensen then gave a brief background noting utilities operated by Lindon City consist of culinary water, secondary water, sanitary sewer, and storm water, and in one area, groundwater. The cost of system operation, maintenance, and replacement varies for each utility. Lindon City has established criteria for determining the cost of each of these utilities for their users as follows:

Culinary Water

In 2016, legislation passed by the State of Utah required the use of a tiered water system to promote water conservation. Ideally, culinary water base rates should cover fixed costs associated with managing the system, and usage rates should cover variable costs. In an effort to promote water conservation, a tiered rate structure assesses one usage rate for the first given amount of water and successively higher usage rates for increasingly larger amounts of water usage. In Lindon, usage rates cover the variable costs and some of the fixed costs; otherwise, usage rates would be so low that they would not encourage conservation.

Secondary Water

Secondary water is available in some locations of Lindon City. Since secondary water is not metered in most areas at the point of use, utility rates are a function of lot size, as water use loosely correlates to lot size. This rate has remained constant for many years, possibly since the system was constructed in the early 1990's. There has been hesitation to change the rate as some residents have reported being told the rate would not change when the system was built. They will need to change when the system is metered. Power costs associated with secondary water are added to the culinary rates.

Sanitary Sewer

For areas with pressure irrigation, the City bases the sanitary sewer rates on monthly culinary water consumption. For areas without pressure irrigation, the City bases sanitary

sewer rates on average culinary water consumption from December to March. Again, ideally, base rates are a function of fixed costs and usage rates are a function of variable rates.

Storm Water

Since 1997, when Lindon City instituted storm water utility rates, Lindon City has based storm water utility fees on impervious area. Basing the storm water rates on impervious area allows the City to distribute the cost in a reasonable way amongst all users. Lindon City determined the average contributing impervious area of a typical residential lot to be 2820 square feet, thus defining 2820 square feet of impervious area as one equivalent residential unit (ERU). In non-residential areas, the City bases the fee on the number of equivalent ERUs. Since 1997 owners of new and substantially modified non-residential land developments have been required to limit the storm water runoff rate to 0.2 cubic feet per second per acre by detaining storm water on their site. Owners of non-residential developments whose site configuration limits the storm water runoff rate accordingly receive a 50% credit on their storm water utility fee.

Mr. Christensen went on to say this study uses historical data from rate studies for fiscal years 2004-05 to 2017-18, and more recent data provided to J-U-B Engineers by the City. We identified historical revenues from utility rates and the expenditures they fund for each utility (as opposed to other revenue and expenses such as those associated with impact fees). We projected utility fund expenses five years into the future based on historical trends, known upcoming projects, and anticipated replacement costs.

Mr. Christensen noted the revenue from user rates is fairly consistent and predictable, though the recent introduction of tiered water rates has resulted in a water conservation trend, which appears to be resulting in some conservation. The rate revenue depends upon the number of service connections, base and usage rates, and the volume of water used. We estimated the quantity of future service connections using a projected growth rate of 1.5% per year over the next five years, which is based on past estimates provided by the Planning Department.

Mr. Christensen commented that the miscellaneous revenue sources include sundry and interest revenues, connection fees, fixed asset disposal, and other miscellaneous sources. The miscellaneous revenue is very inconsistent and minimal compared to the rate revenue, so we did not use miscellaneous data in future projections for this study.

Mr. Christensen noted they derived the rate revenue slightly differently for each utility. Each of the three utilities has a fixed base monthly rate. Usage rates exist for the water systems and the sanitary sewer system. We estimated future water and sanitary sewer usage based on historical trends. In the case of the water fund, there are separate base rates for properties in the easterly two pressure zones, since service to them requires additional pumping. The groundwater pumping expenses and revenue are combined into one account on the City's books.

Mr. Christensen stated they categorized expenses into four areas: operating and maintenance (O&M) expenses, capital improvements from rates, replacement costs, and impact fee projects. Operating and maintenance expenses are the basic costs to keep the system running; they cover employees, materials, equipment and services related to

2 taking care of the system, fixing problems as they occur, and collecting payment from
4 account holders. We projected future operating and maintenance items using trends in
the historical data. We did this on a line item basis, as some expenses change over time at
different rates than others.

6 Mr. Christensen explained that capital improvement maintenance and replacement
projects expenses are funded by rates (these do not include capital improvement projects
8 needed to accommodate growth, which may be funded by impact fees). Under this
expense we included past and current projects that are financed and require repayment,
10 projects paid for in cash, and planned future projects. We also identified projects that can
be funded using impact fees. If a project is 100% impact fee eligible, we expect that no
12 funds from rates will be used to construct it. In instances in which the project is partially
eligible for impact fee funding, we estimated the portion that will be funded using utility
14 enterprise funds.

Mr. Christensen noted replacement costs represent expenses associated with
16 replacing components of the utility system as they reach the end of their useful life. These
costs include past replacement project debts and the projection of future replacement
18 costs of any element within the utility system beginning with fiscal year 2018-19. For
this study, they have used a 25-year annual average replacement cost for each utility. This
20 annual average cost will account for any replacement needs foreseen in the next 25 years
and average them over those years.

22 Mr. Christensen then referenced Appendices A-C that contain a breakdown of
various historical costs and estimated future expenses as well as the method of estimating
24 them. They also include a listing of projects planned for the near future and the
anticipated funding sources, as well as the projected costs of replacement projects.

26 Mr. Christensen stated that historically, the Water Fund has been able to generate
the revenue to cover costs. Water Fund Revenues and Expenses. The total rate revenues
28 and total capital improvement costs have trended very closely. The only reason there has
been increasing fund balances year to year is due to miscellaneous revenues which have
30 been very minor with a spike between 2006 and 2007. This is an example of why we did
not use these revenues for future projections. It should be noted that the years with
32 overall costs significantly greater than the total rate revenue were due to replacement
costs. For instance, in years 2006-07 and 2010-11, replacement costs were \$306,812 and
34 \$471,016 respectively. As the utility network ages, there will be future yearly costs
similar to these. Most planned capital improvement projects for the water systems (not
36 including projects funded by impact fees) have been completed.

Mr. Christensen noted that the water utility consists of a culinary water system
38 and a secondary water system. Historically they have operated from a single water fund,
with culinary rates being adjusted and secondary rates being constant (we expect that
40 they will change as PI metering becomes widespread).

Mr. Christensen indicated that the State has passed legislature requiring the use of
42 tiered water rates to promote water conservation. This has necessitated the complete
reevaluation of the culinary water rates, which was initially completed for the 2017-2018
44 fiscal year. The 2019 study includes a change in the meter size factors from what was
historically used in Lindon to meter size factors that are based on Safe Maximum
46 Operating Capacity in the AWWA standards (AWWA C-700, C-701 and C-702). The
standards establish the ratio that is a measure of meter capacity of different size meters

relative to a 1" meter. This change brings the factors used in Lindon more in line with a standard that is commonly used in the United States. The previous factors had been in use for many years and may have been related to the diameter of the opening in a particular valve. These new factors are the basis of recommended culinary water (and metered secondary water) base rates for different meter sizes, as well as the volume of water within the usage blocks for different meter sizes.

Mr. Christensen stated that historically, the sanitary sewer fund has been able to operate profitably. Total rate revenues and total capital improvement costs have trended very closely in part due to substantial rate increases over the last several years needed to pay for necessary sewer treatment plant expansion projects. Miscellaneous revenues are minimal. He noted tabulations of the historical number of culinary water connections, which are the basis of sanitary sewer billings, as well as historical sewer rates.

Mr. Christensen stated the cost of managing the storm water system has steadily increased with growth and maintenance. For most years, revenue barely covered the costs of operating and maintenance, and has fallen short in some years, with the fund having recovered from having a negative balance just a few years ago.

Mr. Christensen stated the expenses and revenue associated with the groundwater pump station and associated collection system are part of the storm water utility fund. The rates are set to cover the operation, maintenance, and replacement costs of the infrastructure. Annual revenue in the groundwater fund will increase as more users are added to the system until buildout of the groundwater system is reached, which is expected to be in FY 2026-27.

Mr. Christensen indicated this Anderson Development timeline reflects development dates estimated at the time of the development agreement, modified by the submittal of development applications for the various phases of the development. While there are no units associated with the park. Due to this increasing number of connections over several years, we do not anticipate a need for rate changes during that time. We expect that when the system is built out, increases that maintain pace with inflation may be adequate for quite a long time.

Mr. Christensen stated the estimated costs for the operation and maintenance of utilities grows moderately for each year projected. The sanitary sewer fund shows little or no capital expenses over the projected years. The storm water and water funds have some capital expenses for each year. Beginning in fiscal year 2018-19, replacement and long-term maintenance costs are projected. Replacement and long-term maintenance costs are very significant and require a rate increase for each utility. The first few projected years include known replacement projects as well as the 25-year annual average replacement and long-term maintenance costs. We have assumed an inflation rate of 3% for the purposes of estimating future replacement costs. Typically, utility rates will need to increase yearly at a level matching the rate of inflation in order to preserve the ability of rate revenue to meet expenses.

Mr. Christensen then presented the Graphs of Historical and Future Revenues and Expenses. Mr. Christensen noted the graphs illustrate historical and future expenses (separated into operation and maintenance expenses, capital costs, and replacement costs) and revenues (separated by revenue from rates and revenue from miscellaneous sources). He noted that the expenses are stacked in order to illustrate the total of the three categories. The revenues are also cumulative, in order to show total revenues.

There was then some general discussion regarding the presentation and the recommended increases. Mr. Cowie noted Lindon's average base rate is about average compared to other comparable cities. The Council thanked Mr. Christensen for his good work and valuable information.

At this time Mr. Cowie took a straw poll vote on Budget Issue #2. The straw poll vote was recorded as follows:

Councilmember Bean - Aye

Councilmember Lundberg - Aye

Councilmember Hoyt - Aye

Councilmember Broderick - Aye

Councilmember Vanchiere - Aye

The straw poll vote showed unanimous support.

Ms. Colson then discussed Budget Issue #3 as follows:

Budget Issue # 3: Should Lindon City charge a service fee when customers pay with a credit card?

Ms. Colson explained Lindon City is taking more payments by credit card and we are paying 45% more in credit card merchant fees than 2 years ago. Credit card payments are taken through multiple portals and via face-to-face, phone and online channels. Lindon City also currently charges a convenience fee to accept court payments online (\$2.00) over the phone (\$1.50). We do not charge any other fees to use a credit card for payments. We also limit credit card payments in the Community Development department to no more than \$300.

Ms. Colson noted there are two types of fees: Convenience Fees and Service Fees as follows:

Convenience Fees

- Flat rate
- Cannot be charged on
(Building Permits)
Auto pay transactions
- Must be charged on ACH payments also
(electronic checks)

Service Fees

- Flat rate or percentage based
- Cannot be charged on utility payments
- Can be charged to just credit card payments

Ms. Colson stated Lindon City would need to work with our credit card vendors in order to set up these fees and must be approved by Visa and the process could take about 60 days.

Ms. Colson noted the survey of service fees charged by other organizations is included in the staff report. She pointed out that taking credit cards is a convenience for both Lindon City and the customers. Lindon City has been able to cover merchant fees with our revenue, however, some of Lindon's fees have not increased to include the increasing amount of merchant fees we are being charged. She pointed out that recreational sports registrations are now all online. She noted merchant fees are not calculated into Building permits. She added if we start charging a service fee, this could increase the number of returned checks. She mentioned we can't set a maximum on the

amount against visa regulations, but we can choose what to charge a service fee on and build it into the fees (3.08% is the highest we can be charged). She would recommend using a 3% fee and select certain things to not charge it on.

Following some general discussion, the council agreed this is a good starting point to see how things go.

At this time Mr. Cowie took a straw poll vote on Budget Issue #3. The straw poll vote was recorded as follows:

Councilmember Bean - Aye

Councilmember Lundberg - Aye

Councilmember Hoyt - Aye

Councilmember Broderick - Aye

Councilmember Vanchiere - Aye

The straw poll vote showed unanimous support.

Mr. Cowie noted they will hold a separate public hearing on the enterprise funds and then a public hearing to adopt the final budget and RDA based on prior discussions.

Mayor pro tem Bean called for any further comments or discussion from the Council. Hearing none he moved on to the next agenda item.

- 8. Review & Action — Adoption of Wildfire Preparedness Plan; Resolution #2019-16-R;** The City Council will review and consider approval of Resolution #2019-16-R adopting the Wildfire Preparedness Plan for Lindon City. Chief Adams will present.

Chief of Police, Josh Adams, was in attendance to present the Community Wildfire Preparedness Plan. Chief Adams began by giving an overview explaining on June 15, 2017, Lindon City Council adopted Resolution 2017-14-R, approving a cooperative agreement between the Utah Division of Forestry, Fire, and State Lands and Lindon City for wildfire management effective that date. This agreement included that Lindon City would participate in wildfire management activities and prepare a Wildfire Preparedness Plan (CWPP).

Chief Adams explained he coordinated the creation of this document with the Orem Emergency Manager, and the Orem Fire Department and all compliance requirements, including the fire mitigation goals have been followed. This preparation took place between June 2017 and March 2019, with assistance and input from Katie Gible, Wasatch Front WUI Coordinator with Utah Division of Forestry, Fire, and State Lands.

Chief Adams noted two areas within Lindon City were qualified as wildfire mitigation areas: the Utah Lake Waterfront on the western boundary of Lindon City, and the Foothills Area along the eastern boundary of Lindon City. Lindon City had previously designated these two areas as fireworks restricted areas for the same reasons they qualify for CWPP area designation. The CWPP document was finalized in April of 2019, and presented to the Lindon City Council for adoption on June 4, 2019.

Chief Adams stated over 600 of Utah's communities have been classified as "at risk" of wildfire. The safety of the citizens of any community and the protection of private

property and community infrastructure is a shared responsibility between the citizens; the owner, developer or association; and the local, county, state and federal governments. The primary responsibility, however, remains with the local government and the citizen/owner.

Chief Adams indicated the purpose of wildfire preparedness planning is to accomplish the following:

- Motivate and empower local government, communities, and property owners to organize, plan, and take action on issues impacting the safety and resilience of values at risk
- Enhance levels of fire resilience and protection to the communities and infrastructure
- Identify the threat of wildland fires in the area
- Identify strategies to reduce the risks to structures, infrastructure and commerce in the community during a wildfire
- Identify wildfire hazards, education, and mitigation actions needed to reduce risk
- Transfer practical knowledge through collaboration between stakeholders toward common goals and objectives

Chief Adams stated outcomes of wildfire preparedness planning is to facilitate organization of sustainable efforts to guide planning and implementation of actions:

1. Fire adapted communities
2. Resilient landscapes
3. Safe and effective fire response

There was then some general discussion following the presentation, the Council thanked Chief Adams for the valuable information and hard work on the project noting it is crucial to have this preparedness criteria in place in the event of a wildfire in or near the city limits.

Mayor pro tem Bean called for any further comments or discussion from the Council. Hearing none he called for a motion.

COUNCILMEMBER HOYT MOVED TO APPROVE RESOLUTION 2019-16-R ADOPTING THE COMMUNITY WILDFIRE PREPAREDNESS PLAN FOR LINDON CITY AS PRESENTED. COUNCILMEMBER LUNDBERG SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

COUNCILMEMBER BEAN	AYE
COUNCILMEMBER LUNDBERG	AYE
COUNCILMEMBER BRODERICK	AYE
COUNCILMEMBER HOYT	AYE
COUNCILMEMBER VANCHIERE	AYE

COUNCIL REPORTS:

Councilmember Hoyt – Councilmember Hoyt reported the PG/Lindon Chamber of Commerce will be holding a fundraiser for the Pleasant Grove high school Decca Club on June 6th. The Chamber is also having their annual party at the Lindon Aquatics Center

on June 12th and the Council is invited. He was also approached by someone to serve on the planning commission.

Councilmember Broderick – Councilmember Broderick mentioned the Memorial Day service and how nice the ceremony was. He noted these types of events are awesome and go a long way in promoting the city.

Councilmember Bean – Councilmember Bean reported on items related to the planning commission opening. He noted the commissioners are appointed by mayor with the city council advise and consent.

Councilmember Lundberg – Councilmember Lundberg reported she attended the Memorial Day ceremony and it was a wonderful event. The police department represent veterans and fallen officers so well and it is such a nice event. She also attended the farewell party for John Lloyd. She also mentioned the upcoming Chamber of Commerce party at the pool from 7:30 to 10:30 on June 6th.

Councilmember Vanchiere – Councilmember Vanchiere reported he will be attending a Lindon Days meeting tomorrow. There was then some discussion regarding the grand marshal candidates for Lindon Days. He will also be attending a meeting on Friday at the North Pointe Solid Waste District. He reported they are making progress on the RFP for parks and the master plan and will be contacting citizens to be on the committee. He also mentioned a member of planning commission whose term is coming up and what the process is for reappointment. Mr. Cowie explained the re-appointment process.

Mayor Acerson – Mayor Acerson was absent.

Administrator's Report: Mr. Cowie reported on the following items followed by discussion.

Misc. Updates:

- June City newsletter
- July newsletter article: Van Broderick - Article due to Kathy by end of June
- Mayor out of town Wed, May 8th – Sat, June 8th. Mayor pro tem is Matt Bean
- Lindon Days Grand Marshal name
- Desire for joint meeting with the Alpine School District Board?
- Misc. Items

Upcoming Meetings & Events:

- Candidate Filing Period: Begins June 3rd and ends June 7th at 5:00 pm
- Employee Summer Party – Wednesday, July 17th at 6:30 pm at the Aquatics Center

Mayor pro tem Bean called for any further comments or discussion from the Council. Hearing none he called for a motion to adjourn.

2 **Adjourn** –

4 COUNCILMEMBER BRODERICK MOVED TO ADJOURN THE MEETING
6 AT 10:15 PM. COUNCILMEMBER VANCHIERE SECONDED THE MOTION. ALL
PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

8 Approved – June 18, 2019

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12

Kathryn Moosman, City Recorder

14

16

Matt Bean, Mayor pro tem

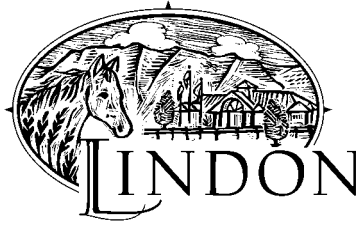
Item 4 – Open Session for Public Comment *(For items not on the agenda - 10 minutes)*

Item 5 – Consent Agenda – *Consent agenda may contain items which have been discussed beforehand and/or do not require significant discussion, or are administrative in nature, or do not require public comment. The Council may approve all Consent Agenda items in one motion, or may discuss individual items as needed and act on them separately.*

- a) Reappointment of Steven Johnson to another 3-year term on the Lindon City Planning Commission.
- b) Appointment of Renee Tribe as a new member of the Planning Commission.

Sample Motion: *I move to approve the Consent Agenda items (as presented, with changes).*

Lindon City
100 North State Street
Lindon, UT 84042-1808



TEL 801-785-7687
FAX 801-785-7645
www.lindoncity.org

Steve Johnson
581 North Locust Avenue
Lindon, Utah 84042

June 19, 2019

Mr. Johnson,

On June 18, 2019, the Lindon City Council approved the recommendation of Mayor Acerson to re-appoint you as a member of the Planning Commission for Lindon City. Our records indicate that this will be your second term as a Planning Commissioner. It is anticipated that you will serve a full three-year term which will expire the last day of June 2022 or until your respective successor has been appointed.

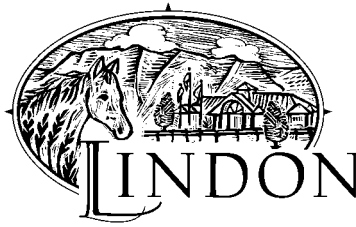
We're excited to continue working with you and appreciate your willingness to serve the City of Lindon. You've been a great voice for our community. As always, please feel free to contact me at 801-785-7687 to discuss any questions you may have about the position or issues within the city.

Sincerely,

Jeff Acerson
Mayor

Michael Florence
Planning Director

Lindon City
100 North State Street
Lindon, UT 84042-1808



TEL 801-785-7687
FAX 801-785-7645
www.lindoncity.org

June 14, 2019

Renee Tribe
66 N. 900 E.
Lindon, Utah 84042

Ms. Tribe:

On June 18, 2019 the Lindon City Council approved the recommendation to appoint you as a member of the Planning Commission for Lindon City. We hope to have you start participating at meetings beginning on June 25, 2019. It is anticipated that you will serve a full three-year term which will expire the last day of June 2022, or until your respective successor has been appointed.

Meetings are typically held on the 2nd and 4th Tuesday of each month, except for meetings that may fall on or near a holiday. A schedule of meetings for 2019 is attached.

We are excited to work with you and appreciate your willingness to serve the City of Lindon and represent the citizens in our community. As a new Planning Commissioner, our Planning Director, Mike Florence, would like to meet with you to review your responsibilities and to answer any questions you may have. Please contact him at 801-785-7687 or by email at mflorence@lindoncity.org to set up a quick meeting before your first Planning Commission meeting.

Sincerely,

Jeff Acerson
Mayor

6. **Public Hearing — FY 2020 Transfer of Enterprise Funds to General Fund;** (20 minutes)

The City Council will accept public comment as it reviews and considers proposed transfer of enterprise funds to the general fund as part of the fiscal year (FY) 2019 budget. The proposed transfers are as follows: Water Fund \$207,856 (6.6% of fund expenditures); Sewer Fund \$131,789 (5.7% of fund expenditures); Solid Waste Collection Fund \$20,400 (4.0% of fund expenditures); and Storm Water Drainage Fund \$82,400 (7.3% of fund expenditures); and Telecommunications Fund \$2,700 (5.0% of fund expenditures). These transfers are primarily intended to cover administrative costs and overhead of operating the enterprise funds but will also be used in supplementing such city services as fire, police, street maintenance, parks & recreation, and other city functions. Similar transfers have been made annually from the enterprise funds to the General Fund in order to help maintain low property taxes in Lindon. No motions will be made as this hearing is to only receive and consider public comment on the proposed enterprise fund transfers.

Lindon City proposes to transfer an 8% ‘administrative charge’ (percentage of revenues) on sewer, water, and storm water enterprise funds and a 4% transfer from garbage and 5% from the telecommunications fund. During the Great Recession the City had increased the Admin transfer (charge) as high as 14% to help cover losses of revenue from other sources. However, due to healthy sales tax growth and General Fund balance in the City, and desire to grow utility fund balances, Staff is recommending these smaller percentage transfers for FY2020. The transfer percentage is broadly determined to cover overhead costs and is similar to rates charged by other local government entities. An exact calculation for such overhead costs has not been completed for each specific enterprise fund. State Code requires significant public outreach for this intended transfer of funds including a mailed notice, email, social media, website, and typical posting and newspaper noticing for a public hearing. The public notice includes the percentage of each enterprise fund’s expenses being transferred for admin services (not the percentage of the revenues as listed above). While a public hearing is required in order to receive comment on the proposed transfers, no decision is made in this hearing. Any final decision or motion to amend the enterprise fund transfer should be made during the budget hearings.

Sample Motion: No motion needed. This public hearing is only to accept comment on the item.

7. **Public Hearing — Budget Adoption for FY2020 Amend FY2019 Budget; (Ord. 2019-11-O)**
 (60 minutes)

Kristen Colson, Lindon City Finance Director, will present the final Lindon City Budget documents for fiscal year 2019-2020 (FY2020) beginning July 1, 2019. The tentative budget for FY2020 was approved in a public hearing on April 2, 2019. The City Council also held a public meeting on the proposed budget on May 7, 2019 and a public hearing on May 21, 2019 where the proposed budget was adopted and budget issues were discussed in detail. The City Council will review and adopt the amended budget for FY2019, will review and adopt the final budget for FY2020, will review and adopt the agreement for services between the City and the Lindon City RDA, will set the Certified Tax Rate, and review and adopt the city-wide fee schedule and compensation programs.

See attached budget materials. The City has held multiple meetings to discuss and get direction on the final budget as presented. Finance Director Colson will review highlights of the final budget and any new budget details not already discussed in prior public meetings.

Sample Motion: *I move to (approve, deny, continue) Ordinance #2019-11-O adopting the FY2020 Lindon City Budget and Amending the FY2019 Lindon City Budget (or as presented, with changes).*

ORDINANCE 2019-11-O

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR 2019-2020 (FY2020), AMENDING THE BUDGET FOR THE 2018-2019 FISCAL YEAR (FY2019), SETTING THE CERTIFIED TAX RATE, ADOPTING A FEE SCHEDULE, ADOPTING THE COMPENSATION PROGRAMS, AND ENTERING INTO AN AGREEMENT WITH THE LINDON REDEVELOPMENT AGENCY.

WHEREAS, the Mayor and staff of Lindon City, Utah has, on April 2, 2019, presented to the City Council a Tentative Budget for FY2020; and

WHEREAS, the City Council adopted the Tentative Budget for FY2020 on April 2, 2019 and has reviewed and modified the Tentative Budget during a series of public work sessions and budget committee meetings and has developed a Proposed Budget for FY2020; and

WHEREAS, the City Council, on due public notice, held a public meeting on the Proposed Budget on May 7, 2019 and held public hearings on May 21, 2019 and June 18, 2019 in the Council Chamber of the Lindon City Center to receive input regarding the budget prior to adopting the final FY2020 budget and amending the FY2019 budget; and

WHEREAS, the City Council has considered the Lindon City budget as submitted and all information presented at the public hearings and has made all changes and amendments which the City Council desires to make; and

WHEREAS, the City Council desires to set a certified tax rate in accordance with Utah State Code Title 59-2; and

WHEREAS, the Citywide Fee Schedule, the Elected and Appointed Officials Compensation Program and the Employee Compensation Program have been established in accordance with the Council's desires and presented with the budget document; and

WHEREAS, the City Council will appropriate sufficient revenues to finance and balance this budget; and

WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City during FY2020, and Lindon City is willing to make the desired services and facilities available to the Agency; and

WHEREAS, Lindon City and the Agency have mutually agreed upon a dollar amount which represents the reasonable and fair value of the use of the services and facilities in question; now

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF LINDON, UTAH AS FOLLOWS:

Section 1. The City Council hereby adopts the following for FY2020, effective July 1, 2019 which are attached hereto and incorporated herein by reference:

- The FY2020 Final Budget
- The FY2020 City-wide Fee Schedule establishing all fees and charges
- The FY2020 Elected and Appointed Officials Compensation and the Employee Compensation Programs

Section 2. The City Council hereby amends the fiscal FY2019 budget which is attached

hereto and incorporated herein by reference.

Section 3. The Certified Tax Rate is hereby set at 0.1241%.

Section 4. The City Council authorizes Lindon City to renew the contract for services as identified in the Agreement Concerning Redevelopment Agency Use of City Services and Facilities During Fiscal 2019-2020 ("Agreement") which is attached hereto as Exhibit A and incorporated herein by reference.

Section 5. The Mayor is authorized to execute the Agreement on behalf of Lindon City.

Section 6. A copy of the Lindon City Budget shall be placed in the Lindon City Center and be available for review on the City website.

Section 7. This resolution shall take effect immediately upon passage.

Section 8. All other resolutions, ordinances and policies in conflict herewith, either in whole or in part, are hereby repealed and/or replaced.

PASSED and ADOPTED by the City Council of Lindon City, Utah this 18th day of June 2019.

Jeff Acerson, Mayor

ATTEST:

Kathy Moosman, City Recorder

{Seal}

COUNCIL MEMBERS VOTING "AYE"

COUNCIL MEMBERS VOTING "NAY"

June 13, 2019

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

It is a pleasure to present the 2019-2020 Fiscal Year (FY) Final Budget for your approval. This document is prepared for your review following the presentations of the Tentative Budget on April 2, 2019, the Proposed Budget on May 14, and in anticipation of a public hearing scheduled for the purpose of adopting the Final Budget on June 18, 2019, at 7:00 p.m. in the Lindon City Council Chambers at 100 N State St, Lindon, Utah. This Budget Message is a brief overview of the highlights in the budget.

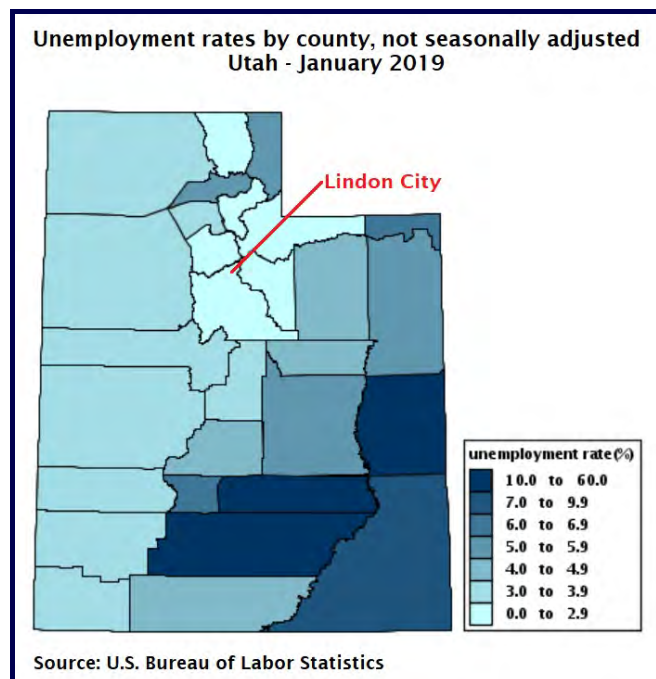
The budget is the financial plan for the 2019-2020 fiscal year (July 1, 2019 to June 30, 2020). It represents the financial guidance necessary to prudently implement the goals and plans of the Mayor and City Council. The budget is one of the most important documents that the City prepares each year because 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.

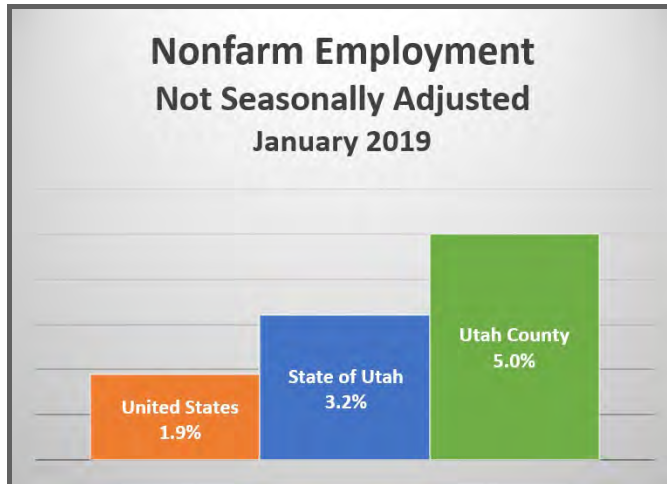
ECONOMIC OVERVIEW

This budget has been prepared in a good economic environment. The national and local economies continue to show signs of improvement. The January 2019 unemployment rate in Utah County was 2.6%, which is below the State of Utah's average of 3.2% and the national average of 4.0%.

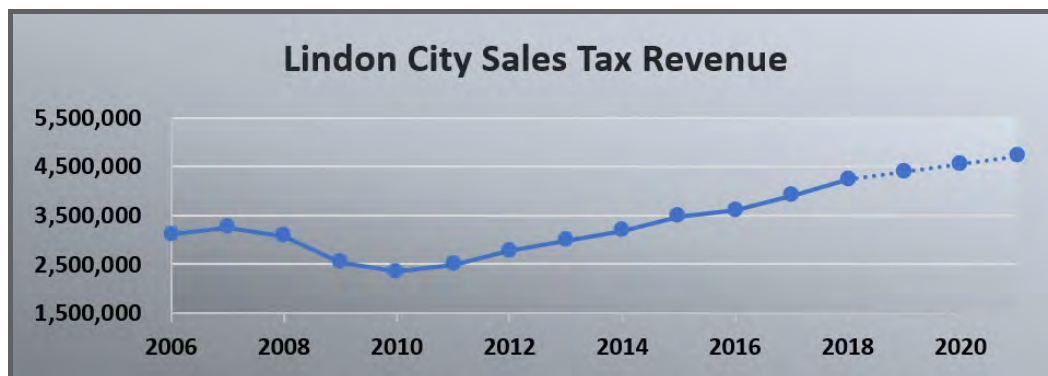
Additionally, Nonfarm Employment has increased in Utah County by 5.0%, which is above the State of Utah's increase of 3.2% and the Nation's



increase of 1.9%. The housing industry is continuing to improve, both at the county and city levels (*Utah Department of Workforce Services*).



All of this robust economic activity, as well as population growth, is manifested in a 6.1% year-over gain in taxable sales at the county level (*Utah Department of Workforce Services*). The City's sales tax growth from the 2016-2017 fiscal year to the 2017-2018 fiscal year was a healthy 8.7%. Lindon City's sales tax revenue is expected to increase in the 2018-2019 and 2019-2020 fiscal years.



Despite such indicators causing general optimism, the potential for another recession or dip in the economy is recognized.

BUDGET POLICIES

The City is required by State law to enact a balanced budget. This year, the budget is presented with revenue and expenditure levels that are believed to be achievable and is balanced without any increases in taxes. City staff 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:

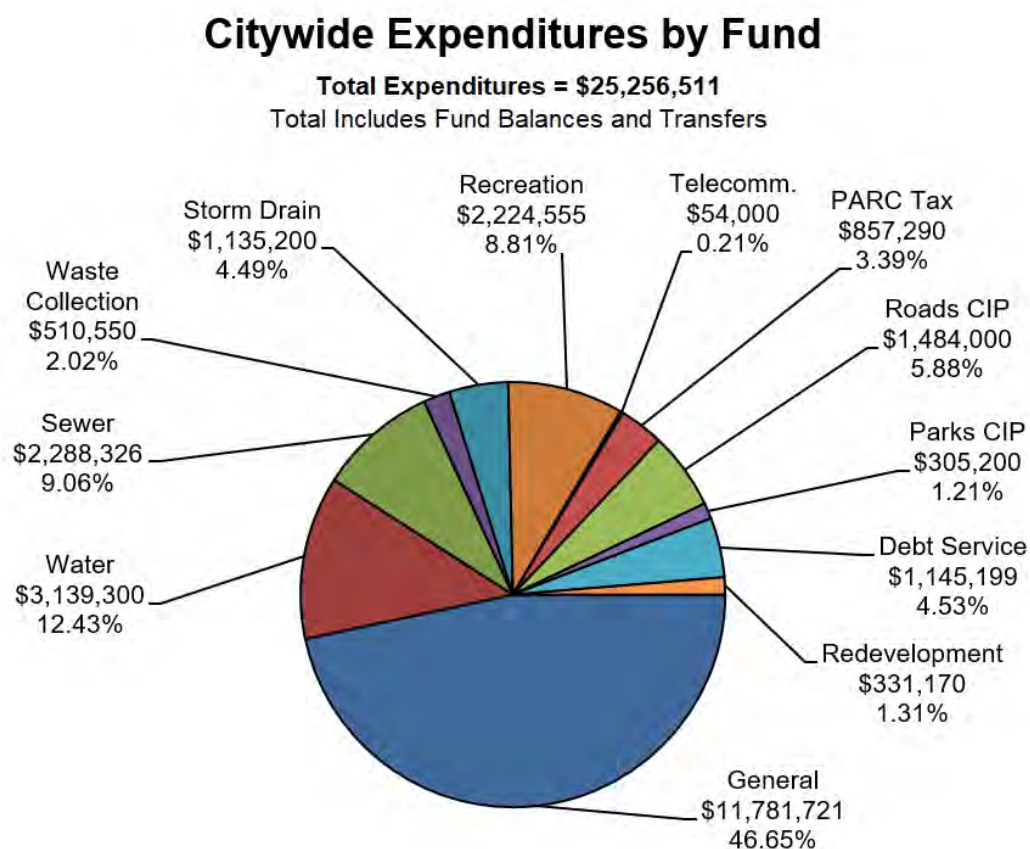
- ▶ Incorporate policies and vision of the City Council consistent with adopted ordinances, General Plan, and Capital Facilities plans.
- ▶ Revenues and expenditures should be estimated at levels that are believed to be achievable.
- ▶ Enterprise funds should be self-sustaining. The City should develop 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 \$23,127,676. The totals by fund are shown below.



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.

REVENUE HIGHLIGHTS

The Lindon City 2019-2020 budget does not include any tax increases though 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, sewer, and storm water utility funds were reviewed by JUB Engineers. The firm issued a rate study which proposed the following rate changes which are designed to cover projected operational expenses, as well as build up funds for future repair and replacement costs.

- ▶ Increase the culinary water base and usage rates by 9% annually until fiscal year 2020-2021.
- ▶ Increase the sewer base and usage rates 4%.
- ▶ Increase the storm water utility rate 13%.

More information about these utility rate changes can be found in the “Major Budget Issues” subsection of the “Budget Highlights and Overview” section, as well as JUB’s May 2019 Utility Rate Study which is available to the public.

Garbage and recycling utility rates will increase due to an increase in the contract pricing and fuel surcharges from the provider, Republic Services.

In the General Fund, sales tax revenues are anticipated to be \$4,554,000. This increase is based on the strength of the local economy. For FY 2018-2019, sales tax revenues are expected to reach \$4.4 million.

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 the event that another recession is experienced. 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 had a significant decrease due to a drop from last year's fleet lease payment.
- ▶ The General Fund Transfers significantly decreased, as did the Debt Service Fund, due to last year's use of one-time funds from the sale of property to payoff the 2005 Series Bond (which had been used for 700 North road and utilities) and to pay down the last 5 years of the 2016 Series Bond (which was used to build the Public Safety Building).

Personnel

This budget does not include any additional employees. Personnel wages are proposed to increase 1.5% in order to provide employees with a cost of living allowance (COLA) increase effective July 1, 2019. This budget also provides employees with a merit increase of one step on the pay scale or 2.5% for employees in the mid-high range on the pay scale. In December 2019, the Administration will evaluate the year-to-date revenues and expenditures compared to budget and inform the Council whether or not merit increases should be paid based on the City's financial health and the economic outlook at that time. Merit increases would be effective January 1, 2020 and would be contingent upon employee evaluation scores.

A change in medical and dental insurance options will result in premiums decreasing 2.9% in the 2019-2020 fiscal year. More information concerning employee benefits can be found in the "Compensation Programs" section of this document.

Capital

Capital expenditures are evaluated, prioritized and implemented as possible while trying to build and maintain the City's reserves for a possible future downturn in the economy.

The capital projects budgeted for this fiscal year consist of:

- building improvements to the City Center, Public Works Building, Community Center, and Veteran's Memorial Hall
- vehicle and large equipment purchases in the Police, Parks, and Public Works departments
- multiple street resurfacing projects
- park improvements at City Center Park, Creekside Park, Pheasant Brook Park, and Fryer Park

- waterline improvements
- installing a new slide at the Aquatics Center

Lindon City was approved for a state grant to help pay for the improvements at Creekside Park. Other park improvements are funded by PARC Tax and impact fees. The new Aquatics Center slide qualifies for RDA funds in the State Street improvement district.

Debt

The City has an annual debt service obligation of approximately \$1.38 million. In addition, the City will make an extra debt service payment on the Public Safety Building which is equivalent to 3 extra principal payments. City Council desires to pay off this General Fund Debt by the 2020-2021 FY, 10 years ahead of schedule.

This budget does not include the issuance of additional debt.

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, 2018. 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 fourteenth 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. Please feel free to contact me if you have any questions.

Respectfully submitted,
Kristen Colson, Finance Director

Budget Issue #1

Issue: Should Lindon City provide employees with a 2.0% Cost Of Living Allowance (COLA) increase and provide for a merit increase of 3.0% in January?

Background: The Consumer Price Index (CPI) had an average annual increase of 2.3% from March 2018 to February 2019 according to US Department of Labor as shown below.

Consumer Price Index March 2017-February 2019, All Urban Consumers, All Items

	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Average
2017-2018	243.801	244.524	244.733	244.955	244.786	245.519	246.819	246.663	246.669	246.524	247.867	248.991	245.988
2018-2019	249.554	250.546	251.588	251.989	252.006	252.146	252.439	252.885	252.038	251.233	251.712	252.776	251.743
% Change	2.4%	2.5%	2.8%	2.9%	2.9%	2.7%	2.3%	2.5%	2.2%	1.9%	1.6%	1.5%	2.3%

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

Merit increases would be effective January 2020 and would be awarded based on performance evaluations. Merit increases would be one step for employees below the mid range. Employees at or above the mid range step would receive a 3.0% performance based merit increase. One-time merit increase payments have also been given to employees who have reached the maximum wage on their range of the pay scale. These employees are still valued for their expertise and are given this one-time payout based on their performance evaluations, but their wage does not increase. The one-time payouts are calculated based on the amount of merit increase they would receive for 12 months.

Historically, COLA and merit increases have provided somewhat consistent buying power for the employees and have kept salaries competitive and employee morale high. Lindon City conducts compensation studies every few years to ensure that employee compensation remains competitive with similar municipalities. In the more distant past there were many positions that would have to be adjusted to bring them to the midpoint of the surveys. In the past 5 years, this has rarely happened because positions have remained competitive due to the annual COLA and merit increases.

With concerns about continually increasing wages, the City Council proposed a 1.5% COLA increase effective July 1, 2019 and a one-step or 2.5% merit increase effective January 1, 2020. This proposal saves \$36,400 from the original proposal and is included in the Final Budget.

Differential Fiscal Impact:

General Fund	\$136,259
Water Fund	\$9,547
Sewer Fund	\$6,551
Storm Water Fund	\$4,202
Recreation Fund	\$9,629
Citywide Totals	\$166,187

City Council Action: Approved

Budget Issue #2

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

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

JUB Engineers conducted a utility rate study for Lindon City to determine and recommend utility rate increases for water, sewer, and storm water utilities. Their May 2019 Utility Rate Study looked at infrastructure needs for the current and future fiscal years and the rates necessary to prepare for and support those needs. The Study made the following conclusions.

Water Fund Recommendations:

- Update the meter size factor in accordance with the American Water Works Association (AWWA) meter factor. Lindon's meter factor has not been evaluated in over a decade. This meter factor is a multiple which indicates the increase in safe water flows that are capable in larger meters as compared to a basic 1" water meter. Lindon City will update meter factors to follow AWWA standards as shown below.

Meter Size	1"	1.5"	2"	3"	4"	6"	8"
Previous Size Factor	1.0	1.3	2.1	7.9	10.0	15.0	20.7
Safe Maximum Operating Capacity	50	100	160	350	630	1300	1600
New Meter Factors	1.0	2.0	3.2	7.0	12.6	26.0	32.0

- Increase the culinary water base rate for a 1" meter and the usage rate per thousand gallons for the first block of water in Zones 2 and 3 (which are below the North Union Canal and do not have any pumping charges) by 9%. Adjust all other rates for meters and blocks of water of different sizes and in different zones accordingly, also taking into account the new meter factors.
- Update the blocks of water allotted for larger meters to reflect the changes in new meter factors.
- Continue to review the rates annually to track the actual fund changes.
- Continue to review the effectiveness of the tiered rates encouraging water conservation and that impact on water revenues.
- Manage system replacement funding and costs by doing the following:
 - Set aside funds for replacement projects so that they can accumulate and be available to cover replacement projects as they are needed.
 - Schedule replacement projects so that aging water lines are replaced before they deteriorate, damaging other infrastructure in the process, and force replacement at higher costs.
- Create a plan for implementing the State mandate to add individual meters to pressure irrigation services and bill pressure irrigation service according to use.

Sewer Fund Recommendations:

- Increase the sewer base rate and usage rate by 4%.
- Adjust the rates annually to keep up with inflation.
- Review the rates annually to track the actual fund changes.
- Manage system replacement funding and costs by doing the following:
 - Set aside funds for replacement projects so that they can accumulate and be available to cover replacement projects as they are needed.
 - Schedule replacement projects so that aging infrastructure is replaced before it fails, which could result in damage to private property, and force replacement at higher costs.

Storm Water Fund Recommendations:

- Increase the storm water utility rate by 13% this year.
- Review the rates annually to track the actual fund changes.
- Plan for growth in the City by doing the following:
 - Update the Storm Water System Capital Facilities Plan (as needed) and prepare an Impact Fee Facilities Plan as prerequisites to updating the storm water impact fee.
 - Perform an Impact Fee Analysis.
 - Adopt storm water impact fees at the level needed to fund projects required to support growth.
- Manage system replacement funding and costs by doing the following:
 - Set aside funds for replacement projects so that they can accumulate and be available to cover replacement projects as they are needed.
 - Schedule replacement projects so that aging infrastructure is replaced before it fails, which could result in damage to private property, and force replacement at higher costs.

Anderson Farms Pressure Irrigation and Groundwater System Recommendations:

- Maintain rates for all units in the Anderson Farms development served by the groundwater pumping system at \$12.00 per month.
- Increase rates for all units in the Anderson Farms development served by the pressure irrigation pump station from \$6.00 to \$6.20 per month. This is in addition to the established rate for pressure irrigation in Lindon.
- While Anderson Farms is served with culinary water in place of secondary water, apply the tiered culinary water usage rates to the pressure irrigation meter readings.
- When Anderson Farms is served with secondary water instead of culinary water, apply the usage rate of \$0.57 per thousand gallons to the pressure irrigation meter readings.
- Review the rates annually to track the actual fund changes.
- Manage system replacement funding and costs by doing the following:
 - Set aside funds for replacement projects so that they can accumulate and be available to cover replacement projects as they are needed.
 - Schedule replacement projects so that aging infrastructure is replaced before it fails, which could result in damage to private property, and force replacement at higher costs.

Following is a summary of JUB Engineer's recommended rate changes.

Culinary Water Utility Fee

Base Rate

ZONES	METER SIZE						
	1"	1 ½"	2"	3"	4"	6"	8"
Below North Union Canal	\$22.84 \$24.90	\$29.25 \$48.64	\$46.51 \$77.14	\$174.62 \$167.37	\$221.97 \$300.34	\$332.59 \$618.54	\$458.93 \$761.01
Above North Union Canal	\$26.68 \$29.35	\$33.09 \$53.09	\$50.35 \$81.59	\$178.46 \$171.82	\$225.81 \$304.79	\$336.43 \$622.99	\$462.77 \$765.46
Upper Foothills	\$42.73 \$46.54	\$49.14 \$70.28	\$66.40 \$98.78	\$194.51 \$189.01	\$241.86 \$321.98	\$352.48 \$640.18	\$478.82 \$782.65

Usage Rate per 1,000 gallons

ZONES	BLOCK			
	1	2	3	4
Below North Union Canal	\$1.36 \$1.48	\$1.78 \$1.92	\$2.37 \$2.59	\$3.26 \$3.55
Above North Union Canal	\$1.80 \$1.81	\$2.35 \$2.35	\$3.14 \$3.17	\$4.32 \$4.34
Upper Foothills	\$1.80 \$1.81	\$2.35 \$2.35	\$3.14 \$3.17	\$4.32 \$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
1½"	0-8 0-12	9-15 13-24	16-31 25-48	more than 31 48
2"	0-12 0-19	13-25 20-38	26-50 39-77	more than 50 77
3"	0-47 0-42	48-94 43-84	95-189 85-168	more than 189 168
4"	0-60 0-76	61-120 77-151	121-240 152-302	more than 240 302
6"	0-90 0-156	91-180 157-312	181-360 313-624	more than 360 624
8"	0-124 0-192	125-249 193-384	250-497 385-768	more than 497 768

Metered Secondary Water (where available; in addition fee based on lot size)

Base

~~\$6.00~~ \$6.20

Usage rate per 1,000 gallons

- If using treated water
- If using untreated water

See Culinary Water Usage Rates and Blocks

~~\$0.55~~ \$0.57

Sewer Utility Fee

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) ~~\$19.44~~ \$20.22
- 1 base rate fee covers up to 2 units (home + accessory apartment)
- Multi-family Residential (R-2), per unit ~~\$9.72~~ \$10.11
(½ base rate fee for Single Family Residential)

- Other Residential (R-1, R-2 [dormitories], Institutional), per unit \$4.86 ~~\$5.06~~
 (¼ base rate fee for Single Family Residential)
- Non-Residential, per water meter \$19.44 ~~\$20.22~~
 Usage rate per 1000 gallons \$2.57 ~~\$2.67~~

Storm Water Utility Fee ~~\$8.92~~ **\$10.08**

Please refer to JUB Engineer's May 2019 Utility Rate Study for more information.

Garbage and Recycling Utility Rates:

Lindon City contracts with Republic Services for garbage and recycling collection. The current contract has an annual 3% increase in their collection fees. Also, they charge a fuel surcharge fee which has increased over the past year as fuel costs have increased. These increases result in the following rate increases for Lindon customers.

Garbage (Residential Only)

First garbage can	\$10.00 \$10.30
Each additional garbage can	\$8.50 \$8.76

Recycling , per can	\$3.60 \$3.71
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The monthly charge on a resident's utility bill who lives below North Union Canal, has unmetered pressurized irrigation, uses 8,000 gallons with their 1" culinary water meter, has one garbage can and one recycling can, would be:

Water	\$3.07
Sewer	\$1.58
Storm	\$1.16
Garbage	\$0.30
Recycling	\$0.11
add'l tax	\$0.37
Total	\$6.59

Differential Fiscal Impact:

Water Fund	\$180,000
Sewer Fund	\$ 63,360
Waste Collection Fund	\$ 34,000
Storm Water Fund	\$118,500

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

City Council Action: Approved

Budget Issue #3: Should Lindon City charge a service fee when customers pay with a credit card?

Lindon City pays merchant fees in order to accept payments by credit cards. These merchant fees have increased from \$51,524 in the 2016-2017 fiscal year to an estimated \$75,000 for the current fiscal year. This is because we are taking more payments by credit card. Credit card payments are taken through multiple portals and via face-to-face, phone and online channels.

Lindon City currently charges a convenience fee to accept Court Payments online (\$2.00) or over the phone (\$1.50). We do not charge any other fees to use a credit card for payment, however, we do limit credit card payments in Community Development. Developers have asked to be able to use their credit cards for payment on building permits, even if they have to pay a fee which we currently do not have.

If we were to start charging a fee to customers in order to recoup our credit card costs, there are different kinds of fees and lots of rules established by the credit card industry, particularly Visa.

The two main type of fees are convenience fees and service fees. Convenience fees are flat rates and cannot be charged to face-to-face customers nor on automatic payments. If we charge convenience fees on credit cards, we also have to charge them on ACH payments (ie, electronic checks). With these rules, we would not be able to charge convenience fees for using a credit card to pay for a building permit since those are paid for when the developer comes in to pick up their building permit.

The other type of fee that we could charge customers who pay with credit cards are service fees. Service fees can be flat or percentage based rates and can be charged in all payment channels including face-to-face customers, but are not allowed for utility payments.

Lindon City would need to work with our credit card vendors in order to set up these fees. The service fee needs to be approved by Visa and the process could take up to 60 days.

Taking credit cards is a convenience for both Lindon City and our customers. Lindon City has been able to absorb the merchant fees, however the merchant fees we are charged are growing faster than our fees for our services. For instance, we have not increased our recreation sports fees to offset the increasing merchant fees as more (almost all) customers register online. And if we allow developers to use credit cards to pay for large building permits, those merchant fees are not calculated into the building permit fees. On the other hand, if we impose a service fee for using credit cards, many customers will choose to pay by check which takes personnel time and increases chances for returned checks. This is why we do not currently accept checks at the Aquatics Center.

We found that Visa rules prohibit only charging service fees on certain amounts and not on

others. Nor can we set a limit on accepting credit card payments. Thus, Lindon City cannot say that we will not charge a service fee on amounts \$300 or less, nor can we say that we won't accept credit cards for purchases over \$20,000. We can choose to not charge service fees at all on certain services.

Staff and City Council agree that a service fee should be sufficient to cover the merchant fees on a large building permit. We looked at covering the average merchant fees, but there were some credit cards that have higher merchant fees and these could be used to pay for building permits. A 3% service fee would cover all but one type of card, which is at 3.08% and is only used 0.5% of the time. If this type of card were to be used on a \$150,000 building permit, the 3% service fee (\$4,500) would cover all but \$120 of the \$4,620 merchant fees. This is close enough considering the number of transactions on which we would be charging the 3% service fee, but have merchant fees closer to the average of 1.6%.

Below are the updated proposed service fees. As previously mentioned, we can choose certain services that we do not charge the service fee on.

Service	Channels	Service Fee
Utility payments	All	None
City Services	All	3.0% (unless otherwise noted)
Utility Application Fee		None
Donations (Thanksgiving or other)		None
Recreation	All	3.0% (unless otherwise noted)
Registration (classes & sports)		None
Aquatics Center Programs		None
Aquatics Center Admissions		None
Aquatics Center Punch Passes		None
Aquatics Center Merchandise		None
Aquatics Center Concessions		None
Senior Center Activities		None
Court	In Person & Phone	3.00%
Court	Online	Keep Convenience Fee as already set up: \$2.00

Differential Fiscal Impact: It is anticipated credit card service fee revenue will be about \$60,000. This change is reflected in the Final Budget and Fee Schedule.

City Council Action: Approved

PROPOSED FEE SCHEDULE CHANGES

CHANGES

Licenses

- **Home Occupation**, if required (see business license application) \$40.00
- **Home Occupation Application Fee**, if required (see business license application) \$25.00
One time fee with Business License

Miscellaneous

- **Copies**
 - Black/grayscale _____ \$0.25/page
 - Color _____ \$0.75/page
- **Credit Card Payment Convenience Service Fees**
 - Court online payments, per transaction \$2.00
 - Court telephone payments, per transaction \$1.50
 - Other applicable transactions 3.0%
- **Document Scanning and CD Creation** _____ \$10 per CD + \$1/page after 10 pages
- **Faxes**
 - First 10 pages _____ \$1.00
 - Each additional page _____ \$0.10
- **Library Card Reimbursement** 50% of cost, \$50 maximum
Must present library receipt. Only 1 reimbursement will be given each year (from July 1 to June 30) whether on a 6 month or 1 year card and will be limited to 1 per ~~family~~, not property 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).
- **Request for Information**
 - Storage on disk or USB flash drive \$15.00
- **Property Tax Certified Tax Rate (CTR)** 0.1392% 0.1241%

Police

- **Photos**
 - Email \$5.00
 - On CD disk or USB flash drive \$15.00
- **Video (Body Camera or Dashboard Camera)** ~~\$15.00 per CD~~
 - 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

PROPOSED FEE SCHEDULE CHANGES

Recreation

- Refund policy for sports and other programs:

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

Utilities

- Culinary Water

Base Rate

ZONES	METER SIZE						
	1"	1 ½"	2"	3"	4"	6"	8"
Below North Union Canal	\$22.84 \$24.90	\$29.25 \$48.64	\$46.51 \$77.14	\$174.62 \$167.37	\$221.97 \$300.34	\$332.59 \$618.54	\$458.93 \$761.01
Above North Union Canal	\$26.68 \$29.35	\$33.09 \$53.09	\$50.35 \$81.59	\$178.46 \$171.82	\$225.81 \$304.79	\$336.43 \$622.99	\$462.77 \$765.46
Upper Foothills	\$42.73 \$46.54	\$49.14 \$70.28	\$66.40 \$98.78	\$194.51 \$189.01	\$241.86 \$321.98	\$352.48 \$640.18	\$478.82 \$782.65

Usage Rate per 1,000 gallons

ZONES	BLOCK			
	1	2	3	4
Below North Union Canal	\$1.36 \$1.48	\$1.78 \$1.92	\$2.37 \$2.59	\$3.26 \$3.55
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Thousands of Gallons of Water Included in Each Block of Water

Meter Size	Block of Water (thousands of gallons)			
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2"	0-12 0-19	13-25 20-38	26-50 39-77	more than 50 77
3"	0-47 0-42	48-94 43-84	95-189 85-168	more than 189 168
4"	0-60 0-76	61-120 77-151	121-240 152-302	more than 240 302
6"	0-90 0-156	91-180 157-312	181-360 313-624	more than 360 624
8"	0-124 0-192	125-249 193-384	250-497 385-768	more than 497 768

- Garbage (Residential Only)

- First garbage can

\$10.00 \$10.30

- Each additional garbage can

~~\$8.50~~ \$8.76

PROPOSED FEE SCHEDULE CHANGES

- **Recycling**, per can ~~\$3.60~~ **\$3.71**

- **Metered Secondary Water** (where available; in addition fee based on lot size)
 - Base ~~\$6.00~~ **\$6.20**
 - Usage rate per 1,000 gallons
 - › If using treated water See Culinary Water Usage Rates and Blocks
 - › If using untreated water ~~\$0.55~~ **\$0.57**

- **Sewer**
 - 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) ~~\$19.44~~ **\$20.22**
 - 1 base rate fee covers up to 2 units (home + accessory apartment)
 - › Multi-family Residential (R-2), per unit ~~\$9.72~~ **\$10.11**
 - (½ base rate fee for Single Family Residential)
 - › Other Residential (R-1, R-2 [dormitories], Institutional), per unit ~~\$4.86~~ **\$5.06**
 - (¼ base rate fee for Single Family Residential)
 - › Non-Residential, per water meter ~~\$19.44~~ **\$20.22**
 - Usage rate per 1000 gallons ~~\$2.57~~ **\$2.67**

- **Storm Water** ~~\$8.92~~ **\$10.08**

- **Utility Sign-up Fee** (one-time per account) \$10.00
 Utility Agreement must be signed before services commence.

- **Utility Shut-off Notice Fee** (per incident) \$5.00
 This fee will not be charged to customer's account if customer responds to notice within 1 week of mailing.

COMPARISON OF ORIGINAL AND AMENDED 2018-2019 BUDGETS

	ORIGINAL BUDGET	AMENDED 5/21/2019	AMENDED 6/18/2019	VARIANCE 5/21/2019 TO 6/18/2019
GENERAL FUND REVENUES				
Taxes				
Property Taxes	2,119,407	2,142,500	2,142,500	0
General Sales & Use Tax	4,276,400	4,401,500	4,401,600	100
Other Taxes	1,508,000	1,578,000	1,570,500	(7,500)
Licenses & Permits	565,775	919,650	1,027,300	107,650
Grants & Intergovernmental	193,875	186,751	189,851	3,100
Charges for Services	252,700	357,750	389,050	31,300
Fines & Forfeitures	520,000	597,000	597,000	0
Miscellaneous Revenue	1,253,655	3,213,961	3,234,500	20,539
Cemetery	56,000	64,000	71,600	7,600
Transfers & Contributions	1,060,248	1,046,268	1,047,392	1,124
Use of Fund Balance, General Fund	-	63,654	73,082	9,428
TOTAL GENERAL FUND REVENUES	11,806,060	14,571,034	14,744,374	173,340
GENERAL FUND EXPENDITURES				
Legislative	104,465	104,565	104,565	0
Judicial	567,830	583,575	585,165	1,590
Administrative	949,750	1,063,800	1,062,850	(950)
City Attorney	106,000	120,915	120,915	0
City Engineer	150,000	150,000	150,000	0
Elections	0	100	100	0
Government Buildings	598,130	617,790	625,690	7,900
Police Services	3,393,382	3,509,965	3,477,315	(32,650)
Fire Protection Services	1,508,762	1,508,762	1,508,762	0
Protective Inspections	307,400	312,330	311,530	(800)
Animal Control Services	25,450	25,050	24,900	(150)
Streets	446,120	423,235	423,235	0
Public Works Administration	615,390	596,750	598,250	1,500
Parks	542,970	563,400	563,200	(200)
Library Services	16,000	16,000	16,000	0
Cemetery	17,050	36,550	36,850	300
Planning & Economic Development	413,260	332,375	331,475	(900)
Transfers	1,793,913	4,592,872	4,790,572	197,700
Contributions	13,000	13,000	13,000	0
Appropriation, General Fund Bal.	237,188	0	0	0
TOTAL GENERAL FUND EXPENDITURES	11,806,060	14,571,034	14,744,374	173,340
REDEVELOPMENT AGENCY FUND				
STATE STREET DISTRICT REVENUES				
Tax Increment	202,925	254,290	254,290	0
Other	5,000	7,000	7,000	0
Use of Fund Balance	0	0	0	0
TOTAL STATE STREET DISTRICT REVENUES	207,925	261,290	261,290	0
STATE ST DISTRICT EXPENDITURES				
Operations	34,345	34,345	34,345	0
Capital	0	0	0	0
Appropriation to Fund Balance	173,580	226,945	226,945	0
TOTAL STATE ST DISTRICT EXPENDITURES	207,925	261,290	261,290	0

COMPARISON OF ORIGINAL AND AMENDED 2018-2019 BUDGETS

	ORIGINAL BUDGET	AMENDED 5/21/2019	AMENDED 6/18/2019	VARIANCE 5/21/2019 TO 6/18/2019
WEST SIDE DISTRICT REVENUES				
Other	0	500	500	0
Use of Fund Balance	1,835	1,335	1,335	0
TOTAL WEST SIDE DISTRICT REVENUES	1,835	1,835	1,835	0
WEST SIDE DISTRICT EXPENDITURES				
Operations	1,835	1,835	1,835	0
Capital	0	0	0	0
Appropriation to Fund Balance	0	0	0	0
TOTAL WEST SIDE DISTRICT EXPENDITURES	1,835	1,835	1,835	0
DISTRICT #3 REVENUES				
Tax Increment	0	0	0	0
Other	6,000	10,000	10,000	0
Use of Fund Balance	1,000	0	0	0
TOTAL DISTRICT #3 REVENUES	7,000	10,000	10,000	0
DISTRICT #3 EXPENDITURES				
Operations	7,000	7,000	7,000	0
Capital	0	0	0	0
Appropriation to Fund Balance	0	3,000	3,000	0
TOTAL DISTRICT #3 EXPENDITURES	7,000	10,000	10,000	0
700 NORTH CDA REVENUES				
Tax Increment	72,955	102,230	102,230	0
Other	420	1,800	1,800	0
Use of Fund Balance	0	0	0	0
TOTAL 700 NORTH CDA REVENUES	73,375	104,030	104,030	0
700 NORTH CDA EXPENDITURES				
Operations	15,214	15,214	15,214	0
Capital	0	0	0	0
Appropriation to Fund Balance	58,161	88,816	88,816	0
TOTAL 700 NORTH CDA EXPENDITURES	73,375	104,030	104,030	0
PARC TAX FUND REVENUES				
PARC Tax	630,000	612,000	612,000	0
Other	9,500	18,000	18,000	0
Use of Fund Balance	0	0	0	0
TOTAL PARC TAX FUND REVENUES	639,500	630,000	630,000	0
PARC TAX FUND EXPENDITURES				
Operations	439,845	506,553	506,853	300
Capital	100,000	0	0	0
Appropriation to Fund Balance	99,655	123,447	123,147	(300)
TOTAL PARC TAX FUND EXPENDITURES	639,500	630,000	630,000	0
DEBT SERVICE REVENUES - transfers	868,063	2,946,429	2,946,429	0
DEBT SERVICE EXPENDITURES				
Principal	778,096	2,844,850	2,844,850	0
Interest	86,774	98,386	98,386	0
Paying Agent Fees	3,193	3,193	3,193	0
TOTAL DEBT SERVICE EXPENDITURES	868,063	2,946,429	2,946,429	0

COMPARISON OF ORIGINAL AND AMENDED 2018-2019 BUDGETS

	ORIGINAL BUDGET	AMENDED 5/21/2019	AMENDED 6/18/2019	VARIANCE 5/21/2019 TO 6/18/2019
CLASS C ROADS C.I.P. REVENUES				
Road Fund Allotment	450,000	450,000	450,000	0
Impact Fees	55,000	141,000	181,415	40,415
Transfers In	200,000	800,000	1,000,000	200,000
Other	6,700	25,260	25,260	0
Use of Fund Balance	1,057,600	367,740	127,325	(240,415)
TOTAL CLASS C ROADS C.I.P. REVENUES	1,769,300	1,784,000	1,784,000	0
CLASS C ROADS C.I.P. EXPENDITURES				
Operations	164,000	394,000	394,000	0
Capital	1,550,000	1,390,000	1,390,000	0
Appropriation to Fund Balance	55,300	0	0	0
TOTAL CLASS C ROADS C.I.P. EXPENDITURES	1,769,300	1,784,000	1,784,000	0
PARKS C.I.P. REVENUES				
Impact Fees	158,000	358,000	413,500	55,500
Transfers In	11,000	16,593	10,593	(6,000)
Use of Fund Balance	185,000	0	0	0
TOTAL PARKS C.I.P. REVENUES	354,000	374,593	424,093	49,500
PARKS C.I.P. EXPENDITURES				
Operations	10,000	10,000	10,000	0
Capital	344,000	104,600	104,600	0
Appropriation to Fund Balance	0	259,993	309,493	49,500
TOTAL PARKS C.I.P. EXPENDITURES	354,000	374,593	424,093	49,500
WATER FUND REVENUES				
Utility Fees	2,410,000	2,410,000	2,410,000	0
Impact Fees	96,500	187,000	204,300	17,300
Other	404,100	187,200	195,475	8,275
Use of Fund Balance	55,637	0	0	0
TOTAL WATER FUND REVENUES	2,966,237	2,784,200	2,809,775	25,575
WATER FUND EXPENDITURES				
Personnel	334,885	358,325	358,325	0
Operations	1,332,431	1,381,517	1,381,892	375
Capital	1,242,000	550,000	465,000	(85,000)
Appropriation to Fund Balance	56,921	494,358	604,559	110,201
TOTAL WATER FUND EXPENDITURES	2,966,237	2,784,200	2,809,775	25,575
SEWER FUND REVENUES				
Utility Fees	1,584,000	1,584,000	1,584,000	0
Impact Fees	80,000	154,000	173,870	19,870
Other	27,800	78,055	81,165	3,110
Use of Fund Balance	377,911	560,211	57,606	(502,606)
TOTAL SEWER FUND REVENUES	2,069,711	2,376,266	1,896,641	(479,626)
SEWER FUND EXPENDITURES				
Personnel	254,800	254,915	254,915	0
Operations	1,499,911	1,586,351	1,586,726	375
Capital	315,000	535,000	55,000	(480,000)
Appropriation to Fund Balance	0	0	0	0
TOTAL SEWER FUND EXPENDITURES	2,069,711	2,376,266	1,896,641	(479,626)

COMPARISON OF ORIGINAL AND AMENDED 2018-2019 BUDGETS

	ORIGINAL BUDGET	AMENDED 5/21/2019	AMENDED 6/18/2019	VARIANCE 5/21/2019 TO 6/18/2019
WASTE COLLECTION REVENUES				
Utility Fees	448,500	476,000	476,000	0
Use of Fund Balance	0	15,940	15,940	0
TOTAL WASTE COLLECTION REVENUES	448,500	491,940	491,940	0
WASTE COLLECTION EXPENDITURES				
Operations	448,500	491,940	491,940	0
Appropriation to Fund Balance	0	0	0	0
TOTAL WASTE COLLECTION EXPENDITURES	448,500	491,940	491,940	0
STORM WATER DRAINAGE REV.				
Utility Fees	910,000	910,000	911,500	1,500
Impact Fees	95,000	170,500	199,450	28,950
Other	0	0	2,500	2,500
Use of Fund Balance	0	0	0	0
TOTAL STORM WATER DRAINAGE REV.	1,005,000	1,080,500	1,113,450	32,950
STORM WATER DRAINAGE EXP.				
Personnel	187,770	189,370	189,370	0
Operations	465,132	710,023	710,398	375
Capital	25,000	25,000	25,000	0
Appropriation to Fund Balance	327,098	156,107	188,683	32,576
TOTAL STORM WATER DRAINAGE EXP.	1,005,000	1,080,500	1,113,450	32,950
RECREATION FUND REVENUES				
Interest Earnings	1,800	4,000	4,500	500
Admission	334,750	415,500	415,500	0
Lessons/Programs	164,150	183,440	183,440	0
Rentals	150,300	152,300	139,460	(12,840)
Grants and Contributions	5,500	5,500	5,500	0
Transfers In	822,750	999,848	997,548	(2,300)
Use of Fund Balance	356,295	94,367	123,007	28,640
TOTAL RECREATION FUND REVENUES	1,835,545	1,854,955	1,868,955	14,000
RECREATION FUND EXPENDITURES				
Personnel	616,695	616,695	616,695	0
Operations	1,048,850	1,068,260	1,072,460	4,200
Capital	170,000	170,000	179,800	9,800
Appropriation to Fund Balance	0	0	0	0
TOTAL RECREATION FUND EXPENDITURES	1,835,545	1,854,955	1,868,955	14,000
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	24,106,051	29,325,072	29,140,812	(184,260)

BUDGET SUMMARY

DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL	2018-2019 AMENDED	2019-2020 REQUESTED
GENERAL FUND REVENUES					
Taxes					
Property Taxes	2,209,078	2,282,186	2,119,407	2,142,500	2,160,069
General Sales & Use Tax	3,905,525	4,244,129	4,276,400	4,401,600	4,555,600
Other Taxes	1,637,937	1,605,530	1,508,000	1,570,500	1,594,000
Licenses & Permits	465,617	531,076	565,775	1,027,300	589,600
Grants & Intergovernmental	8,528	45,928	193,875	189,851	174,360
Charges for Services	214,006	278,986	252,700	389,050	240,000
Fines & Forfeitures	477,914	523,011	520,000	597,000	597,000
Miscellaneous Revenue	1,248,791	516,784	1,253,655	3,234,500	744,295
Cemetery	52,800	49,025	56,000	71,600	58,000
Transfers & Contributions	1,010,172	1,084,407	1,060,248	1,047,392	1,068,797
Use of Fund Balance, General Fund	0	-	-	73,082	-
TOTAL GENERAL FUND REVENUES	11,230,366	11,161,063	11,806,060	14,744,374	11,781,721
GENERAL FUND EXPENDITURES					
Legislative	99,549	101,862	104,465	104,565	106,315
Judicial	524,600	552,216	567,830	585,165	560,940
Administrative	841,249	872,476	949,750	1,062,850	981,850
City Attorney	69,828	100,653	106,000	120,915	130,975
City Engineer	207,660	147,237	150,000	150,000	150,000
Elections	433	8,476	0	100	25,000
Government Buildings	129,844	246,182	598,130	625,690	386,260
Police Services	3,194,972	2,545,668	3,393,382	3,477,315	2,708,631
Fire Protection Services	1,443,776	1,480,200	1,508,762	1,508,762	1,508,762
Protective Inspections	269,331	293,223	307,400	311,530	303,945
Animal Control Services	24,315	18,118	25,450	24,900	24,900
Streets	578,020	378,828	446,120	423,235	450,080
Public Works Administration	347,574	586,192	615,390	598,250	776,470
Parks	450,838	487,693	542,970	563,200	950,575
Library Services	14,040	13,663	16,000	16,000	16,000
Cemetery	13,610	12,912	17,050	36,850	16,850
Planning & Economic Developmnt	317,777	353,941	413,260	331,475	407,385
Transfers	2,468,396	2,894,025	1,793,913	4,790,572	2,188,099
Contributions	9,590	12,619	13,000	13,000	13,000
Appropriation, General Fund Bal.	224,964	54,878	237,188	0	75,684
TOTAL GENERAL FUND EXPENDITURES	11,230,366	11,161,063	11,806,060	14,744,374	11,781,721
REDEVELOPMENT AGENCY FUND					
STATE STREET DISTRICT REVENUES					
Tax Increment	206,520	202,928	202,925	254,290	190,000
Other	6,905	4,477	5,000	7,000	7,000
Use of Fund Balance	277,090	21,168	0	0	15,535
TOTAL STATE STREET DISTRICT REVENUES	490,515	228,573	207,925	261,290	212,535
STATE ST DISTRICT EXPENDITURES					
Operations	474,517	228,573	34,345	34,345	182,535
Capital	15,999	0	0	0	30,000
Appropriation to Fund Balance	0	0	173,580	226,945	0
TOTAL STATE ST DISTRICT EXPENDITURES	490,515	228,573	207,925	261,290	212,535
WEST SIDE DISTRICT REVENUES					
Other	665	414	0	500	500
Use of Fund Balance	91,402	1,420	1,835	1,335	1,335
TOTAL WEST SIDE DISTRICT REVENUES	92,067	1,833	1,835	1,835	1,835
WEST SIDE DISTRICT EXPENDITURES					
Operations	1,667	1,833	1,835	1,835	1,835
Capital	90,401	0	0	0	0

BUDGET SUMMARY

DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL	2018-2019 AMENDED	2019-2020 REQUESTED
Appropriation to Fund Balance	0	0	0	0	0
TOTAL WEST SIDE DISTRICT EXPENDITURES	92,067	1,833	1,835	1,835	1,835
DISTRICT #3 REVENUES					
Tax Increment	0	0	0	0	0
Other	5,204	6,295	6,000	10,000	10,000
Use of Fund Balance	228,302	687	1,000	0	0
TOTAL DISTRICT #3 REVENUES	233,505	6,982	7,000	10,000	10,000
DISTRICT #3 EXPENDITURES					
Operations	23,564	6,982	7,000	7,000	7,000
Capital	209,942	0	0	0	0
Appropriation to Fund Balance	0	0	0	3,000	3,000
TOTAL DISTRICT #3 EXPENDITURES	233,505	6,982	7,000	10,000	10,000
700 NORTH CDA REVENUES					
Tax Increment	0	72,958	72,955	102,230	105,000
Other	0	201	420	1,800	1,800
Use of Fund Balance	0	0	0	0	0
TOTAL 700 NORTH CDA REVENUES	0	73,159	73,375	104,030	106,800
700 NORTH CDA EXPENDITURES					
Operations	0	49,510	15,214	15,214	19,700
Capital	0	0	0	0	0
Appropriation to Fund Balance	0	23,650	58,161	88,816	87,100
TOTAL 700 NORTH CDA EXPENDITURES	0	73,159	73,375	104,030	106,800
PARC TAX FUND REVENUES					
PARC Tax	545,149	595,280	630,000	612,000	630,000
Other	5,663	10,839	9,500	18,000	15,000
Use of Fund Balance	0	0	0	0	212,290
TOTAL PARC TAX FUND REVENUES	550,812	606,119	639,500	630,000	857,290
PARC TAX FUND EXPENDITURES					
Operations	387,996	468,294	439,845	506,853	607,290
Capital	48,227	56,975	100,000	0	250,000
Appropriation to Fund Balance	114,589	80,851	99,655	123,147	0
TOTAL PARC TAX FUND EXPENDITURES	550,812	606,119	639,500	630,000	857,290
DEBT SERVICE REVENUES - transfers	850,728	858,371	868,063	2,946,429	1,145,199
DEBT SERVICE EXPENDITURES					
Principal	746,867	760,998	778,096	2,844,850	1,120,876
Interest	100,748	94,260	86,774	98,386	22,724
Paying Agent Fees	3,114	3,114	3,193	3,193	1,600
TOTAL DEBT SERVICE EXPENDITURES	850,728	858,371	868,063	2,946,429	1,145,199
CLASS C ROADS C.I.P. REVENUES					
Road Fund Allotment	443,368	444,465	450,000	450,000	450,000
Impact Fees	60,975	65,711	55,000	181,415	60,000
Transfers In	750,000	1,700,000	200,000	1,000,000	300,000
Other	6,721	124,327	6,700	25,260	10,000
Use of Fund Balance	0	0	1,057,600	127,325	664,000
TOTAL CLASS C ROADS C.I.P. REVENUES	1,261,064	2,334,503	1,769,300	1,784,000	1,484,000
CLASS C ROADS C.I.P. EXPENDITURES					
Operations	396,480	367,901	164,000	394,000	184,000
Capital	334,422	434,236	1,550,000	1,390,000	1,300,000
Appropriation to Fund Balance	530,163	1,532,365	55,300	0	0
TOTAL CLASS C ROADS C.I.P. EXPENDITURES	1,261,064	2,334,503	1,769,300	1,784,000	1,484,000
PARKS C.I.P. REVENUES					
Impact Fees	161,573	399,508	158,000	413,500	260,000

BUDGET SUMMARY

DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL	2018-2019 AMENDED	2019-2020 REQUESTED
Transfers In	5,000	0	11,000	10,593	11,000
Use of Fund Balance	108,586	0	185,000	0	34,200
TOTAL PARKS C.I.P. REVENUES	275,159	399,508	354,000	424,093	305,200
PARKS C.I.P. EXPENDITURES					
Operations	27,071	10,000	10,000	10,000	20,000
Capital	248,088	1,785	344,000	104,600	285,200
Appropriation to Fund Balance	0	387,723	0	309,493	0
TOTAL PARKS C.I.P. EXPENDITURES	275,159	399,508	354,000	424,093	305,200
WATER FUND REVENUES					
Utility Fees	1,825,906	2,233,925	2,410,000	2,410,000	2,598,200
Impact Fees	69,203	156,506	96,500	204,300	132,000
Other	1,071,073	1,931,594	404,100	195,475	409,100
Use of Fund Balance	0	0	55,637	0	0
TOTAL WATER FUND REVENUES	2,966,182	4,322,025	2,966,237	2,809,775	3,139,300
WATER FUND EXPENDITURES					
Personnel	282,820	290,910	334,885	358,325	292,010
Operations	1,296,911	1,166,785	1,332,431	1,381,892	1,310,838
Capital	487,657	365,686	1,242,000	465,000	1,022,000
Appropriation to Fund Balance	898,795	2,498,643	56,921	604,559	514,453
TOTAL WATER FUND EXPENDITURES	2,966,182	4,322,025	2,966,237	2,809,775	3,139,300
SEWER FUND REVENUES					
Utility Fees	1,561,189	1,773,733	1,584,000	1,584,000	1,647,360
Impact Fees	78,485	100,760	80,000	173,870	90,000
Other	624,691	2,005,578	27,800	81,165	49,000
Use of Fund Balance	373,496	236,442	377,911	57,606	501,966
TOTAL SEWER FUND REVENUES	2,637,861	4,116,513	2,069,711	1,896,641	2,288,326
SEWER FUND EXPENDITURES					
Personnel	217,823	231,623	254,800	254,915	256,950
Operations	1,106,429	2,051,788	1,499,911	1,586,726	1,501,376
Capital	572,139	902,024	315,000	55,000	530,000
Appropriation to Fund Balance	741,469	931,078	0	0	0
TOTAL SEWER FUND EXPENDITURES	2,637,861	4,116,513	2,069,711	1,896,641	2,288,326
WASTE COLLECTION REVENUES					
Utility Fees	404,744	415,471	448,500	476,000	510,000
Use of Fund Balance	26,241	36,178	0	15,940	550
TOTAL WASTE COLLECTION REVENUES	430,985	451,649	448,500	491,940	510,550
WASTE COLLECTION EXPENDITURES					
Operations	430,985	451,649	448,500	491,940	510,550
Appropriation to Fund Balance	0	0	0	0	0
TOTAL WASTE COLLECTION EXPENDITURES	430,985	451,649	448,500	491,940	510,550
STORM WATER DRAINAGE REV.					
Utility Fees	686,372	799,344	910,000	911,500	1,030,000
Impact Fees	49,476	124,858	95,000	199,450	95,000
Other	541,520	469,323	0	2,500	10,200
Transfers In	121,253	0	0	0	0
Use of Fund Balance	0	0	0	0	0
TOTAL STORM WATER DRAINAGE REV.	1,398,621	1,393,525	1,005,000	1,113,450	1,135,200
STORM WATER DRAINAGE EXP.					
Personnel	181,818	183,501	187,770	189,370	190,375
Operations	493,410	697,551	465,132	710,398	399,578
Capital	296,256	51,581	25,000	25,000	165,000

BUDGET SUMMARY

DESCRIPTION	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ORIGINAL	2018-2019 AMENDED	2019-2020 REQUESTED
Appropriation to Fund Balance	427,138	460,893	327,098	188,683	380,248
TOTAL STORM WATER DRAINAGE EXP.	1,398,621	1,393,525	1,005,000	1,113,450	1,135,200
RECREATION FUND REVENUES					
Bond Proceeds/Interest	180	2,069	1,800	4,500	4,500
Admission	365,554	405,834	334,750	415,500	425,500
Lessons/Programs	187,979	178,150	164,150	183,440	187,650
Rentals	119,421	150,244	150,300	139,460	142,800
Grants and Contributions	6,081	847,163	5,500	5,500	6,300
Transfers In	1,541,250	976,300	822,750	997,548	1,137,900
Use of Fund Balance	0	0	356,295	123,007	319,905
TOTAL RECREATION FUND REVENUES	2,220,465	2,559,760	1,835,545	1,868,955	2,224,555
RECREATION FUND EXPENDITURES					
Personnel	568,901	558,800	616,695	616,695	703,455
Operations	780,910	855,045	1,048,850	1,072,460	1,111,100
Capital	149,776	134,300	170,000	179,800	410,000
Appropriation to Fund Balance	720,877	1,011,615	0	0	0
TOTAL RECREATION FUND EXPENDITURES	2,220,465	2,559,760	1,835,545	1,868,955	2,224,555
TELECOMMUNICATIONS FUND REV.					
Customer Connection Fee	52,613	45,055	54,000	54,000	54,000
Other	54,200	21,204	-	-	-
Use of Fund Balance	0	-	-	-	-
TOTAL TELECOMMUNICATIONS FUND REV.	106,813	66,259	54,000	54,000	54,000
TELECOMMUNICATIONS FUND EXP.					
Operations	56,730	51,877	54,000	54,000	54,000
Appropriation to Fund Balance	50,084	14,383	-	-	-
TOTAL TELECOMMUNICATIONS FUND EXP.	106,813	66,259	54,000	54,000	54,000
TOTAL CITY BUDGET	27,478,471	28,579,843	24,106,051	29,140,812	25,256,511

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	2,498,124	900,286	762,487	2,485,548	1,016,019	-	6,026,885	2,564,500	34,922	990,375	324,985	17,609	17,621,740
Revenues													
Program revenues													
Charges for services	2,479,397						2,598,200	1,647,360	510,000	1,030,000	760,450	54,000	9,079,407
Impact Fees	74,000			60,000	260,000		132,000	90,000		95,000			711,000
Grants and contributions	174,360										6,300		180,660
General revenues													
Property taxes	2,160,069												2,160,069
Sales tax	4,555,600												4,555,600
Other taxes	1,594,000	295,000	630,000	450,000									2,969,000
Other	744,295	19,300	15,000	10,000	-		409,100	49,000		10,200		-	1,256,895
Total revenues	11,781,721	314,300	645,000	520,000	260,000	-	3,139,300	1,786,360	510,000	1,135,200	766,750	54,000	20,912,631
Transfers In	-	-	-	300,000	11,000	1,145,199	-	-	-	-	1,137,900	-	2,594,099
Expenses													
General government	3,874,990	61,070											3,936,060
Public safety	4,242,293												4,242,293
Streets	450,080			184,000									634,080
Parks and recreation	950,575		611,290										1,561,865
Capital projects	-	30,000		1,300,000	295,200								1,625,200
Debt Service	-					1,145,199							1,145,199
Water							2,624,848						2,624,848
Sewer								2,288,326					2,288,326
Solid Waste									510,550				510,550
Storm Water Drainage	-									754,953			754,953
Recreation Fund											2,224,555		2,224,555
Telecomm. Fund												54,000	54,000
Total expenses	9,517,938	91,070	611,290	1,484,000	295,200	1,145,199	2,624,848	2,288,326	510,550	754,953	2,224,555	54,000	21,601,928
Transfers Out	2,188,099	150,000	246,000	-	10,000	-	-	-	-	-	-	-	2,594,099
Ending Balances	2,573,808	973,516	550,197	1,821,548	981,819	-	6,541,337	2,062,534	34,372	1,370,623	5,080	17,609	16,932,443
Percent Change	3.0%	8.1%	-27.8%	-26.7%	-3.4%	0.0%	8.5%	-19.6%	-1.6%	38.4%	-98.4%	0.0%	-3.9%

GENERAL FUND:

	<u>Fund Bal.</u>	<u>% of Rev.</u>
6/30/2019	2,498,124	22.87%
6/30/2020	2,573,808	24.40%

GENERAL FUND LIMITS:

ending max	2,636,681	25.0%
ending min	527,336	5.0%

Example General Fund Balance Levels based on projected revenues for:

	<u>2018-2019</u>	<u>2019-2020</u>
25%	2,730,249	2,636,681
24%	2,621,039	2,531,214
22%	2,402,619	2,320,279
20%	2,184,199	2,109,345
18%	1,965,779	1,898,410

Date printed: 6/14/2019

FY 2019-2020 TRANSFER SCHEDULE

	<u>IN</u>	<u>OUT</u>
GENERAL FUND		
To Road Fund		300,000
To Debt Service, UTOPIA		453,876
To Debt Service, Public Safety Bldg		681,324
To Recreation Fund		752,900
ROAD FUND		
From General Fund	300,000	
To Debt Service, 700 N Bond		-
REDEVELOPMENT AGENCY FUND		
To Recreation Fund		150,000
PARC TAX FUND		
To Parks CIP Fund		11,000
To Recreation Fund		235,000
DEBT SERVICE FUND		
From General Fund, UTOPIA	453,876	
From General Fund, Public Safety Bldg	681,324	
From Parks CIP, Lindon View Park	10,000	
PARKS CAPITAL IMPROVEMENT PROJECTS (CIP)		
From PARC Tax Fund	11,000	
To Debt Service, Lindon View Park		10,000
RECREATION FUND		
From General Fund	752,900	
From Redevelopment Fund	150,000	
From PARC Tax Fund	235,000	
TOTAL TRANSFERS	<u><u>2,594,099</u></u>	<u><u>2,594,099</u></u>

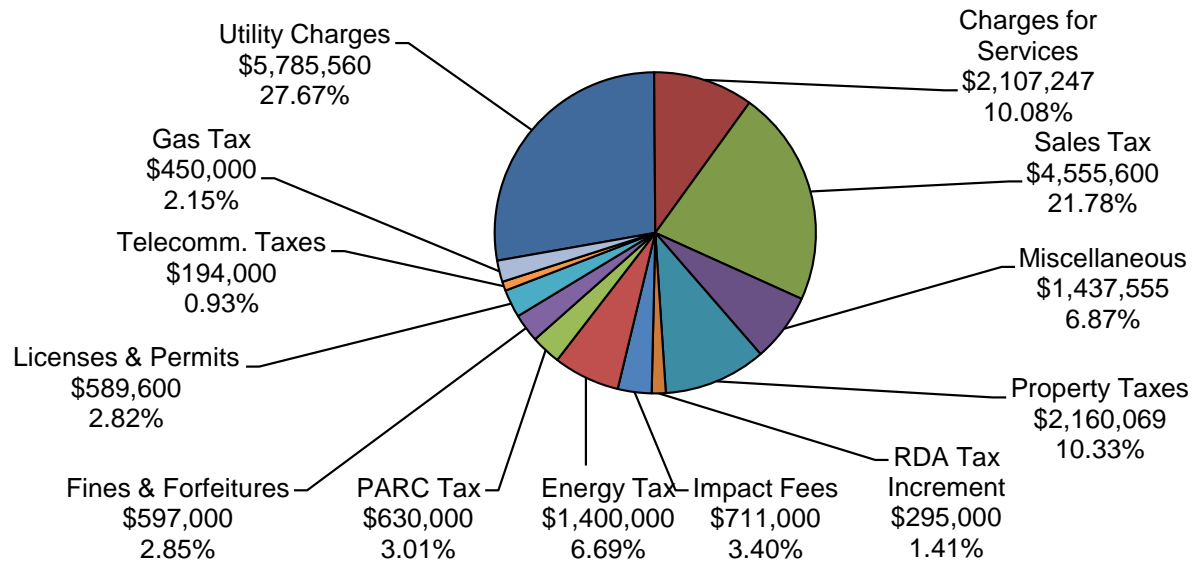
FY 2019-2020 ADMINISTRATIVE COSTS AND COST SHARING

	<u>IN</u>	<u>OUT</u>
GENERAL FUND		
From RDA, Admin Costs	41,300	
From Water Fund, Admin Costs	207,856	
From Water, PW Admin Dept Cost Share	194,118	
From Sewer, Admin Costs	131,789	
From Sewer, PW Admin Dept Cost Share	194,118	
From Solid Waste, Admin Costs	20,400	
From Storm Water, Admin Costs	82,400	
From Storm Water, PW Admin Dept Cost Share	194,118	
From Telecomm., Admin Fee	2,700	
REDEVELOPMENT AGENCY FUND		
To General Fund, Admin Costs (State St)		26,600
To General Fund, Admin Costs (700N CDA)		14,700
WATER FUND		
To General Fund, Admin Costs		207,856
To General Fund, PW Admin Dept Cost Share		194,118
SEWER FUND		
To General Fund, Admin Costs		131,789
To General Fund, PW Admin Dept Cost Share		194,118
WASTE COLLECTION FUND		
To General Fund, Admin Costs		20,400
STORM WATER DRAINAGE FUND		
To General Fund, Admin Costs		82,400
To General Fund, PW Admin Dept Cost Share		194,118
TELECOMM. FUND		
To General Fund, Admin Costs		2,700
TOTAL	<u>1,068,797</u>	<u>1,068,797</u>

Where the Money Comes From

Total City Revenues = \$20,912,631

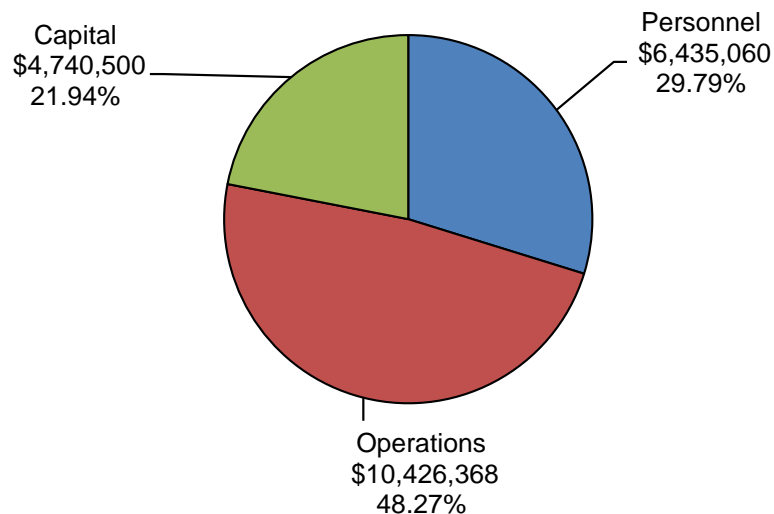
Net of fund balances and transfers



Citywide Expenditures by Object

Total Expenditures = \$21,601,928

Net of fund balances and transfers



GENERAL FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
GENERAL FUND REVENUES					
TAXES					
Gen. Property Taxes - Current	1,846,896	1,837,618	1,809,607	1,850,000	1,867,569
Fees in Lieu of Prop. Tax	129,336	129,557	125,000	125,000	125,000
Prior Year Taxes	228,081	306,665	180,000	165,000	165,000
Penalties and Interest	4,765	8,346	4,800	2,500	2,500
General Sales & Use Tax	3,904,527	4,242,568	4,275,000	4,400,000	4,554,000
Mass Transit Tax	625	1,000	1,000	1,000	1,000
Room Tax	373	560	400	600	600
Telecommunications Tax	191,936	168,720	170,000	165,000	160,000
Cable Franchise Tax	37,219	38,170	38,000	35,500	34,000
Energy Franchise Tax	1,301,408	1,398,641	1,300,000	1,370,000	1,400,000
911 Telephone Tax	107,374	-	-	-	-
TOTAL TAXES	7,752,540	8,131,845	7,903,807	8,114,600	8,309,669
LICENSES AND PERMITS					
Business Licenses & Permits	73,533	69,418	71,500	67,400	68,000
Home Occupancy Application	725	300	-	-	-
Alarm Permits & False Alarms	350	175	275	150	150
Building Permits	281,629	337,933	372,000	675,000	400,000
1% State Fee - Bldg Permits	562	690	800	800	800
Building Bonds Forfeited	-	8,000	-	-	-
Plan Check Fee	107,939	113,381	120,000	283,300	120,000
Animal License	880	1,180	1,200	650	650
TOTAL LICENSES AND PERMITS	465,617	531,076	565,775	1,027,300	589,600
GRANTS & INTERGOVERNMENTAL					
CDBG Grants	-	-	150,000	150,000	-
Federal Grants	-	-	-	-	-
State Liquor Fund Allotment	8,528	10,878	10,875	11,158	11,500
Police Misc. Grants	-	29,343	-	3,100	-
State IDC Grant	-	-	33,000	20,000	20,000
State Grants	-	-	-	-	142,860
MAG Grants	-	-	-	-	-
County Grants	-	5,707	-	5,593	-
TOTAL GRANTS & INTERGOVERNMENTAL	8,528	45,928	193,875	189,851	174,360
CHARGES FOR SERVICES					
Zoning & Subdivision Fee	66,040	105,735	80,000	60,000	60,000
Engineering Review Fees	1,113	15,252	15,000	12,000	12,000
Planning Admin Fee	9,239	13,775	13,700	84,700	15,000
Materials Testing Fee	-	-	-	-	-
Street and Regulatory Signs	-	-	-	-	-
Construction Services Fee	69,021	59,667	61,000	61,000	61,000
Re-Inspection Fee	-	750	-	-	-
Park & Public Property Rental	16,900	15,823	16,000	18,250	18,000
Police Impact Fees	27,772	36,044	35,000	82,100	40,000
Fire Impact Fee	23,921	31,942	32,000	71,000	34,000
Weed Abatement	-	-	-	-	-
TOTAL CHARGES FOR SERVICES	214,006	278,986	252,700	389,050	240,000
FINES & FORFEITURES					
Court Fines	457,188	503,134	500,000	575,000	575,000
Traffic School Fees	20,725	19,877	20,000	22,000	22,000
TOTAL FINES & FORFEITURES	477,914	523,011	520,000	597,000	597,000
MISCELLANEOUS REVENUE					
Interest Earnings	70,173	116,977	120,000	220,000	220,000
Credit for E911 Tax to Orem	-	107,374	107,000	107,375	107,375
Police Misc. Fees	6,829	6,903	6,500	8,800	8,800
Lindon Youth Court	600	690	600	720	720
LD Car Show Contrib to Police	5,720	9,100	-	9,000	-
Payment Convenience Fee	2,637	3,288	3,200	4,500	60,000
Misc Attorney Fees	-	-	-	-	-
Donations	1,320	-	-	-	-
Fixed Asset Disposal Gain/Loss	528,850	45,898	310,155	2,152,905	84,200
Misc. Park Revenue	1,060	1,404	1,200	1,200	1,200

GENERAL FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
Sundry Revenue	8,080	7,881	5,000	5,000	5,000
Lease Revenue	101,093	135,924	150,000	175,000	175,000
Maps and Publications	650	-	-	-	-
Funds from Financing Sources	521,780	81,344	550,000	550,000	82,000
TOTAL MISCELLANEOUS REVENUE	1,248,791	516,784	1,253,655	3,234,500	744,295
CEMETERY					
Sale of Burial Plots	37,250	36,910	40,000	50,000	40,000
Transfer Fees	-	40	-	-	-
Interment Fees	15,550	12,075	16,000	20,000	16,000
Headstone Inspection Fee	-	-	-	1,600	2,000
TOTAL CEMETERY	52,800	49,025	56,000	71,600	58,000
TRANSFERS AND CONTRIBUTIONS					
Admin Costs from RDA	26,740	26,740	38,624	38,624	41,300
Trfr from Parks CIP 47	17,071	-	-	-	-
Trfr from CIP 49 Pub Sfty Bldg	61,100	-	-	-	-
Admin Costs from Water	249,444	266,787	265,100	265,100	207,856
PW Admin Dept cost share-Water	86,894	146,548	153,848	149,563	194,118
Joint Capital Exp from Water	54,000	-	-	-	-
Admin Costs from Sewer	216,860	223,768	174,240	174,240	131,789
PW Admin Dept cost share-Sewer	86,894	146,548	153,848	149,563	194,118
Joint Capital Exp from Sewer	18,000	-	-	-	-
Admin Costs frm Solid Waste Fd	16,000	16,240	17,940	17,940	20,400
Admin Costs from Storm Drain	87,776	108,528	100,100	100,100	82,400
PW Admin Dept cost share-Storm	86,894	146,548	153,848	149,563	194,118
Admin Costs from Telecomm Fd	2,500	2,700	2,700	2,700	2,700
Use of Fund Balance	-	-	-	73,082	-
TOTAL TRANSFERS AND CONTRIBUTIONS	1,010,172	1,084,407	1,060,248	1,120,473	1,068,797
TOTAL GENERAL FUND REVENUES	11,230,366	11,161,063	11,806,060	14,744,374	11,781,721

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

Salaries & Wages	51,997	52,746	53,000	53,000	54,200
Planning Commission Allowance	9,250	8,700	9,200	9,200	9,600
Benefits - FICA	4,685	4,701	4,800	4,800	4,900
Benefits - Workers Comp.	961	1,155	1,150	1,150	1,200
TOTAL PERSONNEL	66,894	67,302	68,150	68,150	69,900

OPERATIONS

Travel & Training	2,945	2,600	6,000	6,000	6,000
Miscellaneous Expense	2,830	4,649	2,500	2,500	2,500
Mountainland Assoc of Govt	4,521	4,508	4,510	4,510	4,510
Utah Lake Commission	3,100	3,100	3,100	3,200	3,200
Utah League of Cities & Towns	9,259	9,703	10,205	10,205	10,205
Chamber of Commerce	10,000	10,000	10,000	10,000	10,000
TOTAL OPERATIONS	32,655	34,560	36,315	36,415	36,415

TOTAL LEGISLATIVE

	99,549	101,862	104,465	104,565	106,315
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DEPT: JUDICIAL**PERSONNEL**

Salaries & Wages	97,594	101,962	100,600	149,600	174,000
Salaries & Wages - Overtime	-	-	-	-	-
Benefits - FICA	7,749	7,800	7,700	11,700	13,350
Benefits - LTD	247	251	260	475	580
Benefits - Life	171	158	185	240	260
Benefits - Insurance Allowance	19,501	19,218	20,200	26,920	29,150
Benefits - Retirement	17,709	16,571	16,600	25,480	27,900
Benefits - Workers Comp.	119	133	135	800	1,400
TOTAL PERSONNEL	143,090	146,093	145,680	215,215	246,640

OPERATIONS

Membership Dues & Subscriptions	347	-	350	600	600
Travel & Training	1,352	1,094	2,000	2,900	3,800
Office Supplies	2,449	3,002	4,500	4,750	2,750
Operating Supplies & Maint	-	778	1,000	1,400	1,000
Telephone	1,307	373	1,500	1,600	850

GENERAL FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
Gasoline	23	29	-	500	1,000
Professional & Tech Services	201,001	201,588	210,000	127,000	70,000
Insurance	2,044	1,834	2,200	2,000	2,200
Court Surcharges & Fees	165,242	186,929	190,000	215,000	220,000
Bailiff & Transport Services	6,844	10,496	9,600	9,600	9,600
Purchase of Equipment	900	-	1,000	4,600	2,500
TOTAL OPERATIONS	381,509	406,123	422,150	369,950	314,300
TOTAL JUDICIAL	524,600	552,216	567,830	585,165	560,940

DEPT: ADMINISTRATION

PERSONNEL					
Salaries & Wages	438,231	458,577	486,100	486,100	501,650
Salaries & Wages - Overtime	-	240	-	-	-
Salaries - Temp Employees	-	680	2,000	2,000	2,000
Benefits - FICA	35,107	35,897	37,350	37,350	38,550
Benefits - LTD	2,486	2,367	2,450	2,450	2,350
Benefits - Life	973	898	1,000	1,000	1,000
Benefits - Insurance Allowance	81,449	81,878	95,800	95,800	88,500
Benefits - Retirement	92,795	93,014	98,500	98,500	101,600
Benefits - Workers Comp.	2,375	2,842	2,900	3,000	3,000
TOTAL PERSONNEL	653,416	676,392	726,100	726,200	738,650
OPERATIONS					
Membership Dues & Subscriptions	1,763	1,455	2,000	2,000	2,000
Public Notices	4,198	3,153	5,000	5,000	5,000
Clothing Allowance	-	-	-	-	700
Travel & Training	5,806	5,912	6,000	7,000	7,000
Tuition Reimbursement Program	-	4,000	9,000	6,000	6,000
Office Supplies	6,115	6,335	7,500	7,500	7,500
Operating Supplies & Maint	1,746	1,641	2,500	2,500	2,500
Miscellaneous Expense	-	260	300	300	500
Telephone	4,178	1,776	2,500	2,500	2,500
Gasoline	687	956	900	1,600	1,800
Employee Recognition	2,467	2,577	2,500	2,500	2,500
Professional & Tech Services	102,238	102,969	120,000	211,250	120,000
Merchant Fees	51,524	59,778	60,000	75,000	80,000
Bad Debt Expense	-	-	-	-	-
Insurance & Surety Bond	4,492	1,834	2,000	2,000	2,200
Insurance - Treasury Bond	1,377	1,415	1,450	-	-
Other Services	-	-	-	-	-
Purchase of Equipment	1,242	2,022	2,000	4,100	3,000
TOTAL OPERATIONS	187,832	196,083	223,650	329,250	243,200
TOTAL ADMINISTRATION	841,249	872,476	949,750	1,062,850	981,850

DEPT: CITY ATTORNEY

PERSONNEL					
Salaries & Wages	-	-	-	49,000	76,400
Benefits - FICA	-	-	-	3,750	5,900
Benefits - LTD	-	-	-	215	350
Benefits - Life	-	-	-	55	150
Benefits - Insurance Allowance	-	-	-	6,720	9,750
Benefits - Retirement	-	-	-	8,340	13,000
Benefits - Workers Comp.	-	-	-	700	1,275
TOTAL PERSONNEL	-	-	-	68,780	106,825
OPERATIONS					
Membership Dues & Subscriptions	-	-	-	600	600
Travel & Training	-	-	-	900	1,800
Office Supplies	-	-	-	250	250
Operating Supplies & Maint	-	-	-	400	250
Telephone	-	-	-	1,000	250
Gasoline	-	-	-	185	500
Professional & Tech Services	61,711	94,121	96,000	36,800	10,000
Claims Settlement Contingencies	8,118	6,532	10,000	10,000	10,000
Purchase of Equipment	-	-	-	2,000	500
TOTAL OPERATIONS	69,828	100,653	106,000	52,135	24,150
TOTAL CITY ATTORNEY	69,828	100,653	106,000	120,915	130,975

GENERAL FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
DEPT: CITY ENGINEER					
Professional & Tech Services	207,660	147,237	150,000	150,000	150,000
TOTAL CITY ENGINEER	207,660	147,237	150,000	150,000	150,000
DEPT: ELECTIONS					
Election Judges	-	74	-	-	3,000
Special Department Supplies	-	-	-	-	-
Other Services	433	8,402	-	100	22,000
TOTAL ELECTIONS	433	8,476	-	100	25,000
DEPT: GOVERNMENT BUILDINGS					
PERSONNEL					
Salaries & Wages	-	39,213	48,500	54,500	58,800
Benefits - FICA	-	3,376	3,750	3,750	4,500
Benefits - LTD	-	246	250	250	260
Benefits - Life	-	145	160	160	120
Benefits - Insurance Allowance	-	22,440	20,200	20,200	19,450
Benefits - Retirement	-	2,592	4,700	4,700	5,080
Benefits - Workers Comp.	1	828	920	920	1,000
TOTAL PERSONNEL	1	68,840	78,480	84,480	89,210
OPERATIONS					
Membership Dues & Subscriptions	-	-	-	750	1,000
Uniform Expense	-	-	150	150	250
Travel & Training	-	-	500	500	1,000
Office Supplies	-	-	-	-	-
Operating Supplies & Maint	11,318	17,386	20,000	20,000	22,000
Miscellaneous Expense	13,691	11,223	15,000	18,000	15,000
Utilities	39,593	50,336	50,000	50,000	50,000
Telephone	15,311	155	150	600	400
Gasoline	-	353	750	1,200	1,200
Professional & Tech Services	17,816	23,447	30,000	25,000	25,000
Insurance	6,717	8,947	9,000	9,010	9,700
Other Services	25,397	38,865	63,000	63,000	50,000
Purchase of Equipment	-	1,085	6,100	8,000	12,500
TOTAL OPERATIONS	129,843	151,796	194,650	196,210	188,050
CAPITAL OUTLAY					
Building Improvements	-	-	325,000	345,000	109,000
Purchase of Capital Asset	-	25,546	-	-	-
TOTAL CAPITAL OUTLAY	-	25,546	325,000	345,000	109,000
TOTAL GOVERNMENT BUILDINGS	129,844	246,182	598,130	625,690	386,260
DEPT: POLICE SERVICES					
PERSONNEL					
Salaries & Wages	1,110,764	1,129,117	1,156,000	1,180,000	1,138,000
Salaries & Wages, X-ing Guard	18,652	18,643	24,000	24,000	24,000
Salaries & Wages - Overtime	40,064	76,383	75,000	110,000	75,000
Salaries - Temp Employees	-	965	10,900	15,000	25,000
Benefits - FICA	96,987	98,093	96,850	101,700	96,600
Benefits - LTD	6,284	6,205	6,300	6,300	5,550
Benefits - Life	2,867	2,655	2,800	2,800	2,450
Benefits - Insurance Allowance	259,593	253,817	274,000	274,000	304,500
Benefits - Retirement	364,955	375,645	423,000	423,000	400,000
Benefits - Workers Comp.	21,765	24,201	22,000	22,000	22,000
TOTAL PERSONNEL	1,921,931	1,985,722	2,090,850	2,158,800	2,093,100
OPERATIONS					
Membership Dues & Subscriptions	7,238	1,238	1,300	4,500	4,500
Uniform Expense	9,877	10,884	13,000	27,200	13,000
Travel & Training	9,737	9,379	11,000	11,000	11,000
Office Supplies	5,825	4,623	5,000	5,000	5,000
Operating Supplies & Maint	18,705	10,189	20,000	20,000	20,000
Telephone	16,153	20,776	17,000	17,000	17,000
Gasoline	29,982	30,932	36,000	33,000	36,000
Professional & Tech Services	40,079	36,851	50,000	46,800	47,000
Dispatch, Orem City	116,203	117,935	120,446	120,446	120,446
K9 Supplies and Services	883	869	2,500	-	-
Special Department Supplies	750	7,324	8,000	8,000	8,000
Insurance	9,125	4,963	5,000	3,500	4,200

GENERAL FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
Equipment Rental	-	600	600	15,000	26,300
Vehicle Lease	286,344	45,898	310,155	310,155	84,200
Other Services	-	-	-	750	750
Risk Management	163	-	1,000	1,000	1,000
Emergency Preparedness	3,033	5,866	1,500	10,500	1,500
Miscellaneous Exp.-Petty Cash	1,503	2,141	2,500	3,000	3,000
Youth Court Expenses	36	168	500	500	500
Nova/RAD Expense	1,263	1,395	1,800	1,800	1,800
Use of USAAV Funds	8,528	10,878	10,875	11,158	11,500
Public Outreach	-	1,398	2,500	2,500	2,500
Purchase of Equipment	49,796	20,189	10,000	25,000	23,000
Vehicle Lease Principal	127,584	109,692	119,000	87,850	76,200
Vehicle Lease Interest	1,492	10,586	2,856	2,856	15,135
TOTAL OPERATIONS	744,297	464,775	752,532	768,515	533,531
CAPITAL OUTLAY					
Purchase of Capital Asset	6,964	13,741	-	-	-
Vehicles	521,780	81,430	550,000	550,000	82,000
TOTAL CAPITAL OUTLAY	528,744	95,171	550,000	550,000	82,000
TOTAL POLICE SERVICES	3,194,972	2,545,668	3,393,382	3,477,315	2,708,631

DEPT: FIRE PROTECTION SERVICES

Operating Supplies & Maint	5,227	-	-	-	-
Telephone	228	519	600	600	600
Orem Fire/EMS	1,322,118	1,361,746	1,387,716	1,387,716	1,387,716
Dispatch	116,203	117,935	120,446	120,446	120,446
Weed Abatement	-	-	-	-	-
TOTAL FIRE PROTECTION SERVICES	1,443,776	1,480,200	1,508,762	1,508,762	1,508,762

DEPT: PROTECTIVE INSPECTIONS

PERSONNEL					
Salaries & Wages	158,476	162,114	164,500	164,500	168,000
Salaries & Wages - Overtime	-	-	-	-	-
Benefits - FICA	12,590	12,564	12,600	12,600	12,875
Benefits - LTD	920	866	950	950	820
Benefits - Life	342	316	350	350	350
Benefits - Insurance Allowance	35,559	32,416	33,000	33,000	29,100
Benefits - Retirement	34,363	33,466	34,000	34,000	35,500
Benefits - Workers Comp.	2,582	3,085	3,000	3,000	3,100
TOTAL PERSONNEL	244,833	244,828	248,400	248,400	249,745
OPERATIONS					
Membership Dues & Subscriptions	455	837	700	700	700
Uniform Expense	-	-	300	300	600
Travel & Training	2,947	3,025	3,000	3,000	3,000
Office Supplies	2,846	1,813	4,000	4,000	4,000
Operating Supplies & Maint	3,196	3,565	4,000	4,000	4,000
Telephone	2,212	965	2,500	2,500	2,500
Gasoline	2,281	2,655	4,000	4,000	4,000
Professional & Tech Services	5,698	7,455	10,000	14,000	20,000
Insurance	2,851	1,990	3,000	2,200	2,400
Purchase of Equipment	2,011	544	1,000	1,000	1,000
TOTAL OPERATIONS	24,498	22,849	32,500	35,700	42,200
CAPITAL OUTLAY					
Purchase of Capital Asset	-	25,546	26,500	27,430	12,000
TOTAL CAPITAL OUTLAY	-	25,546	26,500	27,430	12,000
TOTAL PROTECTIVE INSPECTIONS	269,331	293,223	307,400	311,530	303,945

DEPT: ANIMAL CONTROL SERVICES

Operating Supplies & Maint	502	26	1,000	1,000	1,000
Special Dept Supplies	-	-	250	250	250
North Ut County Animal Shelter	22,958	16,887	23,000	23,000	23,000
NUC Shelter-remit license fees	855	1,205	1,200	650	650
TOTAL ANIMAL CONTROL SERVICES	24,315	18,118	25,450	24,900	24,900

DEPT: STREETS

PERSONNEL					
Salaries & Wages	123,811	127,787	134,820	134,820	137,500
Salaries & Wages - Overtime	-	171	-	235	-

GENERAL FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
Salaries - Temp Employees	2,747	136	4,000	4,000	4,000
Benefits - FICA	10,066	9,838	10,650	10,650	10,825
Benefits - LTD	744	710	750	750	675
Benefits - Life	342	316	350	350	300
Benefits - Insurance Allowance	35,609	33,553	36,700	22,000	20,600
Benefits - Retirement	27,470	27,473	28,600	28,600	29,150
Benefits - Workers Comp.	2,515	3,285	3,450	3,450	3,550
TOTAL PERSONNEL	203,304	203,270	219,320	204,855	206,600
OPERATIONS					
Membership Dues & Subscriptions	-	140	100	100	100
Uniform Expense	300	387	300	380	380
Travel & Training	2,149	(340)	2,100	2,100	1,000
Office Supplies	929	813	1,000	1,000	1,000
Operating Supplies & Maint	23,173	18,757	16,000	16,000	18,000
Miscellaneous Exp	9,244	40	200	200	200
Utilities	13,500	18,036	20,000	2,000	2,000
Telephone	2,936	943	1,500	1,000	1,000
Gasoline	6,952	7,654	8,000	8,000	8,000
Professional & Tech Services	29,618	47,009	30,000	30,000	30,000
Street-side Landscaping	45,244	44,845	46,000	68,000	70,000
Materials Testing	-	-	2,000	2,000	2,000
Traffic Study	-	-	2,000	2,000	2,000
Special Snow Removal	29,000	8,358	34,000	34,000	34,000
Sidewalk Maintenance	14,220	7,699	15,000	15,000	15,000
Special Dept Supplies	5,599	4,216	6,000	6,000	6,000
Insurance	3,529	5,053	5,100	7,800	8,000
UTA Tax Payment	625	1,000	1,000	1,000	1,000
Equipment Rental	2,210	1,868	2,500	3,500	3,500
Other Services	2,521	5,778	8,000	6,000	6,000
Purchase of Equipment	2,209	3,303	2,000	2,300	2,300
TOTAL OPERATIONS	193,957	175,558	202,800	208,380	211,480
CAPITAL OUTLAY					
New Sidewalks	-	-	-	-	-
ADA Ramps	-	-	10,000	10,000	10,000
Purchase of Capital Asset	180,759	-	-	-	-
Traffic Calming Projects	-	-	14,000	-	22,000
TOTAL CAPITAL OUTLAY	180,759	-	24,000	10,000	32,000
TOTAL STREETS	578,020	378,828	446,120	423,235	450,080

DEPT: PUBLIC WORKS ADMINISTRATION

PERSONNEL					
Salaries & Wages	213,881	356,122	352,500	352,500	405,500
Salaries & Wages - Overtime	-	-	-	6,570	-
Salaries - Temp Employees	-	-	15,000	-	7,500
Benefits - FICA	16,841	27,183	28,150	28,150	31,600
Benefits - LTD	1,084	1,799	1,950	1,950	2,000
Benefits - Life	513	684	790	790	860
Benefits - Insurance Allowance	46,257	80,165	100,800	100,800	97,150
Benefits - Retirement	44,008	69,894	73,500	73,500	85,600
Benefits - Workers Comp.	3,319	6,473	6,600	6,600	7,000
TOTAL PERSONNEL	325,903	542,320	579,290	570,860	637,210
OPERATIONS					
Membership Dues & Subscriptions	73	85	500	600	800
Uniform Expense	450	539	600	790	760
Travel & Training	1,379	1,733	5,500	5,500	8,000
Office Supplies	966	1,204	1,000	1,000	1,000
Operating Supplies & Maint	396	5,945	3,500	3,500	3,500
Miscellaneous Expense	178	66	200	200	200
Telephone/Cell Phone	2,064	1,905	2,300	2,300	3,000
Gasoline	1,213	2,253	5,000	4,000	4,000
Professional & Tech Services	1,363	903	2,500	5,000	5,000
Purchase of Equipment	13,590	3,695	15,000	4,500	16,000
TOTAL OPERATIONS	21,672	18,326	36,100	27,390	42,260
CAPITAL OUTLAY					
Purchase of Capital Asset	-	25,546	-	-	97,000
TOTAL CAPITAL OUTLAY	-	25,546	-	-	97,000
TOTAL PUBLIC WORKS ADMINISTRATION	347,574	586,192	615,390	598,250	776,470

GENERAL FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
DEPT: PARKS					
PERSONNEL					
Salaries & Wages	134,475	140,351	144,300	144,300	147,000
Salaries & Wages - Overtime	4,675	4,019	2,150	2,580	-
Salaries - Temp Employees	12,643	11,564	15,000	15,000	19,000
Benefits - FICA	12,159	11,971	12,400	12,400	12,700
Benefits - LTD	782	753	725	725	725
Benefits - Life	399	369	370	370	350
Benefits - Insurance Allowance	30,972	30,483	29,200	29,200	27,100
Benefits - Retirement	30,564	30,523	30,600	30,600	31,000
Benefits - Workers Comp.	2,470	2,937	3,000	3,000	3,100
TOTAL PERSONNEL	229,139	232,970	237,745	238,175	240,975
OPERATIONS					
Membership Dues & Subscriptions	-	570	650	650	700
Uniform Expense	325	375	375	375	500
Travel & Training	2,563	1,738	3,000	3,000	3,000
Office Supplies	200	262	200	200	200
Operating Supplies & Maint	30,560	26,801	30,000	50,000	50,000
Other Supplies	6,769	8,879	7,000	7,000	8,000
Trails Maintenance	2,116	6,656	8,000	8,000	8,000
Utilities	6,557	5,441	8,000	8,000	8,000
Telephone	947	1,091	1,200	1,200	1,200
Gasoline	3,561	3,765	5,000	5,000	5,000
Professional & Tech Services	1,116	9,009	8,500	8,500	45,000
Parks Maintenance Contract	131,466	132,206	140,800	140,800	140,800
Special Dept Supplies	-	-	15,000	15,000	15,000
Insurance	4,280	5,686	6,000	5,800	6,400
Equipment Rental	431	1,176	2,000	2,000	2,000
Other Services	972	147	1,500	1,500	1,500
Tree City USA Expenses	1,180	774	2,000	2,000	2,500
Tree Purchases & Services	5,309	4,164	5,000	5,000	5,000
Purchase of Equipment	974	18,635	1,000	1,000	2,500
TOTAL OPERATIONS	199,326	227,376	245,225	265,025	305,300
CAPITAL OUTLAY					
Improvements Other than Bldgs	-	-	-	-	314,300
Purchase of Capital Asset	22,373	27,347	60,000	60,000	90,000
Trails Construction & Improvmt	-	-	-	-	-
TOTAL CAPITAL OUTLAY	22,373	27,347	60,000	60,000	404,300
TOTAL PARKS	450,838	487,693	542,970	563,200	950,575
DEPT: LIBRARY SERVICES					
Library Card Reimbursement	14,040	13,663	16,000	16,000	16,000
TOTAL LIBRARY SERVICES	14,040	13,663	16,000	16,000	16,000
DEPT: CEMETERY					
OPERATIONS					
Operating Supplies & Maint	5,267	2,042	2,000	2,000	2,000
Professional & Tech Services	741	527	3,000	3,000	3,000
Grounds Maintenance Contract	7,348	7,348	7,350	7,350	7,350
Special Dept Supplies	253	2,852	1,200	1,500	1,500
Equipment Rental	-	143	3,500	3,000	3,000
Purchase of Equipment	-	-	-	-	-
TOTAL OPERATIONS	13,610	12,912	17,050	16,850	16,850
CAPITAL OUTLAY					
Improvements Other than Bldgs	-	-	-	20,000	-
TOTAL CAPITAL OUTLAY	-	-	-	20,000	-
TOTAL CEMETERY	13,610	12,912	17,050	36,850	16,850
DEPT: PLANNING & ECONOMIC DEVELOPMENT					
PERSONNEL					
Salaries & Wages	192,335	203,083	215,600	206,000	211,700
Salaries & Wages - Overtime	-	-	-	-	-
Salaries - Interns & Temp Emp	964	735	3,200	3,200	3,200
Benefits - FICA	15,393	15,733	16,800	16,050	16,440
Benefits - LTD	1,053	1,041	975	975	950
Benefits - Life	513	474	480	480	425
Benefits - Insurance Allowance	55,024	54,173	56,800	41,300	37,600

GENERAL FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
Benefits - Retirement	39,055	39,847	41,700	36,000	40,100
Benefits - Workers Comp.	2,350	2,834	3,000	3,000	3,000
TOTAL PERSONNEL	306,686	317,919	338,555	307,005	313,415
OPERATIONS					
Membership Dues & Subscriptions	708	806	1,670	1,670	1,670
Uniform Expense	-	-	-	-	300
Travel & Training	772	2,303	4,635	4,000	4,000
Office Supplies	1,255	1,589	1,800	1,800	1,800
Operating Supplies & Maint	568	1,743	2,600	2,600	2,000
Telephone	1,979	895	2,900	2,900	2,900
Gasoline	411	441	400	400	400
Professional & Tech Services	511	3,517	51,200	2,500	60,800
Insurance	2,851	1,901	2,900	2,000	2,400
Master Plan	40	113	2,000	2,000	2,000
Miscellaneous Expense	76	41	400	400	400
Economic Development Expense	-	-	1,800	1,800	1,800
Purchase of Equipment	1,919	32	1,900	1,900	1,000
Historical Preservation Socy	-	525	500	500	500
TOTAL OPERATIONS	11,091	13,906	74,705	24,470	81,970
CAPITAL OUTLAY					
Purchase of Capital Asset	-	22,115	-	-	12,000
TOTAL CAPITAL OUTLAY	-	22,115	-	-	12,000
TOTAL PLANNING & ECON. DEVELOPMENT	317,777	353,941	413,260	331,475	407,385
DEPT: TRANSFERS AND CONTRIBUTIONS					
TRANSFERS					
Transfer to Road Fund	750,000	1,500,000	200,000	1,000,000	300,000
Trfr to Debt Svc-2005 Road Bnd	-	-	213,933	1,352,777	-
Trfr to Debt Svc - UTOPIA	427,697	436,251	444,976	444,976	453,876
Trfr to Debt Svc-Pub Sfty Bldg	199,506	198,724	199,154	1,138,676	681,324
Trfr to CIP - Parks Fd 47	-	-	-	5,593	-
Transfer to Storm Drain Fd 54	121,253	-	-	-	-
Trfr to Recreation-Aquatics Bd	219,940	589,050	585,850	548,550	552,900
Trfr to Recreation Fund	750,000	170,000	150,000	300,000	200,000
TOTAL TRANSFERS	2,468,396	2,894,025	1,793,913	4,790,572	2,188,099
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
Little Miss Lindon Sponsorship	4,738	5,736	6,000	6,000	6,000
Parade Float Sponsorship	3,852	3,883	4,000	4,000	4,000
Appropriate to Fund Balance, General Fund	224,964	54,878	237,188	-	75,684
TOTAL CONTRIBUTIONS	234,554	67,497	250,188	13,000	88,684
TOTAL TRANSFERS AND CONTRIBUTIONS	2,702,950	2,961,523	2,044,101	4,803,572	2,276,783
TOTAL GENERAL FUND EXPENDITURES	11,230,366	11,161,063	11,806,060	14,744,374	11,781,721

REDEVELOPMENT AGENCY FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
STATE STREET DISTRICT					
REVENUES					
State St - Interest Earnings	6,905	4,477	5,000	7,000	7,000
State St - Tax Increment	163,496	179,220	179,220	172,930	170,000
State St - Prior Yr Tax Incr	43,024	23,708	23,705	81,360	20,000
State St - Use of Fund Balance	277,090	21,168	-	-	15,535
TOTAL STATE ST REVENUES	490,515	228,573	207,925	261,290	212,535
EXPENDITURES					
Miscellaneous Expense	4,100	-	4,100	4,100	4,100
Professional & Tech Services	1,667	1,833	1,835	1,835	1,835
Other Improvements	15,999	-	-	-	30,000
Admin Costs to General Fund	26,740	26,740	28,410	28,410	26,600
Trfr to Road Fund	-	200,000	-	-	-
Trfr to Rereation Fund	442,010	-	-	-	150,000
Appropriate to Fund Balance	-	-	173,580	226,945	-
TOTAL STATE ST EXPENDITURES	490,515	228,573	207,925	261,290	212,535

WEST SIDE DISTRICT

REVENUES					
West Side - Interest Earnings	665	414	-	500	500
West Side - Use of Fnd Balance	91,402	1,420	1,835	1,335	1,335
TOTAL WEST SIDE REVENUES	92,067	1,833	1,835	1,835	1,835
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	1,667	1,833	1,835	1,835	1,835
Other Improvements	90,401	-	-	-	-
Appropriate to Fund Balance	-	-	-	-	-
TOTAL WEST SIDE EXPENDITURES	92,067	1,833	1,835	1,835	1,835

DISTRICT #3

REVENUES					
District 3 - Interest Earnings	5,204	6,295	6,000	10,000	10,000
District 3 - Sundry Revenue	-	-	-	-	-
District 3 - Use of Fund Bal	228,302	687	1,000	-	-
TOTAL DISTRICT #3 REVENUES	233,505	6,982	7,000	10,000	10,000
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	21,934	6,982	7,000	7,000	7,000
Insurance	1,630	-	-	-	-
Other Improvements	209,942	-	-	-	-
Appropriate to Fund Balance	-	-	-	3,000	3,000
TOTAL DISTRICT #3 EXPENDITURES	233,505	6,982	7,000	10,000	10,000

700 NORTH CDA

REVENUES					
700N CDA - Interest Earnings	-	201	420	1,800	1,800
700N CDA - Tax Increment	-	72,958	72,955	95,195	100,000
700N CDA - Prior Yr Tax Incr	-	-	-	7,035	5,000
700N CDA - Use of Fund Balance	-	-	-	-	-
TOTAL 700N CDA REVENUES	-	73,159	73,375	104,030	106,800
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	-	49,510	5,000	5,000	5,000
Insurance	-	-	-	-	-
Other Services	-	-	-	-	-
Other Improvements	-	-	-	-	-
Admin Costs to General Fund	-	-	10,214	10,214	14,700
Appropriate to Fund Balance	-	23,650	58,161	88,816	87,100
TOTAL 700N CDA EXPENDITURES	-	73,159	73,375	104,030	106,800

PARC TAX FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
REVENUES					
PARC Tax	545,149	595,280	630,000	612,000	630,000
Interest Earnings	5,663	10,839	9,500	18,000	15,000
Use of Fund Balance	-	-	-	-	212,290
TOTAL PARC TAX FUND REVENUES	550,812	606,119	639,500	630,000	857,290
PARC TAX FUND EXPENDITURES					
DEPT: AQUATICS CENTER					
Operating Supplies & Maint	5,083	7,601	15,000	15,000	20,000
Pool Chemicals	38,500	30,775	40,000	40,000	45,000
Utilities - Electricity	36,205	34,167	42,000	36,000	36,000
Utilities - Gas	18,016	16,099	19,000	16,000	16,000
Utilities - Telephone	687	156	1,000	200	200
Utilities - Water/Sewer	5,018	25,758	32,000	45,700	47,000
Professional & Tech Services	7,395	25,802	23,140	23,140	23,140
Other Services	-	-	-	-	-
Purchase of Equipment	25,703	18,649	45,000	45,000	40,000
Trfr to Recreation-Capital Exp	49,200	122,585	-	55,000	150,000
TOTAL AQUATICS CENTER	185,807	281,591	217,140	276,040	377,340
DEPT: COMMUNITY CENTER					
Operating Supplies & Maint	2,087	-	4,000	4,000	4,000
Utilities - Electricity	6,759	7,549	8,000	8,000	8,000
Utilities - Gas	4,330	4,506	6,000	6,000	6,000
Utilities - Telephone	1,249	381	1,200	1,200	1,200
Utilities - Water/Sewer	3,937	4,872	5,000	5,700	6,000
Professional & Tech Services	13,234	-	10,000	10,070	-
Other Services	-	-	-	-	-
Purchase of Equipment	9,252	-	-	14,000	-
Trfr to Recreation-Capital Exp	-	11,715	-	7,098	-
TOTAL COMMUNITY CENTER	40,847	29,023	34,200	56,068	25,200
DEPT: VETERANS HALL					
Operating Supplies & Maint	-	-	-	-	2,500
Utilities - Electricity	315	368	600	600	600
Utilities - Gas	542	537	600	600	600
Utilities - Water/Sewer	622	664	650	750	800
Professional & Tech Services	-	-	-	-	-
Other Services	-	-	-	-	-
Building Improvements	-	12,019	-	-	-
TOTAL VETERANS HALL	1,480	13,587	1,850	1,950	4,500
DEPT: PARKS AND TRAILS					
Operating Supplies & Maint	33,480	20,090	25,000	9,300	45,000
Utilities - Electricity	6,288	5,424	7,500	7,500	7,500
Utilities - Water/Sewer	26,494	36,409	43,000	38,000	42,000
Professional & Tech Services	-	-	-	12,840	-
Other Services	-	-	-	-	-
Improvements Other than Bldgs	48,227	44,956	100,000	-	250,000
Trfr to Parks CIP	5,000	-	11,000	5,000	11,000
TOTAL PARKS AND TRAILS	119,489	106,879	186,500	72,640	355,500
DEPT: GRANTS TO OTHER ENTITIES					
Grants to Other Entities	8,500	11,238	13,255	13,255	9,750
TOTAL GRANTS TO OTHER ENTITIES	8,500	11,238	13,255	13,255	9,750
DEPT: NON-DEPARTMENTAL					
Trfr to Recreation	80,100	82,950	86,900	86,900	85,000
Appropriate to Fund Balance	114,589	80,851	99,655	123,147	-
TOTAL NON-DEPARTMENTAL	194,689	163,801	186,555	210,047	85,000
TOTAL PARC TAX FUND EXPENDITURES	550,812	606,119	639,500	630,000	857,290

DEBT SERVICE FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
Trfr from Gen Fd-2005 Road Bnd	-	-	213,933	1,352,777	-
Trfr from Road Fd - 700 N Bond	213,526	213,396	-	-	-
Trfr from Gen Fd - UTOPIA	427,697	436,251	444,976	444,976	453,876
Trfr From Gen Fd-Pub Sfty Bldg	199,506	198,724	199,154	1,138,676	681,324
Trff from Park CIP Fund	10,000	10,000	10,000	10,000	10,000
Use of Fund Balance	-	-	-	-	-
TOTAL DEBT SERVICE REVENUES	850,728	858,371	868,063	2,946,429	1,145,199
EXPENDITURES					
2016 Public Safety Bldg Princ	157,000	157,000	159,000	1,104,000	657,000
2016 Public Safety Bldg Int	40,906	40,124	38,554	33,076	22,724
2016 Public Safety Bldg AgtFee	1,600	1,600	1,600	1,600	1,600
Parks Prop. Purchase Principal	10,000	10,000	10,000	10,000	10,000
UTOPIA Backstop	427,697	436,251	444,976	444,976	453,876
700 N Road Bond Principal	152,170	157,747	164,120	1,285,874	-
700 N Road Bond Interest	59,842	54,136	48,220	65,310	-
700 N Road Bond Pay Agent Fees	1,514	1,514	1,593	1,593	-
Appropriate to Fund Balance	-	-	-	-	-
TOTAL DEBT SERVICE EXPENDITURES	850,728	858,371	868,063	2,946,429	1,145,199

**CAPITAL IMPROVEMENT
PROGRAM FUNDS****CIP 11 - CLASS C ROADS****REVENUES**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
Road Fund Allotment	443,368	444,465	450,000	450,000	450,000
Road Impact Fees	60,975	65,711	55,000	181,415	60,000
Interest Earnings, Impact Fees	710	799	300	-	-
Interest Earnings PTIF Class C	2,504	8,958	6,000	25,000	10,000
Interest, US Bank, 700 N Bond	56	741	400	260	-
Miscellaneous	3,451	113,828	-	-	-
Transfer from General Fund	750,000	1,500,000	200,000	1,000,000	300,000
Transfer from RDA	-	200,000	-	-	-
Use of Fund Balance	-	-	1,057,600	127,325	664,000
TOTAL ROAD FUND REVENUES	1,261,064	2,334,503	1,769,300	1,784,000	1,484,000

EXPENDITURES**OPERATIONS**

Operating Supplies & Maint	-	-	-	-	-
Street Lights Utilities	81,182	78,083	85,000	85,000	85,000
Professional & Tech Services	90,774	38,439	30,000	100,000	50,000
Street Lights	9,898	32,308	15,000	15,000	15,000
Street Striping	1,100	5,675	7,000	7,000	7,000
Crack Sealing	-	-	27,000	187,000	27,000
Purchase of Equipment	-	-	-	-	-
Trfr to Debt Serv - 700 N Bond	213,526	213,396	-	-	-
Appropriate to Fund Balance	468,477	1,465,855	-	-	-
Appropriate to Impact Fee bal.	61,685	66,510	55,300	-	-
TOTAL OPERATIONS	926,642	1,900,266	219,300	394,000	184,000

CAPITAL OUTLAY

Class C Capital Improvements	334,422	434,236	1,550,000	1,390,000	1,300,000
TOTAL CAPITAL OUTLAY	334,422	434,236	1,550,000	1,390,000	1,300,000
TOTAL ROAD FUND EXPENDITURES	1,261,064	2,334,503	1,769,300	1,784,000	1,484,000

CIP 47 - PARKS PROJECTS**REVENUES**

City Wide Impact Fees	154,500	387,000	150,000	385,500	240,000
City Wide Interest Earned	7,073	12,508	8,000	28,000	20,000
Trfr from General Fund	-	-	-	5,593	-
Trfr from PARC Tax	5,000	-	11,000	5,000	11,000
Use of Fund Balance	108,586	-	185,000	-	34,200
TOTAL PARKS CIP REVENUES	275,159	399,508	354,000	424,093	305,200

EXPENDITURES**OPERATIONS**

Professional & Tech Services	-	-	-	-	10,000
Trfr to General Fund	17,071	-	-	-	-
Trfr to Debt Service	10,000	10,000	10,000	10,000	10,000
Appropriate to Fund Bal	-	387,723	-	309,493	-
TOTAL OPERATIONS	27,071	397,723	10,000	319,493	20,000

CAPITAL OUTLAY

Pioneer Park	-	-	-	13,000	1,800
Pheasant Brook Park	-	-	-	-	151,800
Meadow Park Fieldstone	31,562	-	-	-	1,000
Hollow Park	160,210	1,785	159,000	23,600	1,800
Keenland Park	-	-	-	-	-
Anderson Farms Park	-	-	-	-	-
City Center Park	-	-	55,000	68,000	27,800
Lindon View Trailhead Park	-	-	130,000	-	-
TOTAL CAPITAL OUTLAY	248,088	1,785	344,000	104,600	285,200
TOTAL PARKS CIP EXPENDITURES	275,159	399,508	354,000	424,093	305,200

WATER FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
REVENUES					
Interest Earnings	1,328	2,785	2,500	5,000	2,500
Culinary Water Impact Fees	65,446	149,136	90,000	192,300	120,000
Interest, PTIF Cul Impact Fees	3,757	7,370	6,500	12,000	12,000
Hydrant Meter & Water Usage	12,548	8,078	6,000	25,000	15,000
Metered Water User Fees	1,427,620	1,830,978	2,000,000	2,000,000	2,180,000
Secondary Water User Fees	398,286	402,947	410,000	410,000	418,200
Water Line Inspection Fee	1,125	3,895	4,000	7,000	5,000
Water Main Line Assessment	9,126	55,794	10,000	36,475	10,000
Meter Installation, Bldg Permt	15,850	38,910	20,000	60,400	30,000
Utility Application Fee	1,530	1,810	1,600	1,600	1,600
Utility Collection Fees	45,367	48,257	45,000	45,000	45,000
Secondary Water Share Rentals	-	-	-	-	-
Fee in Lieu of Water Stock	132,161	171,570	-	-	-
Federal Capital Grant Proceeds	-	-	300,000	-	300,000
Contributions from development	457,140	1,411,617	-	-	-
Water shares received	383,619	155,230	-	-	-
Sundry Revenue	11,280	33,648	-	-	-
Funds from Other Entities	-	-	15,000	15,000	-
Use of Impact Fees	-	-	-	-	-
Use of Fund Balance	-	-	55,637	-	-
TOTAL WATER FUND REVENUES	2,966,182	4,322,025	2,966,237	2,809,775	3,139,300
EXPENDITURES					
PERSONNEL					
Salaries & Wages	175,627	182,585	196,500	240,000	181,700
Salaries & Wages - Overtime	4,512	5,839	5,000	11,740	-
Salaries - Temp Employees	292	136	4,000	4,000	4,000
Benefits - FICA	14,771	14,099	15,750	19,600	14,210
Benefits - LTD	886	939	1,150	1,000	900
Benefits - Life	461	501	635	635	400
Benefits - Insurance Allowance	40,757	35,910	66,500	36,000	49,500
Benefits - Retirement	34,047	36,582	41,500	41,500	37,750
Benefit Expense	(32,470)	(53,834)	-	-	-
Actuarial Calc'd Pension Exp	40,871	64,688	-	-	-
Benefits - Workers Comp.	3,064	3,464	3,850	3,850	3,550
TOTAL PERSONNEL	282,820	290,910	334,885	358,325	292,010
OPERATIONS					
Membership Dues & Subscriptions	888	1,110	1,200	1,200	1,200
Uniform Expense	450	762	600	745	760
Travel & Training	3,944	1,907	2,800	2,800	2,800
Office Supplies	19,653	21,399	20,000	20,000	20,000
Operating Supplies & Maint	78,046	82,772	75,000	75,000	80,000
Miscellaneous Expense	331	40	200	200	200
Utilities	227,672	222,960	250,000	250,000	250,000
Telephone	7,407	1,444	2,500	2,500	2,500
Gasoline	4,574	8,132	8,000	8,000	8,000
Professional & Tech Services	209,136	100,325	100,000	100,000	120,000
Services - Impact Fees	2,786	-	25,000	-	-
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	58,044	48,505	80,000	80,000	80,000
Insurance	8,069	11,853	12,000	13,110	14,000
Equipment Rental	2,072	3,831	2,000	3,000	3,000
Other Services	2,943	3,189	7,000	7,000	15,000
CUP/Alpine Reach Watr Carriage	7,216	-	12,000	12,000	12,000
Claims Settlement/Expense	-	-	-	-	-
CUP/Bonneville OM&R	27,612	38,191	38,200	41,500	42,000
Purchase of Equipment	1,216	465	5,000	5,000	5,000
CUWCD Power Loss Charge	-	-	15,000	5,000	5,000
Water Stock Assessment	118,805	89,057	100,000	105,000	105,000
Depreciation	356,615	392,808	-	-	-
CUP Water Principal	53,280	54,997	56,769	56,769	58,598
CUP Water Interest	88,409	86,669	85,635	85,635	83,806
700 N Water Bond Interest	4,077	3,717	3,311	4,484	-
700 N Water Bond Principal	10,448	10,831	11,268	88,286	-
400 N Cul. Water Bond Interest	263	-	-	-	-
400 N Cul Water Bond Principal	31,575	-	-	-	-

WATER FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
Close Out to Balance Sheet	(582,957)	(431,514)	-	-	-
Admin Costs to General Fund	249,444	266,787	265,100	265,100	207,856
P.W. Admin Costs to Gen. Fund	86,894	146,548	153,848	149,563	194,118
Joint Capital Exp to Gen Fund	54,000	-	-	-	-
Joint Capital Exp to Sewer Fd	164,000	-	-	-	-
Appropriate to Impact Fee Bal	-	-	56,921	111,530	132,000
Appropriate to Fund Balance	898,795	2,498,643	-	493,029	382,453
TOTAL OPERATIONS	2,195,705	3,665,428	1,389,352	1,986,450	1,825,290
CAPITAL OUTLAY					
Improvements Other than Bldgs	-	-	-	-	-
Purchase of Capital Asset	49,298	25,546	-	-	-
Well Reconstruction	85,515	54,178	275,000	50,000	50,000
North Union Canal Piping	-	-	-	70,000	582,000
Special Projects	352,844	285,962	967,000	345,000	390,000
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	487,657	365,686	1,242,000	465,000	1,022,000
TOTAL WATER FUND EXPENDITURES	2,966,182	4,322,025	2,966,237	2,809,775	3,139,300

SEWER FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
REVENUES					
Sewer Charges	1,561,189	1,773,733	1,584,000	1,584,000	1,647,360
Interest Earnings	3,132	17,994	14,000	20,000	20,000
Sundry Revenue	154,037	67,583	-	-	-
Sewer Line Inspection Fee	1,175	3,895	3,800	9,000	9,000
Sewer Impact Fee	77,697	100,629	80,000	173,870	90,000
Interest PTIF Sewer Impact Fee	789	131	-	-	-
Sewer Assessment	8,717	53,655	10,000	52,165	20,000
Bond Proceeds	-	1,262,000	-	-	-
Contributions from development	293,629	600,452	-	-	-
Joint Capital Exp from Water	164,000	-	-	-	-
Use of Impact Fees	373,496	236,442	-	-	-
Use of Fund Balance	-	-	377,911	57,606	501,966
TOTAL SEWER FUND REVENUES	2,637,861	4,116,513	2,069,711	1,896,641	2,288,326
EXPENDITURES					
PERSONNEL					
Salaries & Wages	141,629	153,257	165,100	165,100	168,500
Salaries - Temp Employees	292	136	4,000	4,000	4,000
Benefits - FICA	11,440	11,968	13,000	13,000	13,200
Benefits - LTD	819	807	850	850	850
Benefits - Life	434	421	500	500	400
Benefits - Insurance Allowance	24,823	26,619	34,400	34,400	32,500
Benefits - Retirement	28,869	30,040	33,800	33,800	34,250
Benefit Expense	(27,532)	(47,795)	-	-	-
Actuarial Calc'd Pension Exp	34,655	53,120	-	-	-
Benefits - Workers Comp.	2,393	2,941	3,150	3,150	3,250
TOTAL PERSONNEL	217,823	231,623	254,800	254,915	256,950
OPERATIONS					
Membership Dues & Subscriptions	908	1,105	1,000	1,000	1,000
Uniform Expense	450	580	450	550	570
Travel & Training	1,708	1,412	3,200	3,200	3,200
Office Supplies	1,298	1,037	1,000	1,000	1,000
Operating Supplies & Maint	46,044	34,827	30,000	30,000	40,000
Miscellaneous Expense	-	99	200	200	200
Utilities	15,499	27,843	25,000	30,000	30,000
Telephone	2,608	894	1,500	1,500	1,500
Gasoline	5,033	5,940	8,000	8,000	8,000
Professional & Tech Services	219,781	124,713	120,000	75,000	75,000
Services - Impact Fees	3,404	-	5,000	-	-
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	1,742	10,167	10,000	-	-
Insurance	5,140	8,464	8,500	8,500	8,500
Orem City Sewage Collection	475,571	464,930	520,000	665,000	520,000
Equipment Rental	1,950	1,907	2,000	3,000	3,000
Other Services	4,644	3,971	7,000	7,000	61,000
Sewer Backup Claims	-	-	-	-	-
Purchase of Equipment	316	465	7,000	7,000	1,000
Depreciation	495,922	542,720	-	-	-
Orem Swr Plant Expansn Princpl	125,977	125,977	125,977	125,977	125,977
Geneva Rd Proj. Bond Principal	263,000	136,000	140,000	140,000	143,000
Geneva Rd Proj Bond Interest	59,600	56,275	52,875	52,875	49,375
2017 Sewer Bond Principal	-	-	68,000	68,000	70,000
2017 Sewer Bond Interest	-	18,949	35,121	35,121	33,147
Close Out to Balance Sheet	(945,917)	113,198	-	-	-
Admin Costs to General Fund	216,860	223,768	174,240	174,240	131,789
P.W. Admin Costs to Gen. Fund	86,894	146,548	153,848	149,563	194,118
Joint Capital Exp to Gen Fund	18,000	-	-	-	-
Appropriate to Impact Fee Bal	-	-	-	-	-
Appropriate to Fund Balance	741,469	931,078	-	-	-
TOTAL OPERATIONS	1,847,898	2,982,867	1,499,911	1,586,726	1,501,376
CAPITAL OUTLAY					
Purchase of Capital Asset	430,365	-	60,000	50,000	-
Special Projects	141,774	902,024	250,000	-	480,000
TOTAL CAPITAL OUTLAY	572,139	902,024	315,000	55,000	530,000
TOTAL SEWER FUND EXPENDITURES	2,637,861	4,116,513	2,069,711	1,896,641	2,288,326

SOLID WASTE COLLECTION FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
REVENUES					
Waste Collection Fees	364,612	371,753	404,500	423,000	450,000
Recycling Collection Fees	40,132	43,718	44,000	53,000	60,000
Use of Fund Balance	26,241	36,178	-	15,940	550
TOTAL SOLID WASTE REVENUES	430,985	451,649	448,500	491,940	510,550
EXPENDITURES					
Other Supplies & Services	-	746	-	-	-
Republic Collection Fees	218,617	231,787	225,000	234,000	239,850
Landfill	138,340	136,754	136,000	140,000	143,500
Republic Recycling Charges	42,493	49,195	50,000	76,000	82,800
North Pointe Punch Passes	7,926	7,632	8,000	8,000	8,000
City Wide Cleanup	5,015	6,992	10,000	14,000	14,000
Insurance	1,101	-	-	-	-
Other Services	1,493	2,303	1,560	2,000	2,000
Admin Costs to General Fund	16,000	16,240	17,940	17,940	20,400
Appropriate to Fund Balance	-	-	-	-	-
TOTAL SOLID WASTE EXPENDITURES	430,985	451,649	448,500	491,940	510,550

**STORM WATER DRAINAGE
SYSTEM FUND**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
REVENUES					
Storm Water Utility	686,372	799,344	910,000	911,500	1,030,000
Storm Water Impact Fee	49,476	124,858	95,000	199,450	95,000
Sundry Revenue	(15)	-	-	-	-
Grant Proceeds	-	-	-	-	-
Interest Earned	(10)	138	-	-	-
Ground Water Pumping Utility	-	-	-	2,500	10,200
Funds from Other Sources	-	-	-	-	-
Fixed Asset Disposal Gain/Loss	-	-	-	-	-
Contributions from development	541,545	469,185	-	-	-
Trfr from General Fund	121,253	-	-	-	-
Use of Fund Balance	-	-	-	-	-
TOTAL STORM WATER REVENUES	1,398,621	1,393,525	1,005,000	1,113,450	1,135,200
EXPENDITURES					
PERSONNEL					
Salaries & Wages	114,273	121,330	118,000	118,000	120,600
Salaries & Wages - Overtime	-	638	-	240	-
Salaries - Temp Employees	292	554	6,000	7,260	6,000
Benefits - FICA	9,081	9,327	9,500	9,600	9,700
Benefits - LTD	665	595	670	670	600
Benefits - Life	342	316	350	350	275
Benefits - Insurance Allowance	25,751	25,218	26,200	26,200	25,500
Benefits - Retirement	23,697	24,327	24,750	24,750	25,350
Benefit Expense	(22,599)	(44,111)	-	-	-
Actuarial Calc'd Pension Exp	28,447	43,016	-	-	-
Benefits - Workers Comp.	1,868	2,292	2,300	2,300	2,350
TOTAL PERSONNEL	181,818	183,501	187,770	189,370	190,375
OPERATIONS					
Membership Dues & Subscriptions	1,629	1,660	2,500	2,500	2,500
Uniform Expense	300	387	300	415	380
Travel & Training	370	810	1,900	1,900	1,900
Office Supplies	1,082	890	1,000	1,000	1,000
Operating Supplies & Maint	13,692	19,587	20,000	20,000	20,000
Miscellaneous Expense	-	40	200	200	200
Utilities	2,133	20,873	5,000	5,000	5,000
Telephone	2,363	890	1,000	2,000	2,000
Gasoline	6,351	9,112	8,000	8,000	8,000
Professional & Tech Services	62,074	29,564	55,000	55,000	45,000
Services - Impact Fees	32,607	54,085	15,000	50,000	15,000
Claims Settlement/Expense	4,058	472	3,000	720	2,900
Bad Debt Expense	-	-	-	-	-
Special Dept Supplies	1,196	(115)	2,000	2,000	2,000
Insurance	3,765	4,879	4,880	4,880	4,880
Equipment Rental	1,669	1,868	2,000	3,000	3,000
Other Services	1,771	3,817	4,000	4,000	4,000
Storm Water Mgmt Program	880	1,320	1,500	3,200	3,200
Purchase of Equipment	1,033	465	1,500	2,100	2,100
Depreciation	316,528	333,029	-	-	-
700N Storm Water Bond Interest	11,023	10,097	8,994	12,182	-
700N Storm Wtr Bond Principal	28,383	29,423	30,612	239,840	-
Street Sweeper Principal	39,522	40,585	41,677	41,677	-
Street Sweeper Interest	2,345	327	1,121	1,121	-
Close out to Balance Sheet	(216,033)	(121,589)	-	-	-
Admin Costs to General Fund	87,776	108,528	100,100	100,100	82,400
P.W. Admin Costs to Gen. Fund	86,894	146,548	153,848	149,563	194,118
Appropriate to Fund Balance	427,138	460,893	327,098	188,683	380,248
TOTAL OPERATIONS	920,547	1,158,444	792,230	899,080	779,825
CAPITAL OUTLAY					
Purchase of Capital Asset	-	-	-	-	-
Special Projects	296,256	51,581	25,000	25,000	165,000
Impact Fee Projects	-	-	-	-	-
TOTAL CAPITAL OUTLAY	296,256	51,581	25,000	25,000	165,000
TOTAL STORM WATER EXPENDITURES	1,398,621	1,393,525	1,005,000	1,113,450	1,135,200

RECREATION FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
REVENUES					
Interest Earnings	180	2,069	1,800	4,500	4,500
Daily Admission	197,096	211,065	170,000	220,000	225,000
Resident Season Pass	7,945	8,304	7,500	7,500	7,500
Flow Rider Daily Admission	35,343	39,262	32,000	36,000	37,000
Pool Punch Pass	55,203	70,414	58,000	70,000	72,000
Water Aerobics	370	-	700	-	-
Concessions	67,889	75,849	65,000	80,000	82,000
Merchandise	1,708	940	1,550	2,000	2,000
Swim Classes	49,656	51,732	45,500	50,000	51,000
Swim Team	20,569	27,572	27,650	27,650	27,650
Flow Rider Lessons	4,080	155	4,000	4,000	4,000
Private Pool Rentals	57,395	76,630	80,000	80,000	80,000
Party Room Rentals	1,722	2,310	1,800	1,800	1,800
FlowTour Event	2,417	-	-	-	-
Recreation Center Classes	19,250	13,267	12,500	14,560	16,000
Special Event Revenue	-	-	-	2,000	2,000
Recreation Sports Fees	67,689	62,438	62,000	62,000	65,000
Lindon Days Revenue	33,419	35,357	25,000	37,790	38,000
Till Adjustments	76	(735)	-	-	-
Community Center Donations	631	1,245	500	500	500
MAG Senior Lunch Donations	8,193	9,472	8,000	10,000	10,000
Community Center Rental	30,444	48,565	48,000	33,100	35,000
Grant Proceeds	5,450	5,000	5,000	5,000	5,800
Capital Contrib from Gen Fd	-	840,918	-	-	-
Sundry Revenue	12,490	1,632	-	-	-
Transfer from PARC Tax Fund	129,300	217,250	86,900	148,998	235,000
Transfer from RDA	442,010	-	-	-	150,000
Trfr from GF-Aquatic Ctr Bond	219,940	589,050	585,850	548,550	552,900
Transfer from General Fund	750,000	170,000	150,000	300,000	200,000
Use of Fund Balance	-	-	356,295	123,007	319,905
TOTAL RECREATION FUND REVENUES	2,220,465	2,559,760	1,835,545	1,868,955	2,224,555
DEPT: AQUATICS FACILITY					
PERSONNEL					
Salaries & Wages	26,991	26,170	31,200	37,200	59,100
Salaries & Wages - Overtime	-	-	-	-	-
Salaries - Seasonal Help	315,353	290,412	328,000	322,000	344,000
Benefits - FICA	29,348	24,433	27,500	27,500	30,840
Benefits - LTD	163	160	150	150	290
Benefits - Life	57	53	60	60	150
Benefits - Insurance Allowance	6,500	6,405	6,900	6,900	11,200
Benefits - Retirement	6,004	6,143	6,410	6,410	12,100
Benefit Expense	-	-	-	-	-
Actuarial Calc'd Pension Exp	-	-	-	-	-
Benefits - Workers Comp.	4,749	5,029	6,750	6,750	7,600
TOTAL PERSONNEL	389,164	358,805	406,970	406,970	465,280
OPERATIONS					
Membership Dues & Subscriptions	1,046	2,801	3,400	4,500	5,000
Uniform Expense	5,083	2,267	5,500	5,500	5,500
Travel & Training	867	623	2,000	2,000	4,000
Licenses & Fees	6,092	3,976	3,500	6,500	6,500
Office Supplies	3,355	4,569	2,000	2,000	2,000
Operating Supplies & Maint	39,822	51,811	47,000	47,000	57,000
Parts and Supplies	-	-	1,000	1,000	1,000
Miscellaneous Expense	8,889	9,515	6,000	5,000	5,000
Concessions Expenses	43,302	41,294	45,000	45,000	55,000
Utilities	55,484	49,793	52,000	52,000	52,000
Telephone	2,188	445	1,300	1,300	1,300
Gasoline	56	36	200	200	200
Professional & Tech Svcs	8,179	11,244	10,000	10,000	10,000
Insurance	1,101	8,564	9,000	9,000	9,600
Other Services	1,782	6,089	16,000	16,000	21,000
Purchase of Equipment	7,018	2,422	3,000	3,000	1,000
TOTAL OPERATIONS	184,264	195,450	206,900	210,000	236,100
CAPITAL OUTLAY					
Improvements	132,172	122,585	120,000	120,000	335,000

RECREATION FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
Purchase of Capital Asset	-	-	-	9,800	-
TOTAL CAPITAL OUTLAY	132,172	122,585	120,000	129,800	335,000
TOTAL AQUATICS FACILITY	705,601	676,840	733,870	746,770	1,036,380
DEPT: COMMUNITY CENTER					
PERSONNEL					
Salaries & Wages	129,903	138,159	148,000	148,000	170,200
Salaries & Wages - Overtime	-	-	-	-	-
Salaries - Temp Employees	1,416	9,653	14,000	14,000	14,000
Benefits - FICA	11,319	11,353	12,400	12,400	14,100
Benefits - LTD	419	417	400	400	650
Benefits - Life	210	194	225	225	275
Benefits - Insurance Allowance	14,499	14,261	15,200	15,200	15,900
Benefits - Retirement	14,595	15,375	16,300	16,300	19,550
Benefit Expense	(19,645)	(30,256)	-	-	-
Actuarial Calc'd Pension Exp	24,729	38,051	-	-	-
Benefits - Workers Comp.	2,293	2,787	3,200	3,200	3,500
TOTAL PERSONNEL	179,737	199,995	209,725	209,725	238,175
OPERATIONS					
Membership Dues & Subscriptions	515	1,001	700	1,000	1,000
Uniform Expense	-	731	200	200	700
Recreation Uniforms	15,346	13,415	13,000	13,000	16,000
Travel & Training	2,269	1,550	5,000	5,000	5,000
Licenses & Fees	255	622	600	600	600
Office Supplies	3,685	2,270	2,500	2,500	2,500
Operating Supplies & Maint	9,103	16,803	12,000	15,000	15,000
Parts and Supplies	20	-	1,500	1,500	1,500
Miscellaneous Expense	-	395	500	1,000	1,000
Concessions Expenses	282	-	600	600	600
Utilities	11,491	12,529	12,500	16,000	17,500
Telephone	6,573	1,493	2,500	2,500	2,500
Gasoline	1,852	1,636	1,500	1,500	1,500
Professional & Tech Svcs	6,094	5,200	8,500	8,500	13,500
Recreation Program Expenses	29,367	20,250	30,000	30,000	30,000
Comm. Ctr. Program Expenses	8,550	5,647	9,500	9,500	9,500
Senior Ctr. Program Expenses	3,460	5,676	5,500	5,500	5,500
Lindon Days	59,212	52,894	50,000	63,610	50,000
Other Community Events	4,716	6,674	12,000	12,000	13,000
Healthy Lindon	91	-	-	-	-
Insurance	4	6,403	6,500	6,500	7,200
Other Services	4,303	14,097	23,000	23,000	23,000
Purchase of Equipment	6,103	13,182	8,000	8,000	20,000
TOTAL OPERATIONS	173,293	182,467	206,100	227,010	237,100
CAPITAL OUTLAY					
Building Improvements	-	11,715	50,000	50,000	75,000
Purchase of Capital Asset	17,604	-	-	-	-
TOTAL CAPITAL OUTLAY	17,604	11,715	50,000	50,000	75,000
TOTAL COMMUNITY CENTER	370,634	394,176	465,825	486,735	550,275
NON-DEPARTMENTAL					
OPERATIONS					
Depreciation Expense	284,131	317,067	-	-	-
2008 Aquatics Center Principal	295,000	310,000	320,000	320,000	-
2008 Aquatics Center Interest	19,300	19,000	6,400	6,400	-
Aquatic Ctr Paying Agent Fees	1,900	1,900	2,000	2,000	-
2015 Refunding Principal	40,000	40,000	40,000	40,000	375,000
2015 Refunding Interest	266,684	265,883	265,450	265,450	261,300
2015 Refunding Agent Fees	1,600	1,600	2,000	1,600	1,600
COI Amortization	(2,512)	(2,511)	-	-	-
Premium Amortizatr Series 2015	(33,734)	(33,734)	-	-	-
Loss Amortization Series 2015	22,955	42,224	-	-	-
Close Out to Balance Sheet	(476,971)	(484,300)	-	-	-
Appropriate to Fund Balance	720,877	1,011,615	-	-	-
TOTAL OPERATIONS	1,144,230	1,488,744	635,850	635,450	637,900
TOTAL NON-DEPARTMENTAL	1,144,230	1,488,744	635,850	635,450	637,900
TOTAL RECREATION FUND EXPENDITURES	2,220,465	2,559,760	1,835,545	1,868,955	2,224,555

TELECOMMUNICATIONS FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
REVENUES					
Customer Connection Fee	52,613	45,055	54,000	54,000	54,000
Contributions from development	54,200	21,204	-	-	-
Sundry Revenue	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
TOTAL TELECOMMUNICATIONS REVENUES	106,813	66,259	54,000	54,000	54,000
EXPENDITURES					
UTOPIA Customer Services	50,512	42,749	51,300	51,300	51,300
Depreciation	3,718	6,428	-	-	-
Admin Costs to General Fund	2,500	2,700	2,700	2,700	2,700
Appropriate to Fund Balance	50,084	14,383	-	-	-
TOTAL TELECOMMUNICATIONS EXPENDITURES	106,813	66,259	54,000	54,000	54,000



Financial Policies Section

This section of the 2019-2020 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 BORROWING**General Policies**

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

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

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

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

Specific Policies

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

CASH MANAGEMENT AND INVESTMENT POLICIES

General Policies

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

Specific Policies

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

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

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

ACCOUNTING AND FINANCIAL REPORTING POLICIESGeneral 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 2019-2020 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 #2019-13-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.

COMPENSATION PROGRAMS**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	\$10.00	\$10.00
Lunch	14.00	14.00
Dinner	19.00	22.00
Whole Day	43.00	46.00

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. 2015-3-R. City Council members and their current spouse or partner are also able to use the police & fire department weight room equipment at the Community Center without charge.

Facility Rentals

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

COMPENSATION PROGRAMS

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 table with pay ranges and steps is 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.

FINAL BUDGET COMPENSATION PROGRAMS

Lindon City Pay Ranges FY 2019-2020

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

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	Aquatics Center Assistant Manager	Non-Ex	3	Temp	1
Parks & Recreation	Aquatics Center Cashier	Non-Ex	A	Temp	12
Parks & Recreation	Aquatics Center Lifeguard	Non-Ex	A	Temp	130
Parks & Recreation	Aquatics Center Manager	Non-Ex	5	Temp	1
Parks & Recreation	Aquatics Center Supervisor	Non-Ex	1	Temp	6
Parks & Recreation	Aquatics Center Swim Team Coach	Non-Ex	5	Temp	1
Parks & Recreation	Aquatics Center Swim Instructor	Non-Ex	1	Temp	30
Parks & Recreation	Aquatics Center Water Safety Instr.	Non-Ex	5	Temp	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

COMPENSATION PROGRAMS

Department	Position	FLSA	Range	Status	# Emp.
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
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.

COMPENSATION PROGRAMS**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 two pairs of jeans or other work clothing items. Reimbursements will be made from receipts turned in to the appropriate Department Head.

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	\$ 10.00	\$10.00
Lunch	14.00	14.00
Dinner	19.00	22.00
Whole Day	43.00	46.00

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. 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

COMPENSATION PROGRAMS

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 2019-2020 budget year, the monthly benefit allowance for a regular full-time employee is as follows.

<u>Medical Coverage</u>	
Employee & Family	\$1,618.45
Employee & Spouse	\$1,211.30
Employee only	\$586.26
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

COMPENSATION PROGRAMS

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

COMPENSATION PROGRAMS**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 \$6,000 in the 2019-2020 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. 2015-3-R. Full and permanent part-time employees

COMPENSATION PROGRAMS

and their current spouse or partner are also able to use the police & fire department weight room equipment at the Community Center without charge.

Facility Rentals

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

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 2019-2020 Budget presents information regarding all of the City's services and their corresponding fees.

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

- Infants (3 years and under) Free
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Youth (4-17) \$4.50
Children under 9 must be accompanied in the facility by an Adult (18+) at all times.
Children under 6 must be accompanied in the water by an Adult (18+) at all times.
- Adults (18-54) \$5.50
Lindon Residents receive \$1 off Adult admission with I.D.
- Seniors (55+) \$3.50
- Super Seniors (80+) Free
Seniors age 80 and over admitted FREE with I.D.
- Family Night (Monday 6:00-8:45 pm) \$16.50
Includes admission for immediate family.
- Fitness/Lap Swim Time (for purpose of exercise only)
(Last updated 6/19/2018 with Ordinance 2018-10-O)
 - Regular admission \$3.50
 - Senior (55+) admission \$1.50
- Group Rates
 - 25-49 people \$4.50 per person (18% discount)
 - 50-99 people \$4.25 per person (23% discount)
 - 100+ people \$4.00 per person (27% discount)
- 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

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

- Package #1 \$35.00/hour
 - Private room with decorations
 - Admission not included
- Package #2 (15 person maximum) \$165.00
 - Private room with decorations for two hours
 - Admission
 - Pizza, chips, soda, and ice cream for each person
- Package #3 (15 person maximum) \$265.00
 - Private room with decorations for two hours
 - Admission
 - Pizza, chips, soda, and ice cream for each person
 - 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

- Open Plunge Admission
 - 10 Punches \$40.00
 - 25 Punches \$100.00
 - 50 Punches \$190.00
- Fitness Lap Swim, 20 Punches \$70.00
- Flow Rider, 10 Punches
 - Resident \$100.00
 - Non-resident \$150.00

Punch passes may be discounted during pre-season sales

Rental Rates

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

- Flow Rider Rental
 - Private Rental (before or after Open Plunge hours) \$200.00/hr
- Leisure and Competition Pool
 - Private Rental (after hours) minimum 1 hour \$400.00/hr
- Leisure/Competition Pool and Flow Rider
 - Private Rental (after hours) minimum 1 hour \$500.00/hr
- Propane Grill Rental, only available with facility rental \$75.00

- Wubit 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 14 days notice \$25.00
 - 2-14 days notice \$100.00
 - Less than 2 days notice \$200.00
- ✧ 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 24 hours prior to reserved time in order to qualify for a refund less the \$25 Aquatics Center cancellation fee. If weather prohibits (Thunder & Lightning) entry into the water before the rental starts, a full refund will be issued minus the \$25 Aquatics Center cancellation fee as long as the renter notifies the Pool Management within the first 15 min. If weather prohibits (Thunder & Lightning) 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 hour, no refunds will be given.

Resident Season Passes – Does NOT include Flow Rider

(Last updated 6/19/2018 with Ordinance 2018-10-O)

- Family Pass
 - Up to 5 members of immediate family \$285.00 + Tax
 - Each additional immediate family member \$20.00 + Tax
- Senior Pass (55+) \$82.50 + Tax

Season passes are not available to non-residents

Swim Lesson (per session)

(Last updated 6/19/2018 with Ordinance 2018-10-O)

- Residents \$37.00
- Non-Residents \$45.00
- Cancellation Fee, per participant, per session \$5.00

Swim Team

(Last updated 6/19/2018 with Ordinance 2018-10-O)

- Residents \$100.00
- Non-Residents \$115.00
- Cancellation Fee, per participant \$10.00

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

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 3/06/2018 with Ordinance 2018-5-O)

■ Culinary	
• 1" Meter	\$420.00
• Larger sized Meter	Actual Cost
■ Secondary	
• 5/8" x 3/4" Meter	\$330.00
• Larger sized Meter	Actual Cost

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

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

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

2 shares of Hollow Water Whole Stream	1.2 shares of Murdock/Provo Reservoir - Full
3 shares Hollow Water Half Stream	½ share Provo Bench Canal
2 shares of Cobbley Ditch	1.1 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

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 + Actual engineering cost incurred by City
Major Subdivisions (4 lots or more)	\$2,500.00 + \$150.00/lot
Minor Subdivisions (3 lots or less)	\$1,200.00
Miscellaneous Application	\$150 plus Actual Engineering Cost
Non-Conforming Use Application	\$500.00
Ordinance Amendment	\$650.00
Phased Subdivision Application	
Second and each subsequent phase	\$500.00 + Actual engineering cost incurred by City

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	\$600.00 + Actual engineering cost incurred by City
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	\$500.00 + Actual engineering cost incurred by City
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

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

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 + Actual Attorney Costs

Credit Card Payment Service Fees

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

▪ Court online payments, per transaction	\$2.00
▪ Other applicable transactions	3.0%

Discovery Fee \$15.00

(Added 3/5/2019 with Resolution 2019-5-R)

Election Candidacy Filing Fee \$35.00

(Added 6/20/2017 with Resolution 2017-17-R)

Large Animal Impounding \$10.00/day

Library Card Reimbursement

50% of cost, \$50 maximum

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

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 6/21/2016 with Resolution 2016-8-R)*

▪ First pass (Residents only)	Free
▪ Additional pass	\$18.00

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

Tax Rates

▪ Cable Service	5.0%
▪ Energy/Utility	6.0%
▪ Parks, Arts, Recreation & Culture (PARC) Tax	0.1%
▪ Property Tax Certified Tax Rate (CTR)	0.1241%
<i>(Last updated 6/18/2019 with Ordinance 2019-11-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

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 $\frac{1}{3} \times \$7.10$ 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

Basketball \$55.00

*(Updated 6/21/2016 with Resolution 2016-8-R)***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

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

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.

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

RENTALS

☆ Refund policy for rentals:

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

For pool rentals, see "Aquatics Center"

Community Center

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

▪ Rates

<u>Area</u>	<u>Resident</u>	<u>Non-Resident</u>
Classroom	\$25/hr	\$35/hr
Gymnasium	\$50/hr	\$60/hr
Cultural Arts Auditorium	\$45/hr	\$55/hr
Additional fee for Commercial Rentals	\$100.00	\$100.00

- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00

- Community Center Fee Rental Waiver and Reduction

Exceptions to the Community Center Rental rates may only be approved by the Lindon City Council after receipt of a completed Community Center Fee Rental Waiver and Reduction form, and after official review and action is taken by the Council.

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

Parks

(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
 - Resident
 - » Partial Day (10am-3:30pm,4:30pm-10pm) \$25.00
 - » Full Day (10am-10pm) \$50.00
 - Non-Resident
 - » Partial Day (10am-3:30pm,4:30pm-10pm) \$40.00
 - » Full Day (10am-10pm) \$80.00
- Water Key Use Fee \$20.00
- 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 11/21/2017 with Resolution 2017-20-R)*

- Partial Day, Monday - Friday, 4:30 pm - 10:00 pm
 - Resident \$125.00
 - Non-Resident \$150.00
 - Commercial \$175.00
 - Non-Profit \$105.00
- Full Day, Saturday - Sunday
 - Resident \$250.00
 - Non-Resident \$275.00
 - Commercial \$300.00
 - Non-Profit \$210.00
- Exceeding Rental Time \$5 for every 5 minutes past the scheduled time
- Cancellation Fee \$10.00
- Failure to return key Forfeit Deposit

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.

UTILITIES

ALL RATES ARE MONTHLY UNLESS OTHERWISE NOTED

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

- 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
1½"	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 6/18/2019 with Ordinance 2019-11-O)

- First garbage can \$10.30
- Each additional garbage can \$8.76

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 6/18/2019 with Ordinance 2019-11-O)

\$3.71

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

\$10.08

(Last updated 6/18/2019 with Ordinance 2019-11-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.

ADDENDUM - PRICES PER LINEAR FOOT

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

ITEM	UNITS	UNIT PRICE	PER L.F. PRICE	COMMENTS
SANITARY SEWER				
8" Sewer main	L.F.	\$24.50	\$24.50	
4' Standard manhole	EA.	\$3,360.00	\$8.40	Based on 400' spacing
Sewer pipe embedment material	L.F.	\$4.25	\$4.25	This is mostly needed where groundwater is high
STORM WATER				
12" RCP storm drain	L.F.	\$42.60	\$42.60	
4' Standard manhole	EA.	\$3,120.00	\$7.80	Based on 400' spacing
Curb face inlet box	L.F.	\$2,730.00	\$6.83	Based on 400' spacing
Storm drain line embedment material	L.F.	\$4.25	\$4.25	This is mostly needed where groundwater is high
CULINARY WATER				
8" Water main	L.F.	\$35.00	\$35.00	
10" Water main	L.F.	\$38.50	\$38.50	
12" Water main	L.F.	\$43.60	\$43.60	
8" Gate valve	EA.	\$1,530.00	\$2.32	Based on 660' spacing
10" Gate valve	EA.	\$1,750.00	\$2.65	Based on 660' spacing
12" Butterfly valve	EA.	\$2,350.00	\$3.56	Based on 660' spacing
Culinary line embedment material	L.F.	\$4.25	\$4.25	This is mostly needed where groundwater is high
Fire hydrant assembly	EA.	\$4,700.00	\$11.75	Based on 400' spacing
SECONDARY WATER				
4" Secondary main	L.F.	\$11.25	\$11.25	
6" Secondary main	L.F.	\$15.30	\$15.30	
4" Gate valve	EA.	\$840.00	\$1.27	Based on 660' spacing
6" Gate valve	EA.	\$1,075.00	\$1.63	Based on 660' spacing
Secondary line embedment material	L.F.	\$3.70	\$3.70	This is mostly needed where groundwater is high
CONCRETE WORK				
6' Curb, gutter & sidewalk	L.F.	\$40.00	\$40.00	
Driveway in 6' curb, gutter & s/w	EA.	\$370.00	\$3.70	Based on 1 per 100 linear feet
Disabled pedestrian ramp (entire cost)	EA.	\$1,125.00	\$1,125.00	
4" Base course for 6' curb, gutter & sidewalk	L.F.	\$1.85	\$1.85	
ASPHALT				
Remove asphalt pavement	S.F.	\$0.80	\$4.00	Based on 5' wide strip of pavement removal
3" Asphalt (road widening)	S.F.	\$1.85	\$9.25	Based on 5' of new pavement width
8" Base course (road widening)	S.F.	\$1.70	\$8.50	Based on 5' of new pavement width
Roadway excavation	C.Y.	\$29.30	\$5.86	Based on excavation for 5' of new pavement width
Asphalt Sawcutting	L.F.	\$1.15	\$1.15	
Seal coat	S.F.	\$0.35	\$2.45	Based on 7' of widening
MISCELLANEOUS				
Conduit smaller than 4"	L.F.	\$7.65	\$7.65	Conduit installed in roadways at time of construction
4" Conduit	L.F.	\$8.50	\$8.50	Conduit installed in roadways at time of construction
6" Conduit	L.F.	\$9.80	\$9.80	Conduit installed in roadways at time of construction
Conduit smaller than 4"	L.F.	\$14.80	\$14.80	Conduit installed in existing roads
4" Conduit	L.F.	\$16.90	\$16.90	Conduit installed in existing roads
6" Conduit	L.F.	\$19.40	\$19.40	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.

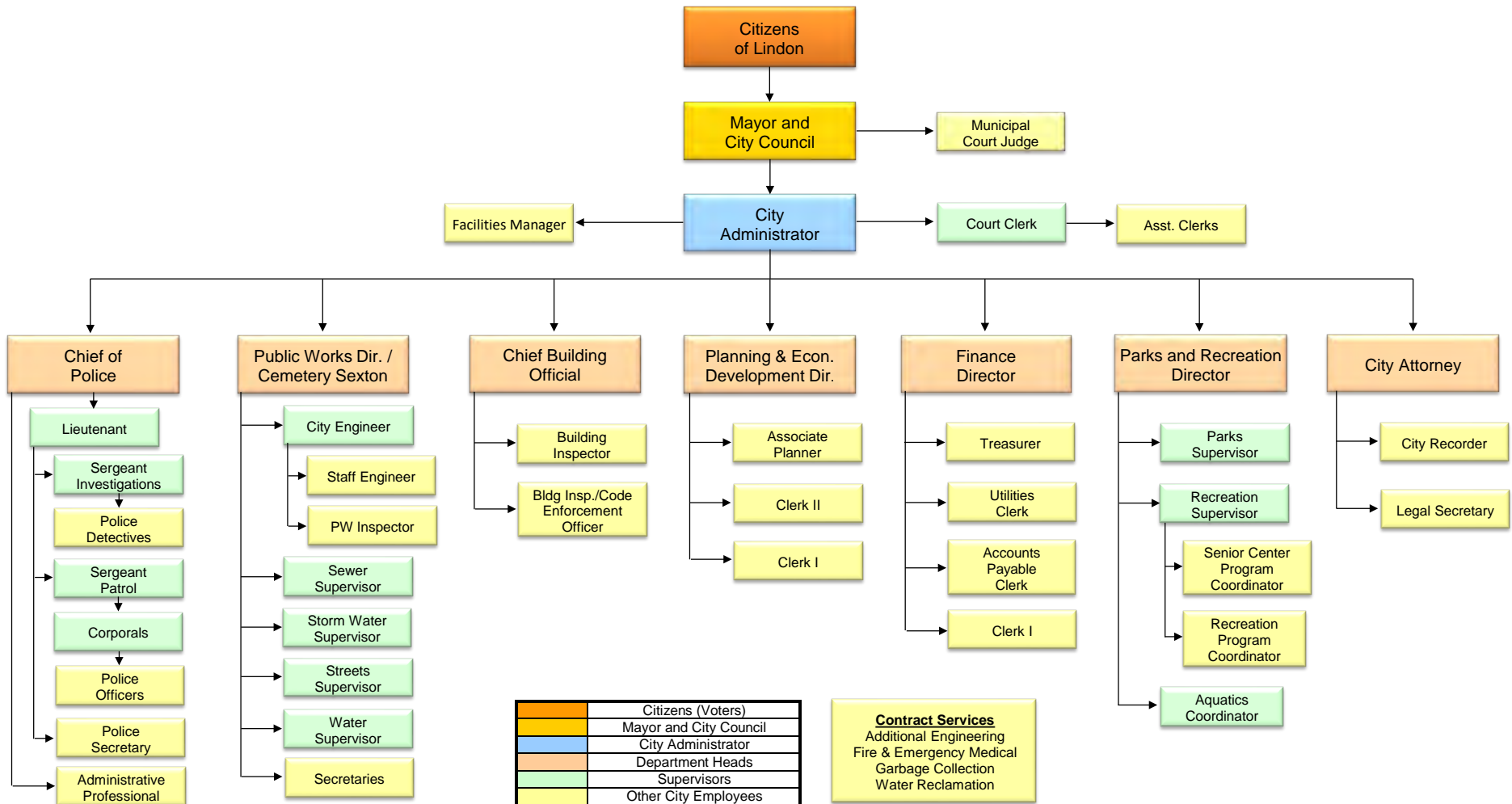


Appendix

This section of the 2019-2020 Budget presents additional useful information.

LINDON CITY ORGANIZATIONAL CHART

Fiscal Year 2019-2020





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lindon City
Utah**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

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GLOSSARY

A

ACCOUNTING PERIOD A period of time for which financial records are prepared, e.g. a month, quarter, or fiscal year.

ACCOUNTING SYSTEM The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS The method of accounting under which revenues are recorded when they are earned, whether or not cash is received at the time, and expenditures are recorded when goods and services are received, whether cash disbursements are made at the time or not.

AGENCY FUND A fund which is used to account for assets held by a governmental unit in a trustee capacity or as an agency for individuals, private organizations, other governmental units, and/or other funds.

ALLOT To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

AMORTIZATION The process of decreasing, or accounting for, a lump sum amount to different time periods, particularly for loans and other forms of finance, including related interest or other finance charges.

APPROPRIATION A legal authorization that permits the City to make expenditures and to incur obligations and expend resources for specific purposes.

ASSESSED VALUATION A valuation set upon real estate or other property by a government body for the basis of levying taxes.

AUDIT A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: ascertain whether financial statements fairly present financial positions and results of operations; test whether transactions have been legally performed; identify areas for possible improvements in accounting practices and procedures; ascertain whether transactions have been recorded accurately and consistently; and, ascertain the stewardship of officials responsible for government resources.

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B

BALANCED BUDGET A financial plan of operation in which revenues equal expenditures for the fiscal year. A balanced budget is required of municipalities by the State of Utah.

BALANCE SHEET A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities and equities at a specified date.

BASIS OF BUDGETING Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

BOND A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

BUDGET A plan of financial operation embodying an estimate of proposed means of financing them. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET CALENDAR The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

BUDGET MESSAGE A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Chief Executive.

BUDGET RETREAT A meeting scheduled for the Mayor and Council with Administration to discuss important issues to be addressed in the budget. The place of the meeting is at a location away from City Hall and usually is at least a half day event.

BUDGETING (APPROPRIATION) The city prepares its budget in conformity with practices prescribed or permitted by the applicable statutes of the State of Utah.

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C

CAPITAL ASSETS Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. Lindon City considers an asset as a capital assets if the value is \$5,000 or more and the useful life is 5 years or more.

CAPITAL BUDGET A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted a part of the complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

CAPITAL EXPENDITURES Expenditures for the acquisition, construction, or improvement of capital assets as determined by the asset's value and useful life.

CAPITAL IMPROVEMENT PROGRAM (CIP) A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each expenditure.

CAPITAL PROJECT Any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CAPITAL PROJECTS FUND A governmental fund used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

CASH BASIS The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

CASH FLOW BUDGET A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week and/or day during the year.

CERTIFIED TAX RATE (CTR) A tax rate that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by the entity, plus new growth, less the amount of increase to locally assessed real property taxable values resulting from factoring reappraisal, or any other adjustments.

COMMUNITY DEVELOPMENT AREA (CDA) An area of the City created for community redevelopment and economic development which is financed by incremental taxes collected on the properties within the area. The taxes can also be used to pay back debt created from improving the infrastructure for the area. The project area is administered and accounted for by the City's Redevelopment Agency (RDA).

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CONSUMER PRICE INDEX (CPI) A time series measure of the price level of consumer goods and services published by the U.S. Bureau of Labor Statistics.

COST OF LIVING ALLOWANCE (COLA) A salary adjustment which helps maintain employee's purchasing power. Lindon City's is based on the annual change to the Consumer Price Index.

D

DEBT SERVICE Payment of interest and repayment of principal to holders of a government's debt instruments.

DEBT SERVICE FUND A governmental fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEMAND A type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT A major unit of organization in the City comprised of subunits called Divisions.

DEPRECIATION A decrease or loss in value, as because of age, wear, or market conditions. Used in accounting as an allowance made for a loss in the value of property.

DIVISION A sub-unit of a Department organization.

E

EFFECTIVENESS A category of measurement sometimes referred to as quality indicators. Effectiveness examines the degree to which services are responsive to the needs and desires of the customers (both external and internal). These measures tell how well the job is being performed, how well the intent is being fulfilled. Effectiveness encompasses both quality and quantity. Demand and the response to demand are often linked in these measures. These are the most difficult measures to collect and use, because the organization must develop a method of retrieving the information from outside those served.

EFFICIENCY A category of measurement sometimes called productivity. This is often measured in terms of unit costs over time. Sometimes timeliness of responses or reduction in previous delays is used to indicate efficiency. Efficiency refers to the ratio of the quantity of service (tons, gallons, hospital care days, etc.) to the cost in dollars or labor, required to produce the service. An efficiency measure can be either an output or

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input ratio (e.g., the number of trees trimmed per crew per day) or an input/output ratio (e.g., the dollar cost per permit application).

ENCUMBRANCE Includes obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established.

ENCUMBRANCE RE-BUDGETS The balance of unliquidated purchase commitments brought forward from the previous fiscal year.

ENDING FUND BALANCE Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND A proprietary fund used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENDITURES Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

F

FEES Charges for specific services.

FINANCIAL POLICY A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

FISCAL PERIOD Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. NOTE: This is usually a year, though not necessarily a calendar year. Lindon's fiscal year (FY) runs from July 1 to June 30.

FIVE-YEAR FINANCIAL PLAN An estimation of revenues and expenses required by the City to operate for the next five-year period.

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FIXED ASSETS Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FORECAST A prediction of a future outcome based on known and unknown factors.

FRINGE BENEFITS Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical, and life insurance plans.

FULL-COST ACCOUNTING A branch of managerial accounting concerned with accumulating both direct and indirect costs for financial reporting and decision making purposes. By using this accounting technique, the City is able to assess the true cost of providing a service and its associated benefits.

FULL-TIME EQUIVALENT (FTE) One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees each funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE (EQUITY) The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

FUND POSITIONS A term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

G

GAAP ADJUSTMENTS Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds are not considered expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP) Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the rules, conventions, and procedures necessary to define accepted accounting practice at

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a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting's Statement #1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objective of business enterprise GAAP financial reports. NOTE: Although this is a generally accepted definition, it comes from the accounting organization and does not necessarily reflect the best standard. As an example of the problems these standards create under certain conditions, GAAP defines the purchase of some capital equipment as an "investment," but the training of human resources to run that equipment is called an "expense."

GENERAL FUND A fund that accounts for all financial resources necessary to carry out basic governmental activities of the City that are not accounted for in another fund. The General Fund supports essential City services such as police and fire protection, street maintenance, libraries, and parks and open space maintenance. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees and service fees.

GENERAL LONG-TERM DEBT Represents any un-matured debt not considered to be a fund liability.

GENERAL OBLIGATION BOND (G.O. BONDS) A municipal backed by the credit and taxing power of the issuing jurisdiction rather than the revenue from a given project. General obligation bonds are issued with belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects. No assets are used as collateral.

GENERAL PLAN The General Plan is a long-range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

GENERAL PLAN GOAL A long-term condition or end result that the City will work toward. Broad goals are set to maintain or affect community conditions. Each goal expresses a general and immeasurable value and is tracked by at least one indicator.

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS) Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAFFB, the GPFS included financial statements for each individual fund and account group maintained by a government. In Statement 1, the NCGA redefined governmental GPFS to consist of financial statements for each of the

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eight fund types in use and for both account groups presented in separate adjacent columns on the financial reporting pyramids five Combined Statements Overview.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) An organization whose mission it is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. In establishing its standards, the GASB exercises its judgment only after research, due process, and careful deliberation. GASB standards are officially recognized as authoritative by the American Institute of Certified Public Accountants and by many laws and regulations that apply to state and local governments.

GOVERNMENTAL FUND A fund through which most governmental functions typically are recorded and financed and include the General, Special, Revenue, Capital Projects, and Debt Service Funds.

GOALS A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

GRANT A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

I

IMPACT FEES A type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

IMPROVEMENT DISTRICTS Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property. Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

INFRASTRUCTURE A set of interconnected structural elements under the jurisdiction of a municipal government or other local government. Municipal infrastructure typically includes transportation; water, sewer, and storm water drainage systems; and buildings, park and other improvements used to provide services to the local residents and economy.

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IN-LIEU PROPERTY TAX Charges to the enterprise funds, which compensates the general fund for the property tax that would have been paid if the utilities were for-profit companies.

INTERFUND TRANSFER Amounts transferred from one fund to another.

INTERNAL SERVICE FUND A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

L

LEGISLATIVE ISSUES Major policy decisions made by the City Council such as General Plan Sub-Elements, ordinances, and resolutions requiring study that need to be scheduled on Council's calendar.

M

MANDATE A requirement imposed by a legal act of the federal, state, or local government.

MEASURE A term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issues, gallons of water treated, etc.

MILL A monetary measure equating to 0.001 of a dollar. When referring to the AD VALOREM TAX, it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

MISSION Defines the primary purpose of the City and is intended to guide all organizational decisions, policies, and activities (internal and external) on a daily basis.

MILL LEVY A levy assessed on property value for collection of tax revenues (also known as "tax rate").

MILEAGE RATE The rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MINIMUM SERVICE LEVEL (MSL) A term which defines the base outputs which are either legally mandated and/or considered to be the most important set of outputs of an

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organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

MODIFIED ACCRUAL BASIS The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received.

Property tax revenues are recognized in the fiscal year for which they are levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

N

NET ASSETS A term used to describe the difference between assets and liabilities to show total fund equity of the fund.

NET INCOME Proprietary fund excess of operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

NON-AD VALOREM ASSESSMENT A fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a NON-AD VALOREM ASSESSMENT. Instead, the cost of the facility or the service is allocated proportionately to the benefitted properties in a defined area. It is sometimes referred to as a SPECIAL ASSESSMENT. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like AD VALOREM TAXES.

O

OBJECTIVE A statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action.

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OPERATING BUDGET Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law; however, annual operating budgets are essential to sound financial management and should be adopted by every government. See BUDGET.

OPERATING REVENUE Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

ORDINANCE A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OUTCOME MANAGEMENT A refinement of the Performance Management concept, Outcome Management is structured to place the focus on the end product, not the process. It is defined by high level, core outcomes that determine the service delivery components.

OUTSTANDING DEBT The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

P

PAY-AS-YOU-GO FINANCING Pay-as-you-go financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

PERFORMANCE BUDGET A budget wherein expenditures are based primarily upon measurable performance of activities.

PERFORMANCE INDICATOR A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PERFORMANCE MEASURE Data collected to determine how effective or efficient a program is in achieving its objectives.

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PERSONAL SERVICES Include the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health, and workers' compensation insurance.

PROGRAM A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible. A program differs from a division from the standpoint that cost centers from different departments may make up a program while cost centers from the same department to make up a division.

PROGRAM BUDGET A budget, which allocated money to the functions or activities of a government rather than to specific items of cost or to specific departments.

PROJECT COSTS All of the costs associated with a project. These costs include prior year actual expenditures, current year budgeted expenditures and future year planned expenditures.

PROPERTY TAX Based according to value of property and is used as the source of monies to pay general obligation debt (secondary property tax) and to support the general fund (primary property tax).

PROPRIETARY FUND A fund used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector and include Enterprise and Internal Service Funds.

R

RDA See Redevelopment Agency

REBUDGET Carryover. Represents encumbered and committed funds carried forward to the next fiscal year budget.

REDEVELOPMENT AGENCY (RDA) An agency of the City created to administer and account for community redevelopment and economic development project areas, which are financed by incremental taxes collected on the properties in the development. The taxes can also be used to pay back debt created from improving the infrastructure for the project area.

REFUNDING BOND A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding

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obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

REPLACEMENT SCHEDULE A schedule used to document information for vehicles and equipment currently used in operations. The information includes description of assets, year of purchase, useful life, amount of original purchase, year to be replaced, and estimated future cost of replacement.

RESERVE FOR INVESTMENT FAIR MARKET VALUE CHANGE The increase or decrease in the unrealized value of the investments held by any sub-fund. While the change in the fair market value of any investment is reflected as revenue (like interest) in the budget, it is important to note that until such time that the investments are sold, this revenue is unrealized and therefore there is no cash to support this revenue. As such, as part of the annual re-appropriation process, entries reserving the inception-to-date "Investment Fair Value Change" are recorded at the sub-fund level. If the Investment Fair Value Change represents a positive gain, the unrealized revenue will result in a higher fund balance, but since there is no cash it is important that this portion of fund balance be included in a restricted reserve to prevent it from being "spent" or appropriated.

RESERVE An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

RESIDUAL EQUITY A transfer of net assets to another fund when separating a function or service from a combined function or service.

RESTRICTED REVENUES Funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purpose by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

REVENUE The term designates an increase to a fund's assets which does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a repayment a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

REVENUE BONDS Bonds payable from a specific source of revenue, which do not pledge the full faith, and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be

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derived from operation of the financed project, grants, excise, or other specified non-property tax.

RETAINED EARNINGS Accumulation of net income closed to the balance sheet at the end of the fiscal year. Also known as net assets and used only in the enterprise funds.

ROLLED-BACK RATE The mileage rate which, when applied to the total amount of taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Calculation of the “rolled-back rate” is governed by Utah Statutes.

S

SELF INSURANCE The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

SERVICE LEVELS Describes the present services provided by a City department and/or division within the department.

SPECIAL ASSESSMENT Another name for NON-AD VALOREM ASSESSMENT.

SID See Special Improvement District

SPECIAL IMPROVEMENT DISTRICT A special district created to make improvements, typically to infrastructure, in a given area. Property owners agree among themselves to pay into the district, in return for services which they also agree on. These payments, or assessments, can also be used to pay back debt created from improving the infrastructure for the district.

SPECIAL REVENUE FUND A governmental fund used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

STAKEHOLDER Refers to anyone affected by or who has a stake in government. This term stakeholder includes, but is not limited to: citizens, customers, elected officials, management, employees, and their representatives (whether unions or other agents) businesses, vendors, other governments, and the media.

STATISTICAL SIGNIFICANCE The numbers have been “crunched” by specific equations and formulas to indicate what chance the suggested relationship between factors happened just because of random chance, or luck, versus whether the

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suggested relationship could not have occurred by chance and is due to an objective “cause,” or reason. If a relationship is determined to be statistically significant, it is not due to luck.

SUB-ELEMENT Each element of the City’s General Plan has a sub-element or series of sub-elements which make up the goals or standards desired for the future of the community. These sub-elements provide the avenue for which long-range policy making of the General Plan is developed and ultimately implemented.

SUB-ELEMENT GOAL Sub-element goals are established to further define policy areas. It is a statement describing a general community condition the City wants to achieve or maintain through its operating programs, projects, or cooperation with other entities.

T

TASK A task is a specific activity that departmental personnel perform to accomplish the results of a service objective. It is the basic cost center of the performance budget. All resources are budgeted and expended through a task or activity.

TAXABLE VALUE The assessed value of property minus any authorized exemptions (i.e., agricultural, homestead exemption). This value is used to determine the amount of ad valorem tax to be levied. The TAXABLE VALUE is calculated by the Property Appraiser’s Office in compliance with State Law.

TAX ANTICIPATION NOTES Notes issued in anticipation of taxes which are usually retired from taxes collected.

TAX INCREMENT FINANCING The collection of the incremental tax increase from economic development of a project area where debt has been issued as part of a Redevelopment Agency.

TAX RATE The amount of tax levied for each \$100 of assessed valuation.

TAX RATE LIMIT The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TAXES Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered such as sewer services.

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TENTATIVE BUDGET A preliminary budget created for review of Mayor and Council in the first meeting in May of each year. It is to be available for public inspection 10 days before the final adoption of the budget.

TRANSFERS A term referring to monies moved from one budgetary fund or sub-fund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Inter-fund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intra-fund Transfer.

TREND ANALYSIS Examines changes over time, which provides useful management information such as the City's current financial situation and its future financial capacity to sustain service levels.

TRUST FUNDS Established to administer resources received and held by the City as the trustee or agent for others. Use of these funds facilitates the discharge of responsibility placed upon the City by virtue of law or other similar authority.

TRUTH IN TAXATION PROCESS The process established by the State (see Utah Code Ann 59-2-918 and 59-2-919) of notifying the public and holding a public meeting to discuss a proposed tax rate increase before the final rate is adopted.

U

UDOT An acronym for the Utah Department of Transportation.

UNRESERVED FUND BALANCE The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

UNRESTRICTED REVENUES A term referring to those revenues that can be used for any lawful expenditures supporting a wide variety of functions, or objectives

USER FEES Charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, park fees).

W

WORKING CAPITAL The cash or net liquid assets available to cover the City's day-to-day operations and short-term obligations.

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WORKLOAD A category of measurement. Workload data provides a comparison of how output corresponds to the demand (e.g., people served, transactions processed in certain geographical locations, complaints addressed).

Z

ZERO-BASE BUDGETING (ZBB) A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

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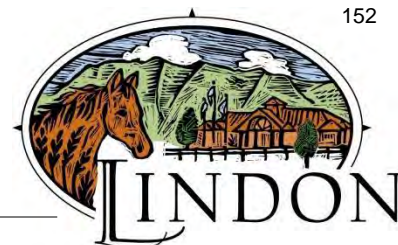
ACRONYMS

AWWA	American Water Works Association
CAFR	Comprehensive Annual Financial Report
CDA	Community Development Area
CIP	Capital Improvement Program
COLA	Cost of Living Allowance
CPI	Consumer Price Index
CTR	Certified Tax Rate
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	General Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
RDA	Redevelopment Agency
SID	Special Improvement District
UDOT	Utah Department of Transportation

8. **Recess to Lindon City Redevelopment Agency Meeting (RDA)**

Sample Motion: *I move to recess the Lindon City Council meeting and convene as the Lindon City RDA.*

Call Lindon City RDA to order, then review RDA minutes & agenda items.



Notice of Meeting of the ***Lindon City Redevelopment Agency***

The Lindon City Redevelopment Agency (RDA) will hold a meeting beginning at 7:00 p.m., or as soon thereafter as possible, on Tuesday, June 18, 2019 in the Lindon City Center council chambers, 100 North State Street, Lindon, Utah. The agenda will consist of the following:

Conducting: Jeff Acerson, Chairman

(Review times are estimates only)

1. Call to Order / Roll Call

(5 minutes)

2. Approval of minutes from May 21, 2019

(5 minutes)

3. Public Hearing — Final Budget for FY 2020 Amend FY2019 Budget (Res. #2019-3-RDA)

(10 minutes)

The RDA Board of Directors will receive public comment on the final Lindon City Redevelopment Agency (RDA) budget for Fiscal Year (FY) 2020. The tentative RDA budget for FY2020 was adopted on April 2, 2019. A public meeting on the proposed budget was held on May 7, 2019 and a public hearing on May 21, 2019 where the proposed budget was adopted and issues were discussed in detail. The Board of Directors will act to approve the final budget for FY 2020, amend the budget for FY2019, and approve an agreement for services between the RDA and Lindon City for administrative services.

Adjourn and reconvene the Lindon City Council meeting.

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

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

CERTIFICATE OF POSTING:

I certify that the above notice and agenda was posted in three public places within the Lindon City limits and on the State (<http://pmn.utah.gov>) and City (www.lindoncity.org) websites.

Posted by: /s/ Kathryn A. Moosman, City Recorder

Date: June 14, 2019; Time: 11:30 p.m.; Place: Lindon City Center, Lindon Police Dept., Lindon Community Center

2 The Lindon City Redevelopment Agency held a meeting on **Tuesday, May 21, 2019**
 beginning at approximately 9:16 pm in the Lindon City Center, City Council Chambers,
 4 100 North State Street, Lindon, Utah.

6 Conducting: Matt Bean, Vice Chairman

8 **PRESENT**

Matt Bean, Boardmember

10 Carolyn Lundberg, Boardmember

Van Broderick, Boardmember

12 Jake Hoyt, Boardmember

Adam Cowie, Executive Secretary

14 Kathryn Moosman, City Recorder

ABSENT

Jeff Acerson, Chairman

Mike Vanchiere, Boardmember

16 COUNCILMEMBER BRODERICK MOVED TO RECESS THE MEETING OF
 THE LINDON CITY COUNCIL MEETING AND CONVENE THE MEETING OF
 18 THE LINDON CITY REDEVELOPMENT AGENCY AT 9:16 P.M.
 COUNCILMEMBER HOYT SECONDED THE MOTION. ALL PRESENT VOTED IN
 20 FAVOR. THE MOTION CARRIED.

22 **1. Call to Order/Roll Call**

24 **2. Review of Minutes** – The minutes of the RDA meeting of April 2, 2019 were
 reviewed.

26 BOARDMEMBER HOYT MOVED TO APPROVE THE MINUTES OF THE
 28 LINDON CITY RDA MEETING OF APRIL 2, 2019 AS PRESENTED.

BOARDMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS
 30 RECORDED AS FOLLOWS:

BOARDMEMBER BEAN AYE

32 BOARDMEMBER BRODERICK AYE

BOARDMEMBER LUNDBERG AYE

34 BOARDMEMBER HOYT AYE

THE MOTION CARRIED UNANIMOUSLY.

36 **CURRENT BUSINESS** –

38 **3. Public Hearing — Amend FY2019 Budget; Adopt FY2020 Tentative Budget**
 40 **(Resolution #2019-2-RDA).**

42 The Board of Directors will receive public comment and review and consider
 Resolution #2019-2-RDA adopting the FY2020 Proposed Budget for the RDA. The
 44 RDA will hold a public hearing to amend the FY2019 budget and adopt the FY2020
 Final Budget on June 18, 2019.

46 BOARDMEMBER BRODERICK MOVED TO OPEN THE PUBLIC
 48 HEARING. BOARDMEMBER LUNDBERG SECONDED THE MOTION. ALL
 PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

Kristen Colson, Finance Director, referenced the Resolution and budget documents noting it includes amendments to the FY2019 RDA budget and the FY2020 Proposed Budget that has been previously discussed. Ms. Colson explained there are four project areas. She noted two of the districts are still receiving tax increment, the State Street District (FY2020 is last year for tax increment) and the West Side District and District #3 are done collecting, but there are still funds that need to be expended. The 700 North CDA is up and running.

Adam Cowie, Executive Secretary noted, based on the prior discussion, the expenditures on the State Street District need to be transferred to the recreation fund and staff will make note of that change. He noted the RDA will hold a public hearing to amend the FY2019 budget and adopt the FY2020 Final Budget on June 18, 2019.

Mr. Cowie also spoke on landscaping maintenance by the canopy buildings noting the agreement with the property owners was to maintain that frontage with RDA funds. He also mentioned a prior issue with Home Depot regarding improvements with a sidewalk that is in the works again and when the plans are finalized, they will bring it back before the Board.

Mr. Cowie mentioned there has also been some interest in a bus stop shelter in front of the city building, street lighting and a sign into the city center complex, road improvements, and more parking stalls for the Aquatics Center.

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

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

Vice Chairman Bean called for any further comments or discussion from the Board. Hearing no further comments, he called for a motion.

BOARDMEMBER LUNDBERG MOVED TO APPROVE RESOLUTION #2019-2-RDA ADOPTING THE PROPOSED FY2020 RDA BUDGET. BOARDMEMBER BRODERICK SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

BOARDMEMBER BEAN	AYE
BOARDMEMBER LUNDBERG	AYE
BOARDMEMBER BRODERICK	AYE
BOARDMEMBER HOYT	AYE

THE MOTION CARRIED UNANIMOUSLY.

ADJOURN -

BOARDMEMBER HOYT MOVED TO ADJOURN THE MEETING OF THE LINDON CITY RDA AND RE-CONVENE THE MEETING OF THE LINDON CITY COUNCIL MEETING AT 9:25 P.M. BOARDMEMBER BRODERICK SECONDED THE MOTION. ALL PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

2 Approved – June 4, 2019
4
6
8
10

Matt Bean, Vice Chairman

RDA Agenda Item #3.

3. Public Hearing — Final Budget for FY 2020; Amend FY2019 Budget (Res. #2019-3-RDA)

(10 minutes)

The RDA Board of Directors will receive public comment on the final Lindon City Redevelopment Agency (RDA) budget for Fiscal Year (FY) 2020. The tentative RDA budget for FY2020 was adopted on April 2, 2019. A public meeting on the proposed budget was held on May 7, 2019 and a public hearing on May 21, 2019 where the proposed budget was adopted and issues were discussed in detail. The Board of Directors will act to approve the final budget for FY 2020, amend the budget for FY2019, and approve an agreement for services between the RDA and Lindon City for administrative services.

See attached Resolution and final FY2020 Budget for the RDA.

Sample Motion: I move to (approve, continued, deny) Resolution #2019-3-RDA.

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

LINDON CITY REDEVELOPMENT AGENCY RESOLUTION 2019-3-RDA

A RESOLUTION OF THE LINDON CITY REDEVELOPMENT AGENCY AMENDING THE 2018-2019 FISCAL YEAR (FY2019) BUDGET, APPROVING AND ADOPTING A BUDGET FOR THE 2019-2020 FISCAL YEAR (FY2020) AND ENTERING INTO AN AGREEMENT WITH LINDON CITY TO PAY FOR THE USE OF VARIOUS SERVICES, FACILITIES AND SUPPLIES OF LINDON CITY WHICH WILL BE USED BY THE AGENCY DURING FY2020.

WHEREAS, Utah State Code Title 17C, requires the Lindon City Redevelopment Agency ("Agency") to prepare and adopt an annual budget for each fiscal year, which fiscal year is to be the same as the fiscal year of Lindon City, and to hold a public hearing on the budget after publishing notice in a newspaper of general circulation within the community at least once, two weeks in advance of the public hearing, and to make the proposed budget available for public inspection at least three days before the day of the commencement of the public hearing; and

WHEREAS, the Agency may amend the budget following the same procedures used to adopt the annual budget; and

WHEREAS, the Agency has prepared the amended budget for FY2019 which is attached hereto and incorporated herein; and

WHEREAS, the Agency has prepared the budget for FY2020 which is attached hereto and incorporated herein; and

WHEREAS, the Agency has given due notice as required by statute and has held a public meeting on April 2, 2019 to adopt the FY2020 Tentative Budget and held a public hearing on May 21, 2019 to receive public comment and adopt the FY2020 Proposed Budget, and held a public hearing on June 18, 2019 on the amended FY2019 budget and the final FY2020 budget; and

WHEREAS, the Agency desires to use certain services and facilities of Lindon City ("City") during FY2020 and the City is willing to make the desired services and facilities available to the Agency; and

WHEREAS, the Agency and the City have mutually agreed upon a dollar amount which represents the reasonable and fair value for the use of the services and facilities in question; now

THEREFORE, BE IT RESOLVED BY THE LINDON CITY REDEVELOPMENT AGENCY AS FOLLOWS:

Section 1. The Agency hereby amends and adopts the FY2019 budget which is attached hereto and incorporated herein.

Section 2. The Agency hereby adopts the annual budget for FY2020 which is attached hereto and incorporated herein.

Section 3. In order to fulfill the Agency's obligations under Utah State Code Title 17C, the Chair and/or Executive Secretary is hereby authorized and directed to file a copy of the budgets with the county auditor, the State Tax Commission and each property taxing entity affected by the distribution of property taxes. This shall be done within thirty days after adoption of the Budget.

Section 4. The Agency is hereby authorized to enter into a contract agreement concerning Redevelopment Agency Use of City Services and Facilities during FY2020 ("Agreement") which is attached hereto as Exhibit A and incorporated herein by this reference.

Section 5. The Chair of the Agency is authorized to execute the Agreement on behalf of the Agency.

Section 6. This Resolution shall be effective as of the date of adoption.

PASSED and ADOPTED by the Board of the Lindon City Redevelopment Agency this 18th day of June, 2019.

Jeff Acerson, Chair

ATTEST:

Adam Cowie, Executive Secretary

{Seal}

BOARD MEMBERS VOTING "AYE"

BOARD MEMBERS VOTING "NAY"

EXHIBIT A

**AGREEMENT CONCERNING
LINDON CITY REDEVELOPMENT AGENCY USE OF
CITY SERVICES AND FACILITIES DURING FISCAL 2019-2020**

WHEREAS, the Lindon City Redevelopment Agency ("Agency") desires to use certain services and facilities of Lindon City ("City") during fiscal year 2019-2020 (FY2020), and the City is willing to make the desired services and facilities available to the Agency; and

WHEREAS, the Agency and the City have mutually agreed upon a dollar amount which represents the reasonable and fair value of the use of the services and facilities in question;

NOW THEREFORE, in consideration of the mutual promises of the parties to this Agreement and of other good and valuable consideration, City and Agency hereby agree as follows:

1. The Agency shall be entitled to utilize the time of City personnel, City facilities, City equipment and supplies, and such other resources of the City as the Agency from time to time may require in furtherance of Agency objectives and functions.
2. The Agency and the City have reviewed and anticipated the needs of the Agency, approved the Agency's budget for FY2020 and have concluded that the reasonable and fair value of the services, facilities and supplies the Agency will use during FY2020 is \$41,300. The City hereby agrees to accept this amount as compensation for the services, facilities and supplies in question and the Agency hereby agrees to pay this amount for said services, facilities, and supplies.

DATED this 18th day of June, 2019.

LINDON CITY, UTAH

LINDON REDEVELOPMENT AGENCY

Jeff Acerson, Mayor

Jeff Acerson, Chair

ATTEST:

ATTEST:

Kathy Moosman, City Recorder

Adam Cowie, Executive Secretary

REDEVELOPMENT AGENCY FUND

	2016-2017 Actual	2017-2018 Actual	2018-2019 Original Budget	2018-2019 Amended Budget	2019-2020 Budget
STATE STREET DISTRICT					
REVENUES					
State St - Interest Earnings	6,905	4,477	5,000	7,000	7,000
State St - Tax Increment	163,496	179,220	179,220	172,930	170,000
State St - Prior Yr Tax Incr	43,024	23,708	23,705	81,360	20,000
State St - Use of Fund Balance	277,090	21,168	-	-	15,535
TOTAL STATE ST REVENUES	490,515	228,573	207,925	261,290	212,535
EXPENDITURES					
Miscellaneous Expense	4,100	-	4,100	4,100	4,100
Professional & Tech Services	1,667	1,833	1,835	1,835	1,835
Other Improvements	15,999	-	-	-	30,000
Admin Costs to General Fund	26,740	26,740	28,410	28,410	26,600
Trfr to Road Fund	-	200,000	-	-	-
Trfr to Rereation Fund	442,010	-	-	-	150,000
Appropriate to Fund Balance	-	-	173,580	226,945	-
TOTAL STATE ST EXPENDITURES	490,515	228,573	207,925	261,290	212,535

WEST SIDE DISTRICT

REVENUES					
West Side - Interest Earnings	665	414	-	500	500
West Side - Use of Fnd Balance	91,402	1,420	1,835	1,335	1,335
TOTAL WEST SIDE REVENUES	92,067	1,833	1,835	1,835	1,835
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	1,667	1,833	1,835	1,835	1,835
Other Improvements	90,401	-	-	-	-
Appropriate to Fund Balance	-	-	-	-	-
TOTAL WEST SIDE EXPENDITURES	92,067	1,833	1,835	1,835	1,835

DISTRICT #3

REVENUES					
District 3 - Interest Earnings	5,204	6,295	6,000	10,000	10,000
District 3 - Sundry Revenue	-	-	-	-	-
District 3 - Use of Fund Bal	228,302	687	1,000	-	-
TOTAL DISTRICT #3 REVENUES	233,505	6,982	7,000	10,000	10,000
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	21,934	6,982	7,000	7,000	7,000
Insurance	1,630	-	-	-	-
Other Improvements	209,942	-	-	-	-
Appropriate to Fund Balance	-	-	-	3,000	3,000
TOTAL DISTRICT #3 EXPENDITURES	233,505	6,982	7,000	10,000	10,000

700 NORTH CDA

REVENUES					
700N CDA - Interest Earnings	-	201	420	1,800	1,800
700N CDA - Tax Increment	-	72,958	72,955	95,195	100,000
700N CDA - Prior Yr Tax Incr	-	-	-	7,035	5,000
700N CDA - Use of Fund Balance	-	-	-	-	-
TOTAL 700N CDA REVENUES	-	73,159	73,375	104,030	106,800
EXPENDITURES					
Miscellaneous Expense	-	-	-	-	-
Professional & Tech Services	-	49,510	5,000	5,000	5,000
Insurance	-	-	-	-	-
Other Services	-	-	-	-	-
Other Improvements	-	-	-	-	-
Admin Costs to General Fund	-	-	10,214	10,214	14,700
Appropriate to Fund Balance	-	23,650	58,161	88,816	87,100
TOTAL 700N CDA EXPENDITURES	-	73,159	73,375	104,030	106,800

9. **Discussion Item — DRAFT Urban Deer Removal Program.** *(20 minutes)*
The City Council will review and discuss draft proposals for an urban deer removal program and provide feedback for staff's direction.

This item for discussion only. No motion needed.

Urban Deer Management Plan (UDMP)

Proposal 2019

Lindon, Utah

Trap and Kill:

1. Lindon will apply to DWR for a Certificate of Registration (COR) of an Urban Deer Management Plan. As part of this application, Lindon will develop a control plan, gathering input from DWR, the public, interested businesses and organizations, and other applicable local, state, and federal government agencies. Lindon will contract with Humphries Archery and Brian Cook to implement the UDMP. The terms of this contract will be for one calendar year, and can be renewed on an annual basis.
2. Lindon's UDMP goal is to reduce the population of urban deer inside Lindon. The current estimated deer population is 500. The reduction goal will be 50 animals per year.
3. The UDMP will provide that trap and kill will be the only allowed lethal method of reduction the population of urban deer. Humphries will be the sole agent of Lindon authorized to trap and kill urban deer.
4. Locations within the boundaries of Lindon City where deer are harvested will be specified in the control plan and any adjustments will be agreed upon by both parties.
5. Lindon will appoint an agent to oversee the UDMP. Humphries will update the agent on harvest activity and current locations of traps if/when they are moved. The agent will issue Humphries contractors Lindon UDMP permits for each to-be-harvested deer.
6. Lindon will pay Humphries \$2,500 per trap per year. This price will include provision and maintenance of a trap unit, all associated trail cameras, bait, tie downs, etc. There is no additional cost to move a trap from one location to another.
7. Lindon will pay Humphries \$_____ per deer trapped and killed. This fee covers the killing, removal, butchering, distribution, and CWD sampling.
8. For harvest year 2019, all trap locations will be on public property and agreed upon by the agent of Lindon and Humphries.
9. At the end of the 2019 harvest season, Lindon will present to the City Council and official report on the implementation and success rate of the UDMP in 2019.

State Statute and DWR Administrative Rules – Urban Deer Removal

1. Municipality must:
 - a. Demonstrate deer are causing significant damage or threatening public safety
 - b. Pass an ordinance prohibiting deer, elk and moose feeding
 - c. Provide proof of \$1,000,000 general liability insurance
 - d. Agree to provisions of the Utah Governmental Immunity Act
 - e. Provide estimate of population of resident deer, and target number of deer after removal efforts
 - f. Municipality will hold a public meeting to take and consider input on the draft plan before implementation
2. Urban deer control plan must address at a minimum:
 - a. Lethal methods of take that may be used to remove deer and conditions under which each may be employed
 - b. Conditions and restrictions of baiting and spotlighting
 - c. Persons eligible to perform deer removal activities and requirements imposed on them
 - d. Locations and time periods of deer removal activities
 - e. Tagging requirements
 - f. Protocols for carcass removal and disposal
 - g. Procedures for returning antlers to Division of Wildlife
 - h. Seek Division authorization on any live capture and relocation component of the plan.
 - i. Estimate of current population and target population objective

Complete

Pending City Council Approval

No longer applicable



RESOLUTION 2019-12-R

A RESOLUTION OF THE LINDON CITY COUNCIL DECLARING DEER WITHIN THE CITY LIMITS OF LINDON CITY A NUISANCE AND INITIATING PROCESSES TO BEGIN CREATION AND IMPLEMENTATION OF AN URBAN DEER REMOVAL PROGRAM.

WHEREAS, the Lindon City Council finds that within its city limits there exists urban deer in such numbers and/or concentrations within the City that they may pose a threat to the safety of people and property, and constitute a public nuisance; and

WHEREAS, Utah Code Annotated Section 10-8-60 provides that a municipality may declare what shall be a nuisance and abate that nuisance; and

WHEREAS, the City Council further finds that it is appropriate to abate the nuisance of deer within the City by beginning processes established in Utah Administrative Rule R657-65 to create an urban deer removal program within the city limits as is deemed appropriate by the Mayor and City Council, and as approved the State of Utah Division of Wildlife Resources (DWR); and

WHEREAS, by removing deer through this urban deer removal program it will provide for the public safety, promote the peace, order, comfort and convenience of the city and its inhabitants and further promote the protection of property within the City.

NOW, THEREFORE, be it resolved by the Lindon City Council as follows:

SECTION 1. Deer within Lindon City constitute a nuisance. Deer, as defined by Utah Administrative rule R657-65-2, within Lindon City limits hereby constitute a nuisance which shall be abated through allowable means provided by the State of Utah and approved by Lindon City Council.

SECTION 2. Create Urban Deer Control Plan. Upon execution of this Resolution, the City shall begin the process of working with the DWR to create and administer an Urban Deer Control Plan according to the requirements within Administrative Rule R657-65.

SECTION 3. Timing for Plan Implementation. The City shall make diligent efforts to have an approved plan in place to enable removal of deer during the fall of 2019.

SECTION 4. This resolution shall take effect immediately upon passage.

Adopted and approved this 7th day of May, 2019.

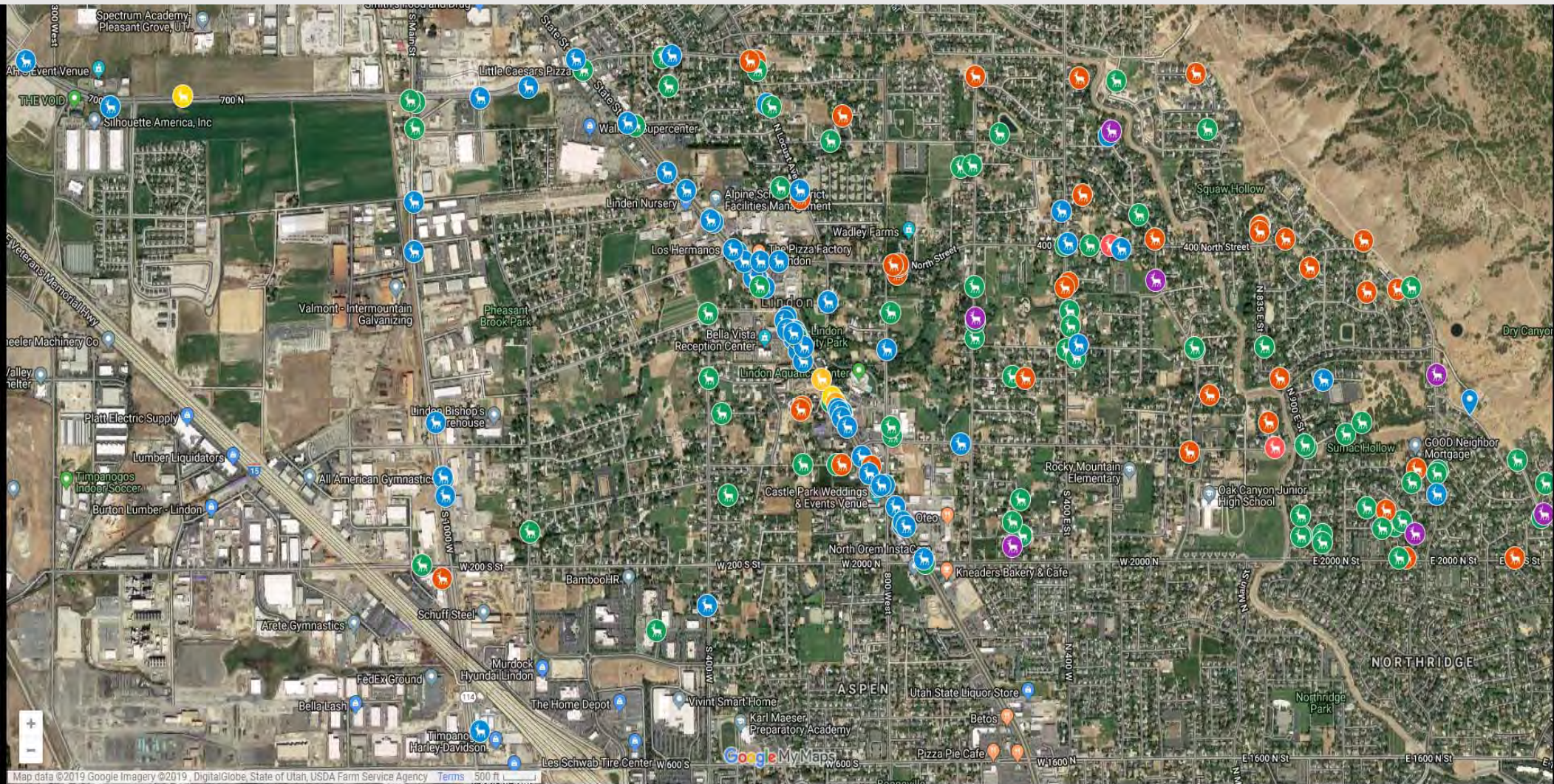
Attest:

By Kathryn A. Moosman
Kathryn A. Moosman, City Recorder

By Jeff Aderson
Jeff Aderson, Mayor



Deer Calls Total: 2014 - Current



APPLICATION

for Certificate of Registration (COR) FOR URBAN DEER CONTROL PLAN (R657-65)

Initial Application

FILL OUT COMPLETELY AND LEGIBLY

1. **APPLICANT** (name and complete address of city for which COR is requested):

Lindon City
100 N. State Street
Lindon, UT 84042

CITY REPRESENTATIVE: Josh Adams

TITLE: Chief of Police

2. **COMPLETE THE FOLLOWING FOR CITY REPRESENTATIVE:**

Work Phone: 801-769-8600

Email address: jadams@lindoncity.org

3. **PURPOSE:** Design, create, and administer an urban deer control plan. City must meet the following eligibility requirements to apply:

- ☒ Resident deer are collectively causing significant damage to private property or threatening public safety within the city's incorporated boundaries.
- ☒ City has passed an ordinance prohibiting the feeding of deer, elk, and moose.
- ☒ City has general liability insurance in the amount of \$1,000,000 or more.
- ☒ City will hold harmless and indemnify the Division against all claims or damages arising from its deer removal activities.

4. **URBAN DEER CONTROL PLAN WILL CONSIDER THE FOLLOWING TYPES OF REMOVAL:**

- ☒ Lethal
☐ Non-lethal

5. **DEER POPULATION:**

Current population estimate: 500

Target number for managed resident population: 350

6. **REQUESTED BEGINNING AND ENDING DATES FOR COR:**

Beginning: Aug 1, 2019 Ending: Dec 31, 2021

The Division of Wildlife Resources maintains authority to set dates, number and sex of deer to be removed for all urban deer management plans and will be directly involved with any non-lethal removal.

7. **Submit application to:**

WILDLIFE REGISTRATION OFFICE
1594 WEST NORTH TEMPLE, SUITE 2110
BOX 146301
SALT LAKE CITY, UT 84114-6301

I HEREBY CERTIFY THAT I HAVE READ AND AM FAMILIAR WITH ADMINISTRATIVE RULE R657-65 AND THAT I ACCEPT ANY AND ALL LIABILITY RESULTING FROM THE ISSUANCE OF A CERTIFICATE OF REGISTRATION. I FURTHER CERTIFY THE INFORMATION SUBMITTED IN THIS APPLICATION FOR A COR IS COMPLETE AND ACCURATE TO THE BEST OF MY KNOWLEDGE AND BELIEF. I UNDERSTAND ANY FALSE STATEMENT HEREIN MAY RESULT IN THE APPLICATION BEING DENIED.

Applicant signature

Lindon City Chief of Police

Title

Date

DEER CONTROL AGREEMENT

This agreement is made _____, 20_____, by and between Humphries Archery, LLC, a Utah limited liability company, with its principal office in Highland, Utah (hereinafter referred to as “Humphries”), and Lindon City, a municipality of the State of Utah (hereinafter referred to as “City”).

Whereas, deer within the boundary of City are causing significant property damage and threatening public safety and have been declared a nuisance within the City, and

Whereas, City desires to reduce the population of deer within its boundaries pursuant and in compliance with an Urban Deer Control Plan approved by Utah Division of Wildlife Resources (hereinafter “UDWR”), and

Whereas, Humphries desires to act as City’s agent in reducing the deer population using lethal methods.

THEREFORE, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. City will apply to UDWR for a Certificate of Registration (hereinafter “COR”) of an Urban Deer Control Plan. In conjunction with that application, City will develop a control plan with input from UDWR, the public, interested businesses and organizations, and other local, state and federal government agencies. Humphries will assist City in developing the plan.
2. The control plan will provide that trap-and-kill will be the only allowed lethal method of reducing the population of urban deer. Humphries is hereby appointed as the sole agent of City to use such lethal method.
3. Humphries may employ such individuals as it shall determine to harvest deer and shall be solely responsible for their training, activities and methods. In harvesting deer, Humphries and said individuals shall act strictly in compliance with the Certificate of Registration issued by UDWR, including without limitation (a) dates of harvest, (b) restrictions on baiting and spotlighting, (c) tagging of carcasses, (d) protocols for removing and disposing of carcasses, and (e) procedures for returning antlers to UDWR. Humphries shall also be responsible for filing all harvest reports required by UDWR and provide copies of all such reports to City.
4. Locations within the boundary of City where deer are harvested shall be as specified in the control plan and as agreed upon from time to time by the parties.
5. City shall maintain general liability insurance in the amount of at least \$1,000,000 and shall cause Humphries to be named as an additional insured under such policy for the acts of Humphries and the individuals employed by Humphries to carry out the control plan.
6. If City has an ordinance or other regulation prohibiting hunting or otherwise restricting lethal methods to carry out the control plan, City will amend and/or waive the

ordinance or regulation so that the activities of Humphries under this agreement shall not be unlawful. City specifically agrees that it will not prosecute Humphries or any of the individuals employed by Humphries for any of their acts done pursuant to this agreement.

7. City shall designate an agent as supervisor of the control plan. Humphries shall notify that agent in advance of all intended activities, including location, of Humphries in harvesting deer pursuant to the plan and again after the conclusion of the activity.

8. Compensation:

(a) The parties acknowledge that Humphries will use cages to trap the deer and may use cameras to monitor the number and locations of deer and the activities of the individuals who are authorized by Humphries to harvest deer. The cages and cameras will be the sole property of Humphries. City will pay to Humphries the sum of \$_____ per cage/camera location per year.

(b) City shall also reimburse Humphries its actual cost of bait used in carrying out the control plan.

(c) The amounts required by subparagraph (b) shall be in addition to the amount specified in subparagraph (a) above.

10. The term of this agreement shall be one year from the date hereof. It shall be automatically renewed thereafter for two successive terms of one year each unless either party gives to the other written notice of nonrenewal at least sixty (60) days prior to expiration of the original or any renewal term. Provided, however, this agreement shall terminate if the COR expires or is cancelled for any reason by UDWR.

11. This document contains the entire agreement of the parties and supersedes and replaces any and all prior negotiations, representations, warranties, understandings or contracts between the parties whether verbal or otherwise. This agreement cannot be changed except by written agreement of the parties.

SIGNED effective as of the date first above written.

LONDON CITY

Attest:

By: Jeff Acerson, Mayor

Kathryn A. Moosman, City Recorder

HUMPHRIES ARCHERY, LLC

By: _____
Brian Cook, Manager

10. **Public Hearing — Ordinance #2019-12-O; Prohibit Feeding of Wild Animals.** (20 minutes)
The City Council will review and consider approval of Ordinance #2019-12-O prohibiting the feeding of wild deer, elk, and moose within the Lindon City limits.

Sample Motion: *I move to (approve, deny, continue) Ordinance #2019-12-O prohibiting the feeding of wild deer, elk, and moose within the Lindon City limits (or as presented, with changes).*

ORDINANCE NO. 2019-12-O

AN ORDINANCE OF THE CITY COUNCIL OF LINDON CITY, UTAH COUNTY, UTAH,
PROHIBITING FEEDING AND BAITING OF WILD ANIMALS WITHIN THE LINDON CITY
LIMITS AND SETTING AN EFFECTIVE DATE.

WHEREAS, the City finds it necessary to amend its codes and ordinances from time to time; and

WHEREAS, the Lindon City Council finds that within its city limits there exists urban deer in such numbers and/or concentrations within the City that they may pose a threat to the safety of people and property, and constitute a public nuisance; and

WHEREAS, Utah Code Annotated Section 10-8-60 provides that a municipality may declare what shall be a nuisance and abate that nuisance; and

WHEREAS, on May 7, 2019 the Lindon City Council passed Resolution #2018-12-R finding that it is appropriate to abate the nuisance of deer within the City by beginning processes established in Utah Administrative Rule R657-65 to create an urban deer control plan within the city limits as is deemed appropriate by the Mayor and City Council, and as approved the State of Utah Division of Wildlife Resources (DWR); and

WHEREAS, Lindon City is required to pass an ordinance prohibiting deliberate feeding and/or baiting of deer, elk, and moose within the city limits as a requirement of Utah Administrative Rule R657-65 before the DWR will approve an urban deer control plan; and

WHEREAS, prohibiting feeding of these wild animals will potentially reduce the number deer within Lindon City limits and therefore may help provide for the public safety, promote the peace, order, comfort and convenience of the city and its inhabitants and further promote the protection of property within the City.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Lindon, Utah County, State of Utah, as follows:

SECTION I:

Lindon City Code 6.16.012 titled "Feeding of Wild Animals Prohibited" is hereby created and approved as follows:

6.16.12 Feeding of Wild Animals Prohibited

- 1) It is unlawful to feed or bait wild animals. A person shall not make food available for wild animals with the intent that it be consumed by or attract wild animals. Wild animals are defined in Section 6.04.005 "Wild Animals".
- 2) This Section does not apply to:
 - (a) Public employees or authorized agents acting within the scope of their employment for public safety or wildlife management purposes;
 - (b) Owners of wild animals that have been permitted by Lindon City and the Utah Division of Wildlife Resources (or similar State wildlife management agency) to be kept within the city limits;
 - (c) Planted vegetation or landscaping elements that are not intended for feeding wild animals;

- (d) Normal agricultural or livestock operation practices; or
- (e) Recreational feeding of wild song birds, hummingbirds, or similar birds, unless a previous warning by the City to cease or modify feeding practices is disregarded and such continued practices attract wild animals in such numbers or circumstances to cause property damage, endanger any person, or create public health concerns.

SECTION II: The provisions of this ordinance and the provisions adopted or incorporated by reference are severable. If any provision of this ordinance is found to be invalid, unlawful, or unconstitutional by a court of competent jurisdiction, the balance of the ordinance shall nevertheless be unaffected and continue in full force and effect.

SECTION III: Provisions of other ordinances in conflict with this ordinance and the provisions adopted or incorporated by reference are hereby repealed or amended as provided herein.

SECTION IV: This ordinance shall take effect immediately upon its passage and posting as provide by law.

PASSED and ADOPTED and made EFFECTIVE by the City Council of Lindon City, Utah, this _____ day of _____, 2019.

Jeff Acerson, Mayor

ATTEST:

Kathryn A. Moosman,
Lindon City Recorder

SEAL

11. Public Hearing – Ordinance Amendment to LCC 17.32.120; Ordinance 2019-10-O Recommendation to the Lindon City Council to amend Lindon City Code Chapter 17.32.120 regarding **subdivisions conforming to the City's General Plan and Lindon City Street** Master Plan Map. Application is made by Lindon City. (20 minutes)

See attached materials from the Planning Department.

Sample Motion: *I move to (approve, deny, continue) Ordinance amendment #2019-10-O (as presented, or with changes).*

Subdivision Ordinance Amendment

Lindon City Code 17.32.120

Date: June 18, 2019

Applicant: Lindon City

Presenting Staff: Brian Haws

Type of Decision: Legislative

Council Action Required: Yes, the planning commission unanimously recommended approval of the ordinance

MOTION

I move to (*approve, deny, continue*) ordinance amendment 2019-10-O (or *as presented, with changes*).

Overview:

- Lindon City is proposing an amendment to the subdivision code to allow arterial and major collectors to remain on the General Plan Street Master Plan Map when property is subdivided;
- 17.32.120 currently requires the street layout of all subdivisions to conform to the City's General Plan and the Lindon City Street Master Plan Map;
- Enforcing this requirement is generally in the best interest of the residents of Lindon City, as it provides predictability and applies sound planning and engineering to the development of City streets;
- However, there may be limited times where the street master plan map calls for an arterial or major collector, but circumstances and conditions related to an application for a development would not require a developer to construct an arterial or major collector roadway at the time of application;
- UDOT has expressed that it is important for when they seek road funding that future streets be on the City's master plan;
- It may still be in the best interest of Lindon City to continue to identify the location and alignment of the right-of-way for the future arterials and/or major collectors;
- it is important to give the Land Use Authority the ability to act in these limited circumstances and to approve a land use applications' street lay out that may vary from the street master plan map, if there is a compelling public purpose to do so.

Proposed Ordinance Amendment

17.32.120 Streets.

1. The Street layout shall conform to the Lindon City General plan and official Lindon City Street Master Plan Map adopted by the planning commission and city council.

a. Upon the finding of a compelling public purpose, the Land Use Authority may approve a subdivision plan with a street layout that varies from the street master plan map, provided that there is an existing roadway which provides adequate traffic flow and street connectivity to and from the proposed subdivision and maintaining the street master plan map's current configuration serves the public purpose of identifying the location and alignment of the right-of-way of future arterials and major collectors.

b. A land use application which does not require a subdivision approval, but which still requires approval of a street design and/or construction as part of the application process under Chapter 17.17 of this Title, shall likewise have a street layout that conforms to the Lindon City General Plan and official Lindon City Street Master Plan Map, subject to the provisions of subsection (1)(a) of this Section.

Ordinance No. 2019-10-O

AN ORDINANCE AMENDING CHAPTER 17.32.120 OF THE LINDON CITY CODE, REGULATING THE LAYOUT OF STREETS IN SUBDIVISIONS

WHEREAS, Chapter 17.32.120 currently requires the street layout of all subdivisions to conform to the City's General Plan and the Lindon City Street Master Plan Map; and

WHEREAS, enforcing this requirement is generally in the best interest of the residents of Lindon City, as it provides predictability and applies sound planning and engineering to the development of City streets; and

WHEREAS, however, there may be limited times where the street master plan map calls for an arterial or major collector, but circumstances and conditions related to an application for a development would not require a developer to construct an arterial or major collector roadway at the time of application; and

WHEREAS, it may still be in the best interest of Lindon City to continue to identify the location and alignment of the right-of-way for the future arterials and/or major collectors; and

WHEREAS, it is important to give the Land Use Authority the ability to act in these limited circumstances and to approve a land use applications' street lay out that may vary from the street master plan map, if there is a compelling public purpose to do so.

NOW THEREFORE, BE IT ORDAINED by the City Council of Lindon City, Utah, as follows:

PART ONE: Amendment of Chapter 17.32.120 of the Lindon City Code.

Subsection (1) of Section 17.32.120 of the Lindon City Code is amended as follows:

17.32.120 Streets.

1. The Street layout shall conform to the Lindon City General plan and official Lindon City Street Master Plan Map adopted by the planning commission and city council.

a. Upon the finding of a compelling public purpose, the Land Use Authority may approve a subdivision plan with a street layout that varies from the street master plan map, provided that there is an existing roadway which provides adequate traffic flow and street connectivity to and from the proposed subdivision and maintaining the street master plan map's current configuration serves the public purpose of identifying the location and alignment of the right-of-way of future arterials and major collectors.

b. A land use application which does not require a subdivision approval, but which still requires approval of a street design and/or construction as part of the application process under Chapter 17.17 of this Title, shall likewise have a street layout that conforms to the Lindon City General Plan and official Lindon City Street Master Plan Map, subject to the provisions of subsection (1)(a) of this Section.

PART TWO: Severability

Severability is intended throughout and within the provisions of this ordinance. If any section, subsection, sentence, clause, phrase or portion of this ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, then that decision shall not affect the validity of the remaining portions of this Ordinance.

PART THREE: Effective Date.

This ordinance shall take effect immediately upon its passage and posting as provided by law.

PASSED AND APPROVED AND MADE EFFECTIVE by the City Council of Lindon City,
Utah, this ____ day of _____ 2019.

_____,
JEFF ACERSON,
Lindon City Mayor

ATTEST:

_____,
Kathy Moosman
City Recorder

12. **Discussion Item — Process for filling Council Vacancy.** *(20 minutes)*

The City Council will receive information and provide feedback to Staff on how to proceed in filling the Council vacancy due to Matt Bean's resignation from the City Council.

This item for discussion only. No motion needed.

MEMORANDUM

TO: Adam Cowie
FROM: Brian Haws
DATE: June 14, 2019
RE: Procedure for Filling a Vacancy on the City Council Based on Resignation of Matt Bean

I have been asked to outline the procedure for filling a vacancy on the City Council created by the resignation of Matt Bean. As with the resignation of prior councilmembers, this procedure is controlled by §20A-1-510, §20A-9-203, and §10-3-301 of the Utah Code. The process generally involves posting notice of the vacancy, accepting applications from qualified candidates, and selecting the interim council member in an open meeting. Matt's term of office would have expired at the end of 2019. The candidate selected to replace him will serve until the first Monday of January, 2020. Then, the candidates elected this November will take office and begin their own four-year terms. If the person selected to take Matt's place is someone who also wins the election this fall, they will have the unique opportunity to take the oath of office twice in a short time frame. They would take the oath of office to finish Matt's term and then take it again to begin their own new term.

The specific requirements and procedures are as follows:

1. Candidate Qualifications: With the vacancy occurring, the City Council must appoint a replacement who meets the statutory requirements.
 - a. The state code requires a candidate to:
 - i. be a U.S. citizen;
 - ii. be registered voter;
 - iii. have their principal place of residence with Lindon City and have done so for at least 12 consecutive months immediately prior to the appointment;
 - b. A person is disqualified to be appointed to elected office if they have:
 - i. a felony conviction;
 - ii. a conviction for treason;
 - iii. a conviction of an election crime; or
 - iv. having been declared mentally incompetent.
 - c. Candidates submitting their names for consideration will be required to sign a declaration as to these qualifications.
 - d. The statute does not require candidates to submit resumes, but it would be beneficial to request that candidates submit a letter of interest which lists their qualifications and experience when they submit their names for consideration.
2. Notice of Vacancy: The City must give public notice of the vacancy and the intent to fill that vacancy at least once. This notice must be published at least two weeks before holding the public meeting in which candidates are to be interviewed.
 - a. The notice must contain the following information:
 - i. date, time, and place of the meeting where the vacancy will be addressed and be potentially filled;
 - ii. the name of the person to whom an interested candidate can submit their name in order to be considered for the appointment; and

- iii. the deadline for submitting an interested person's name.
- b. The statute does not expressly set a time for a deadline to cut off applications, but it should be such that it gives a potential candidate sufficient time to gather the required information and still give the Council time to review applications and prepare for the meeting. The safest approach would be to publish notice of the vacancy earlier and set the deadline for two weeks after publication while setting a meeting so that Council members have time to review potential candidates and prepare for the interviews.
- 3. Interviewing Candidates: After the required notice has been provided, the Council must conduct interviews of the potential candidates in a public meeting.
 - a. Interviews and discussion of potential candidates cannot be conducted in a closed session, but must take place in an open meeting.
 - i. §52-4-205(3) of the U.C.A. expressly prohibits these activities from taking place in a closed session.
 - b. The Council must interview everyone who submits their names for consideration if they meet the statutory qualifications listed above.
 - i. The scope and depth of the interview given to each qualifying candidate is not expressly regulated, but some consideration must be given to each candidate in the public meeting.
- 4. Selection of a Candidate to Fill the Vacancy: The selection of a replacement from eligible candidates must take place in a public meeting. The winning candidate simply needs the majority vote of the quorum that is present.
 - a. The selection of a candidate can take place in the same public meeting candidates are interviewed, but it is not required to be done at the same time, provided that both the interviews and the selection take place in public meetings.
 - i. If it is decided to conduct separate meetings to conduct interviews and to make the selection of a candidate, the dates and times of both meetings should be included in the notice that is published by the City.
 - b. If no candidate receives a majority of the votes on the first vote, the meeting may be continued.
 - i. If no candidate can be agreed upon by the Council, the top two candidates will be considered on a second vote. If after a second vote there is still no majority winner, the vacancy shall be filled by the top two candidates through the process of drawing lots.
 - 1. This process of drawing lots must take place in the presence of the City Council and the candidates are entitled to be present.
 - 2. This process of drawing lots to choose a candidate becomes mandatory if no candidate can be agreed upon by the Council within 30 days of the vacancy occurring. (30 days after Matt leaves office.)
- 5. Timing of Appointment: The selection of Matt's replacement has to take place after he effectively vacates his position. Under the plain language of the statute, the provisions of §20A-1-510 are triggered only "if any vacancy occurs." The announcement of an intention to resign does not create a vacancy, but simply gives notice that there will be a

vacancy in the future. This interpretation of the statute is further supported by the fact that subsection (3) of the statute expressly provides that the Council can appoint a new mayor before the effective date of the outgoing mayor's resignation by simply making the effective date of the appointment the same as the date of the mayor's resignation. However, the code does not provide a similar procedure for replacing outgoing councilmembers.

In looking at the legislative history, and the language of §10-3-507, which deals with the number of votes required to fill a vacancy on a municipal council, it is apparent the state legislature saw a marked difference between filling a vacancy on a council and replacing a mayor in that the council has the ability to continue to function effectively while filling the vacancy, but there is a more pressing need to void any delays in filling the executive position in the city.

6. Term of Interim Appointment: The appointed candidate will then fill the vacancy until the January following the next regular municipal election.
 - a. In this case the appointment lasts until the First Monday of January, 2020.
7. Election to Following Appointment: There are really no special election implications created by Matt's resignation as there were with prior resignations. Candidates elected this Fall will replace any temporary appointment selected to fill Matt's expiring term.

Council Reports:

- A) MAG, COG, UIA, Utah Lake Commission, ULCT, NUVAS, IHC Outreach, Budget Committee
- B) Public Works, Irrigation water/canal company boards, City Buildings
- C) Planning Commission, Board of Adjustments, General Plan, Budget Committee
- D) Public Safety, Emergency Management, Economic Development, Tree Board
- E) Parks & Recreation, Lindon Days, Transfer Station/Solid Waste, Cemetery
- F) Admin., Historic Commission, PG/Lindon Chamber, Budget Committee

(20 minutes)

- Jeff Acerson
- Van Broderick
- Matt Bean
- Carolyn Lundberg
- Mike Vanchiere
- Jake Hoyt

Administrator's Report*(10 minutes)***Misc. Updates:**

- June City newsletter: https://media.rainpos.com/442/june19final_20190607092644.pdf
- July newsletter article: **Van Broderick** - Article due to Kathy by end of June
- Lindon Days Grand Marshal discussion
- Combined Council/Board lunch meeting with Alpine School District Board.
Thursday, Aug. 29th
- Misc. Items

Upcoming Meetings & Events:

- No Primary Election is needed. General Election November 5, 2019
- Employee Summer Party – Wednesday, July 17th at 6:30 pm at the Aquatics Center

ADJOURN